



Government  
of Canada

Gouvernement  
du Canada

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Prepared by the  
Receiver General for Canada

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# Public Accounts of Canada

# 1997

## Volume II

### Part II

### Additional Information and Analyses

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Canada 

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# INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

## Nature of the Public Accounts of Canada

The Public Accounts of Canada is the report of the Government of Canada prepared each fiscal year by the Receiver General as required by section 64 of the Financial Administration Act

The report covers the fiscal year of the Government, which ends on March 31, and is prepared from data contained in the accounts of Canada and from more detailed records maintained in departments and agencies. The accounts of Canada is the centralized record of the Government's financial transactions maintained by the Receiver General in which the transactions of all departments and agencies are summarized. Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

## Format of the Public Accounts of Canada

The Public Accounts of Canada is produced in two volumes.

Volume I presents a summary analysis of the financial transactions of the Government.

Volume II is published in two parts. Part I presents the financial operations of the Government, segregated by ministry while Part II presents additional information and analyses. The content of Part II is summarized as follows:

- financial statements of revolving funds (Section 1);
- financial statements of departmental corporations and other entities (Section 2);

- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- construction or acquisition of land, buildings and works (Section 6);
- construction or acquisition of machinery and equipment (Section 7);
- transfer payments (Section 8);
- public debt charges (Section 9);
- payments of claims against the Crown, ex gratia payments and Court awards (Section 10);
- federal-provincial shared-cost programs (Section 11);
- other Government-wide information (Section 12); and,
- other miscellaneous information (Section 13).

# SECTION 1

1996-97

PUBLIC ACCOUNTS OF CANADA

## Financial Statements of Revolving Funds

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## Canada Communication Group Revolving Fund

### MANAGEMENT REPORT

The accompanying financial statements of the Canada Communication Group Revolving Fund (CCG) have been prepared by CCG in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements.

On March 7, 1997, the Canada Communication Group, Printing, Warehousing and Distribution divisions were sold to St. Joseph Inc. The details of the wind down of operations are explained in Note 5.

Responsibility for integrity and objectivity of data in these financial statements rests with the management of the Canada Communication Group Revolving Fund, which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias in the accompanying financial statements, an audit of these financial statements has been conducted on behalf of the Audit and Evaluation Branch of the Department.

CCG maintains internal controls designed to maintain accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

ROSEMARY BILLINGS

Director General  
Privatization and Implementation Directorate

J.C. STOBBE

Assistant Deputy Minister  
Government Operational Service  
(Senior Financial Officer)

September 10, 1997

### STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year .....	(10,105)	(15,536)	5,906	(13,857)
Add items not requiring use of funds .....	19,220	1,835	5,015	18,231
Operating (use) source of funds .....	9,115	(13,701)	10,921	4,374
Net capital acquisitions .....	(107)	(502)	(4,494)	(3,526)
Working capital change .....	(13,417)	881	(5,015)	3,209
Other items .....	(16,629)	(11,100)	(408)	(33,643)
Authority (used) provided .....	(21,038)	(24,422)	1,004	(29,586)

### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account .....	34,097	32,867
Add PAYE charges against the appropriation account after March 31 .....	16,730	16,801
Less amounts credited to the appropriation account after March 31 .....	11,372	29,649
Net authority used, end of year .....	39,455	20,019
Authority limit .....	100,000	100,000
Unused authority carried forward .....	60,545	79,981

# Canada Communication Group Revolving Fund — Continued

## AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Canada Communication Group as at March 31, 1997 and the statements of operations, cumulative deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Canada Communication Group. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Canada Communication Group as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse  
Chartered Accountants

June 27, 1997

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	14,098	29,806	Government of Canada .....	3,268	14,495
Outside parties .....	1,679	1,772	Outside parties .....	8,669	6,585
Other .....	1,430	203	Subscription deferred revenues .....	1,181	1,370
Inventory at cost (Note 3) .....	1,316	7,853	Current portion of allowance for employee		
	18,523	39,634	termination benefits .....	1,600	2,712
			Current portion of allowance for compensation		
Capital assets at cost (Note 4) .....	3,122	49,327	(Note 7) .....	13,875	20,687
Less accumulated amortization .....	2,658	35,408	Current portion of obligations under capital		
	464	13,919	leases .....		823
				28,593	46,672
			Long-term		
			Allowance for employee termination benefits .....		140
			Allowance for compensation .....		2,254
			Obligations under capital		
			leases .....		1,787
					4,181
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	34,097	32,867
			Contributed capital .....	12,631	12,631
			Cumulative deficit .....	(56,334)	(42,798)
				(9,606)	2,700
	18,987	53,553		18,987	53,553

# Canada Communication Group Revolving Fund—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Sales .....	85,467	110,427
Cost of sales .....	39,613	49,891
Gross margin .....	45,854	60,536
Operating expenses		
Salaries and employee benefits .....	39,688	48,069
Accommodation .....	6,267	7,786
Amortization of capital assets .....	4,125	5,468
Repairs, supplies, miscellaneous .....	3,180	3,744
Interest .....	2,071	3,337
Professional and special services .....	4,554	2,891
Communications .....	788	1,047
Rentals .....	137	649
Travel and removal .....	393	493
Freight out .....	266	335
Employee termination benefits .....	512	139
Other (Note 9) .....	269	435
Total operating expenses .....	62,250	74,393
Operating loss for the year .....	(16,396)	(13,857)
Wind down of operations (Note 5) .....	6,940	
Transfer from PWGSC (Note 8) .....	(9,800)	
Net loss for the year .....	(13,536)	(13,857)

## STATEMENT OF CUMULATIVE DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Cumulative deficit at beginning of year .....	(42,798)	(65,986)
Write-off with respect to accumulated operating deficit .....		37,045
Loss for the year .....	(13,536)	(13,857)
Cumulative deficit, end of year .....	(56,334)	(42,798)

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Funds provided by (used in):		
Operating activities:		
Operating loss for the year .....	(16,396)	(13,857)
Add:		
Amortization of capital assets .....	4,125	5,468
Loss on disposal of assets .....	104	1,615
	(12,167)	(6,774)
Changes in current assets and liabilities .....	881	3,209
Changes in other assets and liabilities:		
Change in non-current allowance for compensation .....	(2,254)	(23,143)
Change in non-current allowance for termination benefits .....	(140)	(2,754)
	(2,394)	(25,897)
Net financial resources provided by (used in) operating activities .....	(13,680)	(29,462)
Investing activities:		
Capital asset acquisitions .....	(502)	(3,527)
Proceeds of sale (Note 5) .....	4,938	
Net financial resources provided by (used in) investing activities .....	4,436	(3,527)
Financing activities:		
Write-off with respect to accumulated operating deficit .....		37,045
Obligations under capital leases .....		2,302
Transfer from PWGSC (Note 8) .....	9,800	
Payments on and change in obligations under capital leases .....	(1,786)	(2,106)
Net financial resources provided by financing activities .....	8,014	37,241
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	(1,230)	4,252
Accumulated net charge against the Fund's authority account, beginning of year .....	(32,867)	(37,119)
Accumulated net charge against the Fund's authority account, end of year .....	(34,097)	(32,867)



## Canada Communication Group Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Purpose and authority

The Canada Communication Group (CCG) is a Special Operating Agency created in December 1989. CCG's mission was to be a quality-driven organization committed to providing clients across the country with printing, publishing and information management services.

CCG's markets, as identified in its Charter document approved by Treasury Board, are Government departments, agencies and Crown corporations across Canada and their associated international offices as well as any other customer as authorized by legislation or Order-in-Council, such as provincial and municipal governments.

CCG was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates Vote 12c, with an authorized limit of \$100,000,000, effective April 1, 1992. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. Transactions prior to April 1, 1992 relating to CCG operations were included in the wind-up of the Supply Revolving Fund.

#### 2. Significant accounting policies

Substantially all operations of the Fund were terminated in March 1997 with a planned winding-up of the Fund no later than February 1998. Accordingly, as at March 31, 1997 assets are valued at estimated net realizable value, whereas comparative amounts are in accordance with the policies described below. No provision has been made in the accounts for winding-up and other costs to be incurred and funded in 1997-98 estimated at \$13,000,000.

##### Revenue recognition

Revenues are primarily recognized as work progresses on individual contracts on the basis of percentage completion. Revenues on certain contracts of a short-term duration are recognized when the contract is completed.

##### Inventory

Inventory is valued at the lower of cost or net realizable value.

#### Capital assets and leasehold improvements

Capital assets, leasehold improvements and assets under capital leases with a bargain purchase price option, are recorded at cost and amortized on a straight-line basis over their estimated useful lives starting the year following acquisition. A full year's amortization is taken in the year of disposal. Estimated useful lives range from 5 to 10 years.

##### Assets under capital leases

Leased assets that do not have a bargain purchase price option are accounted for as acquisitions of assets and assumptions of obligations. The asset is amortized and the obligation, including interest therein, is liquidated over the life of the lease.

##### Allowance for employee termination benefits

CCG has recorded an allowance for termination benefits which have been earned by employees since April 1, 1991, as provided for under collective agreements. Benefits earned prior to April 1, 1991 and estimated at \$3,600,000 as at March 31, 1997 represent an obligation of CCG and will be funded by Treasury Board.

##### Allowance for vacation pay

Vacation pay is recorded in the accounts as it accrues to employees. All vacation pay earned, but not taken, is recorded as a liability.

##### Allowance for compensation

With respect to the cost of departure incentive programs that were introduced to achieve Government restructuring objectives, the accounting policy is to recognize the liability in the year the decision is taken to restructure.

##### Pension Plan

Employees of CCG are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CCG to the Plan are limited to an amount equal to the employees' contributions on account of current service. These contributions represent the total pension obligations of CCG and are charged to operations on a current basis. CCG is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for indexation payments under the Supplementary Retirement Benefits Act.

## Canada Communication Group Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

## 3. Inventory

	1997	1996
	(in thousands of dollars)	
Finished goods .....	993	6,255
Raw materials and supplies .....	323	1,598
	<u>1,316</u>	<u>7,853</u>

## 4. Capital assets and accumulated amortization

Cost	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	(in thousands of dollars)			
Production and office equipment .....	37,268	145	(34,648)	2,765
Capital leases .....	5,415		(5,415)	
Leasehold improve- ments .....	6,644	357	(6,644)	357
Total .....	<u>49,327</u>	<u>502</u>	<u>(46,707)</u>	<u>3,122</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Disposals	Balance at end of year
	(in thousands of dollars)			
Production and office equipment .....	(28,992)	(2,992)	29,326	(2,658)
Capital leases .....	(2,970)	(772)	3,742	
Leasehold improve- ments .....	(3,446)	(361)	3,807	
Total .....	<u>(35,408)</u>	<u>(4,125)</u>	<u>36,875</u>	<u>(2,658)</u>
Net book value .....	<u>13,919</u>	<u>(3,623)</u>	<u>(9,832)</u>	<u>464</u>

## 5. Wind down of operations

Substantially all operations of the Fund were terminated in March 1997 with a planned winding-up of the Fund no later than February, 1998. No provision has been made in the accounts for winding-up and other costs to be incurred and funded in 1997-98 estimated at \$13,000,000.

On July 1, 1996 Enquiries Canada was transferred to the Government Telecommunications and Informatics Services at Public Works and Government Services Canada.

The Operations Directorate (Printing, Warehousing and Distribution) was privatized through sale to St. Joseph Inc. as of March 7, 1997. The components of the sale consideration were as followed:

	(in thousands of dollars)
Payment in cash (*) .....	4,940
Assumed Liabilities	
Accrued Vacation (*) .....	611
Transfer of rights in software .....	1,400
Sub-total .....	<u>6,951</u>
Cost avoidance in salary offers .....	<u>3,700</u>
	<u>10,651</u>

\*These are part of the \$6.9 million reflected in the statement of operations.

In addition on April 1, 1997, Canada Communication Group, Publishing Division (editing and composition of the Canada Gazette, Crown Copyright administration, Depository Services Program), is to be transferred to Public Relations and Print Contract Services Sector at Public Works and Government Services Canada and the Map Printing Division to be transferred to Natural Resources Canada.

Condensed financial information for the business segment being transferred for the year ended March 31, 1997 is as follows:

	Publishing division	Map printing
	(in thousands of dollars)	
Sales .....	18,670	2,204
Cost of sales and operating expenses .....	19,051	1,597
Net (loss) profit .....	<u>(381)</u>	<u>607</u>

Inventory and capital assets are the only items from the audited assets and liabilities of the transferred business segment as at March 31, 1997 as follows:

	Publishing division	Map printing
	(in thousands of dollars)	
Inventory .....	993	323
Capital assets net book value as of date of transfer or sale .....	431	33
	<u>1,424</u>	<u>356</u>

## Canada Communication Group Revolving Fund—Concluded

### NOTES TO FINANCIAL STATEMENTS —Concluded

#### 6. Contingencies

##### Sick leave

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and, accordingly, have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

#### 7. Allowance for compensation

The amount of \$13,874,769 represents the balance of the financial obligation of \$28,940,463 that was accrued in 1994-95 which represented early retirement incentives and cash-based incentives created by the Government as measures to reduce employment in the public service over three years and the privatization of the Canada Communication Group.

#### 8. Transfer from PWGSC

Amount represents departmental's portion of the funding for the privatization of the Canada Communication Group, Operations Directorate.

#### 9. Statement of operations—Other

Two items make up the majority (99 percent) of the amount reflected in the statement of operations as follows:

- Adjustment to special reserve set-up in 1994-95 for accounts receivable relating to discontinued operations (Public Relations and Print Contracting Services).
- Reserve for Publishing Obsolescence Inventory.

#### 10. Segmented information

The statement of information by industrial segment for Canada Communication Group Revolving Fund activities is not provided since Canada Communication Group operates one line of business.

#### 11. Related party transactions

Through common ownership, CCG is related to all Government of Canada created departments, agencies and Crown corporations.

Substantially all sales are made to related parties as are payments for accommodation.

#### 12. Insurance

CCG does not carry insurance on either its own property or the property of others held in its warehouse operations. This is in accordance with the Government policy of self-insurance.

#### 13. Income taxes

CCG is not subject to income taxes.

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# Canadian Grain Commission Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on Revolving Funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Department of Agriculture and Agri-Food's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed

to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

B. SENFT

Chief Commissioner

D. KENNEDY

Executive Director

September 10, 1997

## STATEMENT OF AUTHORITY (USED) PROVIDED YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....				
Add items not requiring use of funds .....	342	(1,558)	29	2,582
	2,050	2,399	2,550	2,444
Operating (use) source of funds .....	2,392	841	2,579	5,026
Net capital acquisitions .....	(1,535)	(1,032)	(1,785)	(1,200)
Working capital change .....	(79)	2,092	(3,154)	(2,718)
Other items .....		(1,655)		(485)
Authority (used) provided .....	778	246	(2,360)	623

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Debit balance in the accumulated net charge against the Fund's authority .....	(3,009)	(1,108)
Transfer from Treasury Board Vote 5 .....	(483)	
Add PAYE charges against the appropriation account after March 31 .....	2,198	1,996
Less amounts credited to the appropriation account after March 31 .....	58	1,511
Net authority provided, end of year .....	(1,352)	(623)
Authority limit .....	12,000	12,000
Unused authority carried forward .....	13,352	12,623

# Canadian Grain Commission Revolving Fund—Continued

## AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS  
OF THE CANADIAN GRAIN COMMISSION

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 1997 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 1996 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their reported date October 25, 1996.

Price Waterhouse  
Chartered Accountants

September 10, 1997

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	686	1,826	Government of Canada .....	326	549
Outside parties .....	3,678	4,338	Outside parties .....	512	283
Prepaid expenses .....	82	85	Salaries payable .....	1,601	1,356
Accountable advances to employees .....	18	7	Vacation payable .....	1,235	1,052
	4,464	6,256	Current portion of the allowance for employee		
			termination benefits .....	83	6
Capital assets, cost (Note 3) .....	7,094	6,128	Deferred revenue .....	98	292
Less accumulated amortization .....	3,792	1,949		3,855	3,538
	3,302	4,179			
			Long-term		
			Allowance for employee termination		
			benefits .....	955	482
			<b>EQUITY OF CANADA</b>		
			Contributed capital .....	4,941	4,941
			Accumulated net charge against the Fund's		
			authority .....	(3,009)	(1,108)
			Accumulated surplus .....	1,024	2,582
				2,956	6,415
	7,766	10,435		7,766	10,435

The accompanying notes are an integral part of these financial statements.

Approved by:

B. SENFT

Chief Commissioner

DOUGLAS STOW

Commissioner

# Canadian Grain Commission Revolving Fund—Continued

## STATEMENT OF OPERATIONS YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues		
Service fees .....	41,509	45,369
Parliamentary appropriation (Note 4) .....	6,381	4,959
Japanese certification .....	1,083	980
License fees .....	223	135
Information processing .....	152	246
	49,348	51,689
Expenses		
Salaries and employee benefits .....	39,203	38,656
Rent .....	3,543	3,432
Repairs, supplies and miscellaneous .....	1,964	1,408
Amortization .....	1,887	1,952
Travel and removal .....	1,461	1,070
Communications .....	968	897
Professional and special services .....	1,003	791
Employee termination benefits .....	490	487
Postage and freight .....	365	354
Loss on disposal of capital assets .....	22	11
Interest on drawdown .....		49
	50,906	49,107
Net income (loss) .....	(1,558)	2,582

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net income (loss) for the year .....	(1,558)	2,582
Add:		
Amortization .....	1,887	1,952
Provision for employee termination benefits .....	490	482
Loss on disposal of capital assets .....	22	11
	841	5,027
Change in other assets and liabilities .....	2,092	(2,718)
Net financial resources provided by operating activities .....	2,933	2,309
Investing activities:		
Capital assets purchased .....	(1,032)	(1,201)
Net financial resources used by investing activities .....	(1,032)	(1,201)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year .....	1,901	1,108
Accumulated net charge against the Fund's authority, beginning of year .....	1,108	
Accumulated net charge against the Fund's authority, end of year .....	3,009	1,108

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF ACCUMULATED SURPLUS YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year .....	2,582	
Net income (loss) for the year .....	(1,558)	2,582
Balance, end of year .....	1,024	2,582

The accompanying notes are an integral part of these financial statements.

# Canadian Grain Commission Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS

### 1. Purpose and authority

The Canadian Grain Commission was established under the Canada Grain Act in 1912. It became a Special Operating Agency on April 1, 1992. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets in the interests of grain producers.

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to \$12 million as a drawdown from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed by way of Supplementary Estimates to have the expenditures related to Appointments by the Governor in Council of Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange and one-half of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the Parliamentary appropriation is \$6.55 million.

The Canadian Grain Commission exercises certain responsibilities under the following acts and associated regulations in addition to the Canada Grain Act

Financial Administration Act  
Grain Futures Act  
Weights and Measures Act  
Western Grain Transportation Act

### 2. Accounting policies

The financial statements have been prepared in accordance with the reporting requirements for Revolving Funds established by the Receiver General. The significant accounting policies are as follows:

#### Revenue recognition

Revenues are recognized in the accounting period in which they are earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

#### Parliamentary appropriation

The Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners, the Supervisor of the Winnipeg Commodity Exchange and Grain Research Laboratory expenditures have been recorded as revenues of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 have been recorded as an account receivable from the Government of Canada.

#### Capital assets

Capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost. Capital assets acquired by the Grain Research Laboratory are recorded net of parliamentary appropriation.

Proceeds from the disposal of contributed assets revert to the Consolidated Revenue Fund. Proceeds from the disposal of other capital assets are retained by the Revolving Fund.

Assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

Scientific equipment	5 years
Office equipment and furnishings	5 years
Operational equipment	10 years
Computer equipment and software	3 years
Leasehold improvements	5 years

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. These benefits are estimated to be \$7.6 million at March 31, 1997. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

#### Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts as they accrue.

# Canadian Grain Commission Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### Pension plan

Employees of the Canadian Grain Commission are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Revolving Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

### Interest on drawdown

Interest is charged to the Revolving Fund at a rate set by the Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority. The Treasury Board does not pay interest when a surplus arises that results in no drawdown against the authority.

### 3. Capital assets and accumulated amortization

Capital assets, cost	Balance April 1, 1996	Acquisi- tion	Disposals	Balance March 31, year
(in thousands of dollars)				
Scientific equip- ment .....	2,059	227		2,286
Office equipment .....	512	75	8	579
Operational equip- ment .....	186	61		247
Computer equip- ment .....	2,179	566	58	2,687
Leasehold improve- ments .....	1,192	103		1,295
	6,128	1,032	66	7,094
<hr/>				
Accumulated amortization	Balance April 1, 1996	Amortiza- tion	Decrease	Balance March 31, 1997
(in thousands of dollars)				
Scientific equip- ment .....	629	600		1,229
Office equipment .....	150	142	6	286
Operational equip- ment .....	34	34		68
Computer equip- ment .....	771	808	38	1,541
Leasehold improve- ments .....	365	303		668
	1,949	1,887	44	3,792

### 4. Parliamentary appropriation

#### Grain Research Laboratory

One half of the costs incurred by the Canadian Grain Commission Revolving Fund for the Grain Research Laboratory were covered by Parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	1997	1996
(in thousands of dollars)		
Salaries and employee benefits .....	3,587	3,416
Rentals .....	730	715
Repairs, supplies and miscellaneous .....	525	402
Capital assets .....	361	171
Professional and special services .....	150	127
Communications .....	131	97
Travel and removal .....	97	89
Postage and freight .....	58	60
Employee termination benefits .....	50	43
Interest on drawdown .....		10
Total expenditures paid by Parliamentary appropriation .....	5,689	5,130
Less capital assets charged to the balance sheet .....	(361)	(171)
Grain Research Laboratory Parliamentary appropriation revenues .....	5,328	4,959
Appointments Parliamentary appropriation revenues .....	1,053	
Total Parliamentary appropriation revenues ..	6,381	4,959

#### Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange were covered by parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	(in thousands of dollars)
Salaries and employee benefits .....	701
Travel and removal .....	89
Professional and special services .....	85
Communications .....	62
Repairs, supplies and miscellaneous .....	53
Rent .....	51
Employee termination benefits .....	8
Postage and freight .....	4
Appointments Parliamentary appropriation revenues .....	1,053

In 1996, these expenditures, totalling \$1,002,000, were paid directly by the Department of Agriculture and Agri-Food Canada, and are therefore not included in the comparative balances.



## Canadian Grain Commission Revolving Fund—Concluded

### NOTES TO FINANCIAL STATEMENTS —Concluded

#### 5. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
1998 .....	2,885
1999 .....	2,659
2000 .....	2,426
2001 .....	2,237
2002 .....	2,225

#### 6. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

#### 7. Insurance

In accordance with the Government's policy of self-insurance, the Canadian Grain Commission does not carry insurance on its property.

#### 8. Income taxes

The Canadian Grain Commission is not subject to income taxes.

#### 9. Comparative figures

Certain of the prior year's balances have been reclassified to conform with the current year's presentation.

## Canadian Intellectual Property Office Revolving Fund

### AUDITOR'S REPORT

TO THE DEPUTY MINISTER INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office as at March 31, 1997 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

KPMG  
Chartered Accountants

Ottawa, Canada  
May 28, 1997

### MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by CIPO in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. At the request of CIPO, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 1997 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

The Canadian Intellectual Property Office maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. The functional responsibility for integrity and objectivity of these financial statements rests with CIPO which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. The external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

As CIPO's 1996-97 Annual Report indicates, since becoming a special operating agency within Industry Canada, CIPO has taken seriously its accountability for providing better and more efficient service to its clients. Investments in the development of CIPO employees and in the automated infrastructure needed to support them have been made possible by the Revolving Fund. Measurable changes in the timeliness of service delivery are now apparent in all product lines. Concurrently, client satisfaction is increasing. CIPO is proud of its accomplishments to date and will continue to push forward in its accountability to its clients and to the Government.

SHEILA BATCHELOR  
Commissioner of Patents and  
Registrar of Trade-marks

BRENDA SNARR  
Director, Finance and Administration

July 7, 1997

# Canadian Intellectual Property Office Revolving Fund —Continued

## STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit for the year .....	(2,470)	8,583	8,277	11,393
Add items not requiring use of funds .....	4,908	1,409	1,974	1,247
Operating source of funds .....	2,438	9,992	10,251	12,640
Net capital acqui- sitions .....	(12,625)	(17,311)	(22,975)	(17,498)
Working capital change .....	737	7,860	1,233	(4,978)
Other items .....		(4,470)		10,375
Authority (used) provided .....	(9,450)	(3,929)	(11,491)	539

The accompanying notes form an integral part of these financial statements.

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Debit balance in the accumulated net charge against the Fund's authority .....	(13,300)	(12,744)
Transfer from Treasury Board Vote 5 .....	(209)	(1,500)
	(13,509)	(14,244)
Add PAYE charges against the appropriation account after March 31 .....	8,285	4,908
Less amounts credited to the appropriation account after March 31 .....	1,118	726
Net authority provided, end of year .....	(6,342)	(10,062)
Authority limit .....	15,000	25,000
Unused authority carried forward .....	21,342	35,062

The accompanying notes form an integral part of these financial statements.

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Petty cash .....	2	2	Deposit accounts .....	390	202
Receivables			Payables		
Government of Canada .....	921	2,040	Government of Canada .....	2,323	1,568
Outside party .....	1,118	740	Outside party .....	7,641	5,382
Unbilled revenues .....	5,827	4,748	Deferred revenues .....	16,743	11,748
Prepaid expenses .....	20	21		27,097	18,900
	7,888	7,551	Employee termination benefits and vacation pay .....	1,057	713
Capital assets (Note 4) .....	101,447	85,545	Deferred revenues .....	7,390	8,180
Unbilled revenues .....	810	1,271		8,447	8,893
			Equity of Canada (Note 3) .....	74,601	66,574
	110,145	94,367		110,145	94,367
			Contingencies (Note 9)		

The accompanying notes form an integral part of these financial statements.

# Canadian Intellectual Property Office Revolving Fund —Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenue .....	51,117	49,585
Salaries and employee benefits .....	29,730	27,191
Professional services .....	4,400	3,373
Accommodation .....	2,626	2,605
Amortization .....	1,409	1,247
Materials and supplies .....	1,190	828
Information .....	819	1,051
Communications .....	593	489
Repairs and maintenance .....	519	399
Travel .....	410	340
Training .....	341	233
Freight and postage .....	312	244
Rentals .....	185	192
	42,534	38,192
Net profit .....	8,583	11,393

The accompanying notes form an integral part of these financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year (Note 3) .....	15,470	4,077
Net profit for the year .....	8,583	11,393
Balance, end of year .....	24,053	15,470

The accompanying notes form an integral part of these financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net profit .....	8,583	11,393
Add amortization .....	1,409	1,247
	9,992	12,640
Changes in current assets and liabilities (Note 6) .....	7,860	(4,978)
Changes in other assets and liabilities		
Unbilled revenues .....	461	(1,034)
Employee termination benefits and vacation pay .....	344	475
Deferred revenues .....	(790)	786
	15	227
Net financial resources provided by operating activities .....	17,867	7,889
Investing activities:		
Capital assets		
Acquired .....	(17,311)	(13,583)
Contributed .....		(3,915)
Net financial resources used by investing activities .....	(17,311)	(17,498)
Financing activities:		
Contributed capital .....		3,915
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	556	(5,694)
Accumulated net charge against the Fund's authority account, beginning of year .....	12,744	18,438
Accumulated net charge against the Fund's authority account, end of year (Note 3) .....	13,300	12,744

The accompanying notes form an integral part of these financial statements.

# Canadian Intellectual Property Office Revolving Fund —Continued

## NOTES TO FINANCIAL STATEMENTS

### 1. Purpose and authority

The Canadian Intellectual Property Office (CIPO) grants or registers exclusive ownership of intellectual property in Canada. In exchange, CIPO acquires intellectual property information and state-of-the-art technology which it disseminates to Canadian firms, industries and individuals to improve economic performance, competitiveness and to stimulate further invention and innovation.

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 and has an authorized limit of \$15,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate operations.

### 2. Significant accounting policies

#### Revenue recognition

Revenues derived from processing patent, trade-mark and industrial design applications are recognized using the percentage of completion method as work progresses. Other revenues are recognized upon receipt. Fees are prescribed by various Orders-in-Council.

#### Capital assets and amortization

Capital assets transferred to the Revolving Fund on its establishment are recorded at the Crown's costs less accumulated amortization. Capital assets acquired subsequent to implementation of the Revolving Fund are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Software	3 years
Hardware	5 years
Furniture	15 years
Equipment	10 years
Leasehold improvements	term of the lease, plus option period, beginning in 1995-96
Systems, under development	estimated useful life, beginning in year of deployment

### Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 1997, the Treasury Board liability for CIPO employees is \$5.2 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

Vacation pay of \$1.1 million owing to employees at April 1, 1994 was funded by Treasury Board. Subsequent to April 1, 1994, vacation pay owing at the time an employee joins the Revolving Fund is payable to the Revolving Fund by the Department from which the employee came. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

### Pension plan

Employees of CIPO are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIPO to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total pension obligations of CIPO and are charged to operations on a current basis. CIPO is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the Supplementary Retirement Benefits Act.

### 3. Equity of Canada

Equity of Canada is comprised of the following:

	1997	1996
	(in thousands of dollars)	
Accumulated net charge against the		
Fund's authority .....	(13,300)	(12,744)
Contributed capital .....	63,848	63,848
Accumulated surplus .....	24,053	15,470
	<u>74,601</u>	<u>66,574</u>

# Canadian Intellectual Property Office Revolving Fund —Continued

## NOTES TO FINANCIAL STATEMENTS —Continued

### Accumulated net charge against the Fund's authority

Accumulated net charge against the Fund's authority is the cash position of the Revolving Fund, held by the Government on behalf of the Revolving Fund.

### Contributed capital

The Crown's accumulated contribution to the development of the TechSource automation project as at March 31, 1997 is \$63,848 which is comprised of the following:

	(in thousands of dollars)
At April 1, 1994 .....	32,442
1995 .....	27,491
1996 .....	3,915
	<u>63,848</u>

These costs have been recorded as a capital asset (Note 4) and contributed capital. It is the intention of CIPO to amortize contributed capital to accumulated surplus/(deficits) once the TechSource systems are in use.

### Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448.

### 4. Capital assets and accumulated amortization

	Cost March 31, 1996	Acquisitions	Cost March 31, 1997	Accumulated amortization	Net carrying value
	(in thousands of dollars)				
Leasehold improvements .....	4,171	674	4,845	1,188	3,657
Software .....	283	53	336	154	182
Hardware .....	2,987	968	3,955	1,280	2,675
Equipment .....	55	18	73	19	54
Furniture .....	1,462	6	1,468	122	1,346
Systems					
INTREPID .....	2,834	641	3,475	144	3,331
Systems under development					
TechSource .....	74,990	14,641	89,631		89,631
Other .....	261	310	571		571
Total .....	<u>87,043</u>	<u>17,311</u>	<u>104,354</u>	<u>2,907</u>	<u>101,447</u>

Of the systems under development balance, \$63,848 relates to departmental appropriated funds for the TechSource patent automation project. These are accounted for as contributed capital. The accumulated amortization and net carrying value for 1996 were \$1,498 and \$85,545 respectively.

# Canadian Intellectual Property Office Revolving Fund —Continued

## NOTES TO FINANCIAL STATEMENTS —Continued

### 5. Contractual obligations

#### TechSource

CIPO has contracted IBM Canada to produce a turn-key patent automation system by 1997-98, the final year of the contract. Amounts committed in 1997-98 comprise:

	(in thousands of dollars)
Prime contract .....	2,628
Ongoing facilities maintenance .....	369
	<u>2,997</u>

#### Leases

CIPO leases its premises under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
1998 .....	3,026
1999 .....	2,833
2000 .....	2,754

### 6. Changes in working capital

Components of the change in working capital include:

	1997	1996
	(in thousands of dollars)	
Accounts receivable .....	741	(32)
Unbilled revenues .....	(1,079)	987
Prepaid expenses .....	1	(21)
Deposit accounts .....	188	116
Accounts payable .....	3,014	(5,878)
Deferred revenues .....	4,995	(150)
	<u>7,860</u>	<u>(4,978)</u>

### 7. Related party transactions

Through common ownership, CIPO is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation and legal services are made to related parties in the normal course of business.

### 8. Insurance

CIPO does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

### 9. Contingencies

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and can be used only in the event of illness. The amount of accumulated sick leave entitlements which will become payable in future years cannot reasonably be determined and accordingly have not been recorded in the accompanying financial statements. Payments of sick leave benefits are included in current operations as incurred.

# Canadian Intellectual Property Office Revolving Fund —Concluded

## NOTES TO FINANCIAL STATEMENTS —Concluded

### 10. Income taxes

CIPO is not subject to income taxes.

### 11. Segmented information

	Patents		Trademarks		Unallocated		Total	
	1996-97	1995-96	1996-97	1995-96	1996-97	1995-96	1996-97	1995-96
	(in thousands of dollars)							
Revenues .....	36,740	34,243	13,292	14,172	1,085	1,170	51,117	49,585
Operating expenses .....	17,374	15,189	6,216	5,859	1,136	1,056	24,726	22,104
Operating profit (loss) .....	19,366	19,054	7,076	8,313	(51)	114	26,391	27,481
Corporate expenses .....	10,396	8,915	6,952	6,778	460	395	17,808	16,088
Net profit (loss) .....	8,970	10,139	124	1,535	(511)	(281)	8,583	11,393
Identifiable assets								
Financial assets .....	1,945	2,697	6,712	6,060	41	65	8,698	8,822
Capital assets .....	97,295	81,261	6,645	5,514	414	268	104,354	87,043
Accumulated amortization .....	(1,934)	(1,048)	(890)	(404)	(83)	(46)	(2,907)	(1,498)



# Canadian Pari-Mutuel Agency Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Pari-Mutuel Agency Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of preceding years. Some previous years' figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, these financial statements were reviewed by Agriculture and Agri-Food Canada's Corporate Services Branch. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Department's Corporate Services Branch develops and disseminates financial management and accounting policies and issues specific directives to the staff managing the Revolving Fund in order to maintain standards of accounting and financial management.

Financial management and internal control of the Fund are maintained through the appropriate division of responsibility, the provision of leadership and evaluation of those operating the Fund as well as internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

E. MASSEY  
Executive Director,  
Canadian Pari-Mutuel Agency

A. GRAHAM  
Senior financial officer

July 23, 1997

## STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year .....		(614)		995
Add items not requiring use of funds .....	150	168	150	37
Operating sources of funds .....	150	(446)	150	1,032
Net capital acquisitions .....	(150)	(121)	(150)	(287)
Working capital change .....		142		359
Other items .....		(142)		(359)
Authority provided .....		(567)		745

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority .....	(2,908)	(3,325)
Add PAYE charges against the appropriation account after March 31 .....	1,320	1,977
Less amounts credited to the appropriation account after March 31 .....	463	1,270
Net authority provided, end of year .....	(2,051)	(2,618)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	4,051	4,618

# Canadian Pari-Mutuel Agency Revolving Fund—Continued

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties .....	463	1,271	Outside parties		
Accountable advance to employees .....	18	15	Accounts payable .....	1,320	1,977
	481	1,286	Vacation pay .....	117	122
Capital assets, appraisal plus additions				1,437	2,099
at cost (Note 3) .....	2,000	2,075	Long-term		
Less accumulated amortization .....	1,237	1,258	Allowance for employee termination benefits .....	406	406
	763	817			
	1,244	2,103	<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(2,908)	(3,325)
			Accumulated surplus .....	2,309	2,923
				(599)	(402)
				1,244	2,103

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
<b>Revenues</b>		
Pari-mutuel levy .....	13,796	14,656
Others .....	14	7
	13,810	14,663
<b>Operating expenses</b>		
Personnel		
Salaries and wages .....	2,867	2,923
Contribution to employee benefit plans .....	538	477
Allowance for employee termination benefits .....	(8)	(102)
Transportation and communications .....	565	532
Information .....	34	25
Professional and special services		
Drug control .....	5,061	5,007
Race patrol .....	3,150	2,828
Photo finish .....	657	695
Drug research .....	581	581
Other professional and special services .....	414	190
Rentals .....	169	173
Purchased repairs and maintenance .....	26	23
Utilities, materials and supplies .....	193	176
Miscellaneous .....	2	1
Loss on disposal of capital assets .....	15	
Amortization .....	160	139
Total expenditures .....	14,424	13,668
Net (loss) income .....	(614)	995

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year .....	2,923	1,928
Net (loss) income for the year .....	(614)	995
Balance, end of year .....	2,309	2,923

# Canadian Pari-Mutuel Agency Revolving Fund—Continued

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net (loss) income before extraordinary items .....	(614)	995
Add:		
Amortization .....	160	139
Loss on disposal of capital assets .....	16	
Allowance for employee termination benefits .....	(8)	(102)
	(446)	1,032
Change in current assets and liabilities .....	142	359
Change in other assets and liabilities .....		(30)
Payments on and change in allowance for employee termination benefits .....	8	102
Net financial resources provided by operating activities .....	(296)	1,463
Investing activities:		
Capital assets:		
Purchased .....	(121)	(287)
Net financial resources used by investing activities .....	(121)	(287)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(417)	1,176
Accumulated net charge against the Fund's authority account, beginning of year .....	3,325	2,149
Accumulated net charge against the Fund's authority account, end of year .....	2,908	3,325

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund was established under Appropriation Act No. 1, 1970, which authorized the operation of the Fund in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board for the purpose of providing race track supervision in Canada. The Appropriation Act No. 1 was repealed and replaced by section 2 of the Revolving Funds Act in 1985.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time.

Charges to the Fund are to include administration expenses of the Agency and costs of research relating to the use of drugs on horses and race surveillance techniques including the publication, distribution and sale of the results of such research. All revenues from activities approved by Treasury Board are to be credited to the Fund.

The use of the Fund's authority is monitored through the accumulated net charge against the Fund's authority account. Its balance, shown on the balance sheet under Equity of Canada, represents the financial position of the Revolving Fund. It is composed of the cumulative net cash transactions through the Consolidated Revenue Fund, the original net assets transferred to the Fund at inception and any subsequent write-offs of deficit or surplus. The change in this account during the year represents the net financial resources used or provided by the Fund.

### 2. Significant accounting policies

#### (a) Capital assets

Capital assets, acquired from parliamentary appropriations prior to April 1, 1970 are recorded in the Fund in accordance with Treasury Board Circular 1970-7 at values determined as at that date by officers of the Department. Subsequent acquisitions are recorded in the Fund at cost and are amortized from the year of the acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	10 years
Electronic data processing equipment	5 years
Automotive	3 years
Buildings	25 years

#### (b) Pension plan

Employees of the Canadian Pari-Mutuel Agency operating the Supervision Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and the Supplementary Retirement Benefits Account.

#### (c) Vacation pay

The accrued liability on the balance sheet represents the amount of vacation pay credits outstanding at the end of the year.

# Canadian Pari-Mutuel Agency Revolving Fund—Concluded

## NOTES TO FINANCIAL STATEMENTS —Concluded

### (d) Employee termination benefits

Employees leaving Government service generally receive termination benefits at the rate of one week's pay for each complete year of continuous service to a maximum of twenty eight weeks' pay. However, upon resignation, benefits are generally payable only to those with ten or more years of continuous service and the entitlement is reduced to one half week's pay for each year of continuous employment to a maximum of fifteen weeks' pay.

The allowance at the end of the year consists of one half week's pay at current salary rates for each complete year of service to a maximum of fifteen weeks' pay.

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
(in thousands of dollars)				
Furniture and equipment .....	260	24	10	274
Electronic data pro- cessing equipment...	1,003	97	135	965
Automotive .....	138		51	87
Buildings .....	575			575
Land .....	99			99
	2,075	121	196	2,000

  

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment .....	178	17	9	186
Electronic data pro- cessing equipment...	726	105	120	711
Automotive .....	114	15	52	77
Buildings .....	240	23		263
	1,258	160	181	1,237

## Consulting and Audit Canada Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Consulting and Audit Canada Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Government has taken specific measures to reduce employment in the Public Service. The cost of these restructuring measures, based on individual entitlement, is discussed in Note 4 of these financial statements. These termination costs have been totally absorbed by this Fund, along with the corresponding and substantial annual carrying charges (interest) on these costs. The significant improvement in cash flow this fiscal year has enabled CAC to carry these costs and continue as a going concern.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1997 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

The primary responsibility for the integrity and objectivity of data in these financial statements rest with the management of the Fund. This responsibility is discharged by the Finance Branch which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias, financial audits in support of these financial statements have been conducted on behalf of the Audit and Review Committee of the Department.

Furthermore, the Fund maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by the organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the agency.

The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary Estimates (C) Vote 13c, with the authorized limit of \$30 million, effective April 1, 1992. Transactions prior to this date relating to the operations of Consulting and Audit Canada were included in the wind-up of the Supply Revolving Fund.

Approved by:

JANE S. BILLINGS  
Chief executive officer

BERNIE McLEAN  
Director General  
Corporate Services,  
International Services and Marketing

August 12, 1997

## Consulting and Audit Canada Revolving Fund—Continued

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	(235)	1,604	2,036	(2,069)
Add items not requiring use of funds .....	1,275	1,108	1,084	1,770
Operating source (use) of funds .....	1,040	2,712	3,120	(299)
Net capital acquisitions .....	(300)	(878)	(844)	(497)
Working capital change .....		2,291	(80)	(2,979)
Other items .....		(3,935)		1,600
Authority provided (used) .....	740	190	2,196	(2,175)

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit (debit) in the accumulated net charge against the Fund's authority account .....	21,551	25,676
1991-92 operating transactions carried forward <sup>(1)</sup> .....	4,899	4,899
	26,450	30,575
Add PAYE charges against the appropriation account after March 31 .....	25,739	14,578
Less amounts credited to the appropriation account after March 31 .....	28,385	21,159
Net authority used (provided), end of year .....	23,804	23,994
Authority limit .....	30,000	30,000
Unused authority carried forward .....	6,196	6,006

<sup>(1)</sup> The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. An amount of \$8,098,406 representing net assets assumed by the Fund, was credited to the Fund's ANCAFA account. The subsequent receipt and settlement of \$4,899,387 worth of these net assets were debited to the Supply Revolving Fund. Therefore, the net authority used in the Accounts of Canada was erroneously increased by \$4,899,387.

# Consulting and Audit Canada Revolving Fund—Continued

## AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1997 and the statements of income and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Consulting and Audit Canada. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Consulting and Audit Canada as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse  
Chartered Accountants

August 13, 1997

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada .....	8,870	5,971
Service billings .....	25,629	17,770	Outside parties .....	15,417	8,144
Other .....	2,904	2,876		24,287	14,115
Outside parties .....	157	163	Allowance for employee termination benefits .....	1,396	1,184
	28,690	20,809		25,683	15,299
Capital assets, at cost (Note 3) .....	5,825	5,241			
Less accumulated amortization .....	3,915	3,313	<b>EQUITY OF CANADA</b>		
	1,910	1,928	Accumulated net charge against the Fund's		
			authority .....	21,551	25,676
			Accumulated deficit .....	(16,634)	(18,238)
				4,917	7,438
	30,600	22,737		30,600	22,737

## Consulting and Audit Canada Revolving Fund—Continued

### STATEMENT OF INCOME AND ACCUMULATED DEFICIT YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues .....	75,171	59,713
Cost of subcontracting and related travel .....	45,956	31,525
Net revenues .....	29,215	28,188
Operating expenses		
Salaries and employee benefits .....	19,727	20,211
Professional and special services .....	2,115	1,811
Accommodation .....	1,721	2,287
Amortization .....	914	1,381
Repairs, supplies and miscellaneous .....	856	494
Interest .....	562	805
Communications .....	339	347
Provision for employee termination benefits .....	212	208
Travel and removal .....	137	136
Information .....	79	83
Rental of equipment .....	68	106
Freight .....	42	57
	26,772	27,926
Profit from operations .....	2,443	262
Work force adjustment		
Salaries and other costs, including interest (Note 4) .....	839	2,331
Net income (loss) for the year .....	1,604	(2,069)
Accumulated deficit, beginning of year .....	(18,238)	(16,169)
Accumulated deficit, end of year .....	(16,634)	(18,238)

### STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Funds provided by (used in)		
Operating activities:		
Net income (loss) for the year .....	1,604	(2,069)
Add:		
Amortization .....	914	1,381
Loss (gain) on disposal of capital assets .....	(18)	173
Increase in provision for employee termination benefits .....	212	216
	2,712	(299)
Changes in current assets and liabilities .....	2,291	(2,979)
Net financial resources provided by (used in) operating activities .....	5,003	(3,278)
Investing activities:		
Capital assets		
Purchases .....	(918)	(518)
Proceeds from disposals .....	40	21
Net financial resources used in investing activities .....	(878)	(497)
Net financial resources provided (used), during the year .....	4,125	(3,775)
Accumulated net charge against the Fund's authority account, beginning of year .....	(25,676)	(21,901)
Accumulated net charge against the Fund's authority account, end of year .....	(21,551)	(25,676)

## NOTES TO FINANCIAL STATEMENTS

### 1. Purpose and authority

Consulting and Audit Canada (CAC) is a Special Operating Agency which performs consulting and auditing assignments on a fee for services basis for federal Government departments and agencies as well as to some other organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. The Fund provides a line of credit to a maximum of \$30,000,000 to fund operations under paragraphs 7(3)(a), (b) and (f) of the Department of Supply and Services Act

Advances drawn under these authorities are subject to interest under some circumstances.



# Consulting and Audit Canada Revolving Fund—Concluded

## NOTES TO FINANCIAL STATEMENTS —Concluded

### 2. Significant accounting policies

#### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

#### Amortization

Capital assets are depreciated commencing the month after acquisition on the straight-line basis over their estimated useful lives as follows:

Furniture	5 years
EDP equipment and software	3 years
Printing equipment	5 years
Other	10 years

#### Pension plan

Employees of CAC are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### Termination benefits

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. CAC provides for the severance entitlements earned by employees since April 1, 1992. No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$5,800,000 represent an obligation of CAC and will be funded by the Treasury Board.

### 3. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisitions	Disposals	Balance end of year
(in thousands of dollars)				
Furniture .....	734	27	244	517
EDP equipment and software .....	4,328	868	86	5,110
Printing equipment .....	68			68
Other .....	111	23	4	130
	<u>5,241</u>	<u>918</u>	<u>334</u>	<u>5,825</u>
Accumulated amortization	Balance beginning of year	Increase in amortization	Decrease	Balance end of year
(in thousands of dollars)				
Furniture .....	248	444	230	462
EDP equipment and software .....	2,948	446	80	3,314
Printing equipment .....	53	14		67
Other .....	64	10	2	72
	<u>3,313</u>	<u>914</u>	<u>312</u>	<u>3,915</u>

### 4. Public service restructuring

In 1994-95, the Government took specific measures to reduce employment in the public sector over the next three years. These measures include early retirement incentives and cash-based departure incentives.

### 5. Insurance

CAC, does not carry insurance on its property. This is in accordance with the Government's policy of self-insurance.

### 6. Contractual commitments

CAC leases its premises and office equipment under operating leases. Future lease payments are as follows:

	(in thousands of dollars)
1998.....	1,152
1999.....	1,136
2000.....	761
2001.....	51
2002.....	51

## CORCAN Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise. The financial data contained in the attached statements has not been examined by an external auditor.

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Although CORCAN operates under

financial systems different from Correctional Service Canada (CSC), its fixed assets are still recorded in CSC financial system. CORCAN has developed and implemented its own fixed assets computerized system. We are presently in process of taking the physical count of fixed assets. The physical stocktaking will be done yearly thereafter.

Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

P. ANDRÉ MARTEL  
Comptroller

THOMAS TOWNSEND  
Chief executive officer

August 25, 1997

STATEMENT OF AUTHORITY PROVIDED (USED)  
FOR THE YEAR ENDED MARCH 31, 1997  
(in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	(434)	185	100	(2,506)
Add items not requiring use of funds .....	4,358	2,781	3,560	3,462
Operating source of funds .....	3,924	2,966	3,660	956
Net capital acquisitions .....	(2,393)	(2,167)	(4,000)	(886)
Working capital change .....	(3,729)	(2,985)	(2,910)	4,832
Changes in balance sheet long-term items				
Termination benefits .....	(369)	(299)	(400)	(525)
Deferred charges .....	(260)	(26)	(250)	(486)
Cash (used) provided .....	(2,827)	(2,511)	(3,900)	3,891
Net adjustments to convert to modified cash accounting basis .....		2,630		(2,957)
Authority used .....	(2,827)	119	(3,900)	934

RECONCILIATION OF UNUSED AUTHORITY  
MARCH 31, 1997  
(in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account .....	32,697	30,185
Add PAYE charges against the appropriation account after March 31 .....	10,917	8,893
Less:		
Amounts credited to the appropriation account after March 31 .....	16,147	11,385
Transfer from TB Vote 5 .....		394
Other items .....	795	509
Net authority used, end of year .....	26,672	26,790
Authority limit .....	45,000	45,000
Unused authority carried forward .....	18,328	18,210

## CORCAN Revolving Fund—Continued

## BALANCE SHEET AS AT MARCH 31, 1997

(in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable (Note 5)		
Government of Canada .....	16,804	11,141	Government of Canada .....	5,118	5,182
Outside parties .....	2,044	2,060	Outside parties .....	6,115	3,613
Less allowance for doubtful accounts .....	148	16	Deferred revenues .....	185	370
	18,700	13,185		11,418	9,165
Inventories (Note 3) .....	11,219	11,871	Long-term		
Livestock .....	3,032	2,726	Employee termination benefits .....	1,245	1,241
Other .....	188	120		12,663	10,406
	33,139	27,902			
Capital assets (Note 4)			<b>EQUITY OF CANADA</b>		
At cost .....	25,586	23,418	Contributed capital .....	10,086	10,086
Less accumulated amortization .....	13,709	11,370	Accumulated net charge against the		
	11,877	12,048	Fund's authority .....	32,697	30,186
Other			Accumulated deficit .....	(9,521)	(9,706)
Deferred charges less amortization .....	909	1,022		23,176	20,480
	45,925	40,972		45,925	40,972

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1997  
(in thousands of dollars)

	1997	1996
<b>Revenues</b>		
Agribusiness (including Forestry) .....	10,848	9,953
Graphics .....	2,201	1,709
Textile .....	4,216	4,418
Manufacturing .....	17,852	15,688
Construction activities .....	14,669	6,021
Training and correctional activities .....	17,420	16,795
Total revenues .....	67,206	54,584
<b>Expenses</b>		
Cost of goods sold		
Agribusiness (including Forestry) .....	11,584	11,634
Graphics .....	2,935	1,876
Textile .....	4,016	4,849
Manufacturing .....	17,644	17,216
Construction activities .....	13,898	4,994
	50,077	40,569
Gross margin .....	17,129	14,015
Operating expenses .....	8,012	7,339
Selling and marketing expenses .....	3,183	2,892
Administrative expenses .....	4,573	5,840
Cost of capital .....	1,325	1,750
	17,093	17,821
Net operating loss .....	36	(3,806)
Other revenues (Note 7) .....	149	1,300
Net income (loss) .....	185	(2,506)

STATEMENT OF ACCUMULATED DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1997  
(in thousands of dollars)

	1997	1996
Balance, beginning of year .....	(9,706)	(7,200)
Net profit (loss) for the year .....	185	(2,506)
Balance, end of year .....	(9,521)	(9,706)

## CORCAN Revolving Fund—Continued

STATEMENT OF CHANGES  
IN THE FINANCIAL POSITION  
FOR THE YEAR ENDED MARCH 31, 1997  
(in thousands of dollars)

	1997	1996
Operating activities:		
Net profit (loss) for the year .....	185	(2,506)
Add:		
Provision for termination benefits .....	303	325
Amortization .....	2,339	2,986
Amortization of deferred charges .....	139	151
	2,966	956
Changes in current assets and liabilities .....	(2,985)	4,833
Changes in other assets and liabilities		
Deferred charges .....	(26)	(486)
Payments on and changes in provision for employee termination benefits .....	(299)	(525)
Net financial resources provided (used) by operating activities .....	(344)	4,778
Investing activities:		
Capital assets purchased .....	(2,167)	(886)
Net financial resources provided (used) by investing activities .....	(2,167)	(886)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	(2,511)	3,892
Accumulated net charge against the Fund's authority account, beginning of year .....	(30,186)	(34,078)
Accumulated net charge against the Fund's authority account, end of year .....	(32,697)	(30,186)

## NOTES TO FINANCIAL STATEMENTS

## 1. Authority and purpose

The CORCAN Revolving Fund was established under Appropriation Act No. 4, 1991-92 which authorized the establishment of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$45,000,000 at any time. An amount of \$15,217,833, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

## 2. Significant accounting policies

## Capital assets

Capital assets are amortized from the year of acquisition on the straight-line basis over their estimated useful lives as follows:

Plant and equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years

## Pension plan

Employees of CORCAN, an Agency within the Correctional Services Canada financed through the CORCAN Revolving Fund, are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

## Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

## Deferred charges

Deferred charges, consisting of manufacturing R&D costs and development costs of computerized financial systems, are amortized on a straight-line basis. Periods of amortization are based on the future economic benefit of these costs.

## Inventories

Inventories are valued as follows:

Work in progress and finished goods at standard cost and raw materials at cost.

## Recognition of revenues and expenses

Revenues and expenses are recognized in the year in which they occur, regardless as to when they are paid.

## CORCAN Revolving Fund—Concluded

## NOTES TO FINANCIAL STATEMENTS — Concluded

## 3. Inventories

	1997	1996
	(in thousands of dollars)	
Raw materials (based on actual costs) . . . . .	5,544	4,784
Work in progress (based on standard costs) . . .	199	371
Finished goods (based on standard costs) . . . .	5,476	6,716
	<u>11,219</u>	<u>11,871</u>

## 4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals and adjustments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment . . . . .	17,586	1,364	1,567	20,517
Office furniture and equipment . . . . .	842	117	2	961
Computer equipment . . . . .	2,502	581		3,083
Vehicle fleet . . . . .	2,489	128	(1,591)	1,026
	<u>23,419</u>	<u>2,190</u>	<u>(22)</u>	<u>25,587</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	*Adjus- tments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment . . . . .	7,897	2,330	(201)	10,026
Office furniture and equipment . . . . .	171	85	126	382
Computer equipment . . . . .	2,240	373	(138)	2,475
Vehicle fleet . . . . .	1,062	54	(290)	826
	<u>11,370</u>	<u>2,842</u>	<u>(503)</u>	<u>13,709</u>

\* In fiscal year 1996-97 CORCAN has developed the fixed assets module of the existing business integrated financial system. The implementation will be finalized during 1997-98. As part of this development, CORCAN has reclassified some of the capital assets already in the books. As a result of these changes the net value of total assets is higher than it would have been had the original entries been kept.

## 5. Current liabilities

The details of the current liabilities are as follows:

	1997	1996
	(in thousands of dollars)	
Accounts payable:		
Government of Canada		
Regular interdepartmental payables . . . . .	1,129	953
Employee benefits to transfer to Treasury Board		
Employee benefit plans . . . . .	732	729
Health insurance benefits . . . . .	1,832	1,637
	<u>2,564</u>	<u>2,366</u>
Tax collected—Revenue Canada . . . . .	99	113
Interest payable—Finance . . . . .	1,325	1,750
	<u>5,117</u>	<u>5,182</u>
Outside parties . . . . .	6,115	3,614
Deferred revenues . . . . .	185	370
	<u>11,417</u>	<u>9,166</u>

## 6. Changes in the presentation of the statements of operations

In fiscal year 1996-97, CORCAN has restructured its business lines. The 1995-96 figures were reclassified accordingly for comparison purposes.

## 7. Other revenues

CORCAN has constructed a composting facility located on federal property at Pittsburgh Institution. In return for a capital contribution, area municipalities and federal Government departments, have received the right to send their source-segregated waste to the facility for a pre-determined tipping fee. The plant started in 1993-94 and is the exclusive property of CORCAN. The revenues generated from the sale of the rights are calculated on a 50 percent declining balance method. The total revenues to be amortized are \$2,875,000.

CORCAN has received funds from Treasury Board for the payment of employee termination benefits earned in other federal departments.

## Defence Production Revolving Fund

## MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Public Works and Government Services in accordance with Treasury Board policies, the Defence Production Act, and reporting requirements and standards of the Receiver General for Canada.

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the Public Accounts of Canada and with ministerial reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

The primary responsibility for the integrity and objectivity of these statements rests with Government Operational Service. This responsibility is discharged by the Finance Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. Furthermore, the Department maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal control systems are augmented by the maintenance of internal audit programs.

There were no transactions in the Defence Production Revolving Fund during 1996-97.

G. BERGERON  
A/Director General, Finance

J. C. STOBBE  
Assistant Deputy Minister  
Government Operational Service

July 9, 1997

## DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY  
MARCH 31, 1997

(in thousands of dollars)

	1997	1996
Joint authority limit .....	100,000 <sup>(1)</sup>	100,000 <sup>(1)</sup>
Less authority limit applied to the Defence Production Loan Account .....		1,724
Plus forgiveness of debt due to Crown from CAE Aircraft Limited .....		1,724
Net authority available for the Fund's account .....	100,000	100,000
Unused authority carried forward .....	100,000	100,000

<sup>(1)</sup> Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

## DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY  
MARCH 31, 1997

(in thousands of dollars)

	1997	1996
Joint authority limit .....	100,000 <sup>(1)</sup>	100,000 <sup>(1)</sup>
Less authority limit applied to the Defence Production Revolving Fund .....	100,000	100,000
Unused authority carried forward .....		

<sup>(1)</sup> Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

## Defence Production Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Purpose and authority

The Defence Production Revolving Fund was established by section 15 of the Defence Production Act. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The Adjustment of Accounts Act (S.C. 1980, c. 17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the Defence Production Act, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the Adjustment of Accounts Act to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed \$100 million at any time.

#### 2. Significant accounting policies

- (a) Payments to suppliers for defence supplies are billed to departments and Crown corporations at cost.

- (b) Progress payments to suppliers

Progress payments and accrued liabilities to suppliers for defence supplies requisitioned by Government departments and agencies and/or stockpiled inventories, which are in progress and located on the supplier's premises, are recorded as progress payments to suppliers. Under the terms of the contracts, the suppliers are liable to the Fund until delivery takes place.

- (c) Progress billings to customers

Billings to customers for defence supplies requisitioned which have not yet been delivered to customers are recorded in the accounts as progress billings to customers.

Note: For the years ended March 31, 1996 and 1997 there were no transactions that applied to (a), (b) and (c).

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# Geomatics Canada Revolving Fund

## MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions and benefits from the advice of accounting personnel of Corporate Services Sector (CSS). Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management.

Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are maintained at appropriate costs and are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements. This is accomplished by a careful selection, training and development of qualified staff, organizational arrangements that provide appropriate divisions of responsibility and communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by an external auditor. Its role is to express an informed judgment as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the opinion appended to these financial statements.

Approved by:

DAVID BICKERTON  
Director General, Finance  
(Senior full-time financial officer)

RICHARD FADDEN  
Assistant Deputy Minister,  
Corporate Services  
(Senior financial officer)

August 26, 1997

## STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net income (loss) .....	30	1,382	(311)	298
Add items not requiring use of funds—				
Amortization .....	158	197	881	170
Operating source of funds .....	188	1,579	570	468
Net capital acquisitions .....	(100)	(47)	(599)	(293)
Working capital change .....	(600)	407	(373)	(4,234)
Other items .....		(764)		2,064
Authority provided (used) .....	(512)	1,175	(402)	(1,995)

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account .....	1,704	3,649
Add PAYE charges against the appropriation account after March 31 .....	1,750	1,344
Less amounts credited to the appropriation account after March 31 .....	1,287	1,651
Net authority used, end of year .....	2,167	3,342
Authority limit .....	8,000	8,000
Unused authority carried forward .....	5,833	4,658



# Geomatics Canada Revolving Fund — Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 1997 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

The accounts for the year ended March 31, 1996, shown for comparative purposes, were reported on by other auditors.

RAYMOND, CHABOT, MARTIN, PARÉ  
Chartered Accountants

Ottawa, Canada  
July 31, 1997

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable (Note 3)			Accounts payable and accrued liabilities		
Government of Canada .....	2,222	1,801	Government of Canada .....	1,227	2,343
Outside parties .....	1,629	2,353	Outside parties .....	1,195	815
Inventory (Note 4) .....	1,736	1,525	Deferred revenues .....	809	73
Work in process .....	430	744		3,231	3,231
Prepaid expenses .....	10	11			
	6,027	6,434			
Capital (Note 5)			Long-term		
At cost .....	978	931	Termination benefits payable .....	52	46
Less accumulated amortization .....	487	290			
	491	641			
	6,518	7,075	<b>EQUITY OF CANADA</b>		
			Contributed capital .....	434	434
			Accumulated net charge against the Fund's		
			authority .....	1,704	3,649
			Accumulated surplus (deficit) .....	1,097	(285)
				3,235	3,798
				6,518	7,075

The accompanying notes are an integral part of the financial statements.

## Geomatics Canada Revolving Fund—Continued

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues		
Product revenues .....	10,248	9,430
Services revenues .....	3,519	4,191
Consulting revenues .....	3,027	1,911
	16,794	15,532
Cost of product sales (Note 6) .....	2,445	2,859
Income before direct and indirect expenses .....	14,349	12,673
Direct expenses		
Salaries .....	3,274	3,071
Employee benefits .....	582	561
Transportation and communication .....	893	798
Information .....	337	237
Professional and special services .....	3,834	2,592
Rentals .....	396	388
Purchased repair and upkeep .....	792	698
Utilities, materials and supplies .....	529	1,081
Other expenditures .....	5	1
	10,642	9,427
Indirect expenses		
Corporate services .....	578	959
Occupancy .....	549	814
Sector services .....	831	788
Amortization .....	197	170
Provision for employee termination benefits .....	13	25
Interest .....	157	192
	2,325	2,948
Total expenses .....	12,967	12,375
Net income .....	1,382	298

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Deficit, beginning of year .....	(285)	(583)
Net income .....	1,382	298
Surplus (deficit), end of year .....	1,097	(285)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net income .....	1,382	298
Add amortization .....	197	170
	1,579	468
Working capital change .....	407	(4,234)
Changes in provision for employee termination benefits .....	6	23
Net financial resources provided (used) by operating activities .....	1,992	(3,743)
Investing activities:		
Capital assets purchased (Note 5) .....	(47)	(293)
Net financial resources used by investing activities .....	(47)	(293)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	1,945	(4,036)
Accumulated net charge against the Fund's authority account, beginning of year .....	(3,649)	387
Accumulated net charge against the Fund's authority account, end of year .....	(1,704)	(3,649)

The accompanying notes are an integral part of the financial statements.

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Geomatics Canada Revolving Fund was originally established under Appropriation Act No. 3, 1993-94. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who benefit from them. Subsequently, as registered in Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met the specific conditions, the permanent continuing authority was obtained and registered in Treasury Board Minute 822393 dated February 9, 1995.

# Geomatics Canada Revolving Fund — Continued

## NOTES TO FINANCIAL STATEMENTS —Continued

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time.

### 2. Significant accounting policies

#### (a) Revenue recognition

Revenues are usually recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

#### (b) Inventory

Inventory of maps is valued at the lower of cost or net realization value and the cost is determined using the weighted average printing cost of each title.

#### (c) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

Capital assets are amortized on a straight-line basis over their estimated useful lives, starting in the month after acquisition. The useful life of the assets is as follows:

EDP equipment	5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	5 years
Office equipment	10 years
Vehicles	5 years

#### (d) Pension plan

The Public Service Superannuation Act and the Supplementary Retirement Benefits Act cover employees of the Department whose salaries and other benefits are paid by the Fund. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### (e) Employee termination benefits

Employees of Geomatics Canada Revolving Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to April 1, 1994, establishment date of Geomatics Canada Revolving Fund is a liability of Treasury Board and accordingly has not been recorded in the accounts. The cost for the benefits earned after April 1, 1994, is recorded in the accounts as the benefits accrue to employees.

#### (f) Corporate and sector overhead

Corporate and sector overhead includes administrative, management and other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates driven by the number of employee (salary) or the number of business units (sector or sector's components).

#### (g) Interest on drawdown

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated charge against the Fund's authority.

### 3. Accounts receivable

The outside parties receivables are as follows:

	1997	1996
	(in thousands of dollars)	
Receivables . . . . .	1,663	2,383
Allowance for doubtful accounts . . . . .	(34)	(30)
Total . . . . .	1,629	2,353

# Geomatics Canada Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 4. Inventory

The inventory on hand includes maps printed but not sold since the startup of the Fund. The Fund also holds on consignment maps that were printed prior to its creation. They are not accounted for in the inventory but are included into the cost of goods sold when sales occur.

	1997	1996
	(in thousands of dollars)	
Topographic maps .....	1,287	1,143
Aeronautical maps .....	405	349
Geographic maps .....	44	33
Total .....	1,736	1,525

### 5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	(in thousands of dollars)			
EDP equipment .....	625	47		672
Furniture .....	177			177
Instruments .....	3			3
Mechanical equip- ment .....	35			35
Office equipment .....	79			79
Vehicles .....	12			12
Total .....	931	47		978

  

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	(in thousands of dollars)			
EDP equipment .....	193	147		340
Furniture .....	57	29		86
Instruments .....	1			1
Mechanical equip- ment .....	16	8		24
Office equipment .....	17	10		27
Vehicles .....	6	3		9
Total .....	290	197		487

### 6. Information by activity

	1997			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments .....	3,956	485	1,311	5,752
External customers .....	6,292	3,034	1,716	11,042
Total revenues .....	10,248	3,519	3,027	16,794
Cost of product sales .....	2,445			2,445
Income before direct and indirect expenses .....	7,803	3,519	3,027	14,349
Direct expenses .....	5,118	2,963	2,561	10,642
Indirect expenses .....	1,672	338	315	2,325
Total expenses .....	6,790	3,301	2,876	12,967
Net income .....	1,013	218	151	1,382
Identifiable assets				
Financial assets .....	4,197	821	1,009	6,027
Capital assets .....	421	60	10	491
Capital expenditures	47			47
Amortization .....	182	12	3	197

  

	1996			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments .....	1,597	423	1,299	3,319
External customers .....	7,833	3,768	612	12,213
Total revenues .....	9,430	4,191	1,911	15,532
Cost of product sales .....	2,859			2,859
Income before direct and indirect expenses .....	6,571	4,191	1,911	12,673
Direct expenses .....	4,240	3,602	1,585	9,427
Indirect expenses .....	2,298	276	374	2,948
Total expenses .....	6,538	3,878	1,959	12,375
Net income (loss) .....	33	313	(48)	298
Identifiable assets				
Financial assets .....	3,611	1,768	1,055	6,434
Capital assets .....	558	72	11	641
Capital expenditures	280	13		293
Amortization .....	104	63	3	170

The cost of product sales refers only to the map products, which account for 67 percent of total revenues for this segment (71 percent in 1996).

## Geomatics Canada Revolving Fund — Concluded

### NOTES TO FINANCIAL STATEMENTS —Concluded

#### 7. Subsequent event

In accordance with Cabinet decisions arising out of Canada Communication Group (CCG) privatization and the Mapping Integration Study, Public Works and Government Services (PWGS) has transferred to Geomatics Canada Revolving Fund (GCRF) on April 1, 1997 the operation of the cartographic printing unit. The transaction involves the transfer of employees, inventory and assets currently used by CCG in the cartographic printing operations.

Following the agreement between the two parties, GCRF has reimbursed to PWGS, in July 1997, an amount of \$360,931 representing the net book value of the assets transferred as well as adjustment for salaries and employee benefits.

The printing presses have been re-evaluated at the market value as of April 1, 1997 for an amount of \$954,909 which value will be reflected into the contributed capital section of the Equity of Canada as per the directives received from Treasury Board Secretariat.

#### 8. Fair value of financial instruments

The following method was used to determine the estimated fair value of short-term financial instruments. Accounts receivable and accounts payable and accrued liabilities are short-term financial instruments whose fair value approximates their carrying amount given that they will mature shortly.

#### 9. Comparative figures

Certain comparative figures have been reclassified to conform to the presentation adopted in the current year.

# Government Telecommunications and Informatics Services Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services (GTIS) Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Finance Sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed

regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions.

Approved by:

G. BERGERON  
Acting Director General, Finance  
(Senior full-time financial officer)

J. C. STOBBE  
Assistant Deputy Minister  
Government Operational Service Branch  
(Senior financial officer)

September 10, 1997

## STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net operating profit (loss) .....	1,306	16,574	(1,381)	10,151
Add items not requiring use of funds .....	6,400	7,751	5,914	7,204
Operating source of funds .....	7,706	24,325	4,533	17,355
Net capital acquisitions .....	(9,995)	(23,954)	(5,914)	(5,996)
Working capital change .....		(8,059)		(18,283)
Other items .....		(4,928)		30,079
Authority provided (used) .....	(2,289)	(12,616)	(1,381)	23,155

The accompanying notes are an integral part of the financial statements.

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account .....	14,504	4,974
Add PAYE charges against the appropriation account after March 31 .....	35,268	33,976
Less amounts credited to the appropriation account after March 31 .....	60,990	62,784
Net authority provided, end of year .....	(11,218)	(23,834)
Authority limit .....	64,000	64,000
Unused authority carried forward .....	75,218	87,834

The accompanying notes are an integral part of the financial statements.

# Government Telecommunications and Informatics Services Revolving Fund—Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1997 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young  
Chartered Accountants

Ottawa, Canada  
August 21, 1997

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	64,830	62,278	Government of Canada .....	3,855	3,975
Outside parties .....	6,823	2,492	Outside parties		
	71,653	64,770	Accounts payable .....	31,450	30,091
Inventories .....	1,379	969	Accrued salaries and benefits .....	3,756	3,781
Prepaid expenses .....	77	5	Current portion of the provision for		
	73,109	65,744	employee termination benefits .....	206	821
Capital (Note 3)			Current portion of the allowance for		
At cost .....	47,889	24,188	compensation .....	351	2,054
Less accumulated amortization .....	16,134	9,708		39,618	40,722
	31,755	14,480	Long-term		
Other			Provision for employee termination benefits .....	9,650	9,784
Deferred charges .....		128	Allowance for compensation .....		354
				9,650	10,138
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	14,504	4,974
			Accumulated surplus .....	41,092	24,518
				55,596	29,492
	104,864	80,352		104,864	80,352

The accompanying notes are an integral part of the financial statements.

# Government Telecommunications and Informatics Services Revolving Fund—Continued

## INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Telecommunication revenues .....	191,720	198,525
Cost of sales .....	161,571	164,812
Gross operating profit .....	30,149	33,713
Revenues—Informatics and other .....	183,505	156,743
Expenses		
Salaries and employee benefits (Note 6) .....	79,234	80,870
Provision for employee termination benefits .....	(25)	1,445
Telecommunications, freight and travel .....	9,638	8,600
Information .....	757	556
Professional and special services .....	65,075	43,158
Occupancy costs .....	7,686	8,172
Rentals .....	12,385	9,902
Purchased repairs and upkeep .....	12,123	18,176
Utilities, materials and supplies .....	4,051	4,356
Amortization .....	5,753	2,980
Interest on drawdown .....	101	222
Loss on disposal of capital assets .....	35	12
All other expenditures .....	267	621
	197,080	179,070
Operating profit before other expenses .....	16,574	11,386
Other expenses		
Provision for compensation (Note 5) .....		1,235
Net operating profit .....	16,574	10,151

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year .....	24,518	14,367
Net operating profit .....	16,574	10,151
Balance, end of year .....	41,092	24,518

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net operating profit .....	16,574	10,151
Add:		
Provision for employee termination benefits .....	(25)	1,445
Provision for compensation .....		1,235
Amortization of capital assets—Non-recoverable portion .....	5,753	2,980
Amortization of capital assets—Recoverable from OGD's .....	889	826
Amortization of deferred charges .....	128	706
Loss on disposal and adjustments to capital assets .....	37	12
	23,356	17,355
Working capital change .....	(8,469)	(18,284)
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation .....	(354)	(4,506)
Payments on and change in provision for employee termination benefits .....	(109)	(5,138)
Net financial resources (used) provided by operating activities .....	14,424	(10,573)
Investing activities:		
Capital assets: (Note 3)		
Acquisitions .....	(23,954)	(5,997)
Net financial resources used by investing activities .....	(23,954)	(5,997)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	(9,530)	(16,570)
Accumulated net charge against the Fund's authority account, beginning of year .....	(4,974)	11,596
Accumulated net charge against the Fund's authority account, end of year .....	(14,504)	(4,974)

The accompanying notes are an integral part of the financial statements.



# Government Telecommunications and Informatics Services Revolving Fund — Continued

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 4 of the Revolving Funds Act authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for \$34,000,000 which brought the authority to \$64,000,000 as per Appropriation Act No. 4, 1991-92. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary in 1981.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). In addition to providing telecommunications facilities and services, GTIS now provides information management and technology services for all federal departments and agencies. As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. All transactions are processed through the GTIS Revolving Fund.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

#### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

#### Inventories

This account includes computer equipment held by a third party on behalf of GTIS Revolving Fund. The inventory is valued at cost.

#### Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1994 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

An expenditure which extends the economic life of an asset or increases its capacity is capitalized.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

#### Amortization of capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives, from the month the asset becomes operational on the following basis:

<u>Assets</u>	<u>Estimated useful economic life</u>
Automobiles	3 years
Office equipment	5 years
Furniture and fixtures	10 years

Telecommunications equipment constitutes a special category of assets which are amortized on a straight-line basis, over a period of 3-5 years.

#### Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTIS and are amortized in accordance with the terms of the contract.

#### Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

#### Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits is recorded in the accounts as they are earned by the employees.

#### Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service over the next year. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date.

# Government Telecommunications and Informatics Services Revolving Fund — Continued

## NOTES TO FINANCIAL STATEMENTS —Continued

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Reclassification of comparative figures	Restated balance beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)						
Office equipment .....	20,040		20,040	23,358	(251)	43,147
Furniture and fixtures .....	804		804	337		1,141
Automobiles .....	111		111			111
Telecommunications equipment .....	4,202	(969)	3,233	259	(2)	3,490
	25,157	(969)	24,188	23,954	(253)	47,889
Accumulated amortization	Balance at beginning of year	Reclassification of comparative figures	Restated balance beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)						
Office equipment .....	(7,699)		(7,699)	(5,577)	216	(13,060)
Furniture and fixtures .....	(453)		(453)	(163)		(616)
Automobiles .....	(96)		(96)	(13)		(109)
Telecommunications equipment .....	(1,460)		(1,460)	(889)		(2,349)
	(9,708)		(9,708)	(6,642)	216	(16,134)
Net .....	15,449	(969)	14,480		(37)	31,755

### 4. Transfer of regional employees capital assets and amortization

Capital assets reflecting the transfer of regional employees from the informatics groups of Public Works and Government Services Canada are not recorded in the fiscal year ended March 31, 1997. A major review of the capital assets policies and systems will resolve the capital assets transfer issue.

### 5. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The 1995-96 provision represents the estimated costs over the next two years excluding severance pay and unused vacation pay which are recorded separately.

### 6. Salaries and employee benefits

Workforce adjustment costs of \$2,948,047 incurred during 1996-97, and \$7,239,000 incurred during 1995-96 were applied to the following liability accounts:

	1997	1996
(in thousands of dollars)		
Allowance for compensation .....	2,057	4,937
Employee termination benefits .....	724	2,027
Accrued salaries and benefits .....	167	275
	2,948	7,239

### 7. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets and liabilities for termination benefits were assumed by the Government Telecommunications and Informatics Services Revolving Fund. From April 1, 1994, an amount of \$5,627,596 representing net liabilities assumed by the Fund was charged to the Fund's accumulated net charge against the Fund's authority. Assets and liabilities were assumed at their estimated net book value.

	1997	1996
(in thousands of dollars)		
Assets:		
Capital assets (net of amortization) .....	2,551	2,551
Liabilities:		
Employee termination benefits .....	8,179	8,179
Net liabilities assumed .....	5,628	5,628

# Government Telecommunications and Informatics Services Revolving Fund — Concluded

## NOTES TO FINANCIAL STATEMENTS —Concluded

### 8. Discontinued operations—Transfer of the operational support to PWGS activities:

Pending Treasury Board approval, the operational support to PWGS activities by the GTIS Revolving Fund will be transferred to the Supply and Services appropriation on April 1, 1998.

The condensed operating results of the transferred business as per the approved 1997-98 Annual Reference Level Update (ARLU) is as follows:

	(in thousands of dollars)
Revenues .....	137,402
Operating expenses .....	137,402
Net operating contribution .....	<u>nil</u>

The assets and liabilities of the transferred business segment are not determinable at this time.

### 9. Comparative figures

Some previous year's comparative figures have been reclassified to reflect the current year's presentation.

## National Film Board

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Audit Committee and presented to the Board of Trustees. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Director, Administration, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the Auditor General, who audited them and has provided an independent opinion which has been appended to these financial statements.

The accounting system and financial statements of the Fund have evolved over the years to meet changing conditions and, more recently, to implement a departmental recommendation to improve the cost accounting system. This improvement now permits more accurate and equitable billings for Government departments and other customers. There is also a study in progress of fee structures and rates of which the results should be implemented in the next fiscal year.

Approved by:

MARINA DARVEAU

Chief, Financial Administration  
(Senior full-time financial officer)

MARYSE CHARBONNEAU

Director, Administration  
(Senior financial officer)

July 11, 1997

## National Film Board—Continued

STATEMENT OF AUTHORITY USED  
FOR THE YEAR ENDED MARCH 31, 1997

	1997		1996	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation for the year .....		(70,632,416)		(83,551,551)
Less items not requiring use of funds .....		522,511		11,440,263
Operating source of funds .....	(64,809,000)	(70,109,905)	(70,176,000)	(72,111,288)
Net capital acquisitions .....		(2,680,933)	(5,313,000)	(5,146,100)
Authority used .....	(64,809,000)	(72,790,838)	(75,489,000)	(77,257,388)
Statutory authority				
Working capital change .....	(375,000)	(807,247)	(375,000)	4,265,640
Other items .....		903,812		(2,417,838)
Authority used .....	(375,000)	96,565	(375,000)	1,847,802
Total authority used .....	(65,184,000)	(72,694,273)	(75,864,000)	(75,409,586)

RECONCILIATION OF UNUSED AUTHORITY  
MARCH 31, 1997

	1997	1996
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account .....	9,427,288	12,039,118
Add PAYE charges against the account after March 31 .....	8,232,908	9,583,372
Less amounts credited to the account after March 31 .....	448,022	894,673
Net authority used, end of the year .....	17,212,174	20,727,817
Authority limit .....	25,000,000	25,000,000
Unused authority carried forward .....	7,787,826	4,272,183

## National Film Board—Continued

## AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1997 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Financial Administration Act and regulations, the National Film Act and the by-laws of the Board.

Raymond Dubois, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada

July 11, 1997

## BALANCE SHEET AS AT MARCH 31, 1997

	1997	1996		1997	1996
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current assets			Current liabilities		
Cash .....	40,720	285,552	Accounts payable		
Accounts receivable			Government of Canada .....	3,264,341	2,873,794
Government of Canada .....	104,616	647,904	Outside parties .....	4,899,752	6,734,130
Outside parties .....	3,290,313	3,001,830	Accrued salaries and vacations .....	1,275,295	1,332,395
Inventories (Note 3) .....	682,453	1,072,086	Advances on productions .....	49,024	239,325
Deposits .....	304,157	394,912	Obligation for employee termination		
Prepaid expenses .....	551,303	444,732	benefits (Note 5) .....	5,090,000	9,500,000
	4,973,562	5,847,016		14,578,412	20,679,644
Capital assets (Note 4)			Long-term liabilities		
Cost .....	47,695,075	50,031,886	Obligation under capital leases		
Less accumulated amortization .....	33,737,250	32,667,064	(Note 6) .....	91,311	109,929
	13,957,825	17,364,822	Provision for employee termination		
			benefits .....	3,882,914	5,009,183
				3,974,225	5,119,112
				18,552,637	25,798,756
			Commitments and contingencies (Notes 12 and 13)		
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7) .....	9,427,287	12,039,118
			Accumulated deficit (Note 8) .....	(9,048,537)	(14,626,036)
				378,750	(2,586,918)
	18,931,387	23,211,838		18,931,387	23,211,838

Approved by Management:

MARYSE CHARBONNEAU

Director Administration

SANDRA MACDONALD

Government Film Commissioner

Approved by the Board:

JOHN DOUGLAS KENNY

Member

MICHELLE COURCHESNE

Member

## National Film Board—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentations		
Board's program	31,475,909	30,199,813
Sponsored production	891,210	1,183,114
Marketing of films and other forms of visual presentations	3,643,644	7,561,760
	36,010,763	38,944,687
French programming		
Production of films and other forms of visual presentations		
Board's program	20,036,082	18,966,203
Sponsored production	784,830	906,478
Marketing of films and other forms of visual presentations	2,170,830	4,095,860
	22,991,742	23,968,541
International programming		
Marketing of films and other forms of visual presentations	2,131,248	2,394,928
General services		
Distribution and other services	7,532,322	11,414,507
Research and development	750,385	872,013
	8,282,707	12,286,520
Management and administration	6,912,100	8,260,190
Cost of operations before employee termination benefits	76,328,560	85,854,866
Employee termination benefits (Note 5)	2,715,615	7,414,136
Cost of operations after employee termination benefits	79,044,175	93,269,002
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	891,210	1,191,828
French programming	784,830	964,935
Film prints, rentals and royalties		
Canadian distribution	2,468,092	2,997,849
International distribution	2,986,571	3,289,690
Services and miscellaneous	1,281,057	1,273,149
	8,411,760	9,717,451
Net cost of operations for the year	70,632,415	83,551,551

STATEMENT OF ACCUMULATED DEFICIT  
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Balance, beginning of year	14,626,036	9,419,627
Net cost of operations for the year	70,632,415	83,551,551
	85,258,451	92,971,178
Parliamentary appropriation—Operations	(76,209,914)	(78,345,142)
Balance, end of year	9,048,537	14,626,036

STATEMENT OF ACCUMULATED NET CHARGE  
AGAINST THE REVOLVING FUND'S AUTHORITY  
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Operating activities		
Net cost of operations for the year	(70,632,415)	(83,551,551)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Obligation for employee termination benefits	(3,450,000)	5,400,000
Amortization	5,993,297	6,378,527
Loss (gain) on disposal of capital assets	106,713	(144,673)
Decrease in the provision for employee termination benefits	(2,086,268)	(200,445)
(Decrease) increase in the provision of accrued vacations	(41,230)	6,854
	(70,109,903)	(72,111,288)
(Decrease) increase in the funded components of working capital	(807,247)	4,265,640
	(70,917,150)	(67,845,648)
Investing activities		
Acquisition of capital assets	(3,058,949)	(5,180,164)
Acquisition under capital leases	(94,798)	(192,148)
Proceeds from disposal of capital assets	460,734	236,474
	(2,693,013)	(5,135,838)
Financing activities		
Parliamentary appropriation	72,790,837	77,257,388
Decrease in the net book value of capital assets, net of obligation under capital leases	3,419,077	1,087,754
	76,209,914	78,345,142
Obligation under capital leases	94,798	192,148
Payments on obligations under capital leases	(82,718)	(202,410)
	76,221,994	78,334,880
Decrease for the year	(2,611,831)	(5,353,394)
Balance, beginning of year	12,039,118	17,392,512
Balance, end of year	9,427,287	12,039,118

## National Film Board—Continued

## NOTES TO FINANCIAL STATEMENTS

## 1. Authority and purposes

The National Film Board is governed by the National Film Act. It is established to initiate and promote the production and distribution of films in the national interest and, in particular, to:

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;
- engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- advise the Governor in Council in connection with film activities; and
- discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

Through a revolving fund, a permanent authority from Parliament allows the Board to make payments out of the Consolidated Revenue Fund for working capital, and for interim financing of operating costs and of capital asset acquisitions, and to record the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not to exceed \$25 million. A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. The appropriation is recorded in the financial year to which it applies and any unused balance lapses.

## 2. Significant accounting policies

## Production of films and other forms of visual presentations

All production costs are charged to operations in the year in which they are incurred and shown in the statement of operations as follows:

## Board's program

All costs incurred for unsponsored productions, the Board's share in coproductions and the excess of costs over the sponsor's contribution for partially sponsored productions.

## Sponsored production

All costs incurred for fully sponsored productions and the sponsored costs of partially sponsored productions.

Revenues from production of films and other forms of visual presentations are accounted for at an amount equal to the sponsored production costs during the year in which these costs are incurred. Any profit is recognized in the year the production is completed.

## Film prints

The cost of prints made for sale purposes is recorded under inventories. The cost of other prints is expensed on a current basis.

## Inventories

Materials and supplies are carried at the standard cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of the average direct cost of production and net realizable value.

## Capital assets

Capital assets are carried at cost. Amortization is calculated on the straight-line method over the estimated useful life of the assets, as follows:

- Technical equipment	from 4 to 10 years
- Data processing equipment	5 years
- Office furniture	10 years
- Office equipment	5 years
- Rolling stock	5 years

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

## Employee termination benefits

On termination of employment, employees of the Board are entitled to certain benefits provided for under their collective agreements and their conditions of employment. The cost of these benefits is expensed in the year in which they are earned.

## Pension plan

Admissible employees participate in the superannuation plan administered by the Government of Canada.



## National Film Board—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

The employees and the Board contribute equally to the cost of the plan. This contribution represents the total liability of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

The Board is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

## 3. Inventories

	1997	1996
	\$	\$
Materials and supplies .....	566,643	788,245
Film prints and other forms of visual presentations .....	115,810	283,841
	<u>682,453</u>	<u>1,072,086</u>

## 4. Capital assets

Cost	Balance, beginning of year	Acquisi- tions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment .....	34,359,990	1,115,926	3,771,833	31,704,083
Data processing equipment .....	12,625,460	1,847,664	1,591,064	12,882,060
Office furniture ..	1,721,350	177,250	42,058	1,856,542
Office equip- ment .....	1,235,030	12,907	68,503	1,179,434
Rolling stock .....	90,056		17,100	72,956
	<u>50,031,886</u>	<u>3,153,747</u>	<u>5,490,558</u>	<u>47,695,075</u>
Accumulated amortization	Balance, beginning of year	Amortiza- tion	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment .....	23,672,247	3,962,927	3,275,818	24,359,356
Data processing equipment .....	7,232,395	1,613,240	1,547,909	7,297,726
Office furniture ..	995,934	179,452	33,010	1,142,376
Office equip- ment .....	689,785	231,753	54,642	866,896
Rolling stock .....	76,703	5,925	11,732	70,896
	<u>32,667,064</u>	<u>5,993,297</u>	<u>4,923,111</u>	<u>33,737,250</u>

The above assets include equipment under capital leases for a total value of \$696,474 (1996—\$1,266,477) less accumulated amortization of \$381,999 (1996—\$1,053,472).

## 5. Employee termination benefits

In 1995-96, the Board approved a downsizing plan to cope with budgetary restraints imposed by the federal government. The Board established early retirement and departure incentive programs with the same conditions as available in the federal departments deemed most affected by staff cuts. These programs offer supplementary benefits in addition to the regular termination benefits.

The current year expenses include \$2,715,615 in additional expenses (1996—\$7,414,136) related to these programs. The short-term liability of \$5,090,000 in the balance sheet includes \$1,740,000 representing regular termination benefits accumulated in prior years.

## 6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$696,474 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over the 3-year and 5-year lease terms and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$116,900 for the year ended March 31, 1997, including interest of \$34,182, were charged to operations.

The obligation under capital leases includes the following:

	\$
Future lease payments:	
1998 .....	122,646
1999 .....	103,319
2000 .....	<u>4,725</u>
	230,690
Less interest .....	<u>47,267</u>
	<u>183,423</u>
Short-term portion .....	92,112
Long-term portion .....	<u>91,311</u>

## 7. Accumulated net charge against the Revolving Fund's authority

	1997	1996
	\$	\$
Net book value of capital assets .....	13,957,825	17,364,822
Funded components of working capital .....	(4,347,115)	(5,154,363)
Obligation under capital leases .....	<u>(183,423)</u>	<u>(171,341)</u>
	<u>9,427,287</u>	<u>12,039,118</u>

## National Film Board—Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

## 8. Accumulated deficit

The accumulated deficit is composed of the following items, which will be funded by parliamentary appropriation in the year in which they are paid:

	1997	1996
	\$	\$
Accrued vacations .....	75,623	116,853
Employee termination benefits		
Short-term .....	5,090,000	9,500,000
Long-term .....	3,882,914	5,009,183
	<u>9,048,537</u>	<u>14,626,036</u>

## 9. Expenses

	1997	1996
	\$	\$
Salaries and benefits .....	34,297,496	41,795,526
Rentals .....	9,904,545	9,970,630
Professional and special services .....	8,105,568	9,500,473
Amortization .....	5,993,297	6,378,527
Transportation and communication .....	4,266,548	4,632,721
Contracted film production and laboratory processing .....	3,611,499	2,517,353
Cash financing in co-productions .....	3,533,953	2,706,541
Materials and supplies .....	3,484,613	5,093,390
Repairs and upkeep .....	915,010	1,076,452
Information .....	879,719	1,224,594
Loss (gain) on disposal of capital assets .....	106,713	(144,673)
Miscellaneous .....	1,229,599	1,103,332
	<u>76,328,560</u>	<u>85,854,866</u>
Employee termination benefits (Note 5) ..	2,715,615	7,414,136
	<u>79,044,175</u>	<u>93,269,002</u>

## 10. Fair value of financial instruments

Accounts receivable and accounts payable are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

## 11. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from Public Works and Government Services for the amount of \$7,900,000 (1996—\$8,551,000).

## 12. Commitments

The Board has long-term lease agreements for premises and equipment. Future minimum rental payments are as follows:

	Premises	Equipment	Total
	\$	\$	\$
1998 .....	1,345,000	283,000	1,628,000
1999 .....	1,075,000	52,000	1,127,000
2000 .....	1,004,000	33,000	1,037,000
2001 .....	796,000	23,000	819,000
2002 .....	227,000	23,000	250,000
	<u>4,447,000</u>	<u>414,000</u>	<u>4,861,000</u>

From the amount of \$4,447,000 for the lease for premises, agreements have been signed for \$499,000 with outside parties and \$3,948,000 with the Department of Public Works and Government Services Canada.

## 13. Contingencies

In the normal course of business, the Board is the defendant in pending claims or lawsuits. It is the opinion of Management that these actions will not result in any substantial liabilities for the Board.

## 14. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 1997.

# Optional Services Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Optional Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by

Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion, which has been appended to these financial statements.

Approved by:

G. BERGERON

A/Director General, Finance  
(Senior full-time financial officer)

J. C. STOBBE

Assistant Deputy Minister  
Government Operational Service  
(Senior financial officer)

September 10, 1997

## STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net operating gain (loss) .....	33	2,493	(8)	(11,274)
Add items not requiring use of funds .....	577	13	608	3,499
Operating use of funds .....	610	2,506	600	(7,775)
Net capital acquisitions .....	(632)	(193)	(667)	(838)
Working capital change .....		5,030		14,336
Other items .....		(5,779)		(6,055)
Authority provided (used) .....	(22)	1,564	(67)	(332)

The accompanying notes are an integral part of the financial statements.

## RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account .....	51,973	59,135
Add PAYE charges against the appropriation account after March 31 .....	11,854	14,589
Less amounts credited to the appropriation account after March 31 .....	21,106	29,439
Net authority used, end of year .....	42,721	44,285
Authority limit .....	200,000	200,000
Unused authority carried forward .....	157,279	155,715

The accompanying notes are an integral part of the financial statements.

## Optional Services Revolving Fund — Continued

### AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 1997 and the statements of income and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Optional Services Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse  
Chartered Accountants

Ottawa, Canada  
September 5, 1997

### BALANCE SHEET FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	18,389	23,007	Government of Canada .....	4,269	5,860
Outside parties (net) .....	3,450	5,856	Outside parties .....	9,939	10,656
	21,839	28,863		14,208	16,516
Net investment in leases			Long-term		
(Note 3) .....	23	421	Provision for employee termination benefits		
Inventories (Note 2) .....	898	815	(Note 5) .....	2,211	2,807
	22,760	30,099			
Capital (Notes 4 and 6)			<b>EQUITY OF CANADA</b>		
At cost .....	3,651	3,456	Accumulated net charge against the Fund's		
Less accumulated amortization .....	2,018	1,589	authority .....	51,973	59,135
	1,633	1,867	Accumulated deficit .....	(43,999)	(46,492)
				7,974	12,643
	24,393	31,966		24,393	31,966

The accompanying notes are an integral part of the financial statements.

## Optional Services Revolving Fund — Continued

### INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 (unaudited)
Sales .....	87,743	127,572
Cost of sales (Note 8) .....	67,114	100,176
Gross profit on sales .....	20,629	27,396
Operating expenses		
Personnel .....	10,919	16,645
Workforce adjustment .....	609	
Employee termination benefits .....	(421)	1,424
Professional and special services .....	2,361	3,505
Accommodation .....	2,217	4,193
Repairs, supplies and miscellaneous (Note 8) .....	376	958
Freight .....	45	1,678
Interest on drawdown and other .....	17	2,336
Information .....	204	252
Postage .....	71	100
Travel and removal .....	71	371
Amortization .....	433	918
Communications .....	656	601
Inventories and other losses .....		1,527
Tenant services .....	39	38
Loss on disposal of capital assets .....	1	1,157
Rentals .....	1,144	1,109
	18,742	36,812
Operating (loss) contribution before other revenues and expenses .....	1,887	(9,416)
Other revenues and expenses		
Adjustment on inventories .....	21	
Miscellaneous revenues and expenses .....	585	(1,858)
	606	(1,858)
Net operating gain (loss) .....	2,493	(11,274)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 (Unaudited)
Balance, beginning of year .....	(46,492)	(35,218)
Net operating gain (loss) .....	2,493	(11,274)
Balance, end of year .....	(43,999)	(46,492)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 (Unaudited)
Operating activities:		
Net operating gain (loss) .....	2,493	(11,274)
Add:		
Provision for termination benefits .....	(421)	1,424
Amortization .....	433	918
Loss on disposal of capital assets .....	1	1,157
	2,506	(7,775)
Working capital change .....	5,030	14,336
	7,536	6,561
Changes in other assets and liabilities		
Payments on/changes to employee termination benefits .....	(175)	(1,945)
Net financial resources (used) provided by operating activities .....	7,361	4,616
Investing activities:		
Capital assets :		
Acquisitions .....	(193)	(838)
Disposals/adjustments .....	(6)	109
Net financial resources (used) provided by investing activities .....	(199)	(729)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year .....	7,162	3,887
Accumulated net charge against the Fund's authority account, beginning of year .....	(59,135)	(63,022)
Accumulated net charge against the Fund's authority account, end of year .....	(51,973)	(59,135)

The accompanying notes are an integral part of the financial statements.

## Optional Services Revolving Fund — Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under Appropriation Act No. 4, 1991-92 which authorized the establishment of the Fund effective as of April 1, 1992, and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. The operation of the Fund is for the purpose of paragraph 5(1)(a) of the Department of Supply and Services Act in respect of the acquisition and provision of articles, supplies, machinery, equipment and other material; and for the purpose of paragraph 5(1)(b) of the Department of Supply and Services Act in respect of the acquisition of printing and publishing services; and for the purpose of the systems' benchmarking and software brokerage programs; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program; and for the purpose of section 6 of the Surplus Crown Assets Act for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

All the functions of the OSRF prior to April 1, 1992 were under the Supply Revolving Fund (SRF) which was wound up as at March 31, 1992 in accordance with authority provided in 1991-92 Supplementary Estimates.

#### 2. Significant accounting policies

The financial statements have been prepared using the following accounting policies:

##### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

##### Interest on drawdown

Interest is charged to the Fund at a rate set by Treasury Board. Interest charges are calculated monthly on the balance of the accumulated net charge against the Fund's authority.

##### Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of goods or services and are reported at the billed amounts. It is the Fund's policy to provide for doubtful accounts.

##### Inventories

The basis of valuation is lower of cost or net realizable value and obsolete or unusable items are not included. There is no work in process.

#### Capital assets

Leasehold improvements and other capital assets are amortized commencing the year after acquisition on the straight-line basis over their estimated useful lives as follows:

Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	5 years
Automotive	5 years
Warehouse equipment	10 years

#### Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees.

#### 3. Net investment in leases

The Treasury Board, on March 2, 1976, authorized the Supply Revolving Fund to purchase designated Electronic Data Processing (EDP) equipment for client-departments. On April 1, 1992, the Optional Services Revolving Fund assumed the net investment in EDP leases of \$7,567,474.

The capital, interest and any other related costs are recoverable from departments over a one to five year period under direct financing leasing agreements.

# Optional Services Revolving Fund — Continued

## NOTES TO FINANCIAL STATEMENTS —Continued

### 4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Leasehold improve- ments .....	45	83		128
Furniture and equipment .....	577		6	583
EDP equipment .....	1,726	59	(4)	1,781
Automotive .....	193	25	(29)	189
Warehouse equipment .....	915	26	29	970
	3,456	193	2	3,651
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Leasehold improve- ments .....		5		5
Furniture and equipment .....	160	58		218
EDP equipment .....	594	300	(4)	890
Automotive .....	156	7		163
Warehouse equipment .....	679	63		742
	1,589	433	(4)	2,018
Net .....	1,867	(240)	6	1,633

### 5. Employee benefits liability

An accrued liability of \$3,328,575 for employee termination benefits earned prior to the establishment of the Optional Services Revolving Fund on April 1, 1992 was set up.

### 6. Assumed assets and liabilities

With the establishment of the Optional Services Revolving Fund (OSRF) as at April 1, 1992 and the transfer of Canada Communication Group's procurement segment - PRPCS to the Supply Operations Branch effective April 1, 1994, the respective amounts of \$21,678,024 and \$620,436, totalling \$22,298,460, representing net assets assumed over liabilities, were charged to the Fund's accumulated net charge against the Fund's authority.

### 7. Stocked Item Supply (SIS) closure

The February 1995 federal Budget announced the closure of Stocked Item Supply as a warehousing and distribution system within the federal Government. The SIS board of management decided on an orderly phase-out of the sub-activity over an eight (8) month period in order to minimize the net loss resulting from the closure.

The phase-out period has allowed the Department to put other methods of supply in place for the customer, sell off the inventory while minimizing the loss, renegotiate/terminate contracts with current SIS suppliers and provide employees on workforce adjustment (WFA) with work and time to find other employment while awaiting early retirement incentives (ERI)/early departure incentive (EDI) packages. This sub-activity was closed effective April 1, 1996.

The operating results of the discontinued SIS sub-activity were as follows:

	1996-97	1995-96
(in thousands of dollars)		
Sales .....		30,652
Cost of sales .....		24,917
Gross profit on sales .....		5,735
Operating expenses .....	242	19,490
Net operating loss from discontinued SIS operation .....	242	13,755

The operating loss from the discontinued SIS operation is included on the Income Statement. Results of operation net of the discontinued SIS operation are as follows:

	1996-97	1995-96
(in thousands of dollars)		
Net operating gain (loss) including discontinued SIS operation .....	2,493	(11,274)
Discontinued SIS operation .....	(242)	(13,755)
Net profit .....	2,735	2,481

### 8. Comparative figures

Some previous year's comparative figures have been reclassified to reflect the current year's presentation.

### 9. Workforce adjustment costs

Workforce adjustment costs of \$191,842 incurred during 1996-97 were offset to the following liability accounts:

	(in thousands of dollars)
Employee termination benefits .....	175
Accrued salaries and benefits .....	17
	192

## Optional Services Revolving Fund — Concluded

### NOTES TO FINANCIAL STATEMENTS —Concluded

#### 10. Other expenses

"Other miscellaneous (revenues) and expenses", totaling (\$585,084) in 1996-97 were not included in "Revenues" or "Expenses" because they should not affect the contribution margin. This amount represents corrections of errors and adjustments to disbursements, and miscellaneous revenues and expenses.

#### 11. Subsequent event

On April 1, 1997, Canada Communications Group, Publishing Division (editing and composition of the Canada Gazette, Crown copyright administration, Depository Services Program), is to be transferred to Public Relations and Print Contract Services Sector.

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## Parks Canada Enterprise Units Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Enterprise Units Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These consolidated financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceeding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS  
Assistant Deputy Minister  
Corporate services

ALAN LATOURELLE  
Director general  
Financial Management

August 29, 1997

### STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net loss for the year . . . . .	578	(643)	(371)	(375)
Add items not requiring use of funds . . . . .	1,066	874	755	588
Operating source of funds . . . . .	1,644	231	384	213
Net capital acqui- sitions . . . . .	(2,600)	(2,956)	(3,000)	(2,917)
Working capital change . . . . .		(923)		391
Other items . . . . .		923	(245)	(391)
Authority used during the year . . . . .	(956)	(2,725)	(2,861)	(2,704)

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated charge against the Fund's authority . . . . .	5,794	2,146
Add charges against the appropriation account after March 31 . . . . .	78	887
Less amounts credited to the appropriation account after March 31 . . . . .	245	131
Net authority used, end of year . . . . .	5,627	2,902
Authority limit . . . . .	8,000	8,000
Unused authority carried forward . . . . .	2,373	5,098

# Parks Canada Enterprise Units Revolving Fund—Continued

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties .....	245	131	Government of Canada .....	58	567
			Outside parties .....	20	320
Capital (Note 3)			Allowance for employee termination benefits ..	6	
Plant and equipment at cost .....	11,371	6,695		84	887
Less accumulated amortization .....	1,861	1,024			
	9,510	5,671	Long-term		
			Allowance for employee termination benefits .....	96	64
			<b>EQUITY OF CANADA</b>		
			Contributed capital .....	5,005	3,285
			Accumulated net charge against the Fund's		
			authority .....	5,794	2,146
			Accumulated deficit .....	(1,224)	(580)
				9,575	4,851
	9,755	5,802		9,755	5,802

The accompanying notes are an integral part of the financial statements.

# Parks Canada Enterprise Units Revolving Fund—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues		
Admissions .....	2,619	2,512
Green fees .....	435	
Rentals .....	359	298
Concession rents .....	90	41
Other .....	69	84
Total revenues .....	3,572	2,935
Direct costs		
Salaries and employee benefits .....	1,805	1,691
Amortization .....	746	539
Utilities, materials and supplies .....	351	308
Professional and special services .....	200	197
Building construction .....	120	
Purchased repairs and upkeep .....	79	133
Transportation and communication .....	76	50
Services purchased from Park .....	70	
Information .....	45	
Park administrative costs .....	38	66
Provision for employee termination benefits .....	33	29
Interest .....	36	
Amortization .....	72	
Miscellaneous expenditures .....	25	
Total direct costs .....	3,696	3,013
Contribution margin .....	(124)	(78)
Overhead costs		
Salaries and employee benefits .....	199	89
Other .....	182	137
Interest on drawdown .....	115	51
Amortization .....	19	18
Provision for employee termination benefits .....	4	2
Total overhead costs .....	519	297
Net loss .....	(643)	(375)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance at beginning of year .....	(581)	(206)
Net loss for the year .....	(643)	(375)
Balance, end of year .....	(1,224)	(581)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net loss .....	(643)	(375)
Add:		
Provision for termination benefits .....	37	31
Amortization .....	837	557
	231	213
Changes in current assets and liabilities .....	(923)	391
Net financial resources provided by operating activities .....	(692)	604
Investing activities:		
Capital assets:		
Purchased .....	(2,719)	(2,917)
Contributed .....	(237)	
Net financial resources used by investing activities .....	(2,956)	(2,917)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(3,648)	(2,313)
Accumulated net charge against the Fund's authority account, beginning of year .....	(2,146)	167
Accumulated net charge against the Fund's authority account, end of year .....	(5,794)	(2,146)

The accompanying notes are an integral part of the financial statements.

# Parks Canada Enterprise Units Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Parks Canada Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the Financial Administration Act to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$8,000,000 the revenues received in respect of the purposes of the Fund.

### 2. Significant accounting policies

#### Capital assets

Capital assets are amortized on a straight-line basis over their estimated useful lives as follows:

Buildings	5 to 40 years
Computers	3 years
Furniture and fixtures	5 to 10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Machinery and equipment	1 to 10 years
Tees and loader	4 to 30 years
Vehicles	1 to 8 years

#### Pension Plan

Employees of the Parks Canada Enterprise Units Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits accounts.

### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned by the Hot Springs Enterprise Units prior to April 1, 1994 and estimated at \$113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at \$32,500 are a liability of Treasury Board and accordingly have not been recorded.

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
(in thousands of dollars)				
Buildings	6,859	2,519		9,378
Irrigation system and minor buildings	415	200		615
Machinery and equipment	233	180		413
Tees and loader	341			341
Greens and bridges	284			284
Furniture and fixtures	185	57		242
Vehicles	78			78
Computers	20			20
	8,415	2,956		11,371
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Buildings	929	714		1,643
Furniture and fixtures	54	34		88
Machinery and equipment	17	31		48
Vehicles	16	14		30
Irrigation system and minor buildings		25		25
Computers	8	8		16
Greens and bridges		10		10
Tees and loader		1		1
	1,024	837		1,861

## Parks Canada Enterprise Units Revolving Fund—Concluded

### NOTES TO FINANCIAL STATEMENTS—Concluded

#### 4. Early retirement incentive

The Government has taken specific measures to reduce employment in the Public Service over the next two years. Subsequent to March 31, 1996, Canadian Heritage received the approval of Treasury Board for measures which include early retirement, cash-based departure incentives and employee takeovers.

The Highland Links Enterprise Unit estimates that it will not incur a financial obligation as a result of these measures.

#### 5. Extraordinary item

During the current year the Highland Links experienced extensive damage due to Hurricane Hortense. The total expenditures incurred were \$265,100. This amount did not accrue as an expenditure against the Fund as special funding was received.

#### 6. Statement of operations interest account

Assets charged to the contributed capital has incurred interest costs on their declining balance in the amount of \$79,994.

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## Parks Canada Townsites Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Townsites Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The financial statements reflect the first year of operation of the Parks Canada Townsites Revolving Funds. The financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services.

The information included in these financial statements is based on managements best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS

Assistant Deputy Minister  
Corporate services

ALAN LATOURELLE

Director general  
Financial Management

August 29, 1997

STATEMENT OF AUTHORITY USED  
FOR THE YEAR ENDED MARCH 31, 1997  
(in thousands of dollars)

	1997	
	Estimates	Actual
Net loss for the year .....	2,379	(154)
Add items not requiring use of funds .....	2,471	2,482
Operating source of funds .....	4,850	2,328
Net capital acqui- sitions .....	(5,903)	(2,729)
Working capital change .....		(209)
Other items .....		209
Authority used .....	(1,053)	(401)

RECONCILIATION OF UNUSED AUTHORITY  
MARCH 31, 1997  
(in thousands of dollars)

	1997
Credit balance in the accumulated charge against the Fund's authority .....	610
Less amounts credited to the appropriation account after March 31 .....	209
Net authority used, end of year .....	401
Authority limit .....	10,000
Unused authority carried forward .....	9,599

# Parks Canada Townsites Revolving Fund — Continued

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997		1997
<b>ASSETS</b>		<b>LIABILITIES</b>	
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Government of Canada .....	4	Outside parties .....	150
Outside parties .....	355		
	359	Long-term	
		Allowance for employee termination benefits .....	57
Capital (Note 3)			
Cost .....	53,537	<b>EQUITY OF CANADA</b>	
Less accumulated amortization .....	2,425	Contributed capital (note 4) .....	50,808
	51,112	Accumulated net charge against the Fund's authority .....	610
		Accumulated deficit .....	(154)
			51,264
	51,471		51,471

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
<b>Revenues</b>	
Water, sewer and garbage services .....	1,558
Streetworks .....	103
Portable cabins .....	375
Business licenses .....	172
Parks facilities service fees .....	454
Municipal equivalent subsidy .....	1,632
Parks transition subsidies .....	2,846
Miscellaneous .....	47
	7,187
<b>Expenses</b>	
Salaries and employee benefits .....	2,976
Provision for employee termination benefits .....	57
Transportation and communication .....	29
Information .....	5
Professional and special services .....	466
Rentals .....	2
Purchased repairs and upkeep .....	39
Utilities, materials and supplies .....	776
Miscellaneous .....	566
Amortization .....	2,425
	7,341
Net loss .....	(154)

The accompanying notes are an integral part of these financial statements.

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
Balance at beginning of year .....	nil
Net loss for the year .....	(154)
Balance, end of year .....	(154)

The accompanying notes are an integral part of these financial statements.

## Parks Canada Townsites Revolving Fund — Continued

### STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
Operating activities:	
Net loss .....	(154)
Add:	
Provision for termination benefits .....	57
Amortization .....	2,425
	2,328
Changes in current assets and liabilities .....	(209)
Net financial resources provided by operating activities .....	2,119
Investing activities:	
Capital assets:	
Purchased .....	(2,729)
Net financial resources used by investing activities .....	(2,729)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	(610)
Accumulated net charge against the Fund's authority account, beginning of year .....	nil
Accumulated net charge against the Fund's authority account, end of year .....	(610)

The accompanying notes are an integral part of these financial statements.

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Parks Canada Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1 (2)(b) of the Financial Administration Act to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Townsites including authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$10,000,000 the revenues received in respect of the purposes of the Fund.

#### 2. Significant accounting policies

##### Capital assets

Capital assets are amortized commencing on the month following their acquisition on a straight line basis over their estimated useful lives as follows:

Water distribution equipment	20 to 50 years
Storm sewer, sewer and drainage systems	10 to 50 years
Garbage facilities	6 to 50 years
General municipal equipment	10 to 60 years

##### Pension Plan

Employees of the Parks Canada Townsites Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

##### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees based on actual salary expenses charged to the Revolving Fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at \$708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.



# Parks Canada Townsites Revolving Fund — Concluded

## NOTES TO FINANCIAL STATEMENTS —Concluded

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
(in thousands of dollars)				
Water distribution equipment . . . .	3,154	88		3,242
Storm sewer, sewer and drainage systems . . . . .	13,949	2,608		16,557
Garbage facilities . . . . .	537	9		546
General municipal equipment . . . .	33,168	24		33,192
	50,808	2,729		53,537
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Water distribution equipment . . . .		239		239
Storm sewer, sewer and drainage systems . . . . .		667		667
Garbage facilities . . . . .		71		71
General municipal equipment . . . .		1,448		1,448
		2,425		2,425

### 4. Contributed Capital

Capital assets existing at March 31, 1996, were purchased via parliamentary appropriations. On April 1, 1996, these assets were assumed by the Revolving Fund for a nil cost. In accordance with the Treasury Board decision 823804 of March 29, 1996, the assumed assets were considered to be contributed capital and assigned and estimated net book value of \$51,000,000.

## Passport Office Revolving Fund

### MANAGEMENT REPORT

The accompanying financial statements of the Passport Office Revolving Fund have been prepared as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the significant accounting policies, on a basis consistent with that of the preceding year, as set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Finance and Administration Division of the Passport Office Revolving Fund complies with departmental financial management and accounting policies, develops those specific to the Fund's requirements and issues manuals and directives which maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls which provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

M. S. CONWAY

Director General,  
Client Services Bureau  
(Senior full-time financial officer)

L. EDWARDS

Assistant Deputy Minister,  
Corporate Services Branch  
(Senior financial officer)

June 23, 1997

### STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	1,820	6,341	(5,417)	8,996
Add items not requiring use of funds .....	1,951	1,641	2,389	1,852
Operating source of funds .....	3,771	7,982	(3,028)	10,848
Net capital acquisitions .....	(37)	(5,921)	(7,800)	(3,515)
Working capital change .....	(6,036)	1,968	2,624	(2,300)
Other items .....		(1,660)		1,558
Authority provided (used) .....	(2,302)	2,369	(8,204)	6,591

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Debit balance in the accumulated net charge against the Fund's authority account .....	(29,405)	(25,591)
Add PAYE charges against the appropriation account after March 31 .....	3,920	2,512
Less amounts credited to the appropriation account after March 31 .....	225	262
Net authority provided, end of year .....	(25,710)	(23,341)
Authority limit .....	(4,000)	(4,000)
Unused authority carried forward .....	(29,710)	(27,341)

# Passport Office Revolving Fund — Continued

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

ASSETS	1997	1996	LIABILITIES	1997	1996
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	133	168	Government of Canada .....	1,069	821
Outside parties .....	237	221	Outside parties		
Inventories, at cost and average cost (Note 3) .....	1,651	2,060	Accounts payable .....	2,280	1,866
Prepaid expenses .....	88	82	Vacation pay .....	923	729
	2,109	2,531	Contractors' holdbacks .....	623	
Long-term receivable			Current portion of the provision for employee		
Capital (Note 4)			termination benefits .....	143	180
At cost .....	12,093	10,830	Deferred revenues .....	523	419
Less accumulated amortization .....	8,492	7,446		5,561	4,015
	3,601	3,384	Long-term		
Other capital assets (Note 4)			Provision for employee termination benefits .....	3,206	3,022
Technology Enhancement Plan Project .....	12,477	8,015			
	18,187	13,930	EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority .....	(29,405)	(25,591)
			Accumulated surplus .....	38,825	32,484
				9,420	6,893
				18,187	13,930

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues		
Fees earned .....	48,721	53,084
Miscellaneous revenues .....	39	72
	48,760	53,156
Operating expenses		
Salaries and employee benefits .....	21,092	20,961
Provision for employee termination benefits .....	399	447
Passport materials and application forms .....	5,059	6,020
Passport operations at missions		
abroad .....	4,447	4,447
Accommodation .....	3,367	3,375
Professional and special services .....	2,225	2,458
Freight, express and cartage .....	1,606	1,833
Amortization .....	1,190	1,344
Telecommunications .....	1,134	942
Printing, stationery and supplies .....	832	779
Travel and removal .....	433	408
Repair and maintenance .....	242	330
Information .....	145	183
Rentals .....	130	123
Loss on disposal of capital assets .....	52	61
Postal services and postage .....	50	72
Miscellaneous expenses .....	16	377
	42,419	44,160
Net profit .....	6,341	8,996

## STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year as previously reported .....	32,484	29,238
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account .....		(5,750)
	32,484	23,488
Net profit for the year .....	6,341	8,996
Balance, end of year .....	38,825	32,484

# Passport Office Revolving Fund— Continued

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net profit for the year .....	6,341	8,996
Add:		
Provision for termination benefits .....	399	447
Amortization .....	1,190	1,344
Loss on disposal of capital .....	52	61
	7,982	10,848
Changes in current assets and liabilities .....	1,968	(2,300)
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits .....	(215)	(379)
Net financial resources provided by operating activities .....	9,735	8,169
Investing activities:		
Capital		
Purchased .....	(5,921)	(3,515)
Net financial resources used by investing activities .....	(5,921)	(3,515)
Financing activities:		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account .....		(5,750)
Net financial resources used by financing activities .....		(5,750)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	3,814	(1,096)
Accumulated net charge against the Fund's authority account, beginning of year .....	25,591	26,687
Accumulated net charge against the Fund's authority account, end of year .....	29,405	25,591

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Passport Office Revolving Fund was established in 1969 to provide for the issue of appropriate travel documents to Canadian citizens and to certain permanent residents of Canada who are unable to obtain valid passports from their country of origin. The Revolving Funds Act authorized the operation of the Fund.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

### 2. Significant accounting policies

#### (a) Inventories

The inventory of materials and supplies is carried at cost and the inventory of passports-in-process is valued at average cost for the year.

#### (b) Capital

Leasehold improvements are amortized on the straight-line basis over the term of the appropriate lease. Other capital is amortized from the year of acquisition on a straight-line basis over their estimated useful lives as follows:

Furniture	16 years
Electronic data processing (EDP) equipment	5 years
Other equipment	10 years

#### (c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs will be amortized on a straight line basis over 5 years starting at the completion of the project estimated to be in 1998-99.

#### (d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

#### (e) Revenues from passport fees are prepaid on application and accounted for on an accrual basis. Deferred revenues represents fees received for which the services have not yet been provided.

# Passport Office Revolving Fund — Concluded

## NOTES TO FINANCIAL STATEMENTS —Concluded

### 3. Inventories

	1997	1996
	(in thousands of dollars)	
Materials and supplies .....	1,443	1,881
Work in process .....	208	179
	<u>1,651</u>	<u>2,060</u>

### 4. Capital and accumulated amortization

(in thousands of dollars)

Capital	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
Leasehold im- provements .....	2,992	151		3,143
Furniture .....	2,000	277	65	2,212
EDP equipment .....	3,511	877	68	4,320
Other machine and equipment .....	2,327	154	63	2,418
	<u>10,830</u>	<u>1,459</u>	<u>196</u>	<u>12,093</u>
Accumulated amortization	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
Leasehold im- provements .....	2,718	285		3,003
Furniture .....	671	129	38	762
EDP equipment .....	2,617	590	66	3,141
Other machine and equipment .....	1,440	186	40	1,586
	<u>7,446</u>	<u>1,190</u>	<u>144</u>	<u>8,492</u>
Other capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
Technology enhance- ment plan project .....	8,015	4,462		12,477
	<u>8,015</u>	<u>4,462</u>		<u>12,477</u>

### 5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1997 and April 30, 2000.

Accommodation expense and tenant services consisted of:

	1997	1996
	(in thousands of dollars)	
Rentals .....	3,367	3,375
Tenant services .....	93	56
	<u>3,460</u>	<u>3,431</u>

### 6. Contingent liability

On April 15, 1993 a production contract was awarded to a company which quoted on the basis of a firm price per unit. The company has indicated that subsequent to this award, a number of events beyond its control significantly altered its production costs. The company was able eventually to resolve these difficulties, but has decided to claim against the Passport Office for the additional costs. The best estimate of the amount of the claim is \$84,500.

# RADIAN Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the RADIAN Learning and Communications Network Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Fund's financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard

the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Revolving Fund was wound up as at March 31, 1997 in accordance with authority provided in the 1996-97 final Supplementary Estimates to cease the operations and repeal the statutory authority Vote 6 RADIAN Revolving Fund.

Approved by:

JOHANNE BERNARD  
A/Director, Finance and Administration  
(Senior full-time financial officer)

C. BASTEDO-BOILEAU  
for the Director General, Corporate services  
(Senior financial officer)

July 3, 1997

## STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net loss for the year .....	(511)	(41)	(1,036)	(1,280)
Add items not requiring use of funds .....			71	183
Operating source of funds .....	(511)	(41)	(965)	(1,097)
Net capital acqui- sitions .....			(75)	44
Working capital change .....		2		(44)
Other items .....		(2)		44
Authority used .....	(511)	(41)	(1,040)	(1,053)

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account .....	2,481	2,442
Add PAYE charges against the appropriation account after March 31 .....		
Less amounts credited to the appropriation account after March 31 .....		2
Net authority used, end of year .....	2,481	2,440
Authority limit .....	10,000	10,000
Unused authority .....	7,519	7,560
Unused authority repealed (Note 5) .....	(7,519)	
Unused authority carried forward .....		7,560

# RADIAN Revolving Fund — Continued

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

ASSETS	1997	1996	LIABILITIES	1997	1996
Current			Long-term		
Accounts receivable .....		2	Provision for employee termination benefits .....		8
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority .....	2,481	2,442
			Accumulated deficit .....	(2,481)	(2,448)
					(6)
		2			2

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues .....		1,153
Operating expenses		
Salaries and employee benefits .....	40	901
Provision for employee termination		
benefits .....		346
Transportation and communication .....		66
Information .....		575
Professional and special services .....		147
Rentals .....	1	7
Purchased repairs and upkeep .....		29
Utilities, materials and		
supplies .....		68
Amortization .....		179
Other expenses .....		
	41	2,318
Net loss before extraordinary item .....	(41)	(1,165)
Extraordinary item (Note 3) .....		(115)
Net loss .....	(41)	(1,280)

## STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year .....	(2,448)	(1,168)
Prior period adjustment		
(Note 4) .....	8	
Revised balance, beginning of year .....	(2,440)	(1,168)
Net loss for the year .....	(41)	(1,280)
Balance, end of year .....	(2,481)	(2,448)

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net loss .....	(41)	(1,280)
Add provision for employee termination		
benefits— .....		68
Amortization .....		
Net resources used by operation		
before extraordinary		
item .....	(41)	(1,212)
Loss on disposal of assets (Note 3) .....		115
Resource after extraordinary item .....	(41)	(1,097)
Changes in current assets and liabilities .....	2	(43)
Net financial resources used by operating		
activities .....	(39)	(1,140)
Investing activities:		
Capital assets		
Purchased .....		(71)
Proceed on disposal of capital assets .....		115
Net financial resources used by investing		
activities .....		44
Net financial resources used and change in the		
accumulated net charge against the Fund's		
authority account, during the year .....	(39)	(1,096)
Accumulated net charge against the Fund's		
authority account, beginning of year .....	(2,442)	(1,346)
Accumulated net charge against the Fund's		
authority account, end of year .....	(2,481)	(2,442)

## RADIAN Revolving Fund — Concluded

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The RADIAN Learning and Communications Network Revolving Fund was originally established effective April 1, 1994 to deliver distance learning and business communications in the public sector.

The Fund had a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$10,000,000 at any time.

The Fund ceased operations as at March 31, 1996. Final Supplementary Estimates B for 1996-97, provided authority to repeal the statutory authority Vote 6. RADIAN Revolving Fund, as at March 31, 1997, thereby eliminating the legal basis for the existence of the RADIAN Learning and Communications Revolving Fund. Therefore, the statutory unused authority is cancelled. See Note 5 for additional information.

#### 2. Significant accounting policies

##### Employee termination benefits

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. RADIAN provides for the severance entitlements earned by employees since April 1, 1994. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned prior to April 1, 1994 represent an obligation of RADIAN and will be funded by the Treasury Board.

#### 3. Extraordinary item

Due to the closing of the RADIAN organization, management has proceeded with the disposal of all capital assets. Those fixed assets were sold during the 1995-96 fiscal year for a total amount of \$115,100 payment received.

Following the transaction, the organization recorded a loss on disposal for capital assets of \$114,890.

#### 4. Prior period adjustments—Employee termination benefits

Since all employees of RADIAN were returned to the Public Service, all accumulated termination benefits will now be the responsibility of their new Department. A prior period adjustment in the amount of \$8,336 has been added to the Statement of accumulated deficit in order to reflect the change of responsibility with regards to these amounts.

#### 5. Termination of the RADIAN Revolving Fund

In TB minute no. 824441, the Treasury Board approved:

- (a) the inclusion of an item in 1996-97 Final Supplementary Estimates to cease the operations and repeal the statutory authority Vote 6 RADIAN Revolving Fund (section 29.1 FAA) effective March 31, 1997,
- (b) to exempt the Fund to pay interest charges on the outstanding drawdown starting April 1, 1996, and
- (c) to write-off the accumulated deficit of \$2,480,969.



# Real Property Disposition Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on Revolving Funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by

Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

G. BERGERON

Acting Director General, Finance  
(Senior full-time financial officer)

J. C. STOBBE

Assistant Deputy Minister,  
Government Operational Service  
(Senior financial officer)

September 10, 1997

## STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
	Actual
Net revenue for the year .....	37,903
Working capital change .....	(1,157)
Other items .....	(596)
Authority provided during the year .....	36,150

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997
Debit balance in the accumulated net charge against the Fund's authority .....	(3,843)
Add PAYE charges against the appropriation account after March 31 .....	596
Net authority provided, end of year .....	(3,247)
Authority limit .....	5,000
Unused authority carried forward .....	8,247

## Real Property Disposition Revolving Fund — Continued

### AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 1997 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young  
Chartered Accountants

Ottawa, Canada  
August 22, 1997

### BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997		1997
ASSETS		LIABILITIES	
Current		Current	
Work in process .....	1,970	Accounts payable	
		Government of Canada .....	813
		EQUITY OF CANADA	
		Accumulated net charge against the Fund's	
		authority .....	(3,843)
		Accumulated surplus .....	5,000
			1,157
	1,970		1,970

The accompanying notes are an integral part of the financial statements.

## Real Property Disposition Revolving Fund — Continued

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
Revenues	
Sale of real property .....	41,624
Operating expenses	
Fees paid .....	2,807
Disbursements .....	914
	3,721
Net revenue for the year .....	37,903
The accompanying notes are an integral part of the financial statements.	

### STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
Balance at beginning of year .....	nil
Net revenue for the year .....	37,903
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(32,903)
Balance, end of year .....	5,000
The accompanying notes are an integral part of the financial statements.	

### STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997
Operating activities:	
Net revenue for the year .....	37,903
Working capital change .....	(1,157)
Net financial resources provided by operating activities .....	36,746
Financing activities:	
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(32,903)
Net financial resources used by financing activities .....	(32,903)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	3,843
Accumulated net charge against the Fund's authority account, beginning of year .....	nil
Accumulated net charge against the Fund's authority account, end of year .....	3,843
The accompanying notes are an integral part of the financial statements.	

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year end accumulated surplus in the Real Property Disposition Revolving Fund in excess of \$5 million is deposited to the Consolidated Revenue Fund, and the Department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed \$5 million at any time.

## Real Property Disposition Revolving Fund — Concluded

### NOTES TO FINANCIAL STATEMENTS —Concluded

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

##### Revenue recognition

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown.

##### Expense recognition and recording

Fee expenses, recorded in the fiscal year in which a real property has been disposed, are as follow:

- (1) for sales and transfers of administration and control
  - (i) a fixed amount of \$4,000 for real property up to and including a market value of \$75,000, or
  - (ii) a percentage rate based on the market value for real property over a market value of \$75,000 as follows:
    - 6 percent on the first \$250,000 of value; plus
    - 5 percent on the value over \$250,000 up to \$500,000; plus
    - 3 percent on the value over \$500,000 up to \$5,000,000; plus
    - 1 percent on the value over \$5,000,000.
- (2) for transfers of administration, retrocession and relinquishment of easements the fee shall be at a fixed amount of \$2,000.

Disbursements are recorded as invoiced by the Real Property Services Revolving Fund, and include items such as legal fees, appraisals, and surveys.

##### Work in process

Work in process includes disbursements incurred for services performed or goods delivered relating to the transactions not yet closed.

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## Real Property Services Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

The accounting systems and financial statements of the Fund have evolved over the years to meet changing conditions.

Approved by:

G. BERGERON  
Acting Director General, Finance  
(Senior full-time financial officer)

J. C. STOBBE  
Assistant Deputy Minister,  
Government Operational Service  
(Senior financial officer)

September 10, 1997

# Real Property Services Revolving Fund — Continued

## STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net operating loss: (Note 1)				
Operations .....	(2,589)	(20,255)	(464)	(32,177)
Activities in support of broader Government objectives .....	(2,589)	(2,589)	(2,589)	(2,589)
	(5,178)	(22,844)	(3,053)	(34,766)
Add items not requiring use of funds .....		28,562	7,796	31,675
Operating use of funds .....	(5,178)	5,718	4,743	(3,091)
Recovery from Vote 1 — AE&RSRF—Operating loss (Note 1) .....			464	464
Recovery from Vote 5 — AE&RSRF—Activities in support of broader Govern- ment objectives (Note 1) ..	2,589	2,589	2,589	2,589
Net capital acquisitions .....		(3,986)	(5,671)	(3,861)
Working capital change .....		33,112		52,015
Other items .....		(57,903)		(85,479)
Authority (used) provided .....	(2,589)	(20,470)	2,125	(37,363)

The accompanying notes are an integral part of the financial statements.

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Debit balance in the accumulated net charge against the Fund's authority account .....	(62,088)	(63,952)
Add PAYE charges against the appropriation account after March 31 .....	227,461	222,076
Less amounts credited to the appropriation account after March 31 .....	89,851	103,072
Net authority used, end of year .....	75,522	55,052
Authority limit .....	450,000	450,000
Unused authority carried forward .....	374,478	394,948

The accompanying notes are an integral part of the financial statements.

# Real Property Services Revolving Fund — Continued

## AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW  
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 1997 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young  
Chartered Accountants

Ottawa, Canada  
August 21, 1997

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996		1997	1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	85,616	103,328	Government of Canada .....	17,009	13,627
Outside parties .....	26,848	19,802	Outside parties		
	112,464	123,130	Accounts payable .....	211,722	211,072
Consumable stores inventory .....	1,287	1,217	Accrued salaries and benefits .....	14,599	16,172
Work in process .....	536	325	Deferred revenues and recoveries .....		444
Prepaid expenses .....		10	A&ES liability risk fund .....	1,834	1,850
	114,287	124,682	Current portion of long-term		
			debt (Note 5) .....	31,181	10,463
				276,345	253,628
Capital (Note 4)			Long-term		
At cost .....	68,127	74,533	Provision for employee termination benefits .....	26,589	34,001
Less accumulated amortization .....	50,276	49,495	Allowance for compensation .....	340	14,836
	17,851	25,038		26,929	48,837
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(62,088)	(63,952)
			Accumulated deficit .....	(109,048)	(88,793)
				(171,136)	(152,745)
	132,138	149,720		132,138	149,720

The accompanying notes are an integral part of the financial statements.

# Real Property Services Revolving Fund — Continued

## INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Revenues		
Project revenues	221,745	257,873
Payroll recoveries at direct cost	76,006	76,196
Inventory management fees	49,447	52,179
Other income	4,006	4,313
	351,204	390,561
Expenses		
Personnel (Note 7)	226,173	252,443
Provision for employee termination benefits	(1,890)	5,364
Transportation and communications	6,004	6,522
Information	293	385
Professional and special services	15,029	13,223
Occupancy costs	10,097	12,422
Rentals	894	881
Purchased repairs and upkeep	789	485
Utilities, materials and supplies	3,463	3,833
Amortization	6,663	7,317
Bad debts	291	32
All other expenditures	2,706	5,064
	270,512	307,971
Plus chargebacks from the Supply and Services Program for corporate and administrative services	77,285	98,762
	347,797	406,733
Operating profit (loss) before other expenses	3,407	(16,172)
Other expenses		
Miscellaneous expenses (Note 8)	2,771	169
Provision for compensation (Note 6)	23,480	18,425
	26,251	18,594
Net operating loss	(22,844)	(34,766)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Balance, beginning of year	(88,793)	(57,080)
Net operating loss	(22,844)	(34,766)
	(111,637)	(91,846)
Recovery of net operating loss from:		
(Note 1)		
Vote 1—AE&RSRF—Operating loss		464
Vote 5—AE&RSRF—Activities in support of broader Government objectives	2,589	2,589
Balance, end of year	(109,048)	(88,793)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Operating activities:		
Net operating loss	(22,844)	(34,766)
Add:		
Provision for termination benefits	(1,890)	5,364
Provision for compensation	23,480	18,425
Amortization—Non-recoverable portion	6,663	7,317
Amortization—Recoverable from OGD's	309	569
	5,718	(3,091)
Working capital change	33,112	52,015
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(37,976)	(16,861)
Payments on and change in provision for employee termination benefits	(5,522)	(11,467)
Net financial resources (used) provided by operating activities	(4,668)	20,596
Investing activities:		
Capital assets: (Note 4)		
Acquisitions	(3,986)	(3,861)
Disposals/adjustments	4,201	1,433
Net financial resources provided (used) by investing activities	215	(2,428)
Financing activities:		
Recovery from AE&RSRF—Operating loss (Vote 1)		464
Recovery from Vote 5—AE&RSRF—Activities in support of broader Government objectives (Note 1)	2,589	2,589
Net financial resources provided by financing activities	2,589	3,053
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(1,864)	21,221
Accumulated net charge against the Fund's authority account, beginning of year	63,952	42,731
Accumulated net charge against the Fund's authority account, end of year	62,088	63,952

The accompanying notes are an integral part of the financial statements.



# Real Property Services Revolving Fund — Continued

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly the Public Works Revolving Fund, was established by the Adjustment of Accounts Act (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the Revolving Funds Act. It allows the Minister of Public Works and Government Services (PWGS) to make expenditures for undertakings by the department, on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural, Engineering and Realty Services Revolving Fund began operation under the name Real Property Services Revolving Fund. The Fund will look after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed \$450 million at any time.

In accordance with the former section 33 of the Adjustment of Accounts Act, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from \$55 million to \$150 million. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150 million to \$300 million. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300 million to \$450 million.

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Real Property Services Revolving Fund (formerly Public Works) is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

Since the Program was not self-sufficient, the Department found it necessary to seek funding to partially cover its operating losses and to fund special initiatives considered essential to achieve the Department's financial target of eliminating the operating deficit of the Real Property Services Program by 1996-97. Although no funding was received in the 1996-97 fiscal year, the amount funded in 1995-96 totalled \$464,000.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader Government objectives which are not recovered by revenues. The amount received in 1996-97 and 1995-96 was \$2,589,000.

### 2. Significant accounting policies

The RPSRF is charged with all expenditures of the Real Property Services Program (with the exception of the vote for activities in support of broader Government objectives). RPSRF is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices, plus recoveries of salaries and other disbursements, where appropriate.

The financial statements have been prepared in accordance with generally accepted accounting principles to the extent that they are in accordance with Government policies and directives. The significant accounting policies include the following:

#### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

#### Consumable stores inventory

This account includes only the consumable materiel that is bought and held in stores on behalf of operational managers responsible for property management services and other services. The inventory is comprised of stock items which are categorized accordingly under hardware, electrical, lumber, and plumbing supplies. Inventories of consumable material are valued at cost on a first-in, first-out basis.

#### Work in process

Work in process includes the value of actual labour hours at standard rates multiplied by a billing factor, fees and disbursements incurred for services performed or goods delivered on client projects or on behalf of PWGS's Real Property Services Program - Vote, less any amounts already billed.

## Real Property Services Revolving Fund — Continued

### NOTES TO FINANCIAL STATEMENTS —Continued

#### Capital assets

Certain capital assets previously under the custodianship of the Department of Public Works were assumed by the Fund as of April 1, 1988 and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1988 are recorded at cost.

Floating marine and related shore-based assets costing less than \$15,000 are expensed in the year of acquisition.

Capital assets (other than those relating to floating marine and related shore-based facilities) costing less than \$1,000 are expensed in the year of acquisition.

Expenditures which extend the economic life of an asset or increase its capacity are capitalized, except as noted above.

Proceeds from disposal of capital assets are retained by the Fund, with any loss or gain on disposal disclosed separately in the financial statements.

#### Amortization of capital assets

Capital assets are amortized on a straight-line basis, to their salvage value over their estimated useful economic life, from the month the asset becomes operational on the following basis:

<u>Floating marine and related shore-based facilities</u>	<u>Estimated useful economic life</u>
Dredges and fixed shore-based facilities	35 years
Scows, tugs and large survey launches	30 years
All other dredging assets	15 years
<u>Other capital assets:</u>	
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

#### Pension plan

Employees of the Department whose salaries and other benefits are paid by the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government's portion of the

pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of the pensions is against the Public Service Superannuation and Supplementary Retirement Benefit Accounts.

#### Accrued salaries and benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

#### A&ES Liability Risk Fund

The Architectural and Engineering Services (A&ES) Liability Risk Fund is a budget established by A&ES in recognition of the self-assuring nature of Government operations, which can be compared to liability insurance carried by private sector consultants. The purpose of the Liability Risk Fund is to cover potential expenditures which are not part of the day-to-day operating expenditures of A&ES.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees. The amount of the liability has been established, and is revised annually, using rates determined on an actuarial basis, provided by Treasury Board.

#### Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service over the next two years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date for affected employees.

### 3. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Real Property Services Revolving Fund (formerly Public Works). As of April 1, 1988, an amount of \$16,547,815, representing net liabilities assumed by the Fund, was charged to the Fund's accumulated net charge against the Fund's authority. Current and capital assets were assumed at their estimated net realizable value and estimated net book value, respectively, and the long-term liability was assumed at their adjusted actuarial values.

# Real Property Services Revolving Fund — Continued

## NOTES TO FINANCIAL STATEMENTS —Continued

In 1994-95 the functions of the Corporate and Administrative Services (C&AS) activity was transferred out of the Revolving Fund to the Supply and Services Program. The recorded costs and associated accumulated amortization for all assets, accumulated unused annual leave, and employee termination benefits related to the C&AS activity were removed from the Revolving Fund.

The effect of the above is as follows:

	(in thousands of dollars)
Assets:	
Capital assets (net of amortization) .....	36,808
Special initiatives .....	8,865
Consumable stores inventory .....	2,746
	<u>48,419</u>
Liabilities:	
Accumulated unused annual leave .....	13,588
Employee termination benefits .....	39,377
	<u>52,965</u>
Net liabilities assumed .....	<u>4,546</u>

### 4. Capital assets and accumulated amortization

	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
Capital assets				
	(in thousands of dollars)			
Dredges and fixed shore-based facilities .....	10,478		(6,651)	3,827
Scows, tugs and large survey launches .....	4,514		(1,896)	2,618
Small survey launches, other floating and related mobile shore-based assets .....	1,504	121	(130)	1,495
Vehicles and construction equipment .....	4,687		(16)	4,671
Tools, machinery, building, EDP and office equipment .....	53,350	3,865	(1,699)	55,516
	<u>74,533</u>	<u>3,986</u>	<u>(10,392)</u>	<u>68,127</u>
Accumulated amortization				
	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Dredges and fixed shore-based facilities .....	5,651	61	(3,268)	2,444
Scows, tugs and large survey launches .....	2,266	30	(1,120)	1,176
Small survey launches, other floating and related mobile shore-based assets .....	493	77	(35)	535
Vehicles and construction equipment .....	4,214	352	(16)	4,550
Tools, machinery, building, EDP and office equipment .....	36,871	6,452	(1,752)	41,571
	<u>49,495</u>	<u>6,972</u>	<u>(6,191)</u>	<u>50,276</u>
Net .....	<u>25,038</u>		<u>(4,201)</u>	<u>17,851</u>

# Real Property Services Revolving Fund — Concluded

## NOTES TO FINANCIAL STATEMENTS —Concluded

### 5. Current portion of long-term debt

The current portion of long-term debt is broken down as follows:

	1997	1996
	(in thousands of dollars)	
Provision for employee termination benefits .....	4,000	4,000
Allowance for compensation .....	27,181	6,463
	<u>31,181</u>	<u>10,463</u>

### 6. Provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs over two years, excluding severance pay and unused vacation pay which are recorded separately.

### 7. Workforce adjustment

Workforce adjustment costs of \$24,045,992 incurred during 1996-97 were offset to the following liability accounts:

	1997	1996
	(in thousands of dollars)	
Allowance for compensation .....	17,256	27,441
Employee termination benefits .....	5,522	11,467
Accrued salaries and benefits .....	1,268	2,647
	<u>24,046</u>	<u>41,555</u>

### 8. Miscellaneous expenses

Miscellaneous expenses represents disposals of assets outside the normal operating activities

### 9. Subsequent event

By April 1998, Public Works and Government Services (PWGS) will establish cost-saving, innovative partnerships with the private sector, provinces and territories for the delivery of property management services on most of its office buildings and other facilities. PWGS's property management work has been divided into 18 packages, 13 being offered to industry under an open, competitive, two stage procurement process. In July 1997, Notice of Proposed Procurement was posted in PWGS's electronic bidding system. Proposals are scheduled to be delivered in September 1997. Successful bidders will be sent letters of intent in December 1997 and contracts are expected to be awarded in March 1998. The duration of the contracts will be three years, with various options for renewals of up to four additional years. Contractors and provincial and territorial organizations will be required to make employment offers to a minimum of 50 percent of the 700 to 800 staff currently delivering the services.

An estimate of the financial effect cannot be made at this present time.

### 10. Statement of information by segment

Due to a change in activity structure the segmented information cannot be extracted from the financial system.

# Public Service Commission — Staff Development and Training Revolving Fund

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Staff Development and Training Revolving Fund as required by and in accordance with the policy of the Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and with due consideration given to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with the information presented in these financial statements, unless otherwise indicated.

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed

in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

LYSE RICARD

Director General, Finance and Administration  
(Senior full-time financial officer)

AMELITA A. ARMIT

Executive Director  
Corporate Management and Secretary General  
(Senior financial officer)

August 27, 1997

## STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996	
	Estimates	Actual	Estimates	Actual
Net loss for the year .....	(173)	(1,790)	(733)	(173)
Add items not requiring use of funds .....	573	580	550	459
Operating source of funds .....	400	(1,210)	(183)	286
Net capital acqui- sitions .....	(321)	51	(500)	(109)
Working capital change .....	(268)	3,073	(88)	(621)
Other items .....		573		700
Authority (used) provided .....	(189)	2,487	(771)	256

## RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Credit balance in the accumulated net charge against the Fund's authority account .....	519	880
Add PAYE charges against the appropriation account after March 31 .....	2,332	1,615
Less:		
Amounts credited to the appropriation account after March 31 .....	2,140	4,271
Transfer from TB Vote 5 (Note 1) .....	1,058	
Net authority provided, end of year .....	(347)	(1,776)
Authority limit .....	4,500	4,500
Unused authority carried forward .....	4,847	6,276

**Public Service Commission —  
Staff Development and Training  
Revolving Fund—Continued**

**AUDITORS' REPORT**

TO THE DIRECTOR GENERAL,  
FINANCE AND ADMINISTRATION  
CORPORATE MANAGEMENT  
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 1997, and the statements of operations, accumulated surplus (deficit) and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Because we were appointed auditors of the Staff Development and Training Revolving Fund during the current year, we were not able to satisfy ourselves concerning the opening accounts receivable, accounts payable and accrued liabilities balances. Since opening accounts receivable, accounts payable and accrued liabilities balances enter into the determination of the results of operations and changes in financial position, we were unable to determine whether adjustments to revenues, operating expenses, net loss for the year, opening accumulated surplus and cash provided from operating activities might be necessary.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to examine opening accounts receivable, accounts payable and accrued liabilities balances as described in the preceding paragraph, the statements of operations, accumulated surplus (deficit) and changes in financial position present fairly, in all material respects, the results of operations and the changes in financial position of the Staff Development and Training Revolving Fund for the year ended March 31, 1997, in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2. Further, in our opinion, the balance sheet presents fairly, in all material respects, the financial position of the Staff Development and Training Revolving Fund as at March 31, 1997, in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young  
Chartered Accountants

Ottawa, Canada  
July 24, 1997

Public Service Commission —  
Staff Development and Training  
Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1997  
(in thousands of dollars)

	1997	(Unaudited and restated Note 4) 1996		1997	(Unaudited and restated Note 4) 1996
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	2,240	4,393	Government of Canada .....	1,838	1,130
Outside parties .....	142	380	Outside parties		
Prepaid expenses .....	108	175	Accounts payable .....	465	496
	2,490	4,948	Accrued vacation pay .....	195	443
			Current portion of provision for employee termination benefits .....	312	280
Fixed assets (Note 4)			Current portion for allowance for compensation (Note 5) .....	154	
At cost .....	3,539	4,381		2,964	2,349
Less accumulated amortization .....	2,571	3,093			
	968	1,288	Long-term		
			Provision for employee termination benefits (Note 6) .....	573	1,815
				3,537	4,164
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's authority .....	519	880
			Accumulated surplus (deficit) .....	(864)	926
			Contributed capital .....	266	266
				(79)	2,072
	3,458	6,236		3,458	6,236

The accompanying notes are an integral part of the financial statements.

# Public Service Commission — Staff Development and Training Revolving Fund—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	(Unaudited and restated Note 4) 1996
Revenues		
Course fees and services .....	6,690	9,061
Subsidies (Note 3) .....	2,998	5,292
	9,688	14,353
Operating expenses		
Salaries and employee benefits .....	5,108	8,420
Professional and special services .....	1,813	2,069
Rentals .....	824	1,884
Travel and communications .....	366	687
Material and supplies .....	341	477
Administration and financial services .....	317	317
Amortization .....	212	272
Loss on disposal of assets .....	159	
Information .....	129	202
Provision for employee termination benefits .....	55	187
Other .....	55	1
Repairs .....	12	10
	9,391	14,526
Operating gain (loss) before other expenses .....	297	(173)
Other expenses		
Provision for compensation (Note 5) .....	154	
Employee termination benefits expenses (Note 6) ..	1,933	
Net loss for the year .....	(1,790)	(173)

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF ACCUMULATED SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	(Unaudited and restated Note 4) 1996
Balance, beginning of year (as previously reported) ..	987	1,137
Effect of recognition of certain assets (Note 4) .....	(61)	(38)
Accumulated surplus, beginning of year (as restated)	926	1,099
Net loss before restatement .....	(1,770)	(150)
Effect of recognition of certain assets (Note 4) .....	(20)	(23)
Net loss for the year .....	(1,790)	(173)
Accumulated surplus (deficit) end of year .....	(864)	926

The accompanying notes are an integral part of the financial statements.

## STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	(Unaudited and restated Note 4) 1996
Operating activities:		
Net loss .....	(1,790)	(173)
Add:		
Provision for employee termination benefits .....	55	187
Amortization .....	212	272
Provision for compensation .....	154	
Loss on disposal of capital assets .....	159	
	(1,210)	286
Working capital change .....	3,073	(620)
Change in allowance for compensation .....	(154)	
Payments on and change in provision for employee termination benefits .....	(1,297)	(142)
Net financial resources provided (used) by operating activities .....	412	(476)
Investing activities:		
Capital assets		
Acquisitions .....	(51)	(110)
Net financial resources used by investing activities .....	(51)	(110)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year .....	361	(586)
Accumulated net charge against the Fund's authority account, beginning of year .....	(880)	(294)
Accumulated net charge against the Fund's authority account, end of year .....	(519)	(880)

The accompanying notes are an integral part of the financial statements.



# Public Service Commission — Staff Development and Training Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

The Staff Development and Training Revolving Fund was established by Vote L120, Appropriation Act No. 3, 1971, for the purpose of providing training and development to the Public Service.

The Fund has a continuing non-lapsing authority under the Adjustment of Accounts Act S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. The Adjustment of Accounts Act has been repealed and replaced by section 7 of the Revolving Funds Act.

In 1996-97, an amount of \$1,058,000 was received to cover a portion of the employee termination benefits (severance pay and accumulated leave) as a result of the Commission having received the approval of the Treasury Board for measures which included early retirement and cash-based departure incentives. In June 1996, the Public Service Commission was designated a most affected organization to achieve significant downsizing. As such, the deficit includes payment of \$1,714,554 made for early departure incentive. Consequently, the Staff Development and Training Revolving Fund will seek authority to write-off this amount pursuant to the Early Departure Incentive Program.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with the generally accepted accounting principles to the extent that they are in accordance with the Receiver General Public Accounts Instructions Manual. The significant accounting policies include the following:

#### (a) Pension plan

Employees of the Department whose salaries and other benefits are paid by the Revolving Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government of Canada's portion of the pension cost is included in the fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### (b) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

#### (c) Capital assets and amortization

Capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

Office and classroom furniture	10 percent
Office and classroom equipment	15 percent
Electronic data processing (EDP) equipment	25 percent

#### (d) Prepaid expenses

The operations of the Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies as at March 31, 1997.

#### (e) Allowance for compensation

The Government has taken specific measures to reduce employment in the Public Service for 1997-98. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date.

### 3. Subsidized operations

In 1996-97, appropriation funds in the amount of \$2,998,000 (\$5,291,740 in 1995-96) were received by the Staff Development and Training Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

# Public Service Commission — Staff Development and Training Revolving Fund—Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

### 4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture.....	1,221		218	1,003
Equipment .....	551	10	85	476
EDP equipment .....	2,609	41	590	2,060
	<u>4,381</u>	<u>51</u>	<u>893</u>	<u>3,539</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture.....	617	59	111	565
Equipment .....	406	21	77	350
EDP equipment .....	2,070	132	546	1,656
	<u>3,093</u>	<u>212</u>	<u>734</u>	<u>2,571</u>

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGS has now granted ownership of certain assets (furniture) to the Revolving Fund. An amount of \$265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital and the comparative figures for fixed assets, accumulated depreciation and depreciation expense for 1995-96 have been modified to reflect the change.

### 5. Provision for compensation

The provision for compensation results from a government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives. The provision represents the estimated costs for 1997-98 excluding severance pay and unused vacation pay which are recorded separately.

### 6. Employee termination benefits payable

Employee termination benefits payable significantly decreased during the year due to a large number of employees leaving the Revolving Fund. An amount totalling \$3,197,466 was paid out as follows:

	(in thousands of dollars)
Early departure incentives .....	1,714
Early retirement incentives .....	430
Other termination benefits .....	<u>1,053</u>
Total .....	<u>3,197</u>

## Translation Bureau Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund. Some of the information included in these financial statements is based on management's best estimates and judgment with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management has presented the financial statements to the external auditors, who audited them and have provided an independent opinion which has been appended to these financial statements.

Approved by:

G. BERGERON  
A/Director General, Finance  
(Senior full-time financial officer)

J. C. STOBBE  
Assistant Deputy Minister  
Government Operational Service Branch  
(Senior financial officer)

September 10, 1997

### STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997		1996 Restated	
	Estimates	Actual	Estimates	Actual
Net loss .....	(10,541)	(7,992)		(15,174)
Add items not requiring use of funds .....	1,344	2,372		7,728
Operating source of funds .....	(9,197)	(5,620)		(7,446)
Net capital acqui- sitions .....	(740)	(1,236)		(1,689)
Working capital change .....		2,477		(8,676)
Other items .....		(5,779)		8,188
Authority used .....	(9,937)	(10,158)		(9,623)

The accompanying notes are an integral part of the financial statements.

### RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated
Credit balance in the accumulated net charge against the Fund's authority account .....	11,334	14,455
Add PAYE charges against the Revolving Fund account after March 31 .....	8,401	7,327
Less amounts credited to the Revolving Fund account after March 31 .....	16,929	19,676
Net authority used, end of year .....	2,806	2,106
Authority limit .....	75,000	75,000
Unused authority carried forward .....	72,194	72,894

The accompanying notes are an integral part of the financial statements.

# Translation Bureau Revolving Fund — Continued

## AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND REVIEW BRANCH  
PUBLIC WORKS AND GOVERNMENT SERVICES

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 1997 and the statements of operations, accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 1997 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse  
Chartered Accountants

Ottawa, Canada  
July 25, 1997

## BALANCE SHEET AS AT MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated (Note 3)		1997	1996 Restated (Note 3)
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	17,814	19,869	Government of Canada .....	2,175	1,772
Outside parties .....	283	172	Outside parties		
	18,097	20,041	Accounts payable .....	6,225	5,555
Capital (Note 5)			Accrued benefits .....	2,157	1,878
At cost .....	11,130	7,030	Current portion of the allowance for		
Less accumulated amortization .....	8,381	2,661	employee termination benefits .....	1,021	745
	2,749	4,369	Current portion of the allowance for		
Other			compensation .....	319	1,414
Deferred employee benefit expenses .....	16,941	13,429		11,897	11,364
			Long-term		
			Allowance for employee termination benefits .....	17,190	13,434
			Allowance for compensation .....		4,178
				17,190	17,612
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	11,334	14,455
			Accumulated deficit .....	(2,634)	(5,592)
				8,700	8,863
	37,787	37,839		37,787	37,839

The accompanying notes are an integral part of the financial statements.

## Translation Bureau Revolving Fund — Continued

### STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated (Note 3)
Translation revenue .....	101,031	73,695
Expenses		
Salaries and employee benefits .....	67,468	51,443
Provision for employee termination benefits .....	630	750
Workforce adjustment (excluding employee termination benefits and unused annual leave) (Note 7) .....		154
Transportation and communication .....	3,257	1,387
Information .....	214	50
Professional and special services .....	22,982	17,413
Occupancy costs .....	5,446	4,553
Rentals .....	176	109
Purchased repairs and upkeep .....	331	156
Utilities, materials and supplies .....	1,142	1,872
Amortization .....	4,700	1,386
Interest on drawdown .....		81
Other expenditures .....	170	16
	106,516	79,370
Charge backs from Supply and Services Program for corporate and administrative services .....	5,465	3,907
	111,981	83,277
Operating loss before other expenses .....	(10,950)	(9,582)
Adjustment for provision for compensation (Note 6) .....	2,958	(5,592)
Net loss .....	(7,992)	(15,174)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated (Note 3)
Balance, beginning of year .....	(5,592)	
Net loss .....	(7,992)	(15,174)
Deletion of operating loss (Note 1) .....	10,950	9,582
Balance, end of year .....	(2,634)	(5,592)

The accompanying notes are an integral part of the financial statements.

### STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996 Restated (Note 3)
Operating activities:		
Net loss .....	(7,992)	(15,174)
Add:		
Provision for termination benefits .....	630	750
Adjustment to provision for compensation .....	(2,958)	5,592
Amortization .....	4,700	1,386
	(5,620)	(7,446)
Working capital change .....	2,477	(8,677)
Changes in other assets and liabilities:		
Deferred employee benefit expenses .....	(3,512)	351
Payments on and change in allowance for compensation .....	(1,220)	(1,414)
Payments on and change in allowance for employee termination benefits .....	3,126	(1,096)
Net financial resources used by operating activities .....	(4,749)	(18,282)
Investing activities:		
Capital assets:		
Acquisitions .....	(1,236)	(1,689)
Assumed by the Fund (net) .....	(1,844)	(4,066)
Net financial resources used by investing activities .....	(3,080)	(5,755)
Financing activities:		
Deletion of operating loss (Note 1) .....	10,950	9,582
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	3,121	(14,455)
Accumulated net charge against the Fund's authority account, beginning of year .....	(14,455)	
Accumulated net charge against the Fund's authority account, end of year .....	(11,334)	(14,455)

The accompanying notes are an integral part of the financial statements.

## Translation Bureau Revolving Fund — Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purposes

The Translation Bureau was established in 1934, when the Translation Bureau Act came into effect. The Bureau is currently part of Public Works and Government Services Canada and provides a wide range of translation, interpretation, terminology and related services in many languages.

In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates D.

The Revolving Fund accounts for the following services: translation, interpretation and terminology to clients. Pursuant to subsection 29.1(2) of the Financial Administration Act, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund.

Treasury Board (TB) decision #822560 dated February 22, 1995, and TB decision #824299 dated July 10, 1996 gave the Translation Bureau the authority to delete operating losses for the first five years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal year 2000-01. The amounts deleted totalled \$10,950,054 for 1996-97 (\$9,581,743 for 1995-96). In addition, TB decision #824299 approved the transfer of the remaining activities under the parliamentary appropriation to the Translation Bureau Revolving Fund.

#### 2. Significant accounting policies

The financial statements include only the accounts under the responsibility of the Revolving Fund. They have been prepared in accordance with accounting principles for Revolving Funds of the Government of Canada. The significant accounting policies include the following:

##### Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting.

##### Capital assets and amortization

Certain capital assets previously under the custodianship of the Department of Secretary of State were assumed by the Fund and recorded at cost along with the associated accumulated amortization. As a result, these assets are reflected in the accounting records at net book value. Capital assets purchased by the Fund are recorded at cost.

Amortization is calculated using the straight-line method, commencing the year of the acquisition, over the estimated useful lives of the assets as follows:

Office equipment	3 years
Furniture and fixtures	3 years

The current year acquisitions are amortized at half the current rate.

Further to the revision of the estimated useful lives of the assets, management has decided to review the period of amortization. Previously, the useful lives were estimated at 5 years. It has now been modified to 3 years. This change has been reflected prospectively starting in 1996-97. Consequently, comparative data is based on the previous estimation.

##### Pension plan

Employees whose salaries and other benefits are paid by the Fund are covered by the Public Service Superannuation Act and the Supplementary Retirement Benefits Act. The Government's portion of the pension cost is included in the employee benefits assessed against the Fund. The liability for the payment of pensions is against the Public Service Superannuation and Supplementary Retirement Benefit accounts.

##### Accrued benefits

This accrued liability represents the amount of unused annual leave based on average salary rates in effect as at the end of the year.

##### Allowance for employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the estimated cost of these benefits are recorded in the accounts as they are earned by the employees.

##### Allowance for compensation

In view of the public service restructuring, the Government has taken specific measures to reduce employment in the public service. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date.

##### Deferred employee benefit expenses

Deferred employee benefit expenses refers to the estimated termination benefits payments that will be made in the future for those employees moving from an appropriation to a Revolving Fund regime effective April 1, 1995. Amortization of deferred employee benefit expenses is calculated based on the actual amount paid during the year.

## Translation Bureau Revolving Fund — Concluded

### NOTES TO FINANCIAL STATEMENTS —Concluded

#### 3. Restatement

The financial statements have been restated to reflect a decision of Treasury Board not to include the provision for compensation as part of the operating losses that can be deleted according to the Treasury Board decision #822560 dated February 22, 1995, and #824299 dated July 10, 1996.

As a consequence of this decision, the amount of deletion of operating loss for the year 1995-96 has been reduced by \$4,024,257 (from \$13,606,000 to \$9,581,743). Accordingly, the accumulated deficit and the accumulated net charge against the Fund's authority ANCAFA has been increased by the same amount.

#### 4. Assets and liabilities assumed

Certain capital assets and liabilities for employee unused annual leave and employee termination benefits originally funded from departmental appropriations, are accounted for in the Translation Bureau Revolving Fund. As of April 1, 1996, an amount of \$1,844,000 representing net assets assumed was charged to the ANCAFA. As of April 1, 1995, an amount of \$2,066,000 representing net assets assumed, excluding provision for employee termination benefits, was also charged to the ANCAFA. An amount of \$13,429,168 was also debited to deferred employee benefit expenses and credited to provision for employee benefits as of April 1, 1995 to reflect the termination benefits payments that will be made in the future for those employees moving from an appropriation to a Revolving Fund regime effective April 1, 1995.

Capital assets were recorded at their estimated book value at the date the assets were assumed. Liabilities were recorded at their estimated value at the same date. The balances assumed are as follows:

	1997	1996
	(in thousands of dollars)	
Assets:		
Capital assets at cost .....	2,864	5,341
Accumulated amortization .....	(1,020)	(1,275)
Deferred employee benefit expenses .....		13,000
	<u>1,844</u>	<u>17,066</u>
Liabilities:		
Accrued salaries and benefits .....		2,000
Provision for employee termination benefits .....		13,000
		<u>15,000</u>
Equity of Canada:		
Net assets assumed .....	<u>1,844</u>	<u>2,066</u>
	<u>1,844</u>	<u>17,066</u>

#### 5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Assets assumed	Balance at end of year
(in thousands of dollars)				
Office equipment .....	7,004	1,236	2,864	11,104
Furniture and fixtures .....	26			26
	<u>7,030</u>	<u>1,236</u>	<u>2,864</u>	<u>11,130</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Assets assumed	Balance at end of year
(in thousands of dollars)				
Office equipment .....	2,658	4,692	1,020	8,370
Furniture and fixtures .....	3	8		11
	<u>2,661</u>	<u>4,700</u>	<u>1,020</u>	<u>8,381</u>
Net .....	<u>4,369</u>			<u>2,749</u>

#### 6. Adjustment for provision for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early retirement and early departure incentives (workforce adjustment). The provision represents the estimated costs over two years, excluding severance pay and unused vacation pay which are recorded separately. An amount of \$2,958,069 was credited to the provision in 1996-97 and reflected in the statement of operations to adjust the provision to current estimations.

#### 7. Workforce adjustment

Workforce adjustment costs of \$2,315,219 incurred during 1995-96 were offset to the allowance for compensation account.

#### 8. Comparative figures

Certain of the prior year's comparative figures have been reclassified to conform with the presentation adopted in the current year.

# SECTION 2

1996-97

PUBLIC ACCOUNTS OF CANADA

## Financial Statements of Departmental Corporations and Other Entities

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## FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

### Atomic Energy Control Board

#### MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports AECB's results of operations and that the assets are safeguarded.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the financial statement.

A.J. BISHOP, M.D.

President

G.C. JACK

Director General of Administration

Ottawa, Canada

June 9, 1997

#### AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD  
AND THE  
MINISTER OF NATURAL RESOURCES CANADA

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1997. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1997, in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 9, 1997

## Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits .....	30,478,634	29,215,747
Professional and special services .....	7,802,528	7,439,397
Accommodation .....	3,693,980	3,635,055
Travel and relocation .....	2,840,544	2,710,598
Furniture and equipment .....	1,632,105	1,394,138
Utilities, materials and supplies .....	857,890	730,455
Communication .....	755,142	804,147
Information .....	375,513	432,712
Board Members' expenses .....	348,538	288,662
Repairs .....	189,982	186,910
Equipment rentals .....	114,798	108,786
Miscellaneous .....	34,783	27,106
	49,124,437	46,973,713
Grants and contributions		
Safeguards Support Program .....	502,166	497,850
Other .....	147,585	141,740
	649,751	639,590
	49,774,188	47,613,303
Non-tax revenues		
Licence fees .....	30,072,647	27,923,061
Design assessment for foreign sales .....	2,678,326	1,825,877
Foreign training .....	1,248,243	985,635
Refunds of previous years' expenditure .....	193,061	164,049
Capital assets disposal .....	4,133	18,199
Fines and penalties .....	2,650	4,229
Miscellaneous .....	14,374	1,960
	34,213,434	30,923,010
Net cost of operations (Note 3) .....	15,560,754	16,690,293

The accompanying notes are an integral part of this statement.

Approved by:

A.J. BISHOP, M.D.

President

G.C. JACK

Director General of Administration

## NOTES TO THE STATEMENT OF OPERATIONS

## 1. Authority, objective and operations

The Atomic Energy Control Board (AECB) was established in 1946, by the Atomic Energy Control Act. It is a departmental corporation named in Schedule II to the Financial Administration Act and currently reports to Parliament through the Minister of Natural Resources Canada.

The objective of the AECB is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the Nuclear Liability Act, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (see Note 10). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenues, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the AECB Cost Recovery Fees Regulations came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the Government.

Fees for each licence type have been established based on the AECB's cost of carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees were implemented on August 21, 1996 and continue to be based on 1992-93 regulatory activities.

## Atomic Energy Control Board—Continued

## NOTES TO THE STATEMENT OF OPERATIONS — Continued

On March 20, 1997, the federal Nuclear Safety and Control Act received Royal Assent. It will replace the Atomic Energy Control Act, but will not come into effect until proclamation by order of the Governor in Council, which must await the development and approval of regulations that will be applied under the new statute. It is anticipated that this will be completed by mid-1998. On proclamation of the new Act, the AECB will become the Canadian Nuclear Safety Commission (CNSC).

The Nuclear Safety and Control Act mandates the CNSC to establish and enforce national standards in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. Enactment will also provide CNSC compliance inspectors with enforcement powers along with penalties for infractions in line with current legislative practices. The CNSC will be a court of record with powers to hear witness, take evidence and control its proceedings. It will be empowered to require financial guarantees, to order remedial action in hazardous situations and to require responsible parties to bear the costs of decontamination and other remedial measures. As well, the Nuclear Safety and Control Act provides for the recovery of costs of regulation from persons licensed under the Act.

## 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established for departmental corporations by the Receiver General for Canada. The most significant accounting policies are as follows:

## (a) Expenditure recognition

Expenditures are recorded on an accrual basis in the year they are charged to the Board's appropriation, with the exception of employee termination benefits and vacation pay which are recorded on a cash basis.

## (b) Revenue recognition

Licence fees are recorded as revenue on a straight-line basis over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case it is recognized over the period of the work performed by the AECB.

Revenues for foreign training and design assessment for foreign sales are recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditure is recorded as revenues when received and are not deducted from expenditure.

## (c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

## (d) Related party transactions

The Corporation enters into transactions with other Government departments, agencies and Crown corporations in the normal course of business. Estimates of amounts for services provided without charge by Government departments are included in expenditure and are measured at cost.

## (e) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the Government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditures when disbursed.

## (f) Reclassification of comparative figures

Certain 1996 comparative figures have been reclassified to conform with the presentation adopted in 1997.

## 3. Parliamentary appropriations

	1997	1996
	\$	\$
Vote 20—Atomic Energy Control Board .....	43,611,550	43,194,000
Less:		
Frozen allotment * .....	41,068	2,074,699
Lapsed .....	2,840,369	2,031,079
	40,730,113	39,088,222
Add statutory contributions to employee benefit plans .....	3,831,000	3,411,000
Total appropriations used .....	44,561,113	42,499,222
Add services provided without charge by other Government departments:		
Accommodation .....	3,387,140	3,414,005
Employee benefits .....	1,476,000	1,424,088
Other .....	349,935	275,988
	5,213,075	5,114,081
	49,774,188	47,613,303
Less non-tax revenues .....	34,213,434	30,923,010
Net cost of operations .....	15,560,754	16,690,293

\* Funds not available for use in the year.

## Atomic Energy Control Board—Continued

## NOTES TO THE STATEMENT OF OPERATIONS — Continued

## 4. Accounts receivable

As of March 31 the amounts for accounts receivable are as follows:

	1997	1996
	\$	\$
Licence fees .....	371,124	738,323
Design assessment for foreign sales .....	588,921	836,867
Foreign training .....	230,771	481,932
	<u>1,190,816</u>	<u>2,057,122</u>

## 5. Licence fees—Deferred revenues

As of March 31, 1997, there are unearned licence fees received in the amount of \$20,364,094 (1996—\$17,390,371).

## 6. Liabilities

As of March 31 the amounts of liabilities are as follows:

	1997	1996
	\$	\$
Accounts payable and accrued liabilities ..	4,723,021	4,282,540
Salaries payable .....	1,245,935	1,138,325
Contractors holdbacks .....	332,424	244,558
Total accounts and salaries payable .....	<u>6,301,380</u>	<u>5,665,423</u>
Vacation pay .....	2,017,877	1,879,595
Employee termination benefits .....	2,236,413	2,152,958
Total other liabilities .....	<u>4,254,290</u>	<u>4,032,553</u>
Total liabilities .....	<u>10,555,670</u>	<u>9,697,976</u>

The costs represented by contractors holdbacks, accounts and salaries payable are reflected in the statement of operations.

Liabilities for vacation pay and employee termination benefits are not reflected in the statement of operations.

## 7. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal Government departments for the year ended March 31, 1997, amounted to \$2,315,150 (1996—\$2,384,663).

## 8. Contingent liabilities

At March 31, 1997, the AECL was defendant in a lawsuit amounting to \$250,000. The lawsuit seeks damages for breach of statutory duties related to radioactively contaminated soil. The plaintiffs have not taken any action in this litigation for the past several years. Therefore, no provision has been made in the accounts for this contingent liability. Any settlement resulting from the resolution of this case will be paid from the Consolidated Revenue Fund.

## 9. Related party transactions

The AECL is related to Atomic Energy of Canada Limited (AECL) by virtue of common ownership by the Government of Canada.

AECL administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited is the major contractor for this work by virtue of a contract that expires on March 31, 1999 which calls for annual payments of up to \$2.3 million a year. For 1997, AECL paid \$1,094,584 (1996—\$1,280,627) to AECL under this program.

The AECL has undertaken a project to conduct special safety and licensability assessments of new nuclear facility designs which AECL plan to sell on the foreign market. The cost of the review was recovered from AECL in accordance with the terms of the contract which expired in 1997. For 1997, the AECL recognized revenues of \$2,678,326 (1996—\$1,825,877) from this project.

This year, the AECL commenced a new project at the request of AECL to develop, deliver and administer regulatory services for a period of five years for Chinese and Korean regulatory staff. In accordance with the terms of the contract, the cost of the service is recovered from AECL at a rate of \$1,000,000 per year. For 1997, the AECL recognized revenue of \$665,368 from this project.

## Atomic Energy Control Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS —  
Concluded

## 10. Nuclear liability reinsurance account

Under the Nuclear Liability Act, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 1997, is \$545,821 (1996—\$544,321).

The supplementary insurance coverage provided by the Government of Canada under the Nuclear Liability Act, as of March 31, 1997, is \$590,000,000 (1996—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

REVENUES AND COST OF OPERATIONS BY ACTIVITY  
FOR THE YEAR ENDED MARCH 31, 1997

	1997				1996
	Revenue	Licences provided free of charge	Total value of licences and other revenues	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory activities					
Nuclear reactors and heavy water plants	19,891,556		19,891,556	24,186,903	24,690,058
Research reactors	16,200	146,609	162,809	497,643	410,832
Nuclear research and test establishments	1,699,795		1,699,795	1,921,062	1,660,475
Uranium mines	3,173,615		3,173,615	3,182,038	3,889,506
Nuclear fuel facilities	860,086		860,086	926,934	905,045
Prescribed substances	24,994	40,020	65,014	139,415	233,227
Accelerators	117,341	317,435	434,776	357,185	332,564
Radioisotopes	2,821,635	1,662,156	4,483,791	7,733,322	6,724,581
Transportation	177,958	18,228	196,186	634,003	481,410
Waste management and decommissioning	1,286,355	114,052	1,400,407	1,769,416	1,630,847
Dosimetry	3,112	16,650	19,762	143,216	175,115
Import/export				402,340	321,939
	30,072,647	2,315,150	32,387,797	41,893,477	41,455,599
Non-regulatory activities					
Design assessment for foreign sales	2,678,326		2,678,326	4,993,927	3,353,279
Foreign training	1,248,243		1,248,243	1,178,405	1,082,210
Other	214,218		214,218	1,708,379	1,722,215
	4,140,787		4,140,787	7,880,711	6,157,704
Total	34,213,434	2,315,150	36,528,584	49,774,188	47,613,303

# Canada Employment Insurance Commission

## MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment Insurance Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

These financial statements were prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts of Canada is consistent with that in these financial statements, unless indicated otherwise.

Financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. HRDC maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard HRDC assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. HRDC also seeks to assure the objectivity and integrity of data in these financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

M. CAPPE

Chairperson

MARCEL NOUVET

Senior Financial Officer

July 29, 1997

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
<b>Expenditures</b>		
Human Resource Investment and Insurance Program		
Human Resource Investment .....	2,566,860	1,807,450
Employment Insurance .....	577,796	557,879
HRCC management and joint services .....	239,209	249,486
	<u>3,383,865</u>	<u>2,614,815</u>
Corporate Management and Services Program		
Corporate management and administration .....	241,789	239,746
Systems .....	55,862	49,006
Policy and communication .....	32,948	33,216
	<u>330,599</u>	<u>321,968</u>
Total of expenditures .....	<u>3,714,464</u>	<u>2,936,783</u>
<b>Revenues</b>		
Revenues credited to the vote		
Recovery of Employment Insurance Account administrative costs .....	1,214,692	1,193,638
Non-tax revenues		
Refunds of previous years' expenditures .....	199,990	16,019
Proceeds from sales .....	416	412
Services and service fees .....	38	238
Privileges, licences and permits .....	136	132
Other revenues		
Government annuities surplus .....	1,735	334
Employment insurance fines .....	1,025	1,167
Other .....	23,257	148
Recovery of employee benefit cost E.I. ....	92,378	96,040
	<u>1,533,667</u>	<u>1,308,128</u>
Total of revenues .....	<u>1,533,667</u>	<u>1,308,128</u>
Net cost of operations .....	<u>2,180,797</u>	<u>1,628,655</u>

# Canada Employment Insurance Commission—Continued

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the Employment and Immigration Reorganization Act, 1977 and, continued as a body corporate under the name Canada Employment Insurance Commission as per the Human Resources Development Act enacted in 1996, is a departmental corporation named in Schedule II to the Financial Administration Act. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into two program areas and their objectives are as follows:

**Corporate Management and Services Program**—To provide executive direction, policy development and management support services to the Department.

**Human Resource Investment and Insurance Program**—To develop and support the productive utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, and to promote the well-being of Canadians, in cooperation with other Government departments, the provinces, territories, the private sector and community partners. The Program promotes the effective and efficient functioning of the Canadian labour market, while ensuring the protection of public funds.

### 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

Expenditures are recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year End accounting policy, with the exception of termination benefits and vacation pay.

#### (b) Revenue recognition

Revenues are recorded on a cash basis, in accordance with the Government's accounting policies.

#### (c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

#### (d) Amounts estimated

Estimates of amounts for services provided without charge from other Government departments are included in expenditures.

#### (e) Refunds of previous year's expenditures

Refunds of previous year's expenditures are recorded as revenues when received and are not deducted from expenditures.

### 3. Parliamentary appropriations

#### CANADA EMPLOYMENT INSURANCE COMMISSION (in thousands of dollars)

	1997	1996
Human Resource Investment and Insurance Program		
Vote 5 .....	182,729	216,952
Lapsed .....	39,069	76,390
	143,660	140,562
Vote 10 .....	1,382,674	1,368,635
Lapsed .....	63,574	69,795
	1,319,100	1,298,840
Statutory contributions to employee benefit plans .....	94,123	25,110
Statutory refunds of amounts credited to revenues in previous years .....	47	4
Statutory retirement benefits to annuities agents pensions .....	33	36
Total program .....	1,556,963	1,464,552
Corporate Management and Services Program		
Vote 1 .....	44,954	66,306
Lapsed .....	4,281	10,764
	40,673	55,542
Statutory contributions to employee benefit plans .....	17,158	17,861
Statutory spending of proceeds from disposal of surplus Crown assets .....	464	318
Total program .....	58,295	73,721
Total use of appropriations .....	1,615,258	1,538,273

# Canada Employment Insurance Commission—Continued

## NOTES TO THE STATEMENT OF OPERATIONS — Continued

### 4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the Employment Insurance Act, various employment programs and employment insurance overpayments, and other miscellaneous amounts due.

	1997	1996
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services		
Miscellaneous	210	144
Secondments	61	133
	<u>271</u>	<u>277</u>
Outside parties		
Employment and insurance		
Default Canada Student Loans subrogated to the Crown	1,657,281	
Employment insurance benefit overpayments	368,669	367,446
Employment Insurance section 33	212,165	208,559
Other programs	8,115	1,502
Employment insurance fines	6,289	3,898
CJS Developmental use of		
E.I. Funds	4,273	1,147
E.I. Employer Penalties	2,216	
Post-Secondary Education/Establish Program Financing	1,000	
TAGS	928	39
Social assistance recipients	638	477
Labour Adjustment Benefits	408	
Outreach Program	178	92
Youth Training Option Program	137	3
E.I. Chargeback	93	
Community futures	22	871
National Institutional Training		1,502
Job Entry		1,041
Job Development		351
Other programs—CJS		279
Skill investment		254
National Training Program—Purchase of training		253
Young Canada Works		85
Canada Works		78
Summer Canada Works		77
Local Employment Assistance Program		77
Canada Manpower Mobility Program		72
Skill shortages		70
Canada Community Development		36

	1997	1996
	(in thousands of dollars)	
CJS Challenge		24
Career Access		18
Local Employment Assistance and Development Program		14
Summer Employment Experience Development Program		11
General Industrial Training		2
JOBS CORPS		1
	<u>2,262,412</u>	<u>588,279</u>
Corporate Management and Services		
Secondments	202	211
Miscellaneous	374	274
Salary overpayments	92	34
	<u>668</u>	<u>519</u>
Total	<u>2,263,351</u>	<u>589,075</u>

### 5. Specified purpose accounts

The Canada Employment Insurance Commission also has the responsibility to administer and control the following specified purpose accounts.

#### (a) Employment Insurance Account

The Employment Insurance Act provides for a compulsory contributory Employment Insurance Program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Employment Insurance Account.

The Act provides for the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and (e) interest



# Canada Employment Insurance Commission—Continued

## NOTES TO THE STATEMENT OF OPERATIONS — Continued

on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

### TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1997	1996
Receipts and other credits		
Premiums—		
Employers and employees .....	20,207	18,921
Penalties .....	53	47
Interest earned .....	108	35
	20,368	19,003
Payments and other charges		
Benefits .....	12,528	13,512
Administration costs .....	1,374	1,351
Interest expense .....		228
	13,902	15,091
Net decrease .....	6,466	3,912
Add:		
Advances .....		(3,386)
Balance at beginning of year .....	27	(499)
Balance at end of year .....	6,493	27

#### (b) Government Annuities Account

This account was established by the Government Annuities Act, and modified by the Government Annuities Improvement Act, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the Government Annuities Act was to assist Canadians to provide for their later years, by the purchase of Government annuities. The Government Annuities Improvement Act increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenues to cover the actuarial deficit. Payments and other charges represent matured annuities,

the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

### TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	1997	1996
Balance as at April 1 .....	650,178	692,871
Receipts and other credits		
Interest from Canada .....	42,332	45,116
Premiums .....	154	116
Other .....	99	87
	42,585	45,319
Payments and other charges		
Annuity payments .....	81,839	84,847
Premium refunds .....	571	862
Unclaimed annuities .....	545	568
	82,955	86,277
Net increase or (decrease) .....	(40,370)	(40,958)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid .....	710	(1,735)
Balance as at March 31 .....	610,518	650,178

#### (c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year no interest was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$3,194 and payments from the account amounted to \$0.

### TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT (in thousands of dollars)

	1997	1996
Balance as at April 1 .....	16,168	15,382
Receipts and other credits .....	3,194	11,262
Payments and other charges .....		10,476
Net increase or (decrease) .....	3,194	786
Balance as at March 31 .....	19,362	16,168

# Canada Employment Insurance Commission—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS — Concluded

### (d) Summer Employment—Experience Development Program

The Summer Employment—Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$175,000 and disbursements totalled \$175,000 consisting in payments to sponsors.

### TRANSACTIONS IN THE SUMMER EXPERIENCE DEVELOPMENT PROGRAM (in thousands of dollars)

	1997	1996
Balance as at April 1 .....		(281,546)
Receipts and other credits .....	175,000	456,546
Payments and other charges .....	175,000	175,000
Net increase or (decrease) .....		281,546
Balance as at March 31 .....		

### 6. Contingent liabilities

Nineteen claims totalling \$16,159,910 have been brought against the Canada Employment Insurance Commission: one class action for annuities entitlements (by private citizens), one for personal injury damages (by a private citizen), two for negligence damages (by private citizens), two for defamation damages (one by an employee, the other by a private organization), two for breach of contract (one by a private citizen, the other by a university), two for general damages (by private citizens), three for charter of rights violations (by private citizens), four for unjust dismissal (by former employees), one for harassment charges (by a former employee), and one for educational entitlement damages (by an aboriginal tribe).

### 7. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment Insurance Commission, the Employment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment Insurance Commission.

## CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
<b>Disbursements</b>		
Human Resource Investment and Insurance Program		
Employment Insurance Benefits .....	12,527,917	13,512,450
Human Resource Investment .....	2,566,860	1,807,450
Employment Insurance .....	660,751	644,166
Employment Insurance interest expense ..		227,859
HRCC management and joint services ...	239,209	249,486
Summer Employment Experience Development Program—Payments and refunds to provinces .....	175	175
Corporate Management and Services Program		
Corporate management and administration .....	295,364	293,619
Systems .....	55,862	49,006
Policy and communications .....	32,948	33,216
	16,379,086	16,817,427
<b>Receipts</b>		
Employment Insurance premiums .....	20,260,918	18,969,467
Employment Insurance advances .....		(3,386,400)
Annuity interest, etc. ....	42,588	45,330
Employment insurance interest—Revenues .....	108,418	35,385
Refund of previous years' expenditures ...	199,990	16,020
Net adjustment to the Employment insurance administration cost .....	(93,762)	6,141
Summer employment experience development program deposits .....	175	457
Proceeds from sales .....	416	412
Services and service fees .....	38	238
Privileges, licences and permits .....	136	132
Return on investments .....		
<b>Other revenues</b>		
Government annuities surplus .....	1,735	334
Employment insurance fines .....	1,025	1,167
Other .....	23,257	148
E.I. EBP recovery .....	92,378	96,040
	20,637,312	15,784,871
Net cost of operations .....	(4,258,226)	1,032,556
<b>Reconciliation to use of appropriations</b>		
Net cost of operations .....	(4,258,226)	1,032,556
Decrease in Employment Insurance deficit .....	6,466,611	526,420
Revenues credited to non-tax revenues related to appropriations .....	318,976	114,490
From Annuities Account—Actuarial surplus (deficit) .....	(710)	1,735
Increase in the Annuities Pensions Agent ...	3	1
Net adjustment of EBP .....	18,903	19,623
Decrease in the Summer Employment Experience Development Program .....		281
Decrease in unpaid annuities .....	(39,660)	(42,693)
Use of appropriations .....	2,505,897	1,652,413

# Canadian Centre for Management Development

## MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this accounting and reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Corporation's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

JOHANNE BERNARD

A/Director, Finance and Administration  
(Senior Full-time Financial Officer)

C. BASTEDO - BOILEAU

for the Director General, Corporate Services  
(Senior Financial Officer)

July 3, 1997

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Personnel .....	9,113,640	6,759,834
Professional and special services .....	4,997,186	5,518,075
Transportation and communications .....	900,406	1,120,036
Information .....	200,831	206,968
Furniture and equipment .....	247,976	511,340
Utilities, materials and supplies .....	297,956	641,060
Rentals .....	105,565	169,490
Repairs and maintenance .....	84,527	103,874
Transfer payments .....	149,000	149,000
Other subsidies and payments .....	462,921	
	16,560,008	15,179,677
Less recovery of costs (section 29.1(1) FAA) .....	6,968,569	6,124,148
Net cost of operations (Note 3) .....	9,591,439	9,055,529

The accompanying notes are an integral part of this statement.

# Canadian Centre for Management Development—Concluded

## NOTES TO THE FINANCIAL STATEMENT

### 1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the Canadian Centre for Management Development Act and is a departmental Corporation named in Schedule II of the Financial Administration Act. The Canadian Centre for Management Development is dedicated to excellence in teaching and research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of senior managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal Government.

### 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental Corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

All expenditures are recorded on the cash basis.

#### (b) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

### 3. Parliamentary appropriation

	1997	1996
	\$	\$
Canadian Centre for Management		
Development Vote 5 .....	8,418,000	9,049,000
Supplementary Estimates "5B" .....	493,700	497,046
Transfer from TB Vote 5 .....	197,541	
	<u>9,109,241</u>	<u>9,546,046</u>
Lapsed .....	611,802	1,287,517
	<u>8,497,439</u>	<u>8,258,529</u>
Expenditures pursuant to section 29.1(1) of		
FAA .....	6,968,569	
Equivalent revenues pursuant to		
section 29.1(1) of FAA .....	(6,968,569)	
Contributions to employee benefit		
plans .....	1,094,000	797,000
Total use of appropriations .....	<u>9,591,439</u>	<u>9,055,529</u>

## Canadian Centre for Occupational Health and Safety

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfil these accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control which gives due considerations to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

S. LEN HONG

President and Chief Executive Officer

BRIAN HUTCHINGS, CGA

Comptroller/Senior Financial Officer

May 30, 1997

### AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR  
OCCUPATIONAL HEALTH AND SAFETY

AND

THE MINISTER OF LABOUR

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1997. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
May 30, 1997

# Canadian Centre for Occupational Health and Safety—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits .....	4,414,692	4,587,220
Employee termination benefits .....	55,215	11,069
Professional and special services .....	693,284	750,282
Accommodation .....	320,160	320,160
Information .....	318,566	278,873
Transportation and communications .....	265,902	293,708
Utilities, materials and supplies .....	141,370	183,579
Capital assets .....	100,256	97,143
Purchased repair and upkeep .....	95,290	128,346
Rentals .....	45,708	39,253
	6,450,443	6,689,633
Administration		
Salaries and employee benefits .....	199,156	194,880
Governors and committees .....	14,054	11,658
Travel .....	6,336	3,234
Utilities, materials and supplies .....	715	711
Professional and special services .....	658	5,010
	220,919	215,493
Total expenditures .....	6,671,362	6,905,126
Non-tax revenues credited to the vote (Note 3) .....	4,376,268	4,650,466
Net cost of operations (Note 4) .....	2,295,094	2,254,660

The accompanying notes are an integral part of this statement.

Approved by:

NICOLE SENÉCAL

Chairperson

S. LEN HONG

President and Chief Executive Officer

BRIAN HUTCHINGS, CGA

Comptroller/Senior Financial Officer

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The Centre was established in 1978 under the Canadian Centre for Occupational Health and Safety Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditures are funded in part by its operating revenues and by a budgetary lapsing authority.

### 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

All expenditures are recorded on an accrual basis with the exception of termination benefits and vacation pay which are recorded on a cash basis.

#### (b) Revenue recognition

Revenues are recorded on a cash receipts basis.

#### (c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

#### (d) Services provided without charge

Estimates of amounts for services provided without charge from Government departments are included in expenditures.

#### (e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

#### (f) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute to the cost of the Plan. The Centre's contributions are charged to expenditures on a current basis and represent the total liability to the Centre.

# Canadian Centre for Occupational Health and Safety—Continued

## NOTES TO THE STATEMENT OF OPERATIONS — Continued

### 3. Non-tax revenues credited to the vote

	1997	1996
	\$	\$
Proceeds from sales:		
Subscription—CCINFO disc .....	2,215,453	2,226,206
Subscription—Specialty discs .....	618,221	418,472
Diskette based products .....	41,086	81,486
Single copy publications .....	88,485	55,064
Subscription—CCINFO line .....	45,261	45,707
CCINFOtapes .....	31,451	25,488
Memberships .....	13,592	14,670
Others .....	2,267	3,664
	<u>3,055,816</u>	<u>2,870,757</u>
Cost recoveries:		
Technical services .....	732,667	917,658
Inquiries services .....	483,400	740,000
Travel expenses .....	102,072	121,102
Proceeds from Crown assets .....	2,313	949
	<u>1,320,452</u>	<u>1,779,709</u>
	<u>4,376,268</u>	<u>4,650,466</u>

### 4. Parliamentary appropriations

	1997	1996
	\$	\$
Human Resources Development— Vote 40 .....	1,770,000	
Human Resources Development— Vote 50 .....		2,026,000
Human Resources Development— Vote 40b .....	263,816	
Human Resources Development— Vote 50a .....		124,921
	<u>2,033,816</u>	<u>2,150,921</u>
Amount lapsed .....	66,689	225,744
Total use of appropriations .....	<u>1,967,127</u>	<u>1,925,177</u>
Add:		
Services provided without charge by Government departments .....	329,460	329,460
Crown asset proceeds purchases .....	140	972
Collection agency fees .....	680	
Subtotal .....	<u>330,280</u>	<u>330,432</u>
Less Crown assets proceeds .....	2,313	949
Net cost of operations .....	<u>2,295,094</u>	<u>2,254,660</u>

### 5. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives.

Capital assets at cost	March 31, 1996	Acquisi- tions	Disposal	March 31, 1997
	\$	\$	\$	\$
Computer equip- ment .....	2,078,875	95,056	310,157	1,863,774
Furniture and equipment .....	928,734	5,200	68,030	865,904
Leasehold improve- ments .....	632,719			632,719
Measuring equipment .....	2,673			2,673
	<u>3,643,001</u>	<u>100,256</u>	<u>378,187</u>	<u>3,365,070</u>
Accumulated amortization	March 31, 1996	Amortiza- tion	Disposal	March 31, 1997
	\$	\$	\$	\$
Computer equip- ment .....	1,887,395	89,065	310,157	1,666,303
Furniture and equipment .....	896,259	14,016	68,030	842,245
Leasehold improve- ments .....	632,719			632,719
Measuring equipment .....	2,673			2,673
	<u>3,419,046</u>	<u>103,081</u>	<u>378,187</u>	<u>3,143,940</u>

### 6. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	March 31, 1997	March 31, 1996
	\$	\$
Outside parties .....	412,907	442,860
Government of Canada .....	20,536	68,763
	<u>433,443</u>	<u>511,623</u>

# Canadian Centre for Occupational Health and Safety—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS — Concluded

### 7. Liabilities

	March 31, 1997	March 31, 1996
	\$	\$
(a) Accounts payable		
Payables at year end .....	201,943	115,235
Payments on due date .....	142,284	187,378
	344,227	302,613
Accrued salaries .....	136,410	119,551
	480,637	422,164
(b) Other liabilities		
Vacation pay .....	243,982	285,874
Employee termination benefits .....	861,578	848,498
	1,105,560	1,134,372
(c) Prepayment on products		
Outside parties .....	158,594	249,754
Government departments .....	8,350	3,118
	166,944	252,872

The costs represented by the accounts payable and accrued salaries are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The employee termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayment on products represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in subsequent periods. These payments are recorded as revenues in the statement of operations.

### 8. Donations

In accordance with section 6(3) of its Act, the Centre has a cumulative total of \$80,521 at March 31, 1997 from donations. Donations of \$1,270 were received in 1996-97. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse.

### 9. Comparative figures

Certain of the figures presented for comparative purposes have been reclassified to conform with the financial statement presentation adopted for 1997.



## Canadian Polar Commission

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Polar Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

WHIT FRASER

Chairman

ALBERT HALLER

Executive Officer

June 27, 1997

### AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE  
CANADIAN POLAR COMMISSION

AND THE  
MINISTER OF INDIAN AFFAIRS AND NORTHERN  
DEVELOPMENT

I have audited the statement of operations of the Canadian Polar Commission for the year ended March 31, 1997. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Commission for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA  
Assistant Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 27, 1997

## Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Operations		
Travel and relocation .....	250,382	202,381
Professional and special services .....	113,775	133,524
Accommodation .....	85,805	104,467
Honoraria to Board members .....	41,512	53,330
Printing and publishing .....	34,096	42,239
Contributions .....	18,000	20,000
Furniture and equipment .....		11,497
	543,570	567,438
Administration		
Salaries and employee benefits .....	427,142	424,942
Telephone and telecommunications .....	21,252	21,627
Office expenses and equipment .....	14,869	10,324
Postage and courier service .....	12,969	7,162
Advertising .....	7,002	10,915
Materials and supplies .....	6,990	11,446
	490,224	486,416
Cost of operations (Note 3) .....	1,033,794	1,053,854

The accompanying notes are an integral part of this statement.

Approved by the Board:

Whit FRASER  
Chairman

J. K. GRANT  
Member

## NOTES TO THE FINANCIAL STATEMENT

## 1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the Canadian Polar Commission Act and is a departmental corporation named in Schedule II of the Financial Administration Act. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures are funded by a budgetary lapsing authority.

## 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

## (a) Expenditure recognition

All expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

## (b) Capital purchases

Acquisition of capital assets are charged to operating expenditures in the year of purchase.

## 3. Parliamentary appropriations

	1997	1996
	\$	\$
Indian Affairs and Northern Development—Vote 50 .....	927,000	1,003,000
Treasury Board—Vote 5 .....	5,368	
Supplementary Estimates (A) .....	46,158	50,164
	978,526	1,053,164
Lapsed .....	3,732	47,310
	974,794	1,005,854
Statutory contributions to employee benefit plans .....	59,000	48,000
Total use of appropriations .....	1,033,794	1,053,854

## Canadian Transportation Accident Investigation and Safety Board

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the CTAISB. The information included in the financial statement is based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the CTAISB's assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

KEN JOHNSON

Executive Director  
Senior Financial Officer

GERTRUDE RENÉ de COTRET

Director, Corporate Services  
Senior Full-Time Financial Officer

June 30, 1997

### AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION  
ACCIDENT INVESTIGATION AND SAFETY BOARD  
AND TO THE  
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the statement of operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1997. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
July 8, 1997

# Canadian Transportation Accident Investigation and Safety Board—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
<b>Expenditures</b>		
Board		
Salaries and employee benefits .....	521,906	425,135
Employee termination benefits (Note 7a) ..	56,819	8,682
Transportation and communications .....	93,115	40,475
Accommodation (Note 7b) .....	50,546	25,221
Professional and special services .....	33,172	7,685
Other .....	1,020	5,144
	<u>756,578</u>	<u>512,342</u>
Operations		
Salaries and employee benefits .....	13,567,804	15,021,528
Employee termination benefits (Note 7a) ..	693,087	1,216,588
Accommodation (Note 7b) .....	1,830,774	1,597,989
Professional and special services .....	1,790,682	1,652,478
Transportation and communications .....	1,287,274	1,153,644
Construction and acquisition of machinery and equipment .....	1,128,387	323,166
Utilities, materials and supplies .....	533,337	400,702
Purchased repair and upkeep .....	352,644	334,104
Information .....	293,841	409,021
Acquisition and construction of land, buildings and works .....	89,803	
Rentals .....	52,304	35,706
Other .....	10,443	3,916
	<u>21,630,380</u>	<u>22,148,842</u>
Administration		
Salaries and employee benefits .....	2,199,374	2,469,125
Employee termination benefits (Note 7a) ..	350,046	263,137
Professional and special services .....	499,447	483,117
Accommodation (Note 7b) .....	374,554	269,522
Transportation and communications .....	258,635	258,881
Utilities, materials and supplies .....	205,700	129,657
Purchased repair and upkeep .....	75,172	144,768
Construction and acquisition of machinery and equipment .....	73,938	76,854
Information .....	26,345	18,389
Rentals .....	7,705	10,510
Other .....	421	302
	<u>4,071,337</u>	<u>4,124,262</u>
Total expenditures .....	<u>26,458,295</u>	<u>26,785,446</u>
Non-tax revenues		
Services and service fees .....	30,820	2,214
Proceeds from sales .....	29,702	5,297
Refunds of previous years' expenditures .....	29,379	37,837
	<u>89,901</u>	<u>45,348</u>
Net cost of operations (Note 4) .....	<u>26,368,394</u>	<u>26,740,098</u>

The accompanying notes are an integral part of this statement.

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the Canadian Transportation Accident Investigation and Safety Board Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditures are funded by a budgetary lapsing authority.

### 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

All expenditures are recorded on an accrual basis, except normal termination benefits, vacation pay and compensatory leave which are recorded on a cash basis. Termination benefits related to the Government downsizing incentive programs are recorded in the accounts of CTAISB in the year of the signing of the termination agreement with the employee.

#### (b) Revenue recognition

Revenues are recorded on a cash receipts basis.

#### (c) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

#### (d) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

#### (e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

# Canadian Transportation Accident Investigation and Safety Board—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS — Concluded

### 3. Changes in financial statement presentation

The presentation of personnel expenditures has been revised to better reflect the nature of these expenditures. Expenditures are now shown under two line items: Salaries and Employee benefits and Employee termination benefits. Previous year figures have been restated to reflect this new breakdown.

The net result of this change is a more detailed presentation of personnel expenditures in each of the three sectors. Total expenditures are not affected.

### 4. Parliamentary appropriation

	1997	1996
	\$	\$
Privy Council Vote 15 .....	20,949,000	22,367,000
Lapsed .....	119,701	898,281
	<u>20,829,299</u>	<u>21,468,719</u>
Spending of proceeds from the disposal of surplus Crown Assets .....	15,670	7,995
Statutory contributions to employee benefit plans .....	2,446,000	2,354,000
Use of appropriation .....	23,290,969	23,830,714
Add services provided without charge by Government departments (Note 5) .....	3,167,326	2,954,732
Deduct non-tax revenues .....	89,901	45,348
Net cost of operations .....	<u>26,368,394</u>	<u>26,740,098</u>

### 5. Services provided without charge by Government departments

	1997	1996
	\$	\$
Public Works and Government Services		
- accommodation and accommodation alteration .....	2,255,874	1,892,732
- administration of cheque issue and Personnel Management System .....	30,000	32,000
Treasury Board (employer's share of health insurance premium) .....	816,552	983,000
Human Resources and Development (administration of workers' compensation) .....	48,000	47,000
Office of the Auditor General of Canada (audit services) .....	16,900	
	<u>3,167,326</u>	<u>2,954,732</u>

### 6. Contractual obligations

The CTAISB has commenced a capital expenditure program estimated at \$354,800 and has entered into contracts for the replacement of the heating system of its Engineering Laboratory building. To March 31, 1997 the CTAISB has spent \$32,538 on this program. The project should be completed in 1997-98

### 7. Exceptional expenditures

Exceptional expenditures have been incurred during the year due to the ongoing downsizing activities.

#### (a) Employee termination benefits

In conjunction with its downsizing activities during the year the CTAISB has incurred expenditures totaling \$734,000 (1995-96—\$1,438,000). This amount includes \$180,000 (1995-96—\$511,000) for the payment of regular severance pay and accrued vacation pay, as well as an amount of \$554,000 (1995-96—\$926,000) relating to the Government downsizing incentives such as the Early Departure Incentive, the Early Retirement Incentive and the Executive Employment Transition Policy programs.

The following amounts are included in the figures reported on the Statement of Operations under the employee termination benefits of the three sectors:

	1997	1996
	\$	\$
Operations .....	421,523	1,171,072
Administration .....	312,255	257,824
Board .....		8,682
	<u>733,778</u>	<u>1,437,578</u>

#### (b) Accommodation

Further to the reduction in personnel the CTAISB has undertaken to reduce its office accommodation space by 680m<sup>2</sup>. Expenditures for space reconfiguration and renovation totaled \$378,000 and were incurred by Public Works and Government Services Canada on behalf of the CTAISB.

The following amounts are included in the figures reported on the Statement of Operations under the accommodation item of the three sectors:

	1997
	\$
Operations .....	253,924
Administration .....	109,649
Board .....	14,427
	<u>378,000</u>

## Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE FINANCIAL ADMINISTRATION ACT NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE  
PUBLIC ACCOUNTS OF CANADA

Director, Veterans' Land Act

THE DIRECTOR, VETERANS' LAND ACT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE FINANCIAL ADMINISTRATION ACT NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE  
PUBLIC ACCOUNTS OF CANADA

## Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE FINANCIAL ADMINISTRATION ACT NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE  
PUBLIC ACCOUNTS OF CANADA



## Medical Research Council

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Council maintains a set of accounts which provides a detailed record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Council's Finance and Administration Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's financial statement presents fairly, in accordance with stated accounting policies, the Council's financial transactions.

Approved by:

I. SHUGART  
Executive Director

GUY D'ALOISIO  
Director, Finance & Administration

June 19, 1997

### AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL  
AND  
THE MINISTER DESIGNATE OF HEALTH

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1997. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1997 in accordance with the accounting policies set out in the Note 2 to the financial statement.

Raymond Dubois, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 19, 1997

## Medical Research Council—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31, 1997  
(in thousands of dollars)

	1997	1996
<b>Expenditures</b>		
Grants and Scholarships (see Schedule)		
Grants .....	146,195	145,924
Multi-disciplinary .....	23,994	27,924
Salary support .....	21,790	22,570
Research training .....	18,287	20,436
Travel and exchange .....	277	228
Other activities .....	5,002	3,025
Networks of centres of excellence .....	14,704	17,837
Human Genome Program .....	3,506	5,243
	<u>233,755</u>	<u>243,187</u>
<b>Operations</b>		
Salaries and employee benefits .....	3,145	3,267
Employee termination benefits .....		124
Professional and special services .....	1,384	572
Travel (Note 4) .....	1,293	1,333
Accommodation .....	339	330
Publications .....	263	242
Communications .....	244	289
Materials and supplies .....	128	161
Equipment repair and maintenance .....	66	132
Furniture and equipment .....	53	77
	<u>6,915</u>	<u>6,527</u>
<b>Administration</b>		
Salaries and employee benefits .....	1,331	1,205
Employee termination benefits .....	60	
Travel (Note 4) .....	270	171
Professional and special services .....	215	273
Publications .....	194	158
Accommodation .....	135	148
Communications .....	103	107
Materials and supplies .....	54	59
Equipment repair and maintenance .....	28	49
Furniture and equipment .....	22	28
Interest .....		15
	<u>2,412</u>	<u>2,213</u>
	<u>243,082</u>	<u>251,927</u>
<b>Non-tax revenue</b>		
Refunds of previous years' expenditure .....	398	585
Sale of Crown assets surplus .....	7	
<b>Net cost of operations (Note 3) .....</b>	<u>242,677</u>	<u>251,342</u>

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.  
President

Approved by Management:

I. SHUGART  
Executive Director

## NOTES TO THE STATEMENT OF OPERATIONS

## 1. Authority and purpose

The Medical Research Council was established in 1969 by the Medical Research Council Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

## 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

## (a) Expenditure recognition

Grants and scholarships are charged to expenditures when disbursed. All operating expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

## (b) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

## (c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditures.

## (d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

## (e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditures on a current basis.

## Medical Research Council—Continued

## NOTES TO THE STATEMENT OF OPERATIONS — Continued

## 3. Parliamentary appropriations

	1997	1996
	(in thousands of dollars)	
Department of Health		
Vote 25—Grants .....	233,763	243,232
Lapsed .....	(8)	(45)
	<u>233,755</u>	<u>243,187</u>
Vote 20—Operating expenditures .....	8,318	7,727
Lapsed .....	(208)	(150)
	<u>8,110</u>	<u>7,577</u>
Statutory contributions to employee benefit plans .....	538	485
Total use of appropriations .....	242,403	251,249
Add services provided without charge by Government departments .....	679	678
Less non-tax revenue .....	(405)	(585)
Net cost of operations .....	<u>242,677</u>	<u>251,342</u>

## 4. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 30 grant committees, 10 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1997	1996
	(in thousands of dollars)	
Operations:		
Grant committees .....	732	749
Site reviews .....	136	118
Council/Executive .....	93	53
Award committees .....	88	88
Standing committees .....	73	54
Human Genome .....	39	76
Advisory groups .....	19	63
Staff .....	113	132
	<u>1,293</u>	<u>1,333</u>
Administration:		
Advisory groups .....	196	95
Staff .....	74	76
	<u>270</u>	<u>171</u>

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

## 5. Trust funds

As provided for in Section 4(3) of the Medical Research Council Act, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

- (a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.
- (b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and Torticollis		Donations for Biomedical Research	
	1997	1996	1997	1996
	(in thousands of dollars)			
Balance, beginning of year .....	81	77	2,556	1,325
Add:				
Donations received .....			4,197	2,021
Interest received .....	3	4	86	88
Less grants paid .....			(2,551)	(878)
Balance, end of year .....	<u>84</u>	<u>81</u>	<u>4,288</u>	<u>2,556</u>

## Medical Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS —  
Concluded

## 6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

	1997	1996
	(in thousands of dollars)	
Year of payment		
1996-97 .....		194,674
1997-98 .....	200,225	132,041
1998-99 .....	137,947	77,460
1999-2000 .....	75,109	28,826
2000-2001 .....	35,503	12,707
2001-2002 .....	13,780	974
2002-2003 .....	1,280	
	<u>463,844</u>	<u>446,682</u>

SCHEDULE OF GRANTS AND SCHOLARSHIPS  
FOR THE YEAR ENDED MARCH 31, 1997  
(in thousands of dollars)

	1997	1996
<b>Grants</b>		
Operating .....	133,136	134,823
Maintenance .....	2,494	2,803
Equipment .....	929	797
Health Services Research .....	2,000	
Special Projects .....	2,468	2,248
University-Industry Grants .....	5,168	5,253
	<u>146,195</u>	<u>145,924</u>
<b>Multi-disciplinary</b>		
MRC Groups .....	16,001	15,010
Program Grants .....	7,006	11,548
Development Grants .....	987	1,366
	<u>23,994</u>	<u>27,924</u>
<b>Salary Support</b>		
MRC Groups .....	2,724	3,457
Development Grants .....	2,574	2,915
Career Investigators .....	882	1,321
MRC Scientists .....	3,948	3,642
Senior Scientists .....	518	225
Distinguished Scientists .....	400	104
Scholarships .....	8,746	8,830
Clinician Scientists 2 .....	1,027	1,144
University-Industry Salary Support .....	971	932
	<u>21,790</u>	<u>22,570</u>
<b>Research Training</b>		
Clinician Scientists 1 .....	1,162	1,411
Centennial Fellowships .....	676	656
Fellowships .....	10,065	11,450
Dental Fellowships .....	164	225
Studentships .....	5,221	5,324
Undergraduate Scholarships .....	442	756
University-Industry Training Awards .....	557	614
	<u>18,287</u>	<u>20,436</u>
<b>Travel and exchange</b>		
Visiting Scientists and Professorships .....	175	95
Travel grants, Symposia and Workshops .....	102	133
	<u>277</u>	<u>228</u>
<b>Other Activities</b>		
President's Fund .....	566	333
Other Grants .....	4,436	2,692
	<u>5,002</u>	<u>3,025</u>
<b>All Core Programs</b> .....	<u>215,545</u>	<u>220,107</u>
Networks of Centres of Excellence .....	14,704	17,837
Human Genome Program .....	3,506	5,243
	<u>233,755</u>	<u>243,187</u>

## The National Battlefields Commission

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in Note 2 on a basis consistent with that of the preceding period. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada performed an audit on the financial statement for the year ended March 31, 1997 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU  
Chairman

MICHEL LEULLIER  
Secretary

July 8, 1997

### AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of operations of the National Battlefields Commission for the year ended March 31, 1997. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the statement of operations.

Raymond Dubois, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 3, 1997

# The National Battlefields Commission — Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Ex-gratia payments (Note 4) .....		2,392,549
Operations		
Salaries and benefits .....	961,571	940,212
Capital assets (Note 5) .....	721,503	175,269
Professional services .....	315,404	369,962
Utilities, materials and supplies .....	198,180	188,684
Maintenance .....	183,604	240,927
Information .....	93,142	59,654
Rentals .....	14,174	11,873
Miscellaneous .....	2,762	1,148
	2,490,340	1,987,729
Administration		
Salaries and benefits .....	311,494	309,603
Professional services .....	36,985	41,579
Transportation and communication .....	31,676	35,207
Office supplies .....	3,264	4,791
Compensation for damage claims .....	720	31,136
Accounting services provided without charge by a Government department .....	6,250	6,000
	390,389	428,316
Total expenditures .....	2,880,729	4,808,594
Non-tax revenues		
Parkings (Note 6) .....	274,606	216,495
Fees for visits, services and the use of facilities .....	68,313	37,847
Fines and penalties .....	18,286	16,381
Miscellaneous .....	52	2,125
	361,257	272,848
Net cost of operations (Note 3) .....	2,519,472	4,535,746

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER

Secretary

Approved by the Commission:

ANDRÉ JUNEAU

Chairman

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and objectives

The Commission was established in 1908 under an Act respecting the National Battlefields at Quebec for the purpose of acquiring, preserving and developing an historic battlefield park in Quebec.

The Commission is a departmental corporation named in Schedule II to the Financial Administration Act

### 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are recorded on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Superannuation plan administered by the Government of Canada, with respect to current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

## The National Battlefields Commission — Continued

### NOTES TO THE STATEMENT OF OPERATIONS — Continued

#### 3. Parliamentary appropriation

	1997	1996
	\$	\$
Canadian Heritage		
Vote 85—(Vote 95 in 1996) .....	1,878,000	4,413,000
Vote 85a .....	500,000	
	<u>2,378,000</u>	<u>4,413,000</u>
Lapsed .....	1,479	1,225
	<u>2,376,521</u>	<u>4,411,775</u>
Statutory—Contributions to employee benefit plans .....	155,000	139,000
Spending of revenues in accordance with section 29.1(1) of the FAA .....	342,906	249,998
Spending of proceeds from the disposal of Crown assets surplus .....	52	1,821
Total use of appropriations .....	<u>2,874,479</u>	<u>4,802,594</u>
Add services provided without charge by a Government department .....	6,250	6,000
Less non-tax revenues .....	<u>(361,257)</u>	<u>(272,848)</u>
Net cost of operations .....	<u><u>2,519,472</u></u>	<u><u>4,535,746</u></u>

#### 4. Ex-gratia payments

The Treasury Board approved ex-gratia payments, not exceeding in aggregate \$9,600,000, to be made in four annual instalments from 1992-93 to 1995-96. These payments relate to the municipal and school taxes, for the years 1986 to 1991 of the National Battlefields Park, for which no grants in lieu of taxes were paid to the cities of Quebec and Sillery. These ex-gratia payments are subject to regulations and procedures applicable to grants made pursuant to the Municipal Grants Act. Since 1992, grants in lieu of taxes are paid by the Department of Public Works and Government Services but beginning in 1997-98, these grants in lieu of taxes will be paid by the Commission itself.

#### 5. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

	March 31, 1996	Additions	Disposals	March 31, 1997
	\$	\$	\$	\$
Land .....	724,710			724,710
Roadways, driveways and landscaping .....	1,257,296	238,619		1,495,915
Parking lots .....	372,715			372,715
Buildings .....	1,152,508			1,152,508
Martello Towers .....	2,074,470			2,074,470
Discovery Pavillion of the Plains of Abraham Inc. ....		520,263		520,263
Interpretation centre at the Musée du Québec .....	974,829			974,829
Equipment .....	<u>1,404,276</u>	<u>32,319</u>		<u>1,436,595</u>
	<u><u>7,960,804</u></u>	<u><u>791,201</u></u>		<u><u>8,752,005</u></u>
Financed by parliamentary appropriation .....	7,185,190	615,420		7,800,610
Financed by revenues in accordance with section 29.1(1) of the FAA .....	72,711	106,083		178,794
Financed by Trust Fund (Note 7) .....	<u>702,903</u>	<u>69,698</u>		<u>772,601</u>
	<u><u>7,960,804</u></u>	<u><u>791,201</u></u>		<u><u>8,752,005</u></u>

#### 6. Parking revenues

Friends of the Plains of Abraham Inc., of which a member of the Board of Directors is also member of the Commission, manages parking lots on behalf of the Commission. For the year ended March 31, 1997, the Commission received \$274,606 (\$216,495 in 1996). It used this revenue for the purpose of its program, in accordance with section 29.1(1) of the Financial Administration Act (FAA).

## The National Battlefields Commission — Concluded

### NOTES TO THE STATEMENT OF OPERATIONS — Concluded

#### 7. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields of Quebec City. Since September 1984, the Trust fund is governed by the new subsection 9.1 of the Act respecting the National Battlefields at Quebec, which authorizes such amounts to be expended for the purpose for which such money was given to the Commission.

	1997	1996
	\$	\$
Receipts		
Donations .....	397,003	432,575
Interest .....	11,689	15,668
	<u>408,692</u>	<u>448,243</u>
Disbursements		
Capital assets (Note 5) .....	69,698	258,128
Professional services .....	87,295	83,937
	<u>156,993</u>	<u>342,065</u>
Excess of receipts over disbursements .....	251,699	106,178
Balance at the beginning of the year .....	340,886	234,708
Balance at year end, deposited with		
Receiver General for Canada .....	<u>592,585</u>	<u>340,886</u>

#### 8. Contractual obligations

In January 1994, the Commission entered into an agreement with Quebec City to foster dialogue and cooperation between the two, in order to develop projects for the benefit of Quebec City's population and its visitors. Pursuant to this agreement, the Commission is committed, among other things, to participate in the financing of projects for a minimum of \$1,588,000. As at March 31, 1997, its accumulated financial participation since the beginning of the agreement amounted to \$932,966.

The Commission is also committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

During 1996-97, the Commission began to carry out the project on the Discovery Pavillion of the Plains of Abraham; its budget is \$2.1 million for the building's renovations. As at March 31, 1997, the cumulative amount of disbursements for the project was \$520,263 and the amount of commitments was \$89,460.

The amount of commitments for the normal operation of the Commission was \$261,200.



## National Research Council of Canada

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfil these accounting and reporting responsibilities, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Corporation's Finance Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The National Research Council, under the Finance and Information Management Services Branch, operates a variety of proven corporate accounting and reporting systems. Recently, a Finance Data Warehouse system has been implemented. The Warehouse integrates operational data from NRC's four main financial systems and uses commercially available reporting software tools from Cognos. This provides the Corporation with timely, easily accessible and comprehensive operational and business intelligence type information.

A major new initiative, impacting the whole of the National Research Council, is now underway. The initiative addresses NRC's administrative systems and management information needs leading up to the year 2000 and beyond. The full suite of software products from SAP: Finance, Material Management, Human Resources and Project Management modules, are now being implemented at NRC. All current legacy systems in these areas will be replaced by this one enterprise wide software package. This initiative addresses the Corporation's year 2000 concerns; it allows for the full integration of our administrative systems; it allows for NRC's move to full accrual accounting and; it will significantly streamline our operations and introduce new technological efficiencies. Implementation of these modules will start in April, 1998 and conclude in April, 1999.

M. K. PAWLOWSKI  
Senior Financial Officer

J-G. SÉGUIN  
Senior full-time Financial Officer

July 16, 1997

# National Research Council of Canada — Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the Municipal Grants Act .....	4,199,359	4,239,998
International affiliations .....	932,736	965,281
	5,132,095	5,205,279
Contributions		
Assistance to industry .....	82,805,117	79,243,082
TRIUMF project .....	31,000,000	33,318,000
Canada-France-Hawaii Telescope Corporation .....	3,734,266	5,813,638
The Gemini telescopes .....	3,467,048	
James Clerk Maxwell Telescope .....	2,644,427	2,566,206
Biotechnology Research Program .....	594,699	1,900,466
	129,377,652	128,046,671
Capital		
Minor capital expenditures .....	30,218,893	27,316,418
Major Capital Replacement Program .....	14,258,838	9,592,537
Other .....	5,680,737	4,567,258
	50,158,468	41,476,213
Operations		
Salaries and employee benefits .....	151,902,278	153,913,609
Termination benefits .....	2,343,282	17,688,976
Utilities, materials and supplies .....	39,465,940	35,027,517
Professional and special services .....	18,382,132	12,977,774
Transportation and communications .....	12,363,031	11,877,029
Information .....	4,349,946	5,703,133
Rentals .....	3,735,058	4,045,105
Other .....	96,222	169,522
	232,637,889	241,402,665
Administration		
Salaries and employee benefits .....	29,275,044	29,035,653
Termination benefits .....	1,307,075	2,471,717
Utilities, materials and supplies .....	12,345,650	11,750,086
Professional and special services .....	7,279,402	7,983,365
Transportation and communications .....	2,280,678	2,084,580
Rentals .....	381,346	356,827
Information .....	1,095,687	104,791
Other .....	57,299	92,912
	54,022,181	53,879,931
	466,196,190	464,805,480

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997— Concluded

	1997	1996
	\$	\$
Non-tax revenues		
Revenues from operations		
Service fees .....	33,067,118	22,229,674
Sales of publications .....	9,280,637	9,405,186
Other .....	4,364,198	3,091,148
Transfer from previous year .....		10,453,522
	46,711,953	45,179,530
Other revenues		
Refund of previous years' expenditures .....	1,119,647	651,972
Other .....	17,176	6,917
Proceeds from the disposal of surplus Crown assets .....	724,802	324,487
	48,573,578	46,162,906
Net cost of operations .....	417,622,612	418,642,574

The accompanying notes are an integral part of this financial statement.

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The National Research Council of Canada was established under the National Research Council Act 1966-67 and is a departmental corporation named in Schedule 2 to the Financial Administration Act. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and statutory vote derived from operating revenues. Employee benefits are authorized by a statutory authority.

### 2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

#### (a) Expenditure recognition

All expenditures are recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

#### (b) Revenue recognition

Revenues are recorded on a cash receipts basis in accordance with the Government's accounting policies.

# National Research Council of Canada —Concluded

## NOTES TO THE STATEMENT OF OPERATIONS — Concluded

### (c) Capital purchases

Acquisitions of capital assets are charged to operation expenditures in the year of purchase.

### (d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

### (e) Refund of previous years' expenditures

Refund of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

### 3. Parliamentary appropriations

	1997	1996
	\$	\$
Vote 80 .....	238,668,066	239,042,025
Lapsed .....	16,791,928	1,891,808
	<u>221,876,138</u>	<u>237,150,217</u>
Vote 85 .....	43,701,185	36,897,001
Lapsed .....	469,171	7,662
	<u>43,232,014</u>	<u>36,889,339</u>
Vote 90 .....	130,384,000	128,100,637
Lapsed .....	1,006,348	53,966
	<u>129,377,652</u>	<u>128,046,671</u>
Statutory—Expenditure NRC Act Section 5(1)(e)-NRC .....	45,179,530	45,179,530
Available for use in subsequent years .....	7,544,521	15,379,985
(A) .....	<u>37,635,009</u>	<u>29,799,545</u>
Statutory contributions to employee benefits .....	23,299,000	22,149,000
(B) .....	<u>23,299,000</u>	<u>22,149,000</u>
Spending of proceeds from Crown assets surplus .....	724,802	349,487
Lapsed .....	9,425	7,779
Available for use in subsequent years .....	25,000	25,000
(C) .....	<u>690,377</u>	<u>316,708</u>
Total statutory (A+B+C) .....	<u>61,624,386</u>	<u>52,265,253</u>
Total use of appropriations .....	456,110,190	454,351,480
Add services provided without charge by the Council and other Government departments .....	10,086,000	10,454,000
Less non-tax revenues Statutory revenues fund .....	46,711,953	45,179,530
Other non-tax revenues .....	1,861,625	983,376
Total non-tax revenues .....	<u>48,573,578</u>	<u>46,162,906</u>
Net cost of operations .....	<u>417,622,612</u>	<u>418,642,574</u>

### 4. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1997	1996
	\$	\$
Current:		
Outside parties .....	8,065,906	7,217,432
Government of Canada .....		24,177
	<u>8,065,906</u>	<u>7,241,609</u>

### 5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1997	1996
	\$	\$
Balance, beginning of year .....	9,648,918	10,047,429
Payments made .....	12,209,326	10,832,339
Monies received .....	13,047,737	10,433,828
Balance, end of year .....	<u>10,487,329</u>	<u>9,648,918</u>

### 6. Contingent liabilities

In connection with its operations, the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to \$15,416,500.

### 7. Contractual obligations

The Corporation has commenced capital expenditures programs aggregating \$6,337,000 in 1997-98; for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1997 the Corporation has spent \$16,565,000 on the programs.

# National Round Table on the Environment and the Economy

## MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

The information included in the financial statement is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil this reporting responsibility, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an opinion as to whether the Round Table's financial statement presents fairly, in accordance with stated accounting policies, the Round Table's results of operations.

Approved by:

DAVID MCGUINITY  
Executive Director and  
Chief Executive Officer

EUGENE NYBERG  
Corporate Secretary and  
Director of operations

June 27, 1997

## AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT AND THE ECONOMY AND THE PRIME MINISTER

I have audited the statement of operations of the National Round Table on the Environment and the Economy for the year ended March 31, 1997. This financial statement is the responsibility of the Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Round Table for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 27, 1997

# National Round Table on the Environment and the Economy—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997

	1997	1996
	\$	\$
Expenditures		
Operating		
Salaries and employee benefits .....	1,051,498	1,033,333
Professional and special services .....	1,256,055	1,024,537
Transportation and communication .....	333,503	289,040
Publications .....	178,025	226,332
Rentals .....	147,908	128,501
Utilities, materials and supplies .....	78,258	73,143
Acquisitions of capital assets .....	42,493	70,944
Repairs and maintenance .....	4,429	10,907
	<u>3,092,169</u>	<u>2,856,737</u>
Executive Committee		
Honoraria .....	7,963	7,050
Travel and living expenses .....	9,523	11,464
	<u>17,486</u>	<u>18,514</u>
Other Committees		
Honoraria .....	78,615	116,204
Travel and living expenses .....	139,768	132,732
	<u>218,383</u>	<u>248,936</u>
	<u>3,328,038</u>	<u>3,124,187</u>
Non-tax revenues		
Sales of publications .....	10,777	
Refund of previous years' expenditures .....	7,497	
Sales of Crown assets surplus .....	144	51
	<u>18,418</u>	<u>51</u>
Net cost of operations (Note 3) .....	<u>3,309,620</u>	<u>3,124,136</u>

The accompanying notes are an integral part of this statement.

Approved by:

STUART SMITH  
Chair

DAVID MCGUINITY  
Executive Director and  
Chief Executive Officer

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established as a departmental corporation under Schedule II of the Financial Administration Act in accordance with the National Round Table on the Environment and the Economy Act that became effective April 28, 1994. The Round Table fulfils its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded by a lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities.

### 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of vacation pay which is recorded on the cash basis.

#### (b) Revenue recognition

Revenues are recorded on the cash receipts basis.

#### (c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

#### (d) Services provided without charge by Government departments

Estimates of amounts for services provided without charge from Government departments are included in the operating expenditures.

#### (e) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received, and are not deducted from expenditures.

#### (f) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contributions are recorded as expenditures in the year they are made.

# National Round Table on the Environment and the Economy—Continued

## NOTES TO THE STATEMENT OF OPERATIONS — Continued

### 3. Parliamentary appropriation

	1997	1996
	\$	\$
Privy Council—Vote 30 .....	3,106,000	3,133,000
Supplementary Vote 30b .....	189,650	163,178
	3,295,650	3,296,178
Less amount lapsed .....	251,756	443,042
	3,043,894	2,853,136
Add:		
Statutory contributions to employee benefit plans .....	164,000	146,000
Spending of revenues from the sale of publications in accordance with section 29.1(1) of the FAA .....	5,000	
Spending of proceeds from the disposal of Crown assets surplus .....	144	51
Total use of appropriation .....	3,213,038	2,999,187
Add:		
Services provided without charge by other Government departments .....	115,000	115,000
Amount received from other Government departments for cost-sharing activities ..		10,000
Less non-tax revenues .....	18,418	51
Net cost of operations .....	3,309,620	3,124,136

### 4. Specified purpose account

When the National Round Table on the Environment and the Economy was created, a specified purpose account was established pursuant to section 21 of the Financial Administration Act to record grants and donations received from third parties, and expenses incurred to do various studies related to the principles of sustainable development in Canada and internationally. These receipts and expenses are not included in the statement of operations of the Round Table. The unspent balance in this account is carried forward for future use.

	1997	1996
	\$	\$
Balance at beginning of year .....	70,594	126,302
Receipts .....	353,677	197,736
	424,271	324,038
Expenses .....	380,314	253,444
Balance at end of year .....	43,957	70,594

### 5. Inventory of publications intended for sale

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution is done through a distributor who is entitled to a 50 percent commission fee on the price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	1997	1996
	\$	\$
Inventory at beginning of year .....	82,348	
Add new publications produced during the year .....	68,672	82,348
Less sales .....	(10,777)	
Inventory at end of year .....	140,243	82,348

### 6. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

Capital assets at cost	March 31, 1996	Acquisitions	Disposal	March 31, 1997
	\$	\$	\$	\$
Informatics equipment	178,413	38,369	8,144	208,638
Office furniture and equipment .....	33,801	4,124	6,969	30,956
	212,214	42,493	15,113	239,594
Accumulated amortization	March 31, 1996	Amortizations	Disposal	March 31, 1997
	\$	\$	\$	\$
Informatics equipment	80,411	27,114	2,328	105,197
Office furniture and equipment .....	21,402	3,962	6,969	18,395
	101,813	31,076	9,297	123,592

## National Round Table on the Environment and the Economy—Concluded

### NOTES TO THE STATEMENT OF OPERATIONS — Concluded

#### 7. Liabilities

	1997	1996
	\$	\$
(a) Accounts payable . . . . .	444,726	464,402
(b) Accrued salaries . . . . .	41,142	39,735
	<u>485,868</u>	<u>504,137</u>
(c) Other liabilities		
Accrued vacation pay . . . . .	27,405	22,074

#### 8. Related party transactions

In addition to transactions outlined in Note 3, the Round Table is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations.

During the period, transactions with these related entities were in the normal course of business on normal trade terms applicable to all individuals and enterprises.

# Natural Sciences and Engineering Research Council

## MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada, who audits it and provides an independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

PATRICIA SAUVÉ-McCUAN

Director of Finance  
(Senior Full-Time Financial Officer)

LAURENT NADON

Director General  
Common Administrative Services Directorate  
(Senior Financial Officer)

June 27, 1997



# Natural Sciences and Engineering Research Council—Continued

## AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND  
ENGINEERING RESEARCH COUNCIL  
AND  
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1997. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 27, 1997

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
<b>Expenditures</b>		
Grants and scholarships		
Research grants .....	265,605	271,779
Research partnership .....	112,669	110,459
Scholarships and fellowships (training) .....	54,348	67,570
General support .....	2,115	2,048
	<u>434,737</u>	<u>451,856</u>
<b>Operations</b>		
Salaries and employee benefits .....	10,080	10,036
Employee termination benefits .....	146	291
Professional and special services .....	3,100	2,906
Transportation and communications .....	2,153	2,105
Accommodation .....	1,157	1,157
Information .....	622	777
Utilities, materials and supplies .....	552	613
Acquisition of machinery and equipment .....	427	598
Purchased repair and upkeep .....	276	151
Rentals .....	124	111
	<u>18,637</u>	<u>18,745</u>
	<u>453,374</u>	<u>470,601</u>
<b>Non-tax revenues</b>		
Refund of previous years' expenditures .....	105	395
	<u>105</u>	<u>395</u>
<b>Net cost of operations (Note 3) .....</b>	<b>453,269</b>	<b>470,206</b>

The accompanying notes are an integral part of this financial statement.

Approved by the Council:

THOMAS A. BRZUSTOWSKI  
President

LAURENT NADON  
Director General  
Common Administrative Services Directorate

# Natural Sciences and Engineering Research Council—Continued

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the Natural Sciences and Engineering Research Council Act and is a departmental corporation named in Schedule II to the Financial Administration Act. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by budgetary lapsing authorities. Contributions to employee benefit plans are authorized by a statutory authority.

### 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating expenditures are recorded on the accrual basis, with the exception of vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

#### (b) Capital purchases

Acquisitions of capital assets are charged to operating expenditures in the year of purchase.

#### (c) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments and agencies are included in the operating expenditures.

#### (d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

#### (e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

### 3. Parliamentary appropriations

The net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amounts not used lapse. Appropriations are as follows:

	1997	1996
	(in thousands of dollars)	
Industry Grants		
Main Estimates		
Vote 100 (Vote 85 in 1996) .....	434,737	451,856
Less grants expenditures .....	(434,737)	(451,856)
Frozen allotment .....		
Operating expenditures		
Main Estimates		
Vote 95 (Vote 80 in 1996) .....	16,406	16,842
Less operating expenditures .....	(15,570)	(15,803)
Operating lapse .....	836	1,039
Symposium on Research and Development impact .....		112
Less symposium expenditures .....		(109)
Symposium lapse .....		3
Total lapse .....	836	1,042
Statutory contributions to employee benefit plans .....	1,335	1,216
Total use of appropriations .....	451,642	468,875
Add services provided without charge by other Government departments .....	1,732	1,726
Less non-tax revenues .....	(105)	(395)
Net cost of operations .....	453,269	470,206

### 4. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule I. Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies during the year.

# Natural Sciences and Engineering Research Council—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS — Concluded

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1997	1996
	(in thousands of dollars)	
Balance, beginning of year .....	996	681
Add:		
Funds received .....	730	789
Interest received .....	32	32
	1,758	1,502
Less disbursements (Schedule I) .....	(714)	(506)
Balance, end of year, represented by deposit in the Consolidated Revenue Fund, in the name of the Council .....	1,044	996

### 5. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1997, are payable as follows:

	(in thousands of dollars)
1998 .....	378,182
1999 .....	250,657
Subsequent years .....	210,119
	838,958

### 6. Changes in financial statement presentation

Certain of the comparative figures have been reclassified to conform with the presentation adopted in the current year.

## SCHEDULE I

### SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
Visiting fellowships		
National Research Council .....	2,412	642
Agriculture and Agri-Food .....	2,237	1,959
Environment .....	945	819
Natural Resources .....	823	1,062
Fisheries and Oceans .....	552	544
Forestry .....	461	399
Health .....	447	542
National Defence .....	399	412
Canadian Space Agency .....	214	173
Industry .....	73	91
Canadian Museum of Nature .....		35
Atomic Energy of Canada, Limited (AECL) .....		3
	8,563	6,681
Research partnerships		
R & D grants		
Industry .....	3,527	988
National Research Council .....	3,330	1,500
Agriculture and Agri-Food .....	861	996
Forestry .....	390	327
National Defence .....	222	
Canadian Space Agency .....	187	154
Fisheries and Oceans .....	16	
	8,533	3,965
NATO science fellowships		
North Atlantic Treaty Organization .....	714	503
Industrial research chairs		
Environment .....		103
CIDA/NSERC research associateships		
Canadian International Development Agency .....	9	186
	17,819	11,438

## Social Sciences and Humanities Research Council

### MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to current year's presentation.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Council's Common Administrative Services Directorate develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Council's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Council also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Management presents this financial statement to the Auditor General of Canada who audits and provides independent opinion which has been appended to this financial statement.

The accounting system and financial statement of the Council have evolved over the years to meet the changing conditions and to improve reporting and control of expenditures.

Approved by:

PATRICIA SAUVÉ-McCUAN  
Director of Finance  
(Senior Full-Time Financial Officer)

LAURENT NADON  
Director General  
Common Administrative Services Directorate  
(Senior Financial Officer)

June 27, 1997

# Social Sciences and Humanities Research Council—Continued

## AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND  
HUMANITIES RESEARCH COUNCIL  
AND  
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1997. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1997 in accordance with the accounting policies set out in Note 2 to the financial statement.

Raymond Dubois, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 27, 1997

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1997	1996
<b>Expenditures</b>		
Grants and fellowships		
Research grants .....	38,537	45,812
Fellowships .....	24,548	28,227
Strategic grants .....	14,779	12,960
Research communication grants .....	5,780	4,573
Special grants .....	314	397
International relations grants .....	100	150
	<u>84,058</u>	<u>92,119</u>
<b>Operations</b>		
Salaries and employee benefits .....	5,668	5,631
Employee termination benefits .....	249	293
Accommodation .....	1,220	1,220
Professional and special services .....	890	866
Expenditures for Council and its committees .....	315	370
Communications and travel .....	299	256
Material and supplies .....	283	205
Acquisition of office furniture and equipment .....	207	151
Repairs and maintenance .....	183	113
Advertising and publication .....	157	172
Postage and freight .....	63	107
Rental of facilities and equipment .....	4	55
Program evaluation .....		65
	<u>9,538</u>	<u>9,504</u>
	93,596	101,623
<b>Non-tax revenues</b>		
Refunds of previous years' expenditures .....	556	819
<b>Net cost of operations (Note 3) .....</b>	<u>93,040</u>	<u>100,804</u>

The accompanying notes are an integral part of this statement.

Approved by the Council:

LYNN PENROD  
President

LAURENT NADON  
Director General  
Common Administrative Services Directorate

# Social Sciences and Humanities Research Council—Continued

## NOTES TO THE STATEMENT OF OPERATIONS

### 1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the Social Sciences and Humanities Research Council Act and is a departmental corporation named in Schedule II to the Financial Administration Act. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Contributions to the employee benefit plans are authorized by a statutory authority.

### 2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

#### (a) Expenditure recognition

Grants and fellowships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

#### (b) Capital purchases

Acquisitions of capital assets are recorded as operating expenditures in the year of purchase.

#### (c) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in operating expenditures.

#### (d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

### (e) Contributions to the Public Service Superannuation plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditures on a current basis.

The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

### 3. Parliamentary appropriations

The net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	1997	1996
	(in thousands of dollars)	
Industry		
Grants and fellowships		
Main Estimates		
Vote 110 (Vote 95 in 1996) .....	83,426	89,188
Add:		
Supplementary Estimates (A) .....		2,295
Supplementary Estimates (B) .....	353	96
Less grants and fellowships expenditures .....	(83,779)	(91,579)
Frozen allotment .....		
Main Estimates		
Vote 105 (Vote 90 in 1996) .....	7,143	7,160
Add:		
Supplementary Estimates (A) .....	358	384
Supplementary Estimates (B) .....	46	84
Less operating expenditures .....	(7,295)	(7,346)
Amount lapsed .....	252	282
Statutory contributions to employee benefit plans .....	702	643
Total use of appropriations .....	91,776	99,568
Add funding from other departments for		
Joint Initiatives .....	279	540
	92,055	100,108
Add services provided without charge by other Government departments .....	1,541	1,515
Less non-tax revenues .....	(556)	(819)
Net cost of operations .....	93,040	100,804

# Social Sciences and Humanities Research Council—Concluded

## NOTES TO THE STATEMENT OF OPERATIONS — Concluded

### 4. Trust Funds

#### (a) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, were as follows:

	1997	1996
	(in thousands of dollars)	
Balance, beginning of year .....	266	266
Add interest earned .....	9	16
Less fellowships paid .....	(18)	(16)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council .....	257	266

#### (b) Special Trust Fund

This Trust Fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this Special Trust Fund, which are not included in the statement of operations, were as follows:

	1997	1996
	(in thousands of dollars)	
Balance, beginning of year .....	9	9
Add donations received and interest earned .....	35	20
Less fellowship paid .....	(20)	(20)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council .....	24	9

### 5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1997 are payable as follows:

	(in thousands of dollars)
1998 .....	72,682
1999 .....	44,830
Subsequent years .....	25,739
	<u>143,251</u>

### 6. Changes in financial statement presentation

Certain of the 1996 comparative figures have been reclassified to conform with the presentation adopted in the current year.

# FINANCIAL STATEMENTS OF OTHER ENTITIES

## Agricultural Products Board

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Agricultural Products Board in accordance with generally accepted accounting principles.

Responsibility for the integrity and objectivity of data in the financial statements rests with the management of the Board.

The information included in the financial statements is based on management's best estimates and judgements with due consideration given to materiality. To fulfill these accounting and reporting responsibilities, the Board maintains a set of accounts which provide a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the Public Accounts of Canada is consistent with this financial statement, unless indicated otherwise.

The Board develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Board maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Board's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Board also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

G. LAVOIE  
Chairman  
Agricultural Products Board

N. FLORAKAS  
Executive Director  
Resource Management and Administration  
Division, Policy Branch  
July 11, 1997

### AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE AND  
AGRI-FOOD CANADA

I have audited the balance sheet of the Agricultural Products Board as at January 1, 1997 and the statements of operations and equity for the period then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at January 1, 1997 and the results of its operations and the changes in its financial position for the period then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Appropriation Acts for the period ended January 1, 1997, the Financial Administration Act and regulations and the Agricultural Products Board Act

Raymond Dubois, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
July 11, 1997



## Agricultural Products Board—Continued

BALANCE SHEET AS AT JANUARY 31, 1997  
(in thousands of dollars)

	January 1, 1997	March 31, 1996		January 1, 1997	March 31, 1996
ASSETS			LIABILITIES AND EQUITY		
Note receivable .....	3,722	3,722	Equity of Canada .....		
Less allowance for doubtful account (Notes 3 and 8) .....	(3,722)	(3,722)			

The accompanying notes are an integral part of the financial statements.

Approved by:

G. LAVOIE  
Chairman  
Agricultural Products Board

N. FLORAKAS  
Executive Director  
Resource Management & Administration  
Division, Policy Branch

STATEMENT OF OPERATIONS  
FOR THE NINE MONTHS ENDED  
JANUARY 1, 1997  
(in thousands of dollars)

	January 1, 1997 (9 months)	March 31, 1996 (12 months)
Settlement of claim (Note 4) .....		2,476
Interest earned .....		39
Income from operations .....		2,515
Administrative expenses .....		(20)
Income for the period .....		2,495

The accompanying notes are an integral part of the financial statements.

STATEMENT OF EQUITY  
FOR THE NINE MONTHS ENDED  
JANUARY 1, 1997  
(in thousands of dollars)

	January 1, 1997 (9 months)	March 31, 1996 (12 months)
Equity at beginning of the year .....		
Income for the period .....		2,495
Parliamentary appropriations (Note 5) .....		(2,456)
Receipts remitted to the Consolidated Revenue Fund .....		(39)
Equity at end of the period .....		

The accompanying notes are an integral part of the financial statements.

## Agricultural Products Board—Concluded

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority, objectives and termination of operations

The Agricultural Products Board (the Board), was established in 1951, operates under the authority of the Agricultural Products Board Act (the Act) and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

Effective January 1, 1997, the Agricultural Products Board Act was repealed through the Agricultural Marketing Programs Act. The Agricultural Products Board was also abolished. All rights and property held by or in the name of or in trust for the Board and all obligations and liabilities of the Board are deemed to be rights, property, obligations and liabilities of Her Majesty.

The responsibilities of the Board will now be performed by the Minister of Agriculture and Agri-Food under the Agricultural Marketing Programs Act.

#### 2. Accounting policies

The Board follows the accrual basis of accounting.

The Board records parliamentary appropriations as the related expenditures or losses are incurred, to the extent they have been authorized by the Governor in Council in accordance with the Act.

#### 3. Note receivable

The Board has established an allowance for a doubtful account of \$3,722 thousand against the note receivable for the 1988 Maple Syrup Program based on management's assessment of its collectability. The Board is seeking approval for the remission of the debt (see Note 8).

#### 4. Settlement of Claim - 1988 Surplus Ontario Grape Program

Last year, the United States Court of Appeal overturned a verdict against the Board for \$1,365 thousand (US) plus 6 percent interest (total of \$2,476 thousand (CDN) at March 31, 1996) arising from the 1988 Surplus Ontario Grape Program.

#### 5. Parliamentary appropriations

	January 1, 1997	March 31, 1996
	(in thousands of dollars)	
Administrative expenses .....		20
Settlement of claim .....		(2,476)
Parliamentary appropriations .....		(2,456)
Reconciliation to the accounts of Canada:		
Adjustment for accrual on settlement of claim .....		582
Amount recorded in the accounts of Canada .....		(1,874)

#### 6. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business.

#### 7. Financial statement presentation

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

#### 8. Subsequent event

The Governor in Council approved the remission of debt for the note receivable, on April 27, 1997, for the 1988 Maple Syrup Program.

# SECTION 3

1996-97

PUBLIC ACCOUNTS OF CANADA

## Supplementary Information Required by the Financial Administration Act

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## Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the Financial Administration Act (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means Duties Relief Act.

### SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Citizenship and Immigration—	
Department .....	18,450
Justice—	
Department .....	1,540,313
National Revenue .....	1,814,188,735
	1,815,747,498
CUSTOMS TARIFF (SECTION 76)—	
National Revenue .....	110,013,630
CUSTOMS TARIFF (SECTION 79)—	
National Revenue .....	1,119,438
CUSTOMS TARIFF (SECTION 101)—	
National Revenue .....	70,849,256
CUSTOMS TARIFF (SECTION 133)—	
National Revenue .....	773,334
Total .....	1,998,503,156

\* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
CITIZENSHIP AND IMMIGRATION Department		PC 1969-1224, June 17, 1969, remission of customs duties and excise taxes in respect of certain goods used for the NATO Infra- structure Project. ....	9
PC 1985-660, June 13, 1985, continues the remission of the fee paid or payable under Section 31 of the Citizenship Regulations in respect of an application for a certificate of citizenship under Section 10 of the said Regulations by or on behalf of a citizen who is a minor or by a citizen who has attained the age of 18 years where that citizen has been invited by a club or an organization to take part in a ceremony for the promotion of citizenship. ...	18,450	PC 1970-958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boy's shirts. ....	5,370
		PC 1970-1913, October 21, 1970, remission of customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America. ....	2,940,343
JUSTICE Department		PC 1972-215, February 10, 1972, remission of customs duties on off-highway vehicles, parts and accessories and parts thereof. ....	4,554,767
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted. ....	1,540,313	PC 1972-583, March 28, 1972, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment. ....	411
		PC 1972-585, March 28, 1972, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof. ....	2,742
NATIONAL REVENUE		PC 1973-2529, August 21, 1973, remission of customs duties and excise taxes on goods for use in cases of emergency. ....	55
PC 1945-88/2969, April 25, 1945, Governor General (Excise Taxes) Remission Order, provides for the remission of excise taxes payable by the Governor General on some purchases and importations. ....	4,675	PC 1973-3568, November 13, 1973, remission of customs duties on carbon fibres and filaments imported into Canada. ....	375,920
PC 1959-1624, December 22, 1959, remission of customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official militia uniform dress or accoutrement not available in Canada. ....	669,238	PC 1974-2522, November 19, 1974, remission of customs duties and excise tax on certain kinds of advertising material. ....	17,911
PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park. ....	163	PC 1975-1973, August 27, 1975, remission of customs duties on various types of railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 2). ....	368,204,579
PC 1965-1144, June 21, 1965, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks). ....	718	PC 1975-1975, August 27, 1975, remission of customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4). ....	26,616,948
PC 1967-38/393, March 13, 1967, remission of customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967. ....	23,986	PC 1975-3025, December 23, 1975, Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory. ....	28,558,570
PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses. ....	9,716,874	PC 1976-325, February 17, 1976, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof. ....	16,457
		PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost to breakage in a warehouse or while in transit. ...	359,885

SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 3

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the Income Tax Act, in respect of certain royalty provisions for Syncrude. ....	13,054,661	PC 1980-7/1674, June 19, 1980, remission of customs duties and sales tax on printed material imported into Canada by or on behalf of a foreign carrier for use exclusively in the promotion and operation of air services provided by the carrier. ....	1,477
PC 1976-1314, June 1, 1976, remission of customs duties and excise taxes on Canadian exposed and processed film and recorded video tape. ....	20,167	PC 1980-2751, October 16, 1980, remission of customs duties and a portion of the sales tax in respect of front end wheel loaders and parts. ....	3,250,207
PC 1976-1884, July 20, 1976, remission of customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada. ....	2,486,314	PC 1981-579, March 5, 1981, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated. ....	11,161
PC 1976-2984, December 2, 1976, remission of customs duties and excise taxes on samples of negligible value. ....	2,535,440	PC 1982-993, April 1, 1982, remission of customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft. ....	5,995
PC 1977-297, February 10, 1977, remission of customs duties and sales tax on buses, parts and accessories and parts thereof. ....	7,069	PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad. ....	44,600,158
PC 1978-763, March 16, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited. ....	5,045	PC 1982-2262, July 29, 1982, remission of customs duties and sales tax on communications equipment for regional operations control centers (military surveillance system). ....	3,073
PC 1978-842, March 23, 1978, remission of customs duties and sales tax on certain pleasure cruisers. ....	603,747	PC 1982-2635, September 3, 1982, remission of customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated. ....	16,953,153
PC 1978-2185, July 5, 1978, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof. ....	656	PC 1982-3941, December 23, 1982, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated. ....	2,233
PC 1978-2835, September 6, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dominion Truck Bodies Ltd. ....	1,177	PC 1982-3942, December 23, 1982, remission of customs duties and a portion of the sales tax on specified commercial vehicles, parts and accessories and parts thereof of Pollock Equipment Division of Pollock Rental Limited. ....	676
PC 1978-3762, December 14, 1978, partial remission of customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services. ....	989,372	PC 1983-30, January 13, 1983, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company. ....	1,190
PC 1978-3839, December 21, 1978, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Central Truck Body Co. Ltd. ....	704	PC 1983-947, March 31, 1983, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited. ....	181
PC 1979-395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments. ....	607	PC 1983-1439, May 12, 1983, remission of customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries. ....	6,375
PC 1980-278, January 25, 1980, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Ottawa Truck Bodies Limited. ....	216		

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1983-1499, May 19, 1983, remission of customs duties and sales tax on automobiles of Volkswagen Canada Limited. ....	13,726,466	PC 1985-813, March 14, 1985, remission of customs duties on automobiles of Mercedes-Benz of Canada Incorporated. ....	1,820,649
PC 1983-2333, July 27, 1983, remission of customs duties, sales and excise taxes and excise duties on goods imported by visiting forces personnel. ....	35	PC 1985-818, March 14, 1985, remission of customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada. ....	2,111,499
PC 1983-2525, August 10, 1983, remission of customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond. ....	169,001,757	PC 1985-1757, May 30, 1985, remission of customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project. ....	696,495
PC 1983-3414, November 3, 1983, remission of customs duties on shade fabrics imported for use in growing horticultural crops. ....	9,493	PC 1985-1932, June 13, 1985, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Ltd. ....	229
PC 1984-51, January 11, 1984, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Québec Truck Bodies Boîtes de Camions Inc. ....	480	PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, goods and services tax and excise taxes on alcoholic beverages sold in Canada to visiting Forces personnel. ....	58,041
PC 1984-52, January 11, 1984, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilsie Truck Bodies Limited. ....	364	PC 1985-2954, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods imported by mail. ....	1,367
PC 1984-867, March 15, 1984, remission of customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations. ....	828,410	PC 1985-2955, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods transported into Canada by courier services. ....	38,300
PC 1984-991, March 22, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Jean-Marc Vigeant. ....	277	PC 1985-3099, October 10, 1985, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated. ....	2,738
PC 1984-1159, April 5, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited. ....	1,776	PC 1986-502, February 27, 1986, remission of customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts. ....	44,473
PC 1984-1559, May 10, 1984, remission of customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada. ....	5,385,584	PC 1986-1102, May 8, 1986, remission of the customs duties on tailored collar shirts. ....	107
PC 1984-2509, July 12, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée. ....	5,002	PC 1987-195, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies. ....	666
PC 1984-2836, August 15, 1984, remission of customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Wilson's Truck Bodies. ....	760	PC 1987-196, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repair Limited. ....	12,850
PC 1985-277, January 31, 1985, remission of customs duties and sales tax on computer carrier media. ....	13,847,839	PC 1987-199, February 5, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Advance Engineered Products Ltd. ....	1,912
PC 1985-812, March 14, 1985, remission of customs duties on automobiles of Mazda Canada Inc. ....	18,644	PC 1987-324, February 19, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited. ....	34

SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 5

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1987-442, March 12, 1987, remission of customs duties and sales tax on certain books and other printed matter . . . . .	2,251	PC 1988-725, April 21, 1988, remission of customs duties on foreign-owned used foundry patterns and related goods temporarily imported for use in the manufacture of metal castings for export . . . . .	363
PC 1987-443, March 12, 1987, remission of customs duties and sales tax on certain computer parts and semiconductors . . . . .	15,042,473	PC 1988-1203, June 17, 1988, remission of customs duties on pasta . . . . .	92,499
PC 1987-620, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fabricants de Boîtes de Camions Bell (1986) Incorporée . . . . .	308	PC 1988-1276, June 23, 1988, remission of customs duties and a portion of the sales tax on goods imported between January 1, 1987 and December 31, 1993, for use in the updating and modernization of four Tribal Class destroyers for the Canadian Navy . . . . .	1,544
PC 1987-621, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated . . . . .	1,567	PC 1988-2897, December 30, 1988, remission of customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof . . . . .	306,781
PC 1987-622, March 26, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited . . . . .	2,111	PC 1988-2898, December 30, 1988, remission of customs duties on vehicles of Toyota and parts thereof . . . . .	5,278,000
PC 1987-947, May 7, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited . . . . .	11,183	PC 1988-2899, December 30, 1988, remission of customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof . . . . .	10,500,000
PC 1987-1044, May 21, 1987, remission of customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization . . . . .	603,681	PC 1988-2900, December 30, 1988, remission of customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof . . . . .	9,162
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits that are unfit for human consumption . . . . .	802	PC 1988-2901, December 30, 1988, remission of customs duties in respect of vehicles of Toyota Canada Inc. and parts thereof . . . . .	2,500,000
PC 1987-1534, July 30, 1987, remission of customs duties and partial remission of sales tax on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System . . . . .	860	PC 1988-2906, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gérard Laberge Inc. . . . .	1,279
PC 1987-1600, July 30, 1987, remission of customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated . . . . .	108,187	PC 1988-2910, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc. . . . .	64,913,948
PC 1987-2672, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Goodyear Canada Inc. . . . .	4,794,517	PC 1988-2912, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Cusco Industries . . . . .	26,987
PC 1987-2673, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd. . . . .	2,753,120	PC 1988-2914, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd. . . . .	5,465
PC 1987-2674, December 22, 1987, remission of customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc. . . . .	3,841,293	PC 1988-2915, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd . . . . .	2,331
PC 1988-357, March 3, 1988, remission of customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada . . . . .	36,714,748	PC 1988-2916, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of Ford Motor Company of Canada Limited . . . . .	26,188

## 3.6 SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT



## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-2917, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of G G Cargo Trailer Industries Inc. ....	660	PC 1992-1052, May 14, 1992, Indians and Bands on Certain Settlements Remission Order, grants a remission of certain income taxes and the goods and services tax paid or payable by Indians or bands or designated corporations on certain Indian settlements that are not yet designated as reserves .....	4,060,113
PC 1988-2918, December 30, 1988, remission of customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc. ....	2,245,677	PC 1992-2397, November 19, 1992, remission of customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft .....	105,888
PC 1988-2920, December 30, 1988, remission of customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc. ....	13,157	PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the Excise Tax Act) Remission Order, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting Forces .....	6,598,416
PC 1988-2921, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd. ....	3,058	PC 1992-2415, November 26, 1992, remission of customs duties on defence supplies .....	34,977,159
PC 1988-2926, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd. ....	3,879	PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the Excise Tax Act, for use or consumption in Canada solely in the production of goods for export .....	2,861,396
PC 1988-2927, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd. ....	1,814	PC 1993-523, March 16, 1993, remission of income tax paid or payable on income from employers residing on reserves and Indian settlements and on certain unemployment insurance benefits received by Indian for the 1985 to 1991 taxation years .....	4,166
PC 1988-2930, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Universal Truck Body Ltd. ....	719	PC 1993-1349, June 16, 1993, remission of interest and penalties under the Income Tax Act payable by forty taxpayers in the Slave Lake area in respect of the 1981 to 1984 taxation years .....	37,092
PC 1988-2945, December 30, 1988, remission of customs duties and a portion of the federal sales tax on tires imported by Bridgestone Canada Inc. ....	3,069,516	PC 1994-567, April 14, 1994, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989 extending the application of sections 3 to 6 of the Order to the 1993 taxation year .....	89,862
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects .....	390,153	PC 1994-568, April 14, 1994, remission of customs duties, certain taxes imposed under the Excise Tax Act, and duties imposed under the Excise Act paid or payable on certain goods .....	151,042
PC 1990-2849, December 21, 1990, remission of customs duties and the goods and services tax on Passover foods and products of a class not available in Canada .....	448,777		
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government. ....	872,962,992		
PC 1992-658, April 2, 1992, remission of income tax refunds payable to certain taxpayers in respect of taxation years 1980 to 1984. ....	517		

SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 7

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by certain Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band .....	2,642,965	PC 1997-059, January 7, 1997, remission of income tax, penalties and all relevant interest, payable by certain taxpayers for the taxation years 1982 and 1983 and 1992 to 1994 .....	111,822
		Total .....	1,814,188,735
PC 1994-800, May 12, 1994, Indians and Webequie Band on the Webequie Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve. ....	501,071	PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF	
PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order, extends the benefits of relief from income tax and the GST to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve. ....	583,497	NATIONAL REVENUE	
PC 1995-201, February 7, 1995, remission of income tax payable by a taxpayer that would not be payable if the part of any amount received by the taxpayer after 1987 and before 1996 by reason of section 63.1 of the Canada Pension Plan that was payable for a month in a year preceding the year in which it was received had been received in that preceding year, and all relevant penalties and interest. ....	34,794	Remission of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:	
PC 1996-793, May 28, 1996, remission of income tax, penalty and all relevant interest, payable by certain taxpayers for the 1980, 1990, 1993 and 1994 taxation years .....	325	DRA 1988-2, February 23, 1988 .....	8,840
PC 1996-1100, July 10, 1996, Albaraka Leasing Ltd. Remission Order, provides for a remission of GST paid on parts imported to repair a leased airplane in order to be flown out of Canada. ....	32,504	DRA 1988-5, April 17, 1988 .....	10,444
PC 1996-1440, September 11, 1996, remission of income tax, penalty and all relevant interest payable by certain taxpayers for the 1991 to the 1994 taxation years .....	33,100	DRA 1988-6, April 21, 1988 .....	13,563
PC 1996-1536, October 1, 1996, remission of employee source deductions (income tax, CPP and UI) in favour of the employer Aztec Industries Inc (formerly Pioneer Steel Corporation). ....	14,771	DRA 1988-7, May 4, 1988 .....	3,322
PC 1996-1981, December 19, 1996, remission of penalty which represents the ascertained forfeiture demanded from Provincial Airlines Ltd. ....	439,263	DRA 1988-8, May 19, 1988 .....	4,522
		DRA 1988-9, June 3, 1988 .....	25,193
		DRA 1988-10, June 17, 1988 .....	5,698
		DRA 1988-11, June 28, 1988 .....	9,776
		DRA 1988-12, July 11, 1988 .....	14,269
		DRA 1988-13, July 27, 1988 .....	19,519
		DRA 1988-14, August 10, 1988 .....	20,020
		DRA 1988-15, August 24, 1988 .....	81,365
		DRA 1988-16, September 7, 1988 .....	38,513
		DRA 1988-17, September 23, 1988 .....	5,727
		DRA 1988-18, October 4, 1988 .....	15,049
		DRA 1988-19, October 18, 1988 .....	49,577
		DRA 1988-20, November 23, 1988 .....	64,505
		DRA 1988-21, November 18, 1988 .....	18,228
		DRA 1988-22, November 29, 1988 .....	22,904
		DRA 1988-23, December 12, 1988 .....	157,262
		DRA 1988-24, January 9, 1989 .....	23,411
		DRA 1989-1, January 18, 1989 .....	14,510
		DRA 1989-2, February 9, 1989 .....	4,742
		DRA 1989-3, February 15, 1989 .....	16,462
		DRA 1989-4, March 4, 1989 .....	3,655
		DRA 1989-5, March 15, 1989 .....	6,180
		DRA 1989-6, April 5, 1989 .....	15,377
		DRA 1989-7, April 21, 1989 .....	67,430
		DRA 1989-8, April 25, 1989 .....	29,327
		DRA 1989-9, May 24, 1989 .....	47,064
		DRA 1989-10, May 30, 1989 .....	9,220
		DRA 1989-12, June 27, 1989 .....	5,693
		DRA 1989-13, July 13, 1989 .....	12,019
		DRA 1989-14, July 18, 1989 .....	18,167
		DRA 1989-15, August 15, 1989 .....	13,554
		DRA 1989-16, August 16, 1989 .....	18,874
		DRA 1989-17, September 5, 1989 .....	5,313
		DRA 1989-18, September 26, 1989 .....	34,146
		DRA 1989-19, October 5, 1989 .....	25,048
		DRA 1989-20, October 18, 1989 .....	229,488
		DRA 1989-21, November 1, 1989 .....	45,991
		DRA 1989-22, November 8, 1989 .....	21,202
		DRA 1989-23, November 24, 1989 .....	13,888
		DRA 1989-24, December 6, 1989 .....	22,294
		DRA 1989-25, January 10, 1990 .....	47,177
		DRA 1990-1, January 23, 1990 .....	66,179
		DRA 1990-2, February 2, 1990 .....	11,548
		DRA 1990-3, February 22, 1990 .....	9,584

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1990-4, March 5, 1990	41,759	DRA 1993-5, April 28, 1993	1,137,514
DRA 1990-5, March 16, 1990	88,167	DRA 1993-6, May 21, 1993	557,282
DRA 1990-6, April 3, 1990	34,032	DRA 1993-7, June 15, 1993	2,258,302
DRA 1990-7, April 25, 1990	26,734	DRA 1993-8, June 23, 1993	2,134,096
DRA 1990-8, May 7, 1990	84,363	DRA 1993-9, September 13, 1993	1,291,426
DRA 1990-9, May 18, 1990	18,522	DRA 1993-10, September 17, 1993	703,426
DRA 1990-10, June 7, 1990	47,124	DRA 1993-11, September 17, 1993	2,146,904
DRA 1990-11, June 25, 1990	25,982	DRA 1993-12, September 29, 1993	3,726,153
DRA 1990-12, July 3, 1990	37,153	DRA 1993-13, October 19, 1993	558,304
DRA 1990-13, July 16, 1990	7,304	DRA 1993-14, November 22, 1993	695,992
DRA 1990-14, July 24, 1990	123,570	DRA 1993-15, November 30, 1993	761,355
DRA 1990-15, August 30, 1990	23,132	DRA 1993-16, December 14, 1993	445,120
DRA 1990-16, August 30, 1990	80,805	DRA 1993-17, December 29, 1993	1,050,896
DRA 1990-17, September 12, 1990	8,357	DRA 1994-1, January 24, 1994	352,763
DRA 1990-18, September 25, 1990	43,453	DRA 1994-2, February 15, 1994	723,486
DRA 1990-19, October 12, 1990	27,966	DRA 1994-3, March 9, 1994	1,796,037
DRA 1990-20, October 22, 1990	20,855	DRA 1994-4, March 23, 1994	1,191,473
DRA 1990-21, November 5, 1990	14,039	DRA 1994-5, April 18, 1994	1,919,575
DRA 1990-22, November 21, 1990	51,164	DRA 1994-6, May 9, 1994	863,814
DRA 1990-23, November 28, 1990	61,387	DRA 1994-7, June 13, 1994	2,630,033
DRA 1990-24, December 12, 1990	7,558	DRA 1994-8, June 15, 1994	889,668
DRA 1990-25, December 28, 1990	6,030	DRA 1994-9, July 11, 1994	437,529
DRA 1991-1, January 18, 1991	59,175	DRA 1994-10, July 25, 1994	842,855
DRA 1991-2, February 6, 1991	72,390	DRA 1994-11, August 9, 1994	1,332,741
DRA 1991-3, February 26, 1991	55,242	DRA 1994-12, September 13, 1994	1,046,266
DRA 1991-4, March 5, 1991	54,312	DRA 1994-13, October 5, 1994	316,558
DRA 1991-5, March 19, 1991	60,112	DRA 1994-14, October 24, 1994	497,927
DRA 1991-6, April 10, 1991	26,068	DRA 1994-15, November 9, 1994	1,350,498
DRA 1991-7, April 12, 1991	72,030	DRA 1994-16, December 6, 1994	508,074
DRA 1991-8, June 19, 1991	286,964	DRA 1994-17, December 23, 1994	375,133
DRA 1991-9, July 4, 1991	292,843	DRA 1995-1, February 9, 1995	1,029,421
DRA 1991-10, July 23, 1991	27,401	DRA 1995-2, February 9, 1995	5,091,118
DRA 1991-11, July 19, 1991	311,495	DRA 1995-3, March 17, 1995	2,428,447
DRA 1991-12, July 29, 1991	356,443	DRA 1995-4, March 14, 1995	626,736
DRA 1991-13, August 20, 1991	186,904	DRA 1995-5, April 4, 1995	2,531,100
DRA 1991-14, September 16, 1991	347,043	DRA 1995-6, April 25, 1995	1,488,693
DRA 1991-15, October 17, 1991	255,882	DRA 1995-7, May 16, 1995	1,821,792
DRA 1991-16, October 30, 1991	29,616	DRA 1995-8, June 6, 1995	252,458
DRA 1991-17, November 15, 1991	144,890	DRA 1995-9, June 27, 1995	1,913,292
DRA 1991-18, December 12, 1991	3,411,936	DRA 1995-10, July 18, 1995	592,878
DRA 1991-19, January 3, 1992	419,433	DRA 1995-11, August 8, 1995	1,614,884
DRA 1992-1, January 28, 1992	282,829	DRA 1995-12, August 29, 1995	922,450
DRA 1992-2, February 20, 1992	116,951	DRA 1995-13, September 19, 1995	613,031
DRA 1992-3, March 12, 1992	286,635	DRA 1995-14, October 17, 1995	1,610,835
DRA 1992-4, April 6, 1992	41,379	DRA 1995-15, October 31, 1995	1,429,041
DRA 1992-5, April 23, 1992	1,347,839	DRA 1995-16, November 15, 1995	336,204
DRA 1992-6, May 6, 1992	789,096	DRA 1995-17, November 28, 1995	281,315
DRA 1992-7, June 4, 1992	1,115,610	DRA 1995-18, December 12, 1995	142,346
DRA 1992-8, June 29, 1992	432,784	DRA 1996-1, January 16, 1996	4,086,151
DRA 1992-9, July 14, 1992	432,971	DRA 1996-2, February 13, 1996	1,658,089
DRA 1992-10, July 30, 1992	333,802	DRA 1996-3, March 12, 1996	3,495,258
DRA 1992-11, August 20, 1992	521,752	DRA 1996-4, April 16, 1996	3,169,835
DRA 1992-12, September 15, 1992	706,532	DRA 1996-5, May 14, 1996	1,253,177
DRA 1992-13, October 13, 1992	760,170	DRA 1996-6, June 11, 1996	9,716,419
DRA 1992-14, October 27, 1992	425,826	DRA 1996-7, July 16, 1996	754,821
DRA 1992-15, November 19, 1992	874,190	DRA 1996-8, August 20, 1996	555,818
DRA 1992-16, January 22, 1993	2,355,225	DRA 1996-9, September 17, 1996	1,465,976
DRA 1992-17, February 9, 1993	971,530	DRA 1996-10, October 15, 1996	807,153
DRA 1993-1, February 9, 1993	648,777	DRA 1996-11, November 19, 1996	1,012,310
DRA 1993-2, February 24, 1993	489,782	DRA 1996-12, December 17, 1996	134,622
DRA 1993-3, April 13, 1993	348,163	DRA 1997-1, February 11, 1997	55,580
DRA 1993-4, April 15, 1993	523,863		
		Total	110,013,630

SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 9

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 79 OF THE CUSTOMS TARIFF		PC 1989-1668, August 24, 1989, remission of customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988 .....	2,896,695
NATIONAL REVENUE		PC 1989-2103, October 19, 1989, remission of customs duties on certain tropical products imported on or after July 1, 1989 .....	24,208
Remission of customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada:		PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc. ....	159,825
PC 1995-0F01, February 9, 1995 .....	425	PC 1990-2255, October 18, 1990, remission of customs duties and a portion of the sales tax on synthetic netting imported for game bird pens .....	1,710
PC 1995-0F03, March 17, 1995 .....	18,939	PC 1991-976, May 30, 1991, remission of customs duties on titanium anodes .....	24,500
PC 1995-0F04, May 29, 1995 .....	14,151	PC 1992-779, April 30, 1992, remission of customs duties on certain disodium carbonate for use in the manufacture of glass bottles .....	50,820
PC 1995-0F07, May 29, 1995 .....	4,716	PC 1993-420, March 9, 1993, remission of customs duties on carbon fibres and filaments .....	373,749
PC 1995-0F15, November 14, 1995 .....	2,030	PC 1993-898, May 4, 1993, remission of customs duties on certain products .....	189,394
PC 1995-0F18, January 3, 1996 .....	319	PC 1993-1212, June 8, 1993, remission of customs duties on certain designers' samples of apparel .....	817,665
PC 1996-0F01, February 6, 1996 .....	312,155	PC 1993-1664, August 5, 1993, remission of customs duties on beer originating in the United States .....	663,147
PC 1996-0F02, February 27, 1996 .....	637,253	PC 1993-1678, August 26, 1993, remission of customs duties on certain products .....	158,031
PC 1996-0F05, June 12, 1996 .....	5,163	PC 1993-1808, September 23, 1993, remission of customs duties on jacquard woven coated fabric for use in the manufacture of upholstered furniture .....	7,795
PC 1996-0F07, August 8, 1996 .....	111,181	PC 1993-1811, September 23, 1993, remission of customs duties on shade fabrics for use in growing horticultural crops .....	229,776
PC 1996-0F09, October 10, 1996 .....	13,056	PC 1993-2090, December 15, 1993, remission of customs duties on distilled spirits entitled to the benefit of the United States Tariff or the Mexico Tariff and imported into Canada by distillers for the purpose of bottling in bond .....	986,949
PC 1996-0F12, January 15, 1997 .....	50	PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus .....	8,029,505
Total .....	1,119,438	PC 1994-663, April 28, 1994, remission of customs duties on titanium anodes .....	103
PURSUANT TO SECTION 101 OF THE CUSTOMS TARIFF		PC 1994-2066, December 14, 1994, remission of customs duties on pointe shoes or block toe shoes .....	92,568
NATIONAL REVENUE		PC 1994-2103, December 14, 1994, remission of customs duties on manufactured tobacco imported into Canada for further manufacture ...	15,995,185
PC 1987-2746, December 31, 1987, remission of customs duties on certain parts classified under specific tariff items enumerated in the Schedule .....	1,262		
PC 1988-1242, June 23, 1988, remission of customs duties on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997 .....	14,018,972		
PC 1988-1243, June 23, 1988, remission of customs duties on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997 .....	844,067		
PC 1988-1244, June 23, 1988, remission of customs duties on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997 .....	16,729,862		
PC 1988-1246, June 23, 1988, remission of customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997 .....	4,439,657		
PC 1988-1247, June 23, 1988, remission of customs duties on greige outerwear fabrics, imported by eligible converting mills during the period January 1, 1989 to December 31, 1997 .....	1,587,931		

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions .....	220,431	PC 1984-2314, June 28, 1984 .....	2,613
PC 1995-218, February 14, 1995, remission of customs duties on electrical power transformers, shunt reactors and parts .....	248,094	PC 1984-2511, July 12, 1984 .....	1,437
PC 1995-313, February 28, 1995, remission of customs duties on texture polyester filament yarn imported for weaving broadwoven fabric .....	86,721	PC 1984-2660, July 25, 1984 .....	56,129
PC 1995-1202, July 26, 1995, remission of customs duties imposed under the Customs Tariff and the tax imposed under Division III of Part IX of the Excise Tax Act on printed material imported for use by foreign carriers .....	793,539	PC 1984-2726, August 10, 1984 .....	4,156
PC 1995-2236, December 28, 1995, remission of customs duties on certain products .....	474	PC 1984-2834, August 24, 1984 .....	24,409
PC 1996-299, March 12, 1996, remission of customs duties on certain implants for use in fattening cattle .....	41,482	PC 1984-2918, August 31, 1984 .....	2,156
PC 1996-346, March 19, 1996, remission of customs duties on certain pasta .....	2,656	PC 1984-3156, September 12, 1984 .....	8,512
PC 1996-496, April 16, 1996, remission of customs duties on billiard cloth for the manufacture or repair of billiard tables .....	247,685	PC 1984-3157, September 12, 1984 .....	1,690
PC 1996-1089, July 10, 1996, remission of customs duties on certain knitting yarns .....	500,402	PC 1984-3394, October 18, 1984 .....	10,343
PC 1996-1227, August 7, 1996, remission of customs duties on certain fresh and semi-processed fruits and vegetables imported for processing .....	266,976	PC 1984-3395, October 18, 1984 .....	2,488
PC 1996-1787, November 26, 1996, remission of customs duties on grinding beads .....	117,420	PC 1984-3635, November 8, 1984 .....	3,097
Total .....	70,849,256	PC 1984-3896, December 6, 1984 .....	1,525
		PC 1984-3978, December 6, 1984 .....	16,224
		PC 1984-4097, December 20, 1984 .....	10,120
		PC 1984-4099, December 20, 1984 .....	1,275
		PC 1985-102, January 17, 1985 .....	3,918
		PC 1985-295, January 31, 1985 .....	4,431
		PC 1985-481, February 14, 1985 .....	4,870
		PC 1985-482, February 14, 1985 .....	15,513
		PC 1985-483, February 14, 1985 .....	1,985
		PC 1985-637, February 28, 1985 .....	1,464
		PC 1985-1047, February 28, 1985 .....	1,752
		PC 1985-1163, April 4, 1985 .....	1,199
		PC 1985-1277, April 18, 1985 .....	2,107
		PC 1985-1648, May 16, 1985 .....	2,510
		PC 1985-1649, May 16, 1985 .....	11,943
		PC 1985-1707, May 23, 1985 .....	1,006
		PC 1985-1907, June 13, 1985 .....	16,930
		PC 1985-2007, June 20, 1985 .....	9,190
		PC 1985-2091, June 27, 1985 .....	2,203
		PC 1985-2142, July 4, 1985 .....	6,860
		PC 1985-2300, July 24, 1985 .....	6,458
		PC 1985-2504, August 7, 1985 .....	1,762
		PC 1985-2690, August 28, 1985 .....	1,581
		PC 1985-2691, August 28, 1985 .....	11,234
		PC 1985-2775, September 12, 1985 .....	8,648
		PC 1985-2776, September 12, 1985 .....	2,312
		PC 1985-2825, September 19, 1985 .....	21,836
		PC 1985-2826, September 19, 1985 .....	71,185
		PC 1985-2876, September 26, 1985 .....	17,094
		PC 1985-2960, October 3, 1985 .....	5,663
		PC 1985-2961, October 3, 1985 .....	4,294
		PC 1985-3100, October 10, 1985 .....	1,714
		PC 1985-3205, October 24, 1985 .....	7,068
		PC 1985-3319, November 7, 1985 .....	2,350
		PC 1985-3416, November 11, 1985 .....	5,876
		PC 1985-3417, November 11, 1985 .....	14,896
		PC 1985-3607, December 12, 1985 .....	4,507
		PC 1986-144, January 16, 1986 .....	16,579
		PC 1986-208, January 23, 1986 .....	3,577
		PC 1986-347, February 6, 1986 .....	5,653
		PC 1986-404, February 13, 1986 .....	1,289
		PC 1986-500, February 17, 1986 .....	17,132
		PC 1986-623, March 13, 1986 .....	6,937
		PC 1986-686, March 20, 1986 .....	1,421
		PC 1986-853, April 10, 1986 .....	4,348
		PC 1986-854, April 10, 1986 .....	2,132
		PC 1986-948, April 17, 1986 .....	2,221
		PC 1986-1071, May 1, 1986 .....	2,614
		PC 1986-1171, May 15, 1986 .....	4,301
		PC 1986-1420, June 12, 1986 .....	1,593
		PC 1986-1487, June 19, 1986 .....	14,483
		PC 1986-1570, June 26, 1986 .....	1,238
		PC 1986-1727, July 23, 1986 .....	1,794
		PC 1986-1903, August 8, 1986 .....	5,623

SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 11

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — Concluded

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1986-2135, September 11, 1986.....	45,612	DRA 1987-7, April 9, 1987.....	5,891
PC 1986-2136, September 11, 1986.....	1,660	DRA 1987-8, April 27, 1987.....	1,212
PC 1986-2200, September 18, 1986.....	5,343	DRA 1987-9, May 11, 1987.....	2,729
PC 1986-2281, October 2, 1986.....	2,557	DRA 1987-12, June 15, 1987.....	10,504
PC 1986-2321, October 9, 1986.....	5,342	DRA 1987-13, July 2, 1987.....	10,460
PC 1986-2383, October 23, 1986.....	3,876	DRA 1987-14, July 22, 1987.....	23,181
DRA 1986-36, November 10, 1986.....	1,657	DRA 1987-15, August 4, 1987.....	7,584
DRA 1986-37, November 10, 1986.....	2,516	DRA 1987-16, August 19, 1987.....	8,067
DRA 1986-38, November 14, 1986.....	1,556	DRA 1987-17, August 26, 1987.....	10,267
DRA 1986-39, November 24, 1986.....	1,514	DRA 1987-18, September 9, 1987.....	3,856
DRA 1986-41, December 15, 1986.....	3,880	DRA 1987-19, September 22, 1987.....	4,619
DRA 1986-42, December 15, 1986.....	3,997	DRA 1987-21, October 20, 1987.....	2,523
DRA 1986-43, December 22, 1986.....	41,973	DRA 1987-23, November 23, 1987.....	1,326
DRA 1987-3, February 13, 1987.....	1,949	DRA 1987-24, December 1, 1987.....	1,515
DRA 1987-4, February 25, 1987.....	6,363		
		Total.....	773,334

## Debts, obligations and claims written off or forgiven

The categories of approval/authority for the write-off, forgiveness or remission of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the Financial Administration Act (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—
  - (a) Section 25(1) of the FAA gives Ministers, pursuant to Treasury Board Debt Write-off Regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than overpayment of salaries, wages, or employment related allowances and accountable advances.
  - (b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.
  - (c) Other Acts of Parliament (eg. Bankruptcy and Insolvency Act) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to

write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that pertains to overpayment of salaries, wages or employment-related allowances and accountable advances.

- (iii) Governor in Council and Parliamentary authority—

- (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is in the public interest to remit the other debt.
- (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities of Canada or due by a Crown corporation is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.
- (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.

The following codes are used:

### Code

A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (Section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total		
	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount	
Code <sup>(1)</sup>		\$		\$			\$		\$	

### FINANCIAL ADMINISTRATION ACT—

#### AGRICULTURE AND AGRI-FOOD—

Department .....	A	5,601	1,480,202					5,601	1,480,202
Canadian Grain Commission									
Revolving Fund .....	A	16	400					16	400

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN —Continued

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
CANADIAN HERITAGE—										
Department .....	A	229	5,745						229	5,745
Canadian Radio-television and Telecommunications Commission .....	A	36	376,127						36	376,127
National Archives of Canada .....	A	131	10,731						131	10,731
National Library .....	A	83	5,287						83	5,287
CITIZENSHIP AND IMMIGRATION—										
Department .....	A/C	944	1,362,015			* 246		18,450	1,190	1,380,465
Transportation and assistance loans .....	E					2b 2,596		1,660,437	2,596	1,660,437
ENVIRONMENT—										
Department .....	A/D	164	4,423						164	4,423
FISHERIES AND OCEANS—										
Department .....	A/D	2,253	15,409,019						2,253	15,409,019
Groundfish processors loans .....	E					3b 2		17,025	2	17,025
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—										
Department .....	A/D	4,559	1,879,043						4,559	1,879,043
Personnel posted abroad .....	E					11b 19		52,014	19	52,014
Canadian International Development Agency .....	A	5	4,748						5	4,748
International development assistance loans .....	F					21b 6		20,143,100	6	20,143,100
Export Development Corporation—										
Development of export trade loan .....	F					31a 1		13,500,000	1	13,500,000
HEALTH—										
Department .....	A	636	268,380						636	268,380
HUMAN RESOURCES DEVELOPMENT—										
Department .....	A	3,319	1,965,110						3,319	1,965,110
Canadian Centre for Occupational Health and Safety .....	A	13	6,125						13	6,125
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department .....	A	32	1,961,845						32	1,961,845
Indian economic development fund loans .....	A/E			9	575,091	6b 68		2,035,086	77	2,610,177
Indian housing assistance fund loans .....	E					6b 5		42,300	5	42,300
Inuit fund loans .....	A/E			1	19,175	36b 1		17,942	2	37,117
INDUSTRY—										
Department .....	A	152	31,439,387						152	31,439,387
Atlantic Canada Opportunities Agency—										
Loans to enterprises in Newfoundland and Labrador .....	A/E			35	2,285,217	26b 35		3,730,042	70	6,015,259
Federal Office of Regional Development—										
Quebec .....	A	41	36,751,011						41	36,751,011
Social Sciences and Humanities Research Council .....	A	1	2,332						1	2,332
Statistics Canada .....	A	276	36,025						276	36,025
Western Economic Diversification .....	A	37	5,621,583						37	5,621,583
JUSTICE—										
Department .....	C					* 16,079		1,540,313	16,079	1,540,313



## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN —Continued

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
NATIONAL DEFENCE—										
Department .....	A	671	266,991						671	266,991
NATIONAL REVENUE—										
Department .....	A/C	57,697	961,187,020			*	1	14,771	57,698	961,201,791
NATURAL RESOURCES—										
Department .....	A	358	623						358	623
Geomatics Canada Revolving Fund .....	A	91	132						91	132
PRIVY COUNCIL—										
Department .....	D	1	41						1	41
Canadian Transportation Accident Investigation and Safety Board .....	A	1	18						1	18
PUBLIC WORKS AND GOVERNMENT SERVICES—										
Department .....	A	6	41,982						6	41,982
SOLICITOR GENERAL—										
Canadian Security Intelligence Service .....	D	80	110						80	110
Correctional Service .....	A	274	75,468						274	75,468
Royal Canadian Mounted Police .....	A/D	4,405	72,458						4,405	72,458
TRANSPORT—										
Department .....	A	1,025	347,207						1,025	347,207
Canada Ports Corporation—										
Interport loan fund .....	F					38b	1	6,317,538	1	6,317,538
Prince Rupert Port Corporation loan .....	B/F					37a/39b	1	7,438,325	1	7,438,325
Saint John Port Corporation loan .....	F					37a	1	18,052,458	1	18,052,458
VETERANS AFFAIRS—										
Department .....	A	601	452,707						601	452,707
		83,738	1,061,034,295	45	2,879,483		19,062	74,579,801	102,845	1,138,493,579
BANKRUPTCY AND INSOLVENCY ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department .....	A	52	460,916						52	460,916
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—										
Department .....	B	112	604						112	604
NATIONAL REVENUE—										
Department .....	A	35,415	323,157,025						35,415	323,157,025
TRANSPORT—										
Department .....	A	13	589,338						13	589,338
		35,592	324,207,883						35,592	324,207,883
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department—										
Canadian Grain Commission Revolving Fund .....	B	6	38,140						6	38,140

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN —Concluded

	Code <sup>(1)</sup>	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
CUSTOMS ACT—										
NATIONAL REVENUE— Department <sup>(2)</sup> .....	B	70	428,100						70	428,100
EXCISE TAX ACT—										
NATIONAL REVENUE— Department <sup>(2)</sup> .....	B	6,761	10,363,721						6,761	10,363,721
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT— Department .....	A	38,495	35,210,989						38,495	35,210,989
INCOME TAX ACT—										
NATIONAL REVENUE— Department <sup>(2)</sup> .....	B	23,150	40,137,385						23,150	40,137,385
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT— Department .....	B	853	1,530,539						853	1,530,539
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS— Department .....	A	27	577,342						27	577,342
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT— Indian housing assistance fund loans <sup>(3)</sup> .....	F	7	9,600						7	9,600
SOLICITOR GENERAL— Correctional Service— Parolee loans <sup>(4)</sup> .....	F	243 250	8,022 17,622						243 250	8,022 17,622
		188,942	1,473,546,016	45	2,879,483		19,062	74,579,801	208,049	1,551,005,300
SUMMARY—										
Write-offs .....	A/E	147,488	1,420,953,166	45	2,879,483		2,726	7,554,846	150,259	1,431,387,495
Remissions (Section 23 of the FAA) .....	C						16,326	1,573,534	16,326	1,573,534
Forgiveness .....	B/F	31,202	52,516,111				10	65,451,421	31,212	117,967,532
Waviers .....	D	10,252	76,739						10,252	76,739
		188,942	1,473,546,016	45	2,879,483		19,062	74,579,801	208,049	1,551,005,300

<sup>(\*)</sup> Order in Council remissions of other debts as defined in Section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

<sup>(1)</sup> See introduction above.

<sup>(2)</sup> Forgiveness related to the Fairness Package that emanates from the identified statutes.

<sup>(3)</sup> Vote L51a, Appropriation Act No. 9, 1966, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.

<sup>(4)</sup> Vote L103b, Appropriation Act No. 1, 1969, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

## Accountable advances

Information on accountable advances is required by section 38(3) of the Financial Administration Act.

### ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 1997		Advances settled in April 1997		Advances outstanding as at April 30, 1997	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	985	433,250	943	405,553	42	27,697
<b>CANADIAN HERITAGE</b>						
Department .....	367	261,978	336	241,555	31	20,423
Canada Information Office .....	1	250	1	250		
Canadian Radio-television and Telecommunications Commission .....	33	34,122	33	34,122		
National Archives of Canada .....	69	41,903	33	30,253	36	11,650
National Film Board .....	186	141,385	72	102,090	114	39,295
National Library .....	13	8,159	4	4,684	9	3,475
Public Service Commission .....	94	86,225	92	86,067	2	158
Status of Women—Office of the Co-ordinator .....	24	28,225	24	28,225		
	787	602,247	595	527,246	192	75,001
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	468	484,257	415	464,992	53	19,265
Immigration and Refugee Board of Canada .....	25	28,084	22	27,619	3	465
	493	512,341	437	492,611	56	19,730
<b>ENVIRONMENT</b>						
Department .....	535	510,010	467	464,673	68	45,337
Canadian Environmental Assessment Agency .....	1	1,500	1	1,500		
	536	511,510	468	466,173	68	45,337
<b>FINANCE</b>						
Department .....	91	129,273	90	129,185	1	88
Auditor General .....	165	162,211	165	162,211		
Canadian International Trade Tribunal .....	6	1,243	6	1,243		
Office of the Superintendent of Financial Institutions .....	12	6,536	2	2,086	10	4,450
	274	299,263	263	294,725	11	4,538
<b>FISHERIES AND OCEANS</b> .....	1,033	892,198	837	734,477	196	157,721
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	3,152	8,580,036	3,098	8,483,322	54	96,714
Canadian International Development Agency .....	239	623,102	238	622,002	1	1,100
International Joint Commission .....	12	8,900	12	8,900		
Northern Pipeline Agency .....	1	75	1	75		
	3,404	9,212,113	3,349	9,114,299	55	97,814
<b>GOVERNOR GENERAL</b> .....	11	8,050	11	8,050		
<b>HEALTH</b>						
Department .....	567	380,626	459	331,902	108	48,724
Medical Research Council .....	22	86,649	22	86,649		
Patented Medicine Prices Review Board .....	1	1,000	1	1,000		
	590	468,275	482	419,551	108	48,724
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department .....	2,238	1,456,832	2,127	1,406,048	111	50,784
Canada Labour Relations Board .....	15	10,933	13	7,732	2	3,201
Canadian Artists and Producers Professional Relations Tribunal .....	1	800	1	800		
	2,254	1,468,565	2,141	1,414,580	113	53,985

SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 17

## ACCOUNTABLE ADVANCES — Continued

Department and agency	Advances outstanding as at March 31, 1997		Advances settled in April 1997		Advances outstanding as at April 30, 1997	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department .....	347	304,735	291	236,872	56	67,863
Canadian Polar Commission .....	4	8,600	4	8,600		
	351	313,335	295	245,472	56	67,863
INDUSTRY						
Department .....	1,193	1,130,042	1,102	1,046,807	91	83,235
Atlantic Canada Opportunities Agency .....	4	1,300	4	1,300		
Canadian Space Agency .....	168	213,858	124	170,803	44	43,055
Federal Office of Regional Development—Quebec .....	60	25,871	60	25,871		
National Research Council of Canada .....	46	85,511	46	85,511		
Natural Sciences and Engineering Research Council .....	1	2,500			1	2,500
Social Sciences and Humanities Research Council .....	3	3,600			3	3,600
Statistics Canada .....	943	625,973	939	624,641	4	1,332
Western Economic Diversification .....	26	12,300	26	12,300		
	2,444	2,100,955	2,301	1,967,233	143	133,722
JUSTICE						
Department .....	274	280,690	232	235,575	42	45,115
Canadian Human Rights Commission .....	23	10,244	23	10,244		
Commissioner for Federal Judicial Affairs .....	492	974,764	362	707,114	130	267,650
Federal Court of Canada .....	55	13,478	55	13,478		
Human Rights Tribunal Panel .....	1	300	1	300		
Offices of the Information and Privacy Commissioners of Canada .....	3	2,000	3	2,000		
Supreme Court of Canada .....	2	6,315	2	6,315		
Tax Court of Canada .....	12	6,450	12	6,450		
	862	1,294,241	690	981,476	172	312,765
NATIONAL DEFENCE .....	11,287	20,066,152	6,413	9,537,852	4,874	10,528,300
NATIONAL REVENUE .....	3,168	2,151,115	3,145	2,108,614	23	42,501
NATURAL RESOURCES						
Department .....	336	438,046	328	429,638	8	8,408
Atomic Energy Control Board .....	155	130,915	155	130,915		
National Energy Board .....	79	112,790	79	112,790		
	570	681,751	562	673,343	8	8,408
PARLIAMENT						
The Senate .....	14	6,250	14	6,250		
House of Commons .....	58	35,390	58	35,390		
Library of Parliament .....	1	1,500	1	1,500		
	73	43,140	73	43,140		
PRIVY COUNCIL						
Department .....	138	106,918	138	106,918		
Canadian Centre for Management Development .....	25	23,500	24	23,095	1	405
Canadian Intergovernmental Conference Secretariat .....	4	1,550	4	1,550		
Canadian Transportation Accident Investigation and Safety Board .....	16	6,750			16	6,750
Chief Electoral Officer .....	47	100,342	37	80,805	10	19,537
Commissioner of Official Languages .....	25	7,669	25	7,669		
Public Service Staff Relations Board .....	10	4,777	5	2,561	5	2,216
	265	251,506	233	222,598	32	28,908
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department .....	749	570,328	641	456,324	108	114,004

## ACCOUNTABLE ADVANCES — Concluded

Department and agency	Advances outstanding as at March 31, 1997		Advances settled in April 1997		Advances outstanding as at April 30, 1997	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
SOLICITOR GENERAL						
Department .....	34	11,480	33	11,300	1	180
Canadian Security Intelligence Service .....	1	1,200,000	1	1,200,000		
Correctional Service .....	1,459	783,517	1,441	774,776	18	8,741
National Parole Board .....	30	12,347	25	12,097	5	250
Royal Canadian Mounted Police .....	2,084	9,044,360	2,084	9,044,360		
	3,608	11,051,704	3,584	11,042,533	24	9,171
TRANSPORT						
Department .....	1,126	934,239	970	859,379	156	74,860
Canadian Transportation Agency <sup>(1)</sup> .....	10	1,129	10	1,129		
	1,136	935,368	980	860,508	156	74,860
TREASURY BOARD .....	88	72,846	83	72,094	5	752
VETERANS AFFAIRS .....	133	132,936	128	123,436	5	9,500
Total .....	35,101	54,073,189	28,654	42,211,888	6,447	11,861,301

<sup>(1)</sup> Formerly National Transportation Agency.

## Losses of public money and property

Information on losses of public money and property is required by section 79 of the Financial Administration Act

### LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 1996-97

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL REVENUE					
Employee falsified payment .....	1	1,827			1,827
Traveller failed to pay import duties after receipt was inadvertently handed to him before money was received .....	1	461		461	
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds .....	1	40,323			40,323
		42,611		461	42,150

# LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1996-97

Brief description of loss	Charged to 1996-97 Vote	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
Department					
Cashier shortages .....	1	24		24	
Theft of petty cash .....	1	352		352	
Theft of receipts .....	1	789		789	
Theft of cash float .....	1	180		180	
Loss of standing advance .....	1	50		50	
<b>CANADIAN HERITAGE</b>					
Department					
Loss of deposit bag .....	1	2,294		2,294	
Theft of change float at Pt. Pelee National Park .....	1	1,000		1,000	
Theft of change float at Old Sly's Lockstation .....	1	100		100	
Loss of receipts .....	25	7,102		7,102	
Theft of receipts, Lake Louise Visitor Centre, break-in .....	25	6,146		6,146	
Credit card rejects uncollectable (2 cases) .....	25	1,039		1,039	
Theft of receipts .....	25	4,256		4,256	
Theft of petty cash .....	25	600		600	
Theft of cash float .....	25	168		168	
Credit card revenue electronically transmitted but not credited at Bank of Canada .....	25	13,432	13,432		
National Library					
Theft of receipts .....		873		873	
Public Service Commission					
Theft or misuse of taxi chits .....		590		590	
<b>CITIZENSHIP AND IMMIGRATION</b>					
Department					
Loss of petty cash .....	1	217		217	
Cashier shortages .....	1	5,240		5,240	
Loss of money .....		571		571	
Counterfeit money .....	1	20		20	
Theft of receipts .....	1	12,555		11,755	800
<b>ENVIRONMENT</b>					
Department					
Theft of petty cash .....	1	52		52	
<b>FISHERIES AND OCEANS</b>					
Theft of petty cash .....	1	153		153	
Fraudulent use of Government of Canada					
mastercard by employee .....	1	3,250			3,250
Theft of revenue by employee .....	2	63,643		21,643	42,000
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
Department					
Receipts of counterfeit notes by missions .....	1	559	273	286	
Theft of mission funds .....	1	55,728	5,220	15,825	34,683
Loss of mission funds .....	1	279,465	200,959	56,331	22,175
Net cashier shortage: total gross shortages \$7,320;					
total gross overages \$3,620 .....	1	3,700	45	3,655	
Loss of passport receipts .....	1	1,980		1,980	
<b>HEALTH</b>					
Department					
Cash receipts .....	1	220		220	

SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 21

## LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1996-97 — Continued

Brief description of loss	Charged to 1996-97 Vote	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>					
Department					
Unexplained loss of petty cash:					
Regional bank, Quebec region .....	5	23		23	
Loss of petty cash, Manitoba region .....	1	5		5	
Cashier shortages, Alberta/Northwest Territories region .....	5	112		112	
Loss of change fund, HRCC Nanaimo .....	5	50		50	
Cashier shortages, British Columbia/Yukon region .....	17	225		225	
Cash lost in transit between HRCC's, Newfoundland region .....	5	756			756
Misappropriation of fund due to cancellation of official receipts in the ARADS (Automated Receipts and Deposits System) .....	5	536	536		
Training programs: Fraud by Abatisowin training group employee .....	10	45,688			45,688
False travel claims by an employee, Barrie HRCC .....	1	11,459	11,459		
Loss of employment insurance overpayments collected from clients, Scarborough HRCC .....	9	152		152	
Loss of employment insurance overpayments collected from clients occurred, London HRCC .....	9	90	90		
Loss of petty cash, Barrie CSC .....	98	50		50	
Fraudulent claims for benefits:					
Old Age Security .....	Statutory	556,744	10,006		546,738
Canada Pension Plan .....	Statutory	287,024			287,024
Family Allowances .....	Statutory	2,023			2,023
Employment Insurance Benefits .....	Statutory	144,104,577	45,848,826	3,929,430	94,326,321
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
Department					
Alteration of payments, Manitoba region .....	5	27,545			27,545
Theft of timber dues, Yukon region .....		23		23	
Theft of petty cash, Northwest Territories region .....	35	100	100		
Theft of revenues, Northwest Territories region .....	35	14	14		
<b>INDUSTRY</b>					
Department					
Theft of petty cash .....	1	80		80	
Loss of money .....	1	174		174	
Loss of money .....	20	1,500		1,500	
Atlantic Canada Opportunities Agency					
False or fraudulent claims for a contribution .....	30	17,010	17,010		
<b>JUSTICE</b>					
Department					
Loss of petty cash .....	1	170	150	20	
Theft of taxi chits (6 cases) .....	1	143		143	
Canadian Human Rights Commission					
Overnight robbery of the petty cash box in the Ontario Regional Office .....		175	175		
Office of the Information and Privacy Commissioners of Canada					
Loss of taxi chits .....		393		393	



# LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1996-97 — Continued

Brief description of loss	Charged to 1996-97 Vote	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>NATIONAL DEFENCE</b>					
Theft of cash from a standing advance, 22 Wing North Bay .....	1	1,052		1,052	
Theft of cash from a standing advance, BFC Halifax .....		291	291		
Counterfeit US bills, CCUNAMIR Rwanda .....	1	408		408	
Theft of a standing advance, 17 Wing Winnipeg .....		2,720	2,720		
Theft of cash from a standing advance, BFC Montreal .....		981			981
Fraudulent claim for temporary dual residence assistance, BFC Valcartier .....		5,000			5,000
Misappropriation of funds from a standing advance, 12 Wing Shearwater .....		97	97		
Misappropriation of funds from a standing advance, CFB Det Sydney .....		17,074			17,074
Misappropriation of funds from a standing advance, CFSU (O) .....		31,000			31,000
Discrepancies in a standing advance, HMCS Montreal .....		386	386		
Theft of funds in a standing advance, CFSU (E) Selfkant .....		8,127	8,127		
Misappropriation of funds from a standing advance, CFB Gagetown .....		3,261			3,261
Misappropriation of funds from a standing advance, GSU Toronto .....		1,968			1,968
Cashier shortages: total gross shortages .....	1	9,208		9,208	
Counterfeit US funds .....	1	273		273	
<b>NATIONAL REVENUE</b>					
Cashier shortages in different field offices .....	1	11,768		11,768	
Other cash shortages (4 cases) .....	1	525		525	
Loss of funds in transit from Customs Border Services Office in an armoured truck to the bank .....	1	494		494	
Employee suspended for cause failed to account for balance of a standing travel advance .....	1	90		90	
Determinate employee endorsed duplicate cheque after signing an affidavit .....	1	146		146	
Fraudulent overtime claims (3 cases) .....	1	10,429	6,651	370	3,408
<b>NATURAL RESOURCES</b>					
<b>Department</b>					
Loss due to unauthorized use of government acquisition cards (2 cases) .....	1	12,745	2,667	8,668	1,410
Theft of petty cash .....	1	531		531	
Fraudulent endorsement of an employee pay cheque by a non-employee .....	1	1,103	1,103		
<b>PRIVY COUNCIL</b>					
<b>Canadian Centre for Management Development</b>					
Loss of taxi vouchers .....	5	520		520	
<b>Chief Electoral Officer</b>					
Money stolen in robbery in the Electoral District of Hamilton East .....	1	303		303	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
<b>Department</b>					
Theft of petty cash .....	15	1,104		1,104	
Theft of salary advance taken but not repaid .....	15	300		300	
Theft of revenues by employee — Edmonton, Alberta .....	1	8,235		8,235	
Loss of petty cash .....	1	19	19		

**LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE  
OR DISCOVERY IN 1996-97 — Concluded**

Brief description of loss	Charged to 1996-97 Vote	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (12,452 cases) .....		4,962,376	4,899,160	63,216	
Irregular endorsements (347 cases) .....		147,688	136,682	11,006	
Not endorsed (828 cases) .....		310,236	293,595	16,641	
Others (2,883 cases) .....		3,262,694	3,210,878	51,816	
Ministerial Bank Accounts—					
Forged endorsements (4 cases) .....		2,843	2,843		
Not endorsed (1 case) .....		840	840		
Others (3 cases) .....		1,814	1,814		
Foreign Accounts—					
False endorsements (3 cases) .....		167,797	134,924		32,873
Others (4 cases) .....		167,825	167,825		
SOLICITOR GENERAL					
Correctional Service					
Loss of inmate money .....	15	383		383	
Theft of petty cash .....	15	415		415	
Theft of petty cash .....	(S)	64		64	
Theft of receipts .....	15	25		25	
Unauthorized use of pay phone .....	15	452	185	267	
Royal Canadian Mounted Police					
Loss of monies (fine, advance) .....	1	5,400			5,400
Theft of monies (fine, certificate) .....	1	4,595			4,595
TRANSPORT					
Department					
Loss of funds from coin changer St John's airport .....	1	253		253	
VETERANS AFFAIRS					
Forged or fraudulent endorsement of Pension Act (Disability pensions) cheques cashed following death of payee .....		41,555			41,555
Fraudulent claim for Veterans Independence Program benefits .....		1,709			1,709
Theft of petty cash .....		1,422	1,422		
		154,733,733	54,980,524	4,263,972	95,489,237

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
Department				
Damages (vandalism) to departmental property and buildings .....	10,571		10,571	
Damages (vandalism) to Government vehicle .....	17,584		17,584	
Sabotage/theft of computer software .....	3,837		3,837	
Theft of computer equipment .....	151,487	2,729	148,758	
Theft of Government vehicles .....	42,277	946	41,331	
Theft of laboratory balances .....	12,490		12,490	
Theft of technical equipment .....	4,778		4,778	
Theft of telecommunication equipment .....	999		999	
Theft of televisions and VCRs .....	12,884		12,884	
Theft of hedge trimmer .....	425		425	
Theft of electronic organizer .....	170		170	
Theft of infocus machine .....	5,375		5,375	
Theft of data loggers .....	3,171		3,171	
Theft of photocopy paper boxes .....	860		860	
Theft of water pump .....	650		650	
Destruction of balance in arson fire .....	384		384	
<b>CANADIAN HERITAGE</b>				
Department				
Damage to buildings due to vandalism .....	1,670		1,670	
Damage to bulletin board .....	1,000		1,000	
Damage to highway structures due to motor vehicle offenses .....	1,641	1,346		295
Damage to Jasper East gate kiosk due to motor vehicle accident .....	100,780			100,780
Loss of cellular phone .....	656		656	
Theft and vandalism of soft drinks machine .....	300		300	
Theft of audio visual equipment .....	3,346		3,346	
Theft of canoe .....	1,200		1,200	
Theft of cellular phone .....	870		870	
Theft of chain and block .....	450		450	
Theft of computer and modem .....	3,419		3,419	
Theft of computers and computer equipment .....	26,591		15,591	11,000
Theft of dual parking meter .....	960		960	
Theft of four leather skins .....	240		240	
Theft of garbage container .....	300		300	
Theft of high pressure lamps sodium and projectors .....	3,145		3,145	
Theft of laptop computer and modem .....	14,758		7,758	7,000
Theft of materials .....	800		800	
Theft of miscellaneous equipment .....	7,125		7,125	
Theft of supply and equipment .....	11,480		11,480	
Theft of technical equipment .....	5,500		5,500	
Theft of tools .....	4,386		4,386	
Theft of two riding tractors .....	4,269		4,269	
Theft of warden and fire brigade equipment .....	12,097		12,097	
Vandalism of buildings .....	8,475		8,475	
Vandalism of equipment .....	1,200		1,200	
Vandalism of kitchen shelter .....	1,000		1,000	
Vandalism of park vehicles .....	12,456		12,456	
Vandalism to windows at District of Québec .....	1,800		1,800	
National Archives of Canada				
Theft of computer equipment .....	6,900		6,900	
Theft of shipping blankets .....	300		300	
Theft of small tools .....	200		200	
Theft of pocket electronic organizer .....	95		95	
Theft of camcorder and related accessories .....	1,000		1,000	
Theft of air conditioning unit .....	475		475	

SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 25

## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97 — Continued

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
National Film Board				
Theft of 3 VCRs .....	2,013		2,013	
Theft of meter fluke .....	2,350		2,350	
Theft of computer .....	3,507		3,507	
National Library				
Theft of computer equipment .....	3,200		3,200	
Theft of telephones .....	300		300	
Public Service Commission				
Theft of tools .....	240		240	
Theft of EDP equipment .....	44,114		44,114	
Theft of technical equipment .....	5,485		5,485	
Theft of laptop computer .....	5,000		5,000	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of computer hardware .....	116,366	4,500	111,866	
Theft of computer software .....	26,100		26,100	
Theft of printers .....	3,000		3,000	
Theft of telephone .....	771		771	
Theft of furniture .....	880		880	
Theft of enforcement equipment .....	625		625	
Damage due to break-in .....	1,750		1,750	
Immigration and Refugee Board of Canada				
Theft of laptop computer .....	500		500	
ENVIRONMENT				
Department				
Vandalism to hydrometric equipment .....	12,650		12,650	
Theft of a vehicle or parts of .....	3,300		3,300	
Theft of microcomputers and related equipment .....	89,763		89,763	
Damage to vehicles .....	5,594		5,594	
Theft of a canoe and trailers .....	3,050		3,050	
Vehicle break-ins .....	5,197		5,197	
Theft of electronic equipment .....	11,300		11,300	
Theft of office equipment .....	1,030		1,030	
Theft of tools .....	3,440		3,440	
Canadian Environmental Assessment Agency				
Theft of handcart .....	350		350	
Theft of computer (and software) from residency .....	7,000		7,000	
FINANCE				
Department				
Loss of microcomputers .....	18,024		18,024	
Loss of communication equipment .....	1,383		1,383	
Auditor General				
Theft of computer hardware .....	6,743		6,743	
Canadian International Trade Tribunal				
Theft of microcomputer .....	333		333	
Office of the Superintendent of Financial Institutions				
Theft of microcomputers .....	6,000		6,000	
FISHERIES AND OCEANS				
Theft of computer and computer equipment .....	122,854		122,854	
Theft of radio equipment, video camera and accessories .....	7,167		7,167	

## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97 — Continued

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of tools and equipment .....	20,260		20,260	
Theft of motors .....	10,137		10,137	
Theft of office equipment and supplies .....	840		840	
Theft of vehicles .....	50,327		50,327	
Theft of boat and trailer .....	7,580		7,580	
Theft of pressure washer .....	1,852		1,852	
Theft of hydrographic equipment with damages to ministerial vehicles .....	25,660		25,660	
Loss due to arson—Computer equipment .....	4,811		4,811	
Loss due to arson—Office furniture and equipment .....	3,861		3,861	
Loss due to arson—Miscellaneous .....	1,160		1,160	
Vandalism—Miscellaneous .....	2,155		2,155	
Property and vehicle damage—Demonstration (Gulf Crab Crisis) .....	38,500		38,500	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computers .....	54,603		54,603	
Theft of computers .....	4,925		4,925	
Theft of computer components .....	8,070		8,070	
Theft of a microphone .....	150		150	
Theft of a briefcase .....	125		125	
Loss of computers during storage .....	98,896	98,896		
Canadian International Development Agency				
Laptop computer stolen from the office (10 cases) .....	53,065		53,065	
HEALTH				
Department				
Theft of laptop computers (6 cases) .....	26,679		4,579	22,100
Theft of video camera .....	1,500		1,500	
Theft of a GMC truck .....	8,500		8,500	
Theft of computer hard drive .....	400		400	
Damage to building as a result of break-in .....	451		451	
Medical Research Council				
Theft of a microcomputer .....	4,409		4,409	
HUMAN RESOURCES DEVELOPMENT				
NEW BRUNSWICK				
Fire damage to furniture and equipment in office, Shippagan .....	4,310		4,310	
NOVA SCOTIA				
Damage to stolen Government vehicle .....	2,109		2,109	
Vandalism to Government vehicle .....	271		271	
QUEBEC				
Theft of 4 cellular phones .....	1,080		1,080	
Theft of 3 micro-computers .....	9,242		9,242	
Theft of printer .....	1,800		1,800	
Theft of video camera .....	1,500		1,500	
Theft of dispenser .....	100		100	
ONTARIO				
Theft of a micro-computer and related equipment .....	60,645		60,645	
SASKATCHEWAN				
Theft of micro-computer, printer, modem and monitor .....	4,900		4,900	
Theft of laptop and watchword .....	5,085		5,085	
Theft of briefcase .....	175		175	
Vandalism to Crown vehicles .....	1,190		1,190	

SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 27

## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97 — Continued

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ALBERTA/NORTHWEST TERRITORIES				
Theft of micro-computers .....	7,000		7,000	
Vandalism to building .....	750		750	
BRITISH COLUMBIA/YUKON				
Theft of 5 laptop computers, 2 leather carrying cases and nylon case .....	16,422		16,422	
Break and enter in Government vehicle (2 cases) .....	1,080		1,080	
Theft of tires and rims in Government vehicle .....	530		530	
Theft/vandalism to Government vehicle .....	800		800	
Theft of PC, 2 VCRs, Averkey computer and TV converter .....	11,000		11,000	
Damage to keypad .....	65		65	
Theft of Q-Matic computer system, CPU, colour monitor and 2 printers .....	8,570		8,570	
Theft of combination TV/VCR and separate VCR and TV .....	800		800	
NATIONAL HEADQUARTERS				
Theft of 2 cellular phones .....	2,130		2,130	
Theft of projector .....	7,936		7,936	
Theft of computers and related equipment .....	35,318		35,318	
Theft of ram memory .....	5,220		5,220	
Theft of 7 laptop computers and carry case .....	22,145		22,145	
Theft of answering machine .....	70		70	
Theft of notebook .....	5,000		5,000	
Theft of pager .....	100		100	
Theft of TV and 2 VCRs .....	1,400		1,400	
Theft of portable radio and monitor .....	1,040		1,040	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of stereo, Northwest Territories region .....	200		200	
Theft of laptop computer, carrying case and docking system, Headquarters, Atlantic, British Columbia and Yukon regions .....	83,759	2,500	75,259	6,000
Loss of two HP Jet direct cards, British Columbia region .....	1,017		1,017	
Theft of Yamaha 4 wheel drive ATV with winch, Yukon region .....	6,900			6,900
Theft of hand tools, Yukon region .....	700		700	
Vandalism to two vehicle windows, Yukon region .....	300		300	
Theft of departmental vehicle, Alberta region .....	22,250		22,250	
Theft of telephone, Headquarters region .....	300		300	
Theft of hard disk, Headquarters region .....	715		715	
Theft of electronic organizer, Headquarters region .....	136		136	
Theft of computer, Headquarters region .....	1,685		1,685	
Theft of notebook, Alberta region .....	4,000		4,000	
Theft of computer memory chips, Alberta region .....	1,175		1,175	
INDUSTRY				
Department				
Theft of a data acquisition system .....	9,853		9,853	
Theft of a synthesiser .....	7,251		7,251	
Theft of a printer .....	1,260		1,260	
Theft of cellular telephones .....	1,417		1,417	
Theft of computers .....	117,318		117,318	
Theft of computer equipment/components .....	32,518		32,518	
Theft of VCRs .....	9,033		9,033	
Theft of telephones .....	1,100		1,100	
Theft of a television .....	450		450	
Theft of a labeller .....	250		250	
Theft of a facsimile machine .....	700		700	
Theft of a modem .....	225		225	
Theft of speakers .....	450		450	

# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97 — Continued

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Space Agency				
Loss of portable computer .....	6,216		6,216	
Theft of a projector in a boardroom .....	460		460	
Theft of a printer at employee's residence .....	2,118		2,118	
Theft of a computer in an office .....	6,653		6,653	
National Research Council of Canada				
Theft of microcomputers .....	57,163		57,163	
Theft of camera lens .....	513		513	
Theft of telephones .....	300		300	
Natural Sciences and Engineering Research Council				
Theft of a laptop computer .....	7,500		7,500	
JUSTICE				
Department				
Theft of portable microcomputers (4 cases) .....	15,499		15,499	
Canadian Human Rights Commission				
Overnight robbery of a computer chip in the Edmonton Regional Office .....	700		700	
Commissioner for Federal Judicial Affairs				
Theft of microcomputers .....	10,600		10,600	
NATIONAL DEFENCE				
Loss of search and rescue kit .....	37,676	37,676		
Kit stolen from barrack room .....	125	125		
Theft of trailer .....	1,249	1,249		
Theft of television electronic equipment .....	27,544		27,544	
Theft of digital scale .....	1,616		1,616	
Stocktaking deficiencies (consolidated amount) .....	129,933		129,933	
Theft of glassware (consolidated amount) .....	1,630		1,630	
Theft of flags .....	256		256	
Loss of ammunition .....	672		672	
Loss of weapon accessories kit .....	120		120	
Theft of clothing .....	7,501	323	7,178	
Loss of carrier .....	22		22	
Theft of water canteens .....	68		68	
Theft of sleeping bags .....	127	127		
Loss of inventory .....	1,900		1,900	
Loss of pace stick .....	934		934	
Loss of binoculars .....	678	70	608	
Loss of goniometer .....	6,358		6,358	
Theft of public property .....	13,892		13,892	
Loss of keys .....	654		654	
Loss of equipment on loan .....	83,524		83,524	
Theft of tools and construction equipment (consolidated amount) .....	27,455		27,455	
Theft of personal equipment .....	11,664	7,345	77	4,242
Theft of cot .....	67	67		
Theft of computer equipment and software (consolidated amount) .....	72,370	10,613	61,757	
Theft of barrack box .....	158		158	
Theft of knife .....	27		27	
Theft of projector .....	169	169		
Theft of gear box .....	101		101	
Theft of polishing machine .....	1,398		1,398	
Theft of typewriter .....	1,000		1,000	
Theft of trunk locker .....	101		101	
Theft of magnetic compass .....	95		95	
Theft of equipment in storage .....	2,652		2,652	

SUPPLEMENTARY INFORMATION REQUIRED  
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## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97 — Continued

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of tail light assembly .....	895		895	
Theft of stove .....	449		449	
Theft of floatation vest .....	125		125	
Loss of night vision system .....	6,964		6,964	
Loss of attache case .....	75		75	
Loss of relay lens .....	85		85	
Loss of digital balance .....	1,919		1,919	
Loss of transducer .....	1,081		1,081	
Loss of metabolic rate monitor .....	4,740		4,740	
Loss of digital multimeter .....	1,450		1,450	
Loss of dynograph coupler .....	302		302	
Theft of equipment .....	2,500		2,500	
Loss of meat slicing machine .....	425		425	
Loss of computer system and display unit .....	2,489		2,489	
Loss of pressure washer .....	2,500		2,500	
Loss of kitchen equipment .....	6,400		6,400	
Loss of network protocol analyzer .....	4,300		4,300	
Loss of air conditioning units .....	8,000		8,000	
Loss of outboard motor .....	2,700		2,700	
Loss of motherboard .....	1,000		1,000	
Loss of personal equipment .....	66,332	367	65,965	
Loss of timing light and tire bead .....	830		830	
Loss of stapler .....	700		700	
Loss of adapter .....	116		116	
Loss of boat cover .....	140		140	
Loss of breech bolt .....	30		30	
Loss of laundry cart .....	524		524	
Loss of night vision set .....	34,916		34,916	
Loss of lens .....	1,521		1,521	
Loss of rotary beacon .....	124		124	
Loss of life preserver .....	194		194	
Loss of stopwatch .....	85		85	
Loss of mathetic eraser .....	222		222	
Loss of electric work bench .....	2,321		2,321	
Loss of tool box .....	250		250	
Loss of meters and kit .....	6,597		6,597	
Loss of equipment .....	1,000		1,000	
Loss of removable stairway .....	4,236		4,236	
Loss of dispatch case .....	133		133	
Loss of briefcase .....	409		409	
Loss of desk light .....	65		65	
Loss of tempest grid case .....	13,555		13,555	
Loss of access cover .....	1,426		1,426	
Loss of cartridge assembly .....	1,132		1,132	
Loss of modular centre .....	1,271		1,271	
Loss of small parts cabinet .....	2,898		2,898	
Loss of camera .....	939		939	
Loss of rayban sunglasses .....	44	25	19	
Loss of bicycle .....	225		225	
NATIONAL REVENUE				
Theft of computers and peripherals and other informatic equipment (60 cases) .....	166,900	1,000	165,900	
Theft of cellular phones (5 cases) .....	1,199		1,199	
Theft of Crown-owned vehicles (2 cases) .....	8,600		8,600	
Theft of office utilities (7 cases) .....	2,706		2,706	



# LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97 — Continued

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>NATURAL RESOURCES</b>				
Department				
Theft of informatics and related equipment .....	117,799		117,799	
Theft of other equipment .....	20,188		20,188	
Atomic Energy Control Board				
Theft of microcomputer .....	5,119		5,119	
<b>PRIVY COUNCIL</b>				
Department				
Theft of cellular phones .....	1,450		1,450	
Theft of microcomputers and peripheral equipment .....	27,538		27,538	
Theft of technical equipment .....	1,395		1,395	
Canadian Centre for Management Development				
Theft of audio-visual equipment .....	1,444		1,444	
Canadian Intergovernmental Conference Secretariat				
Theft of laptop computers (2 cases) .....	8,000		8,000	
Theft of a dictaphone .....	150		150	
Theft of a printer .....	350		350	
Canadian Transportation Accident Investigation and Safety Board				
Theft of document scanner .....	1,300		1,300	
Theft of portable computers (2 cases) .....	13,016		13,016	
Theft of VCRs (2 cases) .....	912		912	
Theft of PC and monitor .....	5,500		5,500	
Theft of tools and equipment from Government vehicle .....	7,600		7,600	
Chief Electoral Officer				
Theft of stereo, a medal and pens from Elections Canada .....	974		974	
National Round Table on the Environment and the Economy				
Theft of two central processing units .....	4,230		4,230	
Theft of laptop .....	3,914		3,914	
Theft of faxphone .....	1,675		1,675	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Department				
Theft of microcomputers .....	39,066		39,066	
Theft of laptops .....	37,005	1,800	35,205	
Theft of computer components, memory and accessories .....	29,265	2,850	26,415	
Theft of informatic and communication equipment .....	26,656		26,656	
Theft of a book of vouchers .....	20,000		20,000	
Theft of six Motorola walkies-talkies and two chargers .....	9,373	9,373		
Theft of two motor vehicles .....	6,000	3,000	3,000	
Theft of cellular phones .....	5,342	955	4,387	
Theft of small office machinery and equipment .....	2,581		2,581	
Vandalism to Government vehicle .....	1,816		1,816	
Theft of audio visual equipment .....	1,639		1,639	
Theft of a credit card .....	1,616		1,616	
Theft of computer printers .....	1,310		1,310	
Theft of artwork from a federal building .....	1,000		1,000	
Theft of an air compressor .....	400		400	
Theft of a first aid pager .....	360		360	

## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1996-97 — Concluded

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>SOLICITOR GENERAL</b>				
<b>Correctional Service</b>				
Damage due to inmate riot .....	1,496,873	7,955	1,475,455	13,463
Loss of asset inventories due to theft .....	12,815		12,815	
Loss of property and equipment due to arson .....	81,554		81,554	
Theft of canteen inventories .....	16,051	296	688	15,067
Theft of computer equipment .....	22,772		22,772	
Theft of supplies .....	1,004		1,004	
Vandalism of motor vehicle .....	4,470		4,470	
Vandalism of property and equipment .....	66,636	1,247	64,660	729
<b>Royal Canadian Mounted Police</b>				
Damage to buildings .....	26,796	150	26,646	
Loss of equipment .....	65,016	16	65,000	
Damage to vehicles .....	86,537	11,638	25,390	49,509
<b>TRANSPORT</b>				
<b>Department</b>				
Theft of CPUs, c/w monitors, keyboards and mouses (11 cases) .....	40,000		40,000	
Theft of a dot printer .....	800		800	
Theft of a cellular telephone .....	1,835		1,835	
Theft of a transceiver .....	1,778		1,778	
Theft of a mobile VHF/FM radio .....	922		922	
Theft of a snowmobile .....	1,690		1,690	
Theft of portable computers (2 cases) .....	7,823		7,823	
Theft of a Government vehicle .....	15,161		15,161	
Theft of computer laptop w/modem .....	3,945		3,945	
Loss of a surveying transit .....	1,000		1,000	
Theft of a laptop computer .....	7,000		7,000	
Theft of a digital camera .....	1,200		1,200	
Theft of notebook computers (3 cases) .....	19,730		19,730	
Theft of tools at airport .....	1,000		1,000	
Theft of overhead projector .....	600		600	
<b>Canadian Transportation Agency<sup>(1)</sup></b>				
Theft of laser printer .....	3,000		3,000	
Theft of camera and lenses .....	1,000		1,000	
Theft of laptop computer .....	6,500		6,500	
<b>TREASURY BOARD</b>				
Loss of personal computers .....	22,924		22,924	
Loss of materials and supplies .....	1,000		1,000	
Loss of communication equipment .....	130		130	
<b>VETERANS AFFAIRS</b>				
Theft and vandalism of vehicles (2 cases) .....	23,084	4,690	18,394	
Theft of laptop computers (11 cases) and peripherals (8 cases) .....	54,735		54,735	
	5,398,727	214,043	4,947,599	237,085

<sup>(1)</sup> Formerly National Transportation Agency

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1996-97

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
Department				
Damage following vehicle accidents .....	116,835	29,312	76,868	10,655
Fire at 700 Croisetière Street, Iberville, Quebec .....	19,382		3,882	15,500
Damage from severe windstorm at Harrow Processing Crop Research Centre .....	810,000		810,000	
Electrical fire on farm equipment .....	2,745		2,745	
Snow damage at Saanichton Centre .....	200,000		200,000	
Loss of microcomputers .....	8,100		8,100	
Loss of camera .....	189		189	
Loss of pager .....	149		149	
<b>CANADIAN HERITAGE</b>				
Department				
Motor vehicle accidents .....	1,849		1,849	
One laptop missing from stores building .....	3,000			3,000
Two wooden toboggans missing from a truck en route from Nahanni to Ft. Simpson .....	3,000			3,000
Damage to equipment .....	5,352		5,352	
Damage to guardrail .....	2,854	2,854		
Damage to sign .....	250		250	
Damage to garbage box .....	100		100	
<b>CITIZENSHIP AND IMMIGRATION</b>				
Department				
Damage following accident .....	8,582		8,582	
<b>ENVIRONMENT</b>				
Department				
Loss of equipment due to fire .....	2,321		2,321	
Damages from vehicle accidents .....	14,101		14,101	
Accidental damage to computers .....	4,500		4,500	
Damage to canoes by natural elements .....	2,000		2,000	
Inventory shortage .....	2,159		2,159	
Loss of scientific equipment due to helicopter accident .....	40,157			40,157
Damages to electronic equipment .....	5,837		5,837	
Damages to office equipment .....	6,020		6,020	
Damages to technical equipment .....	1,200		1,200	
<b>FISHERIES AND OCEANS</b>				
Repair damages to Crown vehicles .....	42,059		38,892	3,167
Shortage—Discovered at physical inventory verification .....	39,808		39,808	
Lost at sea—Equipment .....	252,285		252,285	
Inadvertent disposal of echo sounder .....	20,161		20,161	
Damage to building .....	1,500		1,500	
Damage to oil barrels .....	3,500		3,500	
Damage to vessel windows .....	1,200		1,200	
Accidental damage to equipment .....	106,304		106,304	
Damage due to accidents—Vehicles .....	29,993	3,175	26,818	
Fire damage to computer equipment .....	13,015		13,015	
Accidental damage to computer system .....	7,405		7,405	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
Department				
Damage following car accidents .....	21,463		21,463	
<b>GOVERNOR GENERAL</b>				
Loss of a departmental vehicle due to an accident .....	6,000	6,000		

## LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1996-97 — Continued

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>HEALTH</b>				
Department				
Automobile accidents (4 cases) .....	17,560		17,560	
Laptop computer damaged beyond repair .....	3,000	750	750	1,500
Vehicle fire .....	2,397		2,397	
<b>HUMAN RESOURCES DEVELOPMENT</b>				
Loss of electronic organizer, Saskatchewan .....	130		130	
Vehicle accidents, Saskatchewan .....	2,743		2,743	
Vehicle accidents, British Columbia/Yukon (4 cases) .....	2,241	851	1,390	
<b>INDUSTRY</b>				
Canadian Space Agency				
Accidental damages to laptop .....	8,784		8,784	
Broken furniture in warehouse handling .....	750		750	
<b>NATIONAL DEFENCE</b>				
Damage to Department of National Defence vehicles involved in accidents .....	109,066		109,066	
Hooks disposed of when removed by contractors .....	1,273		1,273	
Food spoilage .....	11,874		11,874	
Life raft lost in high seas during rescue .....	10,801		10,801	
Loss of fuel additive test kit .....	1,648		1,648	
Fairing assembly lost at sea .....	3,467		3,467	
Loss of life rafts .....	55,650		55,650	
Loss of radio .....	2,817		2,817	
Loss all terrain vehicle .....	20,000	20,000		
Damage to DND fire truck .....	2,000		2,000	
Building fires .....	81,081		81,081	
Flood damage .....	4,700		4,700	
Loss of clothing .....	70,286		70,286	
Loss of jack .....	1,800		1,800	
Damage to AIM-9 missile .....	145,237		145,237	
Loss of modular frame .....	749		749	
Loss of oil pump injector .....	8,823		8,823	
Loss of telephone set .....	1,660		1,660	
Loss of headset phone .....	1,389		1,389	
Loss of propellor shafts .....	1,765		1,765	
Loss of door assembly .....	1,386		1,386	
Loss of circuit cards .....	1,792		1,792	
Loss of fire extinguisher .....	2,390		2,390	
Loss of generator .....	12,000		12,000	
Loss of wheel .....	1,217		1,217	
Loss of laundry tub .....	3,047		3,047	
Loss of miscellaneous vehicle parts .....	354,012		354,012	
Loss of gage .....	8,782		8,782	
Loss of maintenance stand .....	1,615		1,615	
Loss of test stand kit .....	5,355		5,355	
Loss of battlefield repair kit .....	5,000		5,000	
Loss of test unit .....	1,270		1,270	
Loss of voltmeter .....	1,448		1,448	
Loss of repair kit .....	1,000		1,000	
Loss of induction heater .....	2,098		2,098	
Loss of compressor unit .....	3,182		3,182	
<b>NATIONAL REVENUE</b>				
Damage to Crown owned vehicles due to accidents (65 cases) .....	117,484	28,304	89,180	

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1996-97 — Concluded

Brief description of loss	Amount of loss	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>NATURAL RESOURCES</b>				
Department				
Loss of vehicles in highway accidents (4 cases) .....	24,462		24,462	
<b>PRIVY COUNCIL</b>				
Canadian Intergovernmental Conference Secretariat				
Accidental breakage to computer laptop monitor .....	4,000		4,000	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Department				
Loss of Ashtech receiver Geodetic antenna due to fire .....	40,000		40,000	
Loss of gedometer 400 total station due to fire .....	28,000		28,000	
Damage to Crown-owned vehicles .....	2,408		2,408	
Loss of miscellaneous surveying equipment due to fire .....	650		650	
Loss of prism pole and single prism due to fire .....	650		650	
Loss of standard tri brach due to fire .....	450		450	
Loss of hand held GPS due to fire .....	450		450	
Loss of Silva compass due to fire .....	100		100	
<b>SOLICITOR GENERAL</b>				
Correctional Service				
Damage due to faulty sprinkler head .....	55,321		55,321	
Damage due to fire .....	13,335		13,335	
Damage due to sewage line obstruction .....	3,456		3,456	
Damage due to water pipe break .....	1,500		1,500	
Damage following motor vehicle accident .....	95,015		85,015	10,000
Damage to computer equipment due to spills .....	253		253	
Damage to fuel pumps due to frozen water .....	1,200		1,200	
Loss of asset inventories .....	403,046		403,046	
Royal Canadian Mounted Police				
Damage to vehicles (police car and snowmobile) .....	1,374,921	217,428	791,395	366,098
Damage to buildings .....	76,241		76,241	
Loss of equipment .....	9,742	325	9,417	
<b>TRANSPORT</b>				
Department				
Damage following accident .....	825		825	
	5,038,169	308,999	4,276,093	453,077

# LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS' PUBLIC ACCOUNTS OF CANADA

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department						
False or fraudulent claims for grants and contributions .....	1995-96	140,100			140,100	
Theft of technical equipment .....	1995-96	2,900			2,900	
Theft of computer equipment and software .....	1995-96	78,570		8,000	70,570	
<b>CANADIAN HERITAGE</b>						
National Film Board						
Fraudulent submission of supplier's invoices for payment .....	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal .....	1992-93	8,176	7,527			649
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department						
Cashier shortages .....	1995-96	785	25	200	560	
<b>ENVIRONMENT</b>						
Department						
Theft of travellers cheque at Technical Development Branch, Hull Que. ....	1993-94	400			400	
Theft of boat, Pacific region .....	1995-96	50,000			25,000	25,000
<b>FISHERIES AND OCEANS</b>						
Shortages—Discovered at physical inventory verification <sup>(1)</sup> .....	1995-96	289,620		12	289,608	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department						
Theft of Mission funds .....	1995-96	46,004			3,114	42,890
Loss of Mission funds .....	1995-96	1,182	949		192	41
Fraudulent travel claims .....	1995-96	14,256	11,956			2,300
Forged endorsement of payment instruments .....	1995-96	9,048		9,048		
Loss of passport receipts .....	1994-95	626	477			149
Loss of money, mission funds .....	1993-94	3,557			2,558	999
Misappropriation of public funds .....	1993-94	24,068	14,351	4,400		5,317
Theft of immigration, mission visa/consular funds .....	1992-93	41,116	2,505			38,611
Theft of immigration, mission visa/consular funds .....	1994-95	176,857				176,857
Theft of immigration, mission visa/consular funds .....	1994-95	10,542 <sup>(1)</sup>		4,182		6,360
<b>HEALTH</b>						
Department						
Cash receipts .....	1995-96	7,072	2,200		4,872	
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC .....	1986-87	17,500				17,500
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC .....	1994-95	11,960	1,050			10,910

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA— Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre .....	1993-94	260	230			30
Falsification of trainee documents on Industrial Subsidized Jobs agreements (now Job Opportunities — Social Assistance Recipients) Scarborough CEC .....	1993-94	145,590				145,590
Receipt books had not been recorded and deposited— Toronto East CEC .....	1993-94	12,910		4,193		8,717
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior .....	1994-95	53,190 <sup>(1)</sup>				53,190
False petty cash claims .....	1995-96	123				123
False travel claim .....	1995-96	339				339
Loss of receipts due to negligence, Woodstock CEC .....	1995-96	40			40	
Loss of receipts due to negligence, Willowdale CEC .....	1995-96	380			380	
False claims for contribution payments re: Training Programs (2 cases) .....	1995-96	63,551				63,551
Employment Insurance Benefits obtained by fraud .....	1991-92	107,582,013	89,721,016	2,418,137	15,442,860	
Employment Insurance Benefits obtained by fraud .....	1992-93	146,306,971	114,558,207	5,310,796	3,960,924	22,477,044
Employment Insurance Benefits obtained by fraud .....	1993-94	148,255,302	98,969,088	8,765,264	4,244,539	36,276,411
Employment Insurance Benefits obtained by fraud .....	1994-95	155,339,711	83,242,247	17,724,710	5,629,800	48,742,954
Employment Insurance Benefits obtained by fraud .....	1995-96	168,374,825	50,446,344	40,582,328	6,031,714	71,314,439
Fraudulent claims for benefits:						
Family Allowances .....	1985-86	53,146	21,156		28,985	3,005
Family Allowances .....	1986-87	43,256	21,584		14,344	7,328
Family Allowances .....	1987-88	90,058	61,886		24,771	3,401
Family Allowances .....	1988-89	120,284	55,090		47,432	17,762
Family Allowances .....	1989-90	95,663	48,085 <sup>(1)</sup>	974	30,960	15,644
Family Allowances .....	1990-91	32,464	13,361 <sup>(1)</sup>		7,786	11,317
Family Allowances .....	1991-92	73,703	24,872 <sup>(1)</sup>	33	30,809	17,989
Family Allowances .....	1992-93	46,804	19,618 <sup>(1)</sup>	291	9,757	17,138
Family Allowances .....	1993-94	150,329	21,685 <sup>(1)</sup>	8,623	28,624	91,397
Family Allowances .....	1994-95	3,690				3,690
Old Age Security .....	1986-87	164,619	95,658	758	68,203	
Old Age Security .....	1987-88	339,615	189,340	6,136	35,501	108,638
Old Age Security .....	1988-89	1,046,431 <sup>(1)</sup>	484,536 <sup>(1)</sup>	10,523	138,650	412,722
Old Age Security .....	1989-90	721,089	228,623	9,400	115,963	367,103
Old Age Security .....	1990-91	639,880	224,447 <sup>(1)</sup>	60,925	85,672	268,836
Old Age Security .....	1991-92	617,627 <sup>(1)</sup>	119,158 <sup>(1)</sup>	10,181	293,055	195,233
Old Age Security .....	1992-93	1,058,770	239,267 <sup>(1)</sup>	22,962	70,435	726,106
Old Age Security .....	1993-94	419,721	46,151 <sup>(1)</sup>	35,159	19,908	318,503
Old Age Security .....	1994-95	1,186,081 <sup>(1)</sup>	144,128 <sup>(1)</sup>	36,667	1,530	1,003,756
Old Age Security .....	1995-96	729,745 <sup>(1)</sup>	14,130 <sup>(1)</sup>	39,998	18,084	657,533
Canada Pension Plan .....	1986-87	7,040	6,056 <sup>(1)</sup>			984
Canada Pension Plan .....	1987-88	8,978	3,168 <sup>(1)</sup>		2,215	3,595
Canada Pension Plan .....	1989-90	240,552 <sup>(1)</sup>	106,455 <sup>(1)</sup>	19,350	34,805	79,942
Canada Pension Plan .....	1990-91	1,124,923 <sup>(1)</sup>	375,435 <sup>(1)</sup>	87,034	82,886	579,568
Canada Pension Plan .....	1991-92	440,745 <sup>(1)</sup>	34,351 <sup>(1)</sup>	10,085		396,309
Canada Pension Plan .....	1992-93	1,364,993 <sup>(1)</sup>	180,457 <sup>(1)</sup>	42,231	66,207	1,076,098
Canada Pension Plan .....	1993-94	765,818 <sup>(1)</sup>	27,365 <sup>(1)</sup>	32,465		705,988
Canada Pension Plan .....	1994-95	522,989 <sup>(1)</sup>	44,609 <sup>(1)</sup>	18,809		459,571
Canada Pension Plan .....	1995-96	763,199 <sup>(1)</sup>	23,965	29,913		709,321

**LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'**  
**PUBLIC ACCOUNTS OF CANADA— Continued**

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department						
Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district, Saskatchewan region .....	1987-88	20,784	8,604	1,634		10,546
Fraudulent claims for social assistance payment, Saskatchewan region .....	1988-89	5,170	1,000		1,170	3,000
Unauthorized or fraudulent use of telephone for long distance call, Headquarters region .....	1991-92	13,755	10,665	212	2,878	
Fraudulent claims for social assistance payment, Yukon region (2 cases) .....	1992-93	2,812	900			1,912
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) .....	1992-93	9,471	5,175			4,296
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases) .....	1993-94	36,754	3,891	400	4,134	28,329
Fraudulent claims for education assistance, British Columbia region .....	1993-94	5,500			5,500	
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) .....	1994-95	8,495	1,352		888	6,255
Theft of credit card and taxi chits .....	1995-96	100				100
Theft of American Express travellers cheques, British Columbia region .....	1995-96	4,500			4,500	
Theft of computer, Headquarters, Quebec, Alberta and British Columbia regions .....	1995-96	66,503	3,150		38,982	24,371
Theft of computer equipment, Headquarters and British Columbia regions .....	1995-96	9,066			8,027	1,039
Theft of electrical equipment, Yukon region .....	1995-96	11,200	525			10,675
Theft of technical equipment, Yukon region .....	1995-96	1,110			1,110	
Theft of shotgun, Yukon region .....	1995-96	700				700
Theft of cook stove, Yukon region .....	1995-96	550 <sup>(1)</sup>			550	
Theft of camera, Yukon region .....	1995-96	675 <sup>(1)</sup>				675
<b>INDUSTRY</b>						
Atlantic Canada Opportunities Agency						
False or fraudulent claims for grants and contributions .....	1992-93	5,883			5,883	
False or fraudulent claims for grants and contributions .....	1993-94	193,263			59,231	134,032
False or fraudulent claims for grants and contributions .....	1994-95	59,821			47,496	12,325
Western Economic Diversification						
Theft of a CPU and memories .....	1994-95	1,400			1,400	
<b>JUSTICE</b>						
Department						
Discrepancy in project funds held by sector .....	1995-96	9,292		5,718		3,574
Discrepancies in use of credit card .....	1995-96	42,278		42,278		
Erroneous payment to wrong payee .....	1995-96	15,285	7,053	8,232		



LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA— Continued

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Fraudulent Acquittance Rolls Regiment de la Chaudière (QG SQFT) . . . . .	1993-94	29,266				29,266
Discrepancy in standing advance, CFSU (E) Selfkant . . . . .	1994-95	995 <sup>(1)</sup>		995		
Discrepancy in standing advance, CDLS (W) . . . . .	1994-95	3,460	1,527		1,933	
Fraudulent claim for posting allowance and moving expenses, CFB Valcartier . . . . .	1995-96	1,888 <sup>(1)</sup>		1,888		
Fraudulent travel duty advances held by cashier, CFB Halifax . . . . .	1995-96	17,850				17,850
Discrepancy in cash advance, CCUNPF Primosten . . . . .	1995-96	17,857				17,857
Theft of clothing store receipts, CFB Toronto . . . . .	1995-96	115		115		
Theft from standing advance, CFB Edmonton . . . . .	1995-96	7,395			7,395	
Fraudulent travel duty advances held by cashier, CFS St Johns . . . . .	1995-96	47,100		47,100		
Theft from standing advance, CFB Kingston . . . . .	1995-96	1,400				1,400
Fraudulent travel claim submitted by member, CFB Kingston . . . . .	1995-96	5,689		5,689		
Theft of petty cash, CFB Toronto . . . . .	1995-96	285		285		
Discrepancy in standing advance, GRN Saint-Jean . . . . .	1995-96	44			44	
Discrepancy in standing advance, HMCS Iroquois . . . . .	1995-96	50			50	
Discrepancy in money held by cashier, GRN Saint Jean . . . . .	1995-96	106			106	
Discrepancy in money held by cashier, CTCHQ Gagetown . . . . .	1995-96	100			100	
Discrepancies in standing advances, CDLS (W) . . . . .	1995-96	5,391			5,391	
Theft of personal equipment . . . . .	1995-96	16,893	3,802		11,948	1,143
Theft of ammunition, rifles and related equipment . . . . .	1995-96	6,929			6,879	50
NATIONAL REVENUE						
Recoverable fraudulent leave . . . . .	1989-90	8,160 <sup>(1)</sup>	2,256 <sup>(1)</sup>			5,904 <sup>(1)</sup>
Embezzlement on the part of an employee . . . . .	1994-95	2,821,012	692,664		479,646	1,648,702
Theft of receipts . . . . .	1994-95	89,918 <sup>(1)</sup>		8,381	69,537	12,000
Theft of shipment of microcomputers and peripherals . . . . .	1994-95	10,530	6,234 <sup>(1)</sup>		4,296 <sup>(1)</sup>	
Fraudulent children's special allowance claim . . . . .	1995-96	8,449	4,088	4,361		
Fraudulent cheque issue by an employee for a child tax benefit . . . . .	1995-96	2,988		2,988		
Theft of computers, peripherals and related equipment (52 cases) . . . . .	1995-96	348,961	5,171		343,790	
NATURAL RESOURCES						
Department						
Theft of petty cash . . . . .	1995-96	119		119		
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a temporary help person . . . . .	1992-93	11,827	250			11,577
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee . . . . .	1992-93	108,267	8,446		18,241	81,580
Chief Electoral Officer						
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre . . . . .	1995-96	3,189		2,700		489

**LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'**  
**PUBLIC ACCOUNTS OF CANADA— Continued**

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department						
Unauthorized use of departmental credit card and other instruments to procure goods for non-work related and/or personal use .....	1995-96	94,257		5,503		88,754
Receiver General— Cheque Redemption Control Directorate						
Receiver General cheques including employment insurance warrants and Bank of Canada cheques .....	1995-96	10,075,657	9,863,368	212,289		
<b>SOLICITOR GENERAL</b>						
Correctional Service						
Vandalism to property and equipment .....	1995-96	73,691	534	222	72,799	136
Theft of canteen inventories .....	1995-96	33,965		5,892	28,073	
Damage following motor vehicle accidents .....	1995-96	65,793	10,931	1,531	53,331	
Royal Canadian Mounted Police						
Vandalism of police vehicles .....	1993-94	63,853	1,199		62,654	
Theft of equipment .....	1994-95	24,848			24,789	59
Police vehicle damages .....	1995-96	1,472,844	77,184		1,374,771	20,889
Damage/loss of equipment .....	1995-96	16,962			14,562	2,400
Loss of fine money (2 cases) .....	1995-96	638			138	500
Vandalism of police vehicles .....	1995-96	31,945 <sup>(1)</sup>	3,428	2,274	20,809	5,434
Theft/damage of equipment .....	1995-96	27,440 <sup>(1)</sup>			27,440	
Vandalism of building contents .....	1995-96	1,005 <sup>(1)</sup>			1,005	
<b>TRANSPORT</b>						
Department						
Misappropriation of public funds through alteration of deposit slips .....	1962-63	42,806	18,273	600		23,933
Damage to pillar .....	1995-96	572			572	
Damage to hangar door .....	1995-96	455			455	
Damage to roll-up doors .....	1995-96	1,023			1,023	
<b>VETERANS AFFAIRS</b>						
Misappropriation of public funds by an employee .....	1988-89	69,414	22,964			46,450
False or fraudulent claims for War Veterans Allowance benefits (2 cases) .....	1989-90	39,912 <sup>(1)</sup>	2,300 <sup>(1)</sup>	600		37,012
False or fraudulent claims for War Veterans Allowance benefits .....	1990-91	28,657	4,673	1,107		22,877
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1991-92	38,699	13,250	3,500		21,949
False or fraudulent claims for War Veterans Allowance benefits .....	1992-93	97,218 <sup>(1)</sup>	1,900	1,250		94,068
False or fraudulent claims for War Veterans Allowance benefits .....	1993-94	25,890 <sup>(1)</sup>	2,753 <sup>(1)</sup>	1,634		21,503
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1994-95	63,128 <sup>(1)</sup>	10,900	4,400	19,243	28,585
False or fraudulent claims for War Veterans Allowance benefits .....	1995-96	61,330		700		60,630
Fraudulent endorsement of disability pension (previously Canada Pension Commission) cheques cashed following death of payee .....	1993-94	102,991 <sup>(1)</sup>				102,991
Fraudulent endorsement of disability pension (previously Canada Pension Commission) cheques cashed following death of payee .....	1994-95	1,152 <sup>(1)</sup>	959	193		

LOSSES OF PUBLIC MONEY OR PROPERTY — UPDATE TO CASES REPORTED IN PREVIOUS YEARS'  
PUBLIC ACCOUNTS OF CANADA— Concluded

Brief description of loss	Year loss reported in Public Accounts of Canada	Amount of original loss	Amount recovered in previous years	Amount recovered in 1996-97	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Fraudulent endorsement of disability pension (previously Canada Pension Commission) cheques cashed following death of payee (5 cases) .....	1994-95	71,625	5,094	21,208	304	45,019
Fraudulent claims for Veterans Independence Program (2 cases) .....	1993-94	27,503	6,200	11,142	3,268	6,893
Fraudulent claim for Veterans Independence Program benefits .....	1995-96	1,040				1,040
Damages to Government vehicle caused by an accident .....	1995-96	2,982 <sup>(1)</sup>		2,982		
Fraudulent endorsement of War Veterans Allowance cheques cashed following death of payee <sup>(1)</sup> .....	1992-93	2,097				2,097
Fraudulent claim for veterans travel expenses .....	1995-96	5,566			5,566	
		756,819,017	450,725,320	75,723,909	39,948,620	190,421,168

<sup>(1)</sup> Amends previous year's Public Accounts of Canada.

# SECTION 4

1996-97

PUBLIC ACCOUNTS OF CANADA

## Accounts Receivable

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## Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of amounts which may not be collected. The column Internal accounts receivable represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

### STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31 (in thousands of dollars)

Categories of accounts receivable for tax revenues	1997			1996	
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal .....	5,141,407	389,369	4,752,038		4,558,595
Corporation <sup>(1)</sup> .....	1,403,953	104,894	1,299,059		1,310,892
Scientific Research Tax Credit <sup>(2)</sup> .....	13,290	10,632	2,658		9,988
Non-resident .....	211,583	24,544	187,039		230,571
Other income tax revenues .....	38,287	10,720	27,567		22,613
	6,808,520	540,159	6,268,361		6,132,659
Employment insurance premiums .....	143,484	16,662	126,822		121,695
Excise taxes and duties—					
Goods and services tax .....	2,288,658	274,216	2,014,442	5	1,672,440 *
Customs import duties .....	105,422	12,651	92,771		107,055 *
Other excise taxes and duties .....	241,254	28,977	212,277		163,953
Energy taxes .....	140	39	101		200
	2,635,474	315,883	2,319,591	5	1,943,647
Total tax revenues receivable .....	9,587,478	872,704	8,714,774	5	8,198,001

<sup>(1)</sup> Included in the statement is corporate Part VII tax of \$1,611 net which is refundable when investment tax credits are earned by the corporations.

<sup>(2)</sup> Scientific Research Tax Credit (SRTC) information:  
The amounts under SRTC represent "returns assessed" (\$2,658 net) and reassessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

<sup>(\*)</sup> Amounts have been revised.

# SECTION 5

1996-97

PUBLIC ACCOUNTS OF CANADA

## Professional and Special Services

### CONTENTS

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Professional and special services .....	5.2

## PROFESSIONAL AND SPECIAL SERVICES

The following statement presents the total amount spent in the current fiscal year for each main classification of services by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
Department .....	391,367	49,578	628,651	8,749	9,256,365
<b>CANADIAN HERITAGE</b>					
Department					
Corporate Management Services					
Program .....	926		20,947		983,216
Canadian Identity Program .....	30,075		18,701		319,344
Parks Canada Program .....	71,099	6,093	16,375,274		302,095
	102,100	6,093	16,414,922		1,604,655
Canada Information Office .....	238,807				455,383
Canadian Radio-television and Telecommunications Commission .....					1,522,245
National Archives of Canada .....	27,813	2,204	169,823		222,985
National Battlefields Commission .....					
National Film Board .....	19,950				475,797
National Library .....	720	70	59,385		1,176,421
Public Service Commission .....	42,594				1,939,766
Status of Women—Office of the Co-ordinator .....					43,598
	431,984	8,367	16,644,130		7,440,850
<b>CITIZENSHIP AND IMMIGRATION</b>					
Department .....	199,167	132,747		40,419,757	15,041,120
Immigration and Refugee Board of Canada .....	136,940				499,270
	336,107	132,747		40,419,757	15,540,390
<b>ENVIRONMENT</b>					
Department .....	90,514		1,731,369	8,970	3,561,714
Canadian Environmental Assessment Agency .....	2,587				45,983
	93,101		1,731,369	8,970	3,607,697

Certain information not published in the Public Accounts of Canada is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- the total amount spent for each main classification of services; and,
- a detailed listing for each main classification of services of the aggregate of all payments (i.e. cash payments and accrual charges) to one individual or one organization that totals \$100,000 or over. Details include the name and location of the payee together with the total amount paid.

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
610,813	1,568,935	3,809,548	64,381	4,442,238	30,402,183	25,193,939	76,426,747
1,767	223,017	2,107	41,019	964,916	2,544,069	3,733,947	8,515,931
143,483	5,254	63,172	886	340,854	5,848,211	4,816,816	11,586,796
225,584	1,457,508	2,855,371	7,000	1,765,911	14,582,787	19,885,556	57,534,278
370,834	1,685,779	2,920,650	48,905	3,071,681	22,975,067	28,436,319	77,637,005
243,273	2,231			3,950	246,729	373,910	1,564,283
16,500	141,238			152,191	860,480	520,256	3,212,910
386	903,276	12,000		393,578	1,727,275	2,701,157	6,160,497
18,689	196,073	7,749		1,842	110,159	17,645	352,157
6,568	177,586			307,916	1,597,558	1,513,924	4,099,299
				180,961	784,870	1,821,587	4,024,014
28,031	311,351			2,356,793	8,063,863	2,042,144	14,784,542
	7,625			35,881	1,240,008	288,139	1,615,251
684,281	3,425,159	2,940,399	48,905	6,504,793	37,606,009	37,715,081	113,449,958
1,012,418	174,060			2,589,994	14,118,824	6,138,281	79,826,368
57,520	213,679			378,092	3,706,637	1,817,448	6,809,586
1,069,938	387,739			2,968,086	17,825,461	7,955,729	86,635,954
292,299	1,081,255	28,061,080	241,354	2,138,705	35,696,055	35,234,014	108,137,329
64			25,174	25,633	1,231,341	1,381,356	2,712,138
292,363	1,081,255	28,061,080	266,528	2,164,338	36,927,396	36,615,370	110,849,467



## PROFESSIONAL AND SPECIAL SERVICES —Continued

Department and agency	Accounting services \$	Collection agency services \$	Engineering and architectural services (including research) \$	Health and welfare services \$	Informatics services \$
<b>FINANCE</b>					
Department					
Financial and Economic Policies					
Program .....					350,189
Special Program					350,189
Auditor General .....	498,311				229,577
Canadian International Trade Tribunal .....	1,800				42,545
Office of the Superintendent of Financial Institutions .....	2,385,636				557,357
	2,885,747				1,179,668
<b>FISHERIES AND OCEANS .....</b>	<b>2,903,834</b>	<b>453,140</b>	<b>13,069,201</b>	<b>132,178</b>	<b>14,615,965</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
Department .....	749,830	46,389	3,550,982	93,694	15,042,894
Canadian International Development Agency .....	456,354	730	154,512	168	6,961,561
International Joint Commission .....	15,060				
NAFTA Secretariat, Canadian Section .....					
Northern Pipeline Agency .....					
	1,221,244	47,119	3,705,494	93,862	22,004,455
<b>GOVERNOR GENERAL .....</b>					<b>116,271</b>
<b>HEALTH</b>					
Department .....	279,941	7,511	152,502	147,535,052	7,147,769
Hazardous Materials Information Review Commission .....					2,180
Medical Research Council .....					
Patented Medicine Prices Review Board .....					41,326
	279,941	7,511	152,502	147,535,052	7,191,275
<b>HUMAN RESOURCES DEVELOPMENT</b>					
Department					
Corporate Services Program .....	7,104,609	(56,038)		103,715	8,859,122
Human Resources Investment and Insurance Program .....	96,673,807	23,772	12,480	19,267	23,992,153
Labour Program .....	26,371	312	774	37,201	912,928
Income Security Program .....	6,372	4,544		9,372,392	40,469,390
	103,811,159	(27,410)	13,254	9,532,575	74,233,593

Legal services	Protection services	Scientific services	Training and educational services		Other professional services	Other services	Total
			Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
342,024	711,715			696,772	3,328,398	1,785,931	7,215,029
619,327					10,325		629,652
961,351	711,715			696,772	3,338,723	1,785,931	7,844,681
23,565				327,421	3,553,507	1,570,265	6,202,646
				26,770	246,855	185,125	503,095
98,632	26,488			275,212	1,925,253	579,696	5,848,274
1,083,548	738,203			1,326,175	9,064,338	4,121,017	20,398,696
2,846,978	3,260,854	29,880,346	52,217	5,113,468	22,427,678	75,239,511	169,995,370
4,109,874	13,327,011		2,703,161	4,643,045	21,790,814	42,032,587	108,090,281
103,685	1,034,158			2,287,036	2,898,993	2,590,980	16,488,177
16,850				12,539	257,276	322,149	623,874
366,408				28,209	173,556	26,970	595,143
					13,258	40,034	53,292
4,596,817	14,361,169		2,703,161	6,970,829	25,133,897	45,012,720	125,850,767
				44,084	489,375	504,215	1,153,945
623,127	1,288,418	11,376,554		4,280,303	52,313,548	13,171,210	238,175,935
44,634	1,116			1,502	31,287	3,361	84,080
4,620				18,438	1,227,639	338,937	1,589,634
176,170	606	54,013		17,541	165,846	64,634	520,136
848,551	1,290,140	11,430,567		4,317,784	53,738,320	13,578,142	240,369,785
27,825	1,223,621			4,183,842	8,711,734	9,450,809	39,609,239
4,192,940	861,382			6,648,015	66,226,909	13,882,680	212,533,405
219,581	193			451,520	3,198,440	17,006,657	21,853,977
53,580	279,149			577,079	5,693,682	5,292,039	61,748,227
4,493,926	2,364,345			11,860,456	83,830,765	45,632,185	335,744,848

## PROFESSIONAL AND SPECIAL SERVICES —Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Canada Labour Relations Board . . . . .					
Canadian Artists and Producers Professional Relations Tribunal . . . . .					
Canadian Centre for Occupational Health and Safety . . . . .		680			111,162
	103,811,159	(26,730)	13,254	9,532,575	74,344,755
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Administration Program . . . . .	787,640		3,469,376	4,125	2,633,564
Indian and Inuit Affairs Program . . . . .	736,058	50,367	13,654,969	99,524	3,253,005
Northern Affairs Program . . . . .	177,190		1,298,159	2,150	628,312
	1,700,888	50,367	18,422,504	105,799	6,514,881
Canadian Polar Commission . . . . .	30,000				2,000
	1,730,888	50,367	18,422,504	105,799	6,516,881
INDUSTRY					
Department					
Industry and Science Development Program . . . . .	1,116,664	2,440	2,591,223	5,519	13,387,716
Services to the Marketplace Program . . . .	1,701,001	350	398,886	195	14,032,091
	2,817,665	2,790	2,990,109	5,714	27,419,807
Atlantic Canada Opportunities Agency . . . . .	1,709,928				1,807,141
Canadian Space Agency . . . . .	10,425		40,647,349	2,239	1,285,073
Competition Tribunal . . . . .	12,240				176
Copyright Board . . . . .					
Federal Office of Regional Development Quebec . . . . .			42,824		128,796
National Research Council of Canada . . . .	587,655	19,082	3,521,071	101,645	1,811,737
Natural Sciences and Engineering Research Council . . . . .					1,792,402
Social Sciences and Humanities Research Council . . . . .	44				
Statistics Canada . . . . .	32,625				3,366,277
Western Economic Diversification . . . . .	2,445,812				950,668
	7,616,394	21,872	47,201,353	109,598	38,562,077

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
72,171				76,987		594,870	744,028
	255			2,055	207,538	128,092	337,940
	307		25,286	1,053	547,121		685,609
4,566,097	2,364,907		25,286	11,940,551	84,585,424	46,355,147	337,512,425
1,255	168,027		2,784	626,924	4,706,055	1,781,292	14,181,042
3,419,234	174,262	71,501	111,484	988,278	14,247,268	5,896,672	42,702,622
270,284	16,496	1,363,330	21,130	336,483	9,651,628	2,443,943	16,209,105
3,690,773	358,785	1,434,831	135,398	1,951,685	28,604,951	10,121,907	73,092,769
370				214	46,618	34,573	113,775
3,691,143	358,785	1,434,831	135,398	1,951,899	28,651,569	10,156,480	73,206,544
329,548	1,933,465	104,698		10,450,457	52,285,466	22,656,808	104,864,004
2,090,679	72,282	80,025		1,471,143	8,689,191	8,110,678	36,646,521
2,420,227	2,005,747	184,723		11,921,600	60,974,657	30,767,486	141,510,525
51,878	226,645			447,182	5,438,178	2,238,184	11,919,136
8	507,826	17,695,111	28,634	2,699,822	30,571,155	2,949,157	96,396,799
4,155				3,376	46,796	148,309	215,052
8,491				2,215	2,582	11,400	24,688
1,955	370,071			186,251	2,591,044	1,442,580	4,763,521
813,555	1,794,857	2,624,346	10,108	1,928,592	2,627,398	9,528,270	25,368,316
3,909	3,422	124,765		130,736	481,910	503,668	3,040,812
	15,857			53,054	10,049	799,174	878,178
791	1,132,938			4,146,764	28,231,838	82,502,410	119,413,643
38,197	209,292		15,690	328,512	2,236,196	1,419,132	7,643,499
3,343,166	6,266,655	20,628,945	54,432	21,848,104	133,211,803	132,309,770	411,174,169

## PROFESSIONAL AND SPECIAL SERVICES —Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
JUSTICE					
Department .....	113,884			71,431	7,552,424
Canadian Human Rights Commission .....				2,450	148,035
Commissioner for Federal Judicial Affairs ..					
Federal Court of Canada .....			9,578		83,220
Human Rights Tribunal Panel .....					
Offices of the Information and Privacy Commissioners of Canada .....					20
Supreme Court of Canada .....	48,070		600	353	31,330
Tax Court of Canada .....					26,767
	161,954		10,178	74,234	7,841,796
NATIONAL DEFENCE .....		30,496	422,060,488	29,661,945	34,546,343
NATIONAL REVENUE .....	1,651,039		39,630	1,124,216	21,938,279
NATURAL RESOURCES					
Department .....	705,513	10,348	1,761,806	4,775	7,572,882
Atomic Energy Control Board .....			631,015	91,357	219,082
National Energy Board .....					
	705,513	10,348	2,392,821	96,132	7,791,964
PARLIAMENT					
The Senate .....			38,600	6,695	1,000
House of Commons .....	116,920			86,051	1,954,830
Library of Parliament .....					37,968
	116,920		38,600	92,746	1,993,798
PRIVY COUNCIL					
Department .....	58,088				2,297,366
Canadian Centre for Management Development .....				34,920	250,265
Canadian Intergovernmental Conference Secretariat .....					
Canadian Transportation Accident Investigation and Safety Board .....			32,733	9,300	743,329
Chief Electoral Officer .....	69,813	49	5,212		7,031,921
Commissioner of Official Languages .....	2,881				231,551
National Round Table on the Environment and the Economy .....					19,236

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
17,082,513	564,842			935,571	9,013,237	14,548,825	49,882,727
245,785				179,867	625,819	267,002	1,468,958
			364,206	540,526	609,286	675,269	2,189,287
	1,005,127			59,705	1,503,705	1,032,530	3,693,865
17,838			145	4,597	934,516	229,172	1,186,268
153,263	4,108			15,599	385,204	159,660	717,854
81	12,277			66,811	400,988	546,427	1,106,937
	183,619			109,161	1,769,520	1,421,119	3,510,186
17,499,480	1,769,973		364,351	1,911,837	15,242,275	18,880,004	63,756,082
3,739,607	33,099,975	2,061,702	3,210,693	41,359,471	133,322,341	110,554,352	813,647,413
5,701,774	7,090,102	7,646,294	109,122	8,005,621	12,911,676	33,645,585	99,863,338
124,734	2,075,063	5,022,680		3,309,099	39,362,485	35,527,694	95,477,079
4,149	12,840	4,821,705		505,995	645,905	569,129	7,501,177
1,826				325,705	3,933,324	602,847	4,863,702
130,709	2,087,903	9,844,385		4,140,799	43,941,714	36,699,670	107,841,958
139,077				192,657	3,269,028	733,243	4,380,300
256,485	114,169			1,482,573	3,319,852	1,362,319	8,693,199
8,213				13,630	69,644	174,113	303,568
403,775	114,169			1,688,860	6,658,524	2,269,675	13,377,067
3,526,596	820,955			271,179	3,839,701	2,408,461	13,222,346
	108,976			2,434,345	864,884	1,303,796	4,997,186
	9,556			15,575	25,228	237,330	287,689
21	15,275	400		191,999	343,941	939,403	2,276,401
204,307	295,464			95,622	2,000,968	1,790,373	11,493,729
251,271				111,084	464,663	160,326	1,221,776
				5,994	1,138,573	175,831	1,339,634

## PROFESSIONAL AND SPECIAL SERVICES —Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Public Service Staff Relations Board .....					88,215
Security Intelligence Review Committee .....					
	130,782	49	37,945	44,220	10,661,883
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
Department					
Real Property Services Program .....	990,389	142	106,233,505	73,810	6,356,697
Supply and Services Program .....	7,947,921	17,335	497,428	13,767	10,664,525
	8,938,310	17,477	106,730,933	87,577	17,021,222
<b>SOLICITOR GENERAL</b>					
Department .....	47,315				189,203
Correctional Service .....	125,610	1,525	84,037	59,716,211	6,089,774
National Parole Board .....					55,762
Office of the Correctional Investigator .....					12,574
Royal Canadian Mounted Police .....	488,359			28,204,451	6,533,712
Royal Canadian Mounted Police External Review Committee .....					42,061
Royal Canadian Mounted Police Public Complaints Commission .....	6,000				59,400
	667,284	1,525	84,037	87,920,662	12,982,486
<b>TRANSPORT</b>					
Department .....	388,867	83,177	44,344,795	418,916	8,766,380
Canadian Transportation Agency .....	53,650			7,719	67,919
Civil Aviation Tribunal .....					9,589
	442,517	83,177	44,344,795	426,635	8,843,888
<b>TREASURY BOARD</b>					
Secretariat					
Central Administration of the Public Service Program .....					9,852,906

Legal services	Protection services	Scientific services	Training and educational services		Other professional services	Other services	Total
			Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
34,612			1,600	22,262	345,787	102,784	595,260
43,944	127			1,967	130,620	21,613	198,271
4,060,751	1,250,353	400	1,600	3,150,027	9,154,365	7,139,917	35,632,292
1,498,017	25,052,648	789,735	315,698	4,754,528	28,520,256	332,560,953	507,146,378
372,286	811,685		861,339	5,908,443	242,673,560	102,453,435	372,221,724
1,870,303	25,864,333	789,735	1,177,037	10,662,971	271,193,816	435,014,388	879,368,102
4,128	289,818			232,658	1,010,876	11,390,612	13,164,610
418,810	4,622,617		16,200,693	1,730,687	44,406,737	40,033,135	173,429,836
4,000	123,378			119,346	269,676	318,867	891,029
1,171	264			420	7,311	6,633	28,373
1,484,343	27,260,423	396,227	1,966,276	3,853,196	2,551,782	50,373,959	123,112,728
				850	109,035	85,678	237,624
250,293	131,143			16,839	165,085	302,020	930,780
2,162,745	32,427,643	396,227	18,166,969	5,953,996	48,520,502	102,510,904	311,794,980
1,472,946	10,177,025	2,210,166		8,689,736	61,232,958	62,440,154	200,225,120
26,497			11,125	166,535	264,675	368,974	967,094
34,184				2,654	204,359	6,174	256,960
1,533,627	10,177,025	2,210,166	11,125	8,858,925	61,701,992	62,815,302	201,449,174
15,883	32,239			862,851	7,318,430	5,162,243	23,244,552



## PROFESSIONAL AND SPECIAL SERVICES —Concluded

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
VETERANS AFFAIRS					
Department					
Veterans Affairs Program .....	269,043		22,427	168,140,137	342,596
Veterans Review and Appeal Board Program .....				75	
	269,043		22,427	168,140,212	342,596
Total .....	134,785,128	887,043	677,330,312	485,615,119	334,193,810

Legal services	Protection services	Scientific services	Training and educational services		Other professional services	Other services	Total
			Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
17,408	1,094,533			1,303,237	5,955,964	9,641,246	186,786,591
2,808				30,332	15,826	123,847	172,888
20,216	1,094,533			1,333,569	5,971,790	9,765,093	186,959,479
60,772,565	150,112,049	121,134,625	26,391,205	157,521,276	1,096,000,878	1,259,214,254	4,503,958,264

# SECTION 6

1996-97

PUBLIC ACCOUNTS OF CANADA

## Construction or Acquisition of Land, Buildings and Works

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Construction or acquisition of land, buildings and works . . . . .	6.2

## CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the Public Accounts of Canada is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or

contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrual charges) and the total expenditures to date.

### CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
Department .....	58,999	2,911,445	48,554,388	51,524,832
<b>CANADIAN HERITAGE</b>				
Department				
Corporate Management Services Program .....			6,323	6,323
Parks Canada Program .....	1,061,274	18,423,995	24,363,386	43,848,655
	1,061,274	18,423,995	24,369,709	43,854,978
Canada Information Office .....			110,000	110,000
National Battlefields Commission .....		173,263	526,083	699,346
	1,061,274	18,597,258	25,005,792	44,664,324
<b>ENVIRONMENT</b>				
Department .....		573,538	3,543,745	4,117,283
<b>FISHERIES AND OCEANS</b> .....	76,859	9,624,933	35,945,946	45,647,738
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
Department .....	10,053,629	22,875	20,785,691	30,862,195
<b>HEALTH</b>				
Department .....			10,478,496	10,478,496

## CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS —Continued

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Administration Program . . . . .			2,000	2,000
Indian and Inuit Affairs Program . . . . .	529,798	4,316	819,623	1,353,737
Northern Affairs Program . . . . .			178,785	178,785
	529,798	4,316	1,000,408	1,534,522
INDUSTRY				
Canadian Space Agency . . . . .			1,189,554	1,189,554
National Research Council of Canada . . . . .		3,246,406	7,145,509	10,391,915
		3,246,406	8,335,063	11,581,469
NATIONAL DEFENCE . . . . .	663,149	20,779,012	382,635,908	404,078,069
NATIONAL REVENUE . . . . .			13,217,688	13,217,688
NATURAL RESOURCES				
Department . . . . .	944	393,259	15,707,766	16,101,969
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board . . . . .		89,803		89,803
Chief Electoral Officer . . . . .		8,703	1,994,835	2,003,538
		98,506	1,994,835	2,093,341
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Real Property Services Program . . . . .	7,470,624	103,701,365	698,056,723	809,228,712
Supply and Services Program . . . . .			86,222	86,222
	7,470,624	103,701,365	698,142,945	809,314,934
SOLICITOR GENERAL				
Correctional Service . . . . .		1,139,363	120,758,307	121,897,670
Royal Canadian Mounted Police . . . . .	17,675	745,976	62,715,211	63,478,862
	17,675	1,885,339	183,473,518	185,376,532

## CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS —Concluded

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
TRANSPORT				
Department .....	3,665,586	22,086,238	61,610,365	87,362,189
VETERANS AFFAIRS				
Department				
Veterans Affairs Program .....			1,785,635	1,785,635
Total .....	23,598,537	183,924,490	1,512,218,189	1,719,741,216

# SECTION 7

1996-97

PUBLIC ACCOUNTS OF CANADA

## Construction or Acquisition of Machinery and Equipment

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Construction or acquisition of machinery and equipment . . . . .	7.2

## CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	6,488,379		1,101,610
<b>CANADIAN HERITAGE</b>			
Department			
Corporate Management Services Program .....	18,842		49,093
Canadian Identity Program .....			11,875
Parks Canada Program .....	2,368,504		627,852
	2,387,346		688,820
Canada Information Office .....	19,972		28,487
Canadian Radio-television and Telecommunications Commission .....	21,055		4,416
National Archives of Canada .....	19,459		27,141
National Battlefields Commission .....			1,508
National Film Board .....			
National Library .....			9,285
Public Service Commission .....	1,060		85,495
Status of Women—Office of the Co-ordinator .....			20,949
	2,448,892		866,101
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	562,174		1,976,269
Immigration and Refugee Board of Canada .....			71,598
	562,174		2,047,867
<b>ENVIRONMENT</b>			
Department .....	1,413,324		690,057
Canadian Environmental Assessment Agency .....			36,195
	1,413,324		726,252



Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
14,968,739	6,821,988	1,729,534	237,570	348,400	3,810,306	35,506,526
2,567,019	2,697	33,601		49,952	44,194	2,765,398
1,137,061	18,534	17,307	3,450	16,486	37,857	1,242,570
2,531,772	243,530	186,221	27,957	94,126	1,130,229	7,210,191
6,235,852	264,761	237,129	31,407	160,564	1,212,280	11,218,159
329,309		169,947		18,617	305,505	871,837
437,485		33,337		14,925		511,218
1,164,383		266,777		51,172	1,226,335	2,755,267
	12,299				8,350	22,157
845,083				9,083	1,173,461	2,027,627
1,320,586		104,947		8,485	125,736	1,569,039
2,569,703		97,632			61,937	2,815,827
154,357		7,771		3,776		186,853
13,056,758	277,060	917,540	31,407	266,622	4,113,604	21,977,984
11,541,589	170,097	693,546		268,871	963	15,213,509
3,056,576		144,811		8,572	1,303	3,282,860
14,598,165	170,097	838,357		277,443	2,266	18,496,369
18,741,054	7,877,559	925,056		557,970	2,858,119	33,063,139
106,657		1,379				144,231
18,847,711	7,877,559	926,435		557,970	2,858,119	33,207,370

## CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT —Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
		\$	\$
FINANCE			
Department			
Financial and Economic Policies Program . . . . .			59,744
Auditor General . . . . .	22,226		135,467
Canadian International Trade Tribunal . . . . .			4,577
Office of the Superintendent of Financial Institutions . . . . .			1,054
	22,226		200,842
FISHERIES AND OCEANS . . . . .	31,582,847		2,305,637
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department . . . . .	2,981,720		8,673,001
Canadian International Development Agency . . . . .			
International Joint Commission . . . . .			
NAFTA Secretariat, Canadian Section . . . . .			
Northern Pipeline Agency . . . . .			
	2,981,720		8,673,001
GOVERNOR GENERAL . . . . .	43,186		
HEALTH			
Department . . . . .	1,458,055		371,113
Hazardous Materials Information Review Commission . . . . .			
Medical Research Council . . . . .	22,053		1,548
Patented Medicine Prices Review Board . . . . .			
	1,480,108		372,661

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
2,021,911		411,013		17,573		2,510,241
444,996		110,031		6,834		719,554
225,187		3,207				232,971
788,905		340,984		33,868		1,164,811
3,480,999		865,235		58,275		4,627,577
16,142,884	15,199,389	1,307,737	224,175	1,764,344	9,528,051	78,055,064
18,218,109	2,550,563	9,566,840		2,661,966	3,454,928	48,107,127
2,146,828		44,218		703,354		2,894,400
86,989		2,783		93,150		182,922
25,208		368		1,269		25,576
						1,269
20,477,134	2,550,563	9,614,209		3,459,739	3,454,928	51,211,294
57,994				2,575	5,481	109,236
7,196,598	2,884,481	4,354,044	18,498	3,107,607	1,321,899	20,712,295
		268		2,925		3,193
47,067		4,203				74,871
29,001		876		5,847		35,724
7,272,666	2,884,481	4,359,391	18,498	3,116,379	1,321,899	20,826,083

## CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT —Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>			
Department			
Corporate Services Program . . . . .	625,333		2,085,036
Human Resources Investment and Insurance Program . . . . .	547,848		4,717,790
Labour Program . . . . .	68,424		34,662
Income Security Program . . . . .	431		62,056
	1,242,036		6,899,544
Canada Labour Relations Board . . . . .			
Canadian Artists and Producers Professional Relations Tribunal . . . . .			5,055
Canadian Centre for Occupational Health and Safety . . . . .			
	1,242,036		6,904,599
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department			
Administration Program . . . . .	24,526		72,751
Indian and Inuit Affairs Program . . . . .	161,672		157,456
Northern Affairs Program . . . . .	433,874		956,245
	620,072		1,186,452
Canadian Polar Commission . . . . .			
	620,072		1,186,452
<b>INDUSTRY</b>			
Department			
Industry and Science Development Program . . . . .	257,745		1,635,571
Services to the Marketplace Program . . . . .	551,010		342,292
	808,755		1,977,863
Atlantic Canada Opportunities Agency . . . . .	67,803		34,483
Canadian Space Agency . . . . .			442,176
Competition Tribunal . . . . .			
Copyright Board . . . . .			
Federal Office of Regional Development—Quebec . . . . .	41,674		5,908
National Research Council of Canada . . . . .	123,642		926,156
Natural Sciences and Engineering Research Council . . . . .			2,599
Social Sciences and Humanities Research Council . . . . .			92,106
Statistics Canada . . . . .	56,806		44,504
Western Economic Diversification . . . . .	40,760		29,920
	1,139,440		3,555,715

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
21,026,333	71,567	2,531,882		473,293	415,567	27,229,011
48,704,869	81,405	2,735,641		2,082,334	2,251,174	61,121,061
1,359,366		55,024		20,459	5,079	1,543,014
2,650,613	13,290	652,966		201,137	118,751	3,699,244
73,741,181	166,262	5,975,513		2,777,223	2,790,571	93,592,330
15,152		15,711		112,418		143,281
40,737				28,197	6,566	80,555
92,856		5,200			2,200	100,256
73,889,926	166,262	5,996,424		2,917,838	2,799,337	93,916,422
2,064,772	18,231	173,226		60,826	16,133	2,430,465
2,273,146		172,393		259,180	153,920	3,177,767
1,194,159	147,502	113,109		171,553	76,024	3,092,466
5,532,077	165,733	458,728		491,559	246,077	8,700,698
		783				783
5,532,077	165,733	459,511		491,559	246,077	8,701,481
11,789,525	1,609,819	1,082,491		260,111	982,474	17,617,736
8,604,179	2,091,452	334,684		142,005	640,196	12,705,818
20,393,704	3,701,271	1,417,175		402,116	1,622,670	30,323,554
1,227,838		89,681			104,417	1,524,222
4,669,214	79,053,509	229,367		23,075	967,864	85,385,205
2,577						2,577
6,465						6,465
1,242,355		60,482		15,647	2,590	1,368,656
14,405,783	21,073,258	880,613	414,854	25,598	1,260,111	39,110,015
395,817		21,016			7,953	427,385
84,243		30,059				206,408
4,166,011		176,368	7,243	23,340,242	1,258,443	29,049,617
957,297		43,223		21,315	2,498	1,095,013
47,551,304	103,828,038	2,947,984	422,097	23,827,993	5,226,546	188,499,117

## CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT —Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
JUSTICE			
Department .....			61,218
Canadian Human Rights Commission .....			5,412
Commissioner for Federal Judicial Affairs .....			
Federal Court of Canada .....	22,228		168,160
Human Rights Tribunal Panel .....			
Offices of the Information and Privacy Commissioners of Canada .....			2,215
Supreme Court of Canada .....			
Tax Court of Canada .....			
	22,228		237,005
NATIONAL DEFENCE .....	879,181,762	233,049,378	315,122,120
NATIONAL REVENUE .....	1,636,939		3,022,529
NATURAL RESOURCES			
Department .....	865,142		1,863,053
Atomic Energy Control Board .....			56,134
National Energy Board .....			
	865,142		1,919,187
PARLIAMENT			
The Senate .....	25,112		
House of Commons .....			673,312
Library of Parliament .....			
	25,112		673,312
PRIVY COUNCIL			
Department .....	44,013		229,295
Canadian Centre for Management Development .....			6,195
Canadian Intergovernmental Conference Secretariat .....			
Canadian Transportation Accident Investigation and Safety Board .....	62,935		93,345
Chief Electoral Officer .....	21,724		
Commissioner of Official Languages .....			
National Round Table on the Environment and the Economy ..			2,980
Public Service Staff Relations Board .....			
Security Intelligence Review Committee .....			
	128,672		331,815

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
6,005,007		421,815		274,907		6,762,947
429,711		32,444		58,231		525,798
141,617		6,182		36,164		183,963
855,097		221,733		812	6,500	1,274,530
11,572		270		7,529		19,371
21,734		6,185				30,134
313,455		25,461		23,319	8,210	370,445
461,127		30,530			4,034	495,691
8,239,320		744,620		400,962	18,744	9,662,879
183,145,159	168,936,341	8,427,726	811,926	1,752,727	52,170,617	1,842,597,756
50,865,934	889,107	4,349,200		1,228,092	2,934,966	64,926,767
20,423,305	7,007,598	1,056,996	211,979	235,029	1,152,677	32,815,779
1,287,937	152,270	114,601		21,164		1,632,106
587,233		5,310		20,549		613,092
22,298,475	7,159,868	1,176,907	211,979	276,742	1,152,677	35,060,977
1,033,255		535,085		945,873		2,539,325
3,665,639		279,437		438,618		5,057,006
35,661		9,082		20,353	198,689	263,785
4,734,555		823,604		1,404,844	198,689	7,860,116
2,109,522	81,462	41,768		2,553	59,118	2,567,731
209,290		8,868		4,995	18,628	247,976
187,321		4,618				191,939
782,130	1,100	6,016		10,435	246,365	1,202,326
2,333,429		316,708				2,671,861
170,516		1,803				172,319
38,369		1,144				42,493
162,711						162,711
81,324						81,324
6,074,612	82,562	380,925		17,983	324,111	7,340,680

## CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT —Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department			
Real Property Services Program .....	141,662		146,997
Supply and Services Program .....	394,838		3,740,114
	536,500		3,887,111
<b>SOLICITOR GENERAL</b>			
Department .....	23,110		39,024
Correctional Service .....	2,773,523		10,463,956
National Parole Board .....			28,740
Office of the Correctional Investigator .....			
Royal Canadian Mounted Police .....	42,536,929		8,165,799
Royal Canadian Mounted Police External Review Committee .....			
Royal Canadian Mounted Police Public Complaints Commission .....			
	45,333,562		18,697,519
<b>TRANSPORT</b>			
Department .....	12,893,508		2,217,705
Civil Aviation Tribunal .....			
Canadian Transportation Agency .....	19,972		14,487
	12,913,480		2,232,192
<b>TREASURY BOARD</b>			
Secretariat			
Central Administration of the Public Service Program .....	24,883		51,203



Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
5,132,248	710,308	5,538,856	52,961	185,801	9,392,287	21,301,120
34,340,824		1,024,764		569,451	1,018,158	41,088,149
39,473,072	710,308	6,563,620	52,961	755,252	10,410,445	62,389,269
624,816		26,916		1,791	19,914	735,571
15,648,198		3,440,035	132,743		8,917,959	41,376,414
256,410		5,827		11,771	68,081	370,829
2,747						2,747
34,111,934	5,058,700	4,057,054	88,663	135,156	3,121,118	97,275,353
13,496						13,496
50,657,601	5,058,700	7,529,832	221,406	148,718	12,127,072	139,774,410
5,909,018	41,950,672	6,380,490	163,698	2,530,219	3,193,458	75,238,768
548,171		(262)				582,368
6,457,189	41,950,672	6,380,228	163,698	2,530,219	3,193,458	75,821,136
7,429,432		161,901		2,863		7,670,282

## CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT —Concluded

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
VETERANS AFFAIRS			
Department			
Veterans Affairs Program . . . . .	84,521		381,250
Veterans Review and Appeal Board Program . . . . . 1,545			
	84,521		382,795
Total . . . . .	990,777,205	233,049,378	374,497,525

<sup>(1)</sup> This category includes ships and boats, \$350,486,355; aircraft, \$311,725,726; military road motor vehicles, \$225,373,477; non-military road motor vehicles, \$92,285,050; and, miscellaneous vehicles, \$10,906,597.

<sup>(2)</sup> This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

<sup>(3)</sup> This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
4,398,316	28,355	552,425		31,784	344,422	5,821,073
197,864		88,723				288,132
4,596,180	28,355	641,148		31,784	344,422	6,109,205
619,847,886	364,757,083	67,142,068	2,395,717	45,639,323	116,241,815	2,814,348,000

# SECTION 8

1996-97

PUBLIC ACCOUNTS OF CANADA

## Transfer Payments

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## TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and

outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the Public Accounts of Canada is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or

## TRANSFER PAYMENTS

Department and agency	Payments to persons \$	Transfer payments to non-profit institutions and organizations \$	Subsidies to industries \$	Capital assistance to industries \$
<b>AGRICULTURE AND AGRI-FOOD</b>				
Department .....	1,444,939,381	108,271,812	12,870,958	
<b>CANADIAN HERITAGE</b>				
Department				
Canadian Identity Program .....	108,874,735	141,396,889	24,283,949	
Parks Canada Program .....	37,500	133,552		
	108,912,235	141,530,441	24,283,949	
National Archives of Canada .....		1,984,000		
National Film Board .....	75,500	205,658		
National Library .....		11,000		
Status of Women—Office of the Co-ordinator .....		8,135,200		
	108,987,735	151,866,299	24,283,949	
<b>CITIZENSHIP AND IMMIGRATION</b>				
Department .....	33,961,982	109,481,678		
<b>ENVIRONMENT</b>				
Department .....	8,223,753	19,890,270	5,993,098	
Canadian Environmental Assessment Agency .....	407,920			
	8,631,673	19,890,270	5,993,098	
<b>FINANCE</b>				
Department				
Financial and Economic Policies Program .....				
Federal-Provincial Transfer Payments Program .....				
Special Program .....				
Auditor General .....		374,518		
		374,518		
<b>FISHERIES AND OCEANS</b> .....	147,062,420	10,680,610	2,173,286	

contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,

- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrual charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
257,757,353	13,409,270	726,288	1,763,458	1,839,738,520
253,772,063		750,456	50,000	529,128,092
11,682,160	75,000	132,707		12,060,919
265,454,223	75,000	883,163	50,000	541,189,011
				1,984,000
				281,158
		55,076		66,076
			29,800	8,165,000
265,454,223	75,000	938,239	79,800	551,685,245
153,275,000		2,203,310		298,921,970
4,188,833		5,932,924	4,173,448	48,402,326
				407,920
4,188,833		5,932,924	4,173,448	48,810,246
22,408,791,208		566,713,135		566,713,135
				22,408,791,208
	961,000,000			961,000,000
22,408,791,208	961,000,000	566,713,135		23,936,504,343
				374,518
22,408,791,208	961,000,000	566,713,135		23,936,878,861
		53,000		159,969,316

## TRANSFER PAYMENTS—Continued

Department and agency	Payments to persons	Transfer payments to non-profit institutions and organizations	Subsidies to industries	Capital assistance to industries
	\$	\$	\$	\$
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
Department .....	1,766,162	49,829,404		
Canadian International Development Agency. ....				
	1,766,162	49,829,404		
<b>GOVERNOR GENERAL</b> .....	257,371			
<b>HEALTH</b>				
Department .....	458,145,794	177,621,195		
Medical Research Council .....	228,330,062	5,424,909		
	686,475,856	183,046,104		
<b>HUMAN RESOURCES DEVELOPMENT</b>				
Department				
Human Resources Investment and Insurance Program. ....	1,152,380,025	268,268,969	75,400,378	
Labour Program. ....	4,081	2,519,128		
Income Security Program .....	21,610,042,703			
	22,762,426,809	270,788,097	75,400,378	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
Department				
Administration Program .....	458,000			
Indian and Inuit Affairs Program .....	2,965,946,698	390,882,224		
Northern Affairs Program .....	21,012,566	882,915		
	2,987,417,264	391,765,139		
Canadian Polar Commission .....		18,000		
	2,987,417,264	391,783,139		
<b>INDUSTRY</b>				
Department				
Industry and Science Development Program .....	28,481,845	35,825,549	125,055,119	119,754,875
Services to the Marketplace Program .....		1,045,000	43,915,705	
	28,481,845	36,870,549	168,970,824	119,754,875
Atlantic Canada Opportunities Agency. ....	16,435,004	40,515,681	32,562,999	60,332,674
Canadian Space Agency .....	160,637	533,756		
Federal Office of Regional Development—Quebec. ....	3,925	40,419,692	115,470,570	27,083,357
National Research Council of Canada. ....		51,394,538	59,571,681	
Natural Sciences and Engineering Research Council .....	434,678,141			
Social Sciences and Humanities Research Council .....	28,427,304	55,351,396		
Statistics Canada .....		885,038		
Western Economic Diversification .....		53,807,709	27,234,629	38,276,472
	508,186,856	279,778,359	403,810,703	245,447,378

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
	6,932,987	274,416,760 1,671,641,682	47,679,700	332,945,313 1,719,321,382
	6,932,987	1,946,058,442	47,679,700	2,052,266,695
				257,371
(94,019,198)		2,137,938		543,885,729 233,754,971
(94,019,198)		2,137,938		777,640,700
626,096,245 15,080	63,773,310			2,185,918,927 2,538,289 21,610,042,703
626,111,325	63,773,310			23,798,499,919
467,692,543 41,786,368 509,478,911	2,175,129  2,175,129		6,176,450 424,200 6,600,650	458,000 3,832,873,044 64,106,049 3,897,437,093 18,000
509,478,911	2,175,129		6,600,650	3,897,455,093
689,909  689,909 104,788,072  224,102	161,864,635  161,864,635 2,981,972  168,870,836 4,199,359	6,184,464  6,184,464 31,866,612  10,778,478  13,660	2,123,062  2,123,062 6,112,938 206,699 3,642,382 3,433,596 58,858	479,979,458 44,960,705 524,940,163 263,729,340 32,767,704 355,714,864 129,377,652 434,736,999 83,778,700 898,698 267,081,668
130,948,546			16,814,312	
236,650,629	337,916,802	48,843,214	32,391,847	2,093,025,788



## TRANSFER PAYMENTS—Continued

Department and agency	Payments to persons	Transfer payments to non-profit institutions and organizations	Subsidies to industries	Capital assistance to industries
	\$	\$	\$	\$
JUSTICE				
Department .....	1,240,777	2,805,099		
Commissioner for Federal Judicial Affairs .....	39,600,826			
Supreme Court of Canada .....	1,106,721			
	41,948,324	2,805,099		
NATIONAL DEFENCE				
Department .....	17,865,313	7,594,405	82,590	
NATIONAL REVENUE .....	42,100,193			
NATURAL RESOURCES				
Department .....	1,073,376	31,436,956	10,106,055	2,175,643
Atomic Energy Control Board .....		649,751		
	1,073,376	32,086,707	10,106,055	2,175,643
PARLIAMENT				
The Senate .....	218,291			
House of Commons .....				
	218,291			
PRIVY COUNCIL				
Department .....		1,396,000		
Canadian Centre for Management Development .....		149,000		
Chief Electoral Officer .....		74,300		
		1,619,300		
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Real Property Services Program .....	6,182	20,011,215		
SOLICITOR GENERAL				
Department .....		30,320,146		
Correctional Service .....		1,144,178		
Royal Canadian Mounted Police .....	37,798,625	265,138		
	37,798,625	31,729,462		

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
248,919,655		223,420		253,188,951 39,600,826 1,106,721
248,919,655		223,420		293,896,498
157,669,443	1,343,466	123,569,235		308,124,452
94,865,275				136,965,468
33,303,274	41,521	1,623,310	48,576	79,808,711 649,751
33,303,274	41,521	1,623,310	48,576	80,458,462
		262,558 322,005	294,184	480,849 616,189
		584,563	294,184	1,097,038
				1,396,000 149,000 74,300
				1,619,300
	439,195,161			459,212,558
9,811,060	115,000 1,465,782	1,900	102,398	40,246,206 2,712,358 38,065,663
9,811,060	1,580,782	1,900	102,398	81,024,227

## TRANSFER PAYMENTS—Concluded

Department and agency	Payments to persons	Transfer payments to non-profit institutions and organizations	Subsidies to industries	Capital assistance to industries
	\$	\$	\$	\$
TRANSPORT				
Department .....		340,632,940	12,678,798	2,066,377
Canadian Transportation Agency.....		4,000	2,914,212	
		340,636,940	15,593,010	2,066,377
TREASURY BOARD				
Secretariat				
Central Administration of the Public Service				
Program .....		333,000		
Employer Contributions to Insurance Plans				
Program .....	315,536			
	315,536	333,000		
VETERANS AFFAIRS				
Department				
Veterans Affairs Program .....	1,352,110,398	9,251,654		
Total .....	30,183,549,747	2,021,858,072	550,314,027	249,689,398

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
338,283,832	16,387,146	196,075		710,245,168
				2,918,212
338,283,832	16,387,146	196,075		713,163,380
				333,000
				315,536
				648,536
7,407,641		58,989		1,368,828,682
25,257,948,464	1,843,830,574	2,699,863,982	93,134,061	62,900,188,325

# SECTION 9

1996-97

PUBLIC ACCOUNTS OF CANADA

## Public Debt Charges

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## PUBLIC DEBT CHARGES

Public debt charges include:

— the interest on unmatured debt and on pension and other accounts;

— the amortization of premiums, discounts and commissions on unmatured debt; and,

— the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

## PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96 (matured September 15, 1996) .....	3		752,869
T 15—1956-96/98 (conversion loan) .....	3.75	197,045,000	7,372,823
J 2—1976/78-2001 .....	9.5	1,232,750,000	116,725,322
J 7—1977-2002 .....	8.75	213,000,000	18,061,882
J 9—1977/78-97 .....	9.25	876,000,000	80,798,295
J 13—1977-99 .....	9	527,500,000	46,683,907
J 18—1978-2003 .....	9.5	670,500,000	63,011,411
J 22—1978-2000 .....	9.75	500,000,000	48,643,808
J 24—1979-2004 .....	10.25	2,200,000,000	221,391,549
J 25—1979-2002 .....	10	1,850,000,000	184,486,081
J 30—1979/87-2004 .....	10.5	875,000,000	91,623,288
J 34—1979/80/83-2002 .....	11.25	1,625,000,000	182,414,278
J 35—1980/83-2003 .....	11.75	2,700,000,000	316,365,248
J 39—1980/81/82-2000 .....	13.75	1,050,000,000	144,392,292
J 42—1980/81-2001 .....	13	1,325,000,000	171,782,303
J 53—1980-99 .....	13.5	400,000,000	53,800,437
J 66—1981-2001 .....	15.75	425,000,000	66,783,673
J 70—1981-2000 .....	15	175,000,000	26,195,767
J 79—1982-2002 .....	15.5	350,000,000	54,256,497
H 6—1983/85-2005 .....	12.25	1,375,000,000	168,475,326
H 9—1983/84-2005 .....	12	1,775,000,000	213,047,833
H 18—1984/85-2006 .....	12.5	975,000,000	121,902,369
H 22—1984-2004 .....	13.5	550,000,000	74,080,479
H 26—1984-2006 .....	14	1,025,000,000	143,106,849
H 30—1984-2007 .....	13.75	325,000,000	44,697,535
H 36—1984-2007 .....	13	700,000,000	90,750,685
H 41—1984-2008 .....	12.75	750,000,000	95,646,474
H 52—1985-2008 .....	11.75	725,000,000	84,954,110
H 58—1985-2009 .....	11.5	400,000,000	46,010,330
H 63—1985/88-2009 .....	10.75	1,300,000,000	139,367,123
H 68—1985/87-2009 .....	11	925,000,000	101,517,694
H 74—1985/87/88/89-2008 .....	10	3,450,000,000	344,212,329
H 79—1986-2010 .....	9.75	325,000,000	31,694,616
H 80—1986/87/88/89-96 (matured May 1, 1996) .....	9.25		26,144,352
H 81—1986/87/89/90-2010 .....	9.5	2,975,000,000	281,979,737
H 84—1986/87-96 (matured June 1, 1996) .....	8.75		32,195,991
H 85—1986-2010 .....	8.75	325,000,000	28,359,589
H 87—1986/87/88-2011 .....	9	1,975,000,000	177,789,917
H 97—1987/91-97 (matured March 1, 1997) .....	8.25		248,524,614
H 98—1987-2011 .....	8.5	750,000,000	63,604,452
A 8—1987/88/90/91-97 .....	9.75	2,775,000,000	261,575,715
A 10—1987/89/90-98 .....	10.75	2,225,000,000	239,216,147
A 17—1988/89/91-98 .....	9.5	3,100,000,000	285,982,654
A 18—1988/89-98 .....	10.25	2,275,000,000	225,837,662
A 23—1989/90/91-2014 .....	10.25	3,150,000,000	322,913,671
A 27—1989-99 .....	9.25	2,825,000,000	260,715,896

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
A 30—1990-2000 .....	9.75	1,575,000,000	153,177,416
A 32—1990-2000 .....	10.5	2,900,000,000	303,870,896
A 33—1990-2000 .....	11.5	1,200,000,000	138,030,990
A 34—1990-2015 .....	11.25	2,350,000,000	263,771,404
A 37—1990/91-2001 .....	10.5	3,175,000,000	333,449,865
A 39—1990/91-2021 .....	10.5	1,800,000,000	189,022,636
A 40—1991-2001 .....	9.75	3,550,000,000	330,070,255
A 42—1991-96 (matured October 1, 1996) .....	9.25		159,056,049
A 43—1991-2021 .....	9.75	4,650,000,000	452,339,897
A 45—1991-2001 .....	9.75	3,850,000,000	374,517,979
A 47—1991/92-2002 .....	8.5	5,450,000,000	461,980,822
A 49—1991/92-2022 .....	9.25	2,550,000,000	235,336,473
A 50—1992-97 .....	7.5	4,200,000,000	262,116,675
A 55—1992/93/94-2023 .....	8	8,200,000,000	654,502,283
A 56—1992/93-98 .....	6.25	6,600,000,000	349,119,815
A 57—1992/93-2003 .....	7.25	6,900,000,000	499,107,877
A 59—1993-96 (matured August 1, 1996) .....	6.5		83,683,060
A 60—1993-98 .....	6.5	6,800,000,000	439,833,172
A 61—1993-2003 .....	7.5	8,800,000,000	658,493,151
A 70—1993/94-99 .....	5.75	6,700,000,000	358,613,819
A 72—1994-2004 .....	6.5	7,900,000,000	512,327,626
A 73—1994-99 .....	7.75	8,500,000,000	653,525,241
A 74—1994-96 (matured September 15, 1996) .....	7.75		180,346,311
A 75—1994/95-2004 .....	9	7,700,000,000	691,417,808
A 76—1994/95-2025 .....	9	8,900,000,000	799,171,233
A 77—1994/95-2000 .....	8.5	6,500,000,000	538,564,975
A 78—1994/95-97 (matured March 15, 1997) .....	8		367,213,115
A 79—1995-2005 .....	8.75	8,000,000,000	690,744,696
A 80—1995-98 .....	8	5,100,000,000	406,976,870
A 81—1995-2000 .....	7.5	7,600,000,000	570,128,004
A 82—1995-97 .....	7	5,400,000,000	378,045,273
L 25—1991/92/93/94/95-2021 .....	4.25	5,622,781,837	236,467,878
L 26—1995/96/97-2026 .....	4.25	2,415,285,554	58,285,472
M 1—1990-2019 .....	10.186	8,436,324	1,601,458
VR 22—1995/96-2001 .....	7.5	9,400,000,000	705,158,320
VT 87—1995/96-98 .....	6	5,700,000,000	342,040,961
VU 50—1996-2006 .....	7	9,100,000,000	553,181,250
VV 34—1996-99 .....	6.5	5,600,000,000	301,172,603
VW 17—1996/97-2027 .....	8	5,800,000,000	254,043,746
VX 99—1996-2001 .....	7	10,600,000,000	461,507,509
VZ 48—1996-98 .....	6.25	6,000,000,000	249,657,534
WB 60—1996/97-2007 .....	7.25	7,100,000,000	170,189,883
WC 44—1996/97-2000 .....	5.5	5,500,000,000	100,973,973
WD 27—1996/97-99 .....	4	6,000,000,000	39,123,288
WE 00—1997-2002 .....	5.5	2,700,000,000	12,205,479
		282,563,298,715	22,024,010,919
Less: Government's holdings .....		65,385,000	
		282,497,913,715	22,024,010,919
Payable in foreign currencies—			
United States dollars <sup>(1)</sup> —			
1994-97 .....	6.5	2,768,800,000	178,664,634
1994-99 .....	Floating	2,768,800,000	143,731,310
1995-2000 .....	6.5	2,076,600,000	132,520,754
1996-2001 .....	6.5	1,384,400,000	73,555,372
1995-2005 .....	6.375	2,076,600,000	129,930,389
1996-2006 .....	6.75	1,384,400,000	54,216,825
		12,459,600,000	712,619,284
		294,957,513,715	22,736,630,203

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
Interest on Canada savings bonds—			
S 42—1987-97 .....	6.75-7.5	3,372,894,550	341,938,311
S 43—1988-98 .....	6.75-7.5	3,211,891,487	304,252,134
S 44—1989-2001 .....	6.75-7.5	2,557,287,400	225,393,949
S 45—1990-2002 .....	6.75-7.5	2,322,969,000	194,078,092
S 46—1991-2003 .....	6.75-7.5	3,341,114,100	267,510,178
S 47—1992-2004 .....	6.75-7.5	3,867,987,800	300,824,447
S 48—1993-2005 .....	6.75-7.5	2,385,658,600	183,931,859
S 49—1994-2006 .....	6.75-7.5	4,016,529,000	309,264,210
S 50—1995-2007 .....	5.25-6	2,985,104,852	191,755,025
S 51—1996-2008 .....	3	5,431,755,876	61,095,152
		33,493,192,665	2,380,043,357
Less: Government's holdings .....		1,022,772,642	
		32,470,420,023	2,380,043,357
Interest on bonds for Canada Pension Plan .....	various	3,467,583,000 <sup>(2)</sup>	366,556,853
Interest on Canada notes .....	various	2,121,108,460	105,824,484
Total interest on unmatured debt .....		333,016,625,198	25,589,054,897
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1995-96 issues .....			1,518,592,652
Amortization of discounts on 1996-97 issues .....		135,400,000,000	5,502,482,771
		135,400,000,000	7,021,075,423
Amortization of discounts and premiums on marketable bonds .....			300,960,002
Amortization of discounts on Canada bills—			
Amortization of discounts on 1995-96 issues .....			67,562,820
Amortization of discounts on 1996-97 issues .....		8,435,635,124	303,610,242
		8,435,635,124	371,173,062
Amortization of commissions and remunerations on Canada savings bonds .....			41,217,335
Total amortization of premiums, discounts and commissions on unmatured debt .....		143,835,635,124	7,734,425,822
Servicing costs and costs of issuing new borrowings .....			49,593,934
Total public debt charges related to unmatured debt .....		476,852,260,322	33,373,074,653
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account .....	various	70,313,703,283	6,562,571,170
Canadian Forces Superannuation Account .....	various	39,746,849,655	3,733,960,211
Royal Canadian Mounted Police Superannuation Account .....	various	8,260,502,596	764,039,487
Members of Parliament Retiring Allowances Account .....	various	258,105,826	25,029,451
Members of Parliament Retirement Compensation Arrangements Account .....	various	29,758,940	2,853,534
Retirement Compensation Arrangements Account .....	various	463,940,735	45,631,662
Supplementary Retirement Benefits Account .....	various	53,574,790	2,980,354
		119,126,435,825	11,137,065,869
Allowance for pension adjustments .....		4,922,000,000	
		114,204,435,825	11,137,065,869
Canada Pension Plan (net of securities held by the CPP investment Fund) .....	various	3,718,314,101	177,785,823
Government Annuities Account .....	various	609,660,950	42,332,117
Confederation Bridge .....		822,691,000	
Deposit accounts—			
General security deposit .....	various	170,000	5,624
St. Lawrence Seaway Authority .....	various	13,000,000	1,073,722
Contractors' security deposits .....	various	17,653,894	724,645
Non-interest bearing accounts .....		136,559,000	
		167,382,894	1,803,991



## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
Trust accounts—			
Halifax 1917 explosion pension account .....	various	296,963	11,680
Indian band funds .....	various	925,884,902	65,579,522
Indian estate accounts .....	various	6,986,816	423,020
Indian savings accounts .....	various	139,194,751	10,437,415
Sir William Stephenson Academy—			
Scholastic awards .....	various	34,514	1,060
Inmates' trust fund .....	various	8,270,710	31,321
Royal Canadian Mounted Police—Benefit trust fund .....	various	2,545,936	81,670
Administered trust accounts .....	various	8,919,983	242,103
Estates fund .....	various	516,991	7,953
Veterans administration and welfare trust fund .....	various	1,956,397	27,733
Non-interest bearing accounts .....		240,113	
		1,094,848,076	76,843,477
Insurance and death benefit accounts—			
Insurance company liquidation .....	various	38,097,873	446,009
Regular forces death benefit account .....	various	172,073,804	16,622,721
Public Service death benefit account .....	various	1,343,318,410	124,806,807
Non-interest bearing accounts .....		24,021,886	
		1,577,511,973	141,875,537
Pension accounts—			
Annuities agents' pension account .....	various	19,362	349
Royal Canadian Mounted Police—			
Dependants' pension fund .....	various	27,572,681	2,624,931
		27,592,043	2,625,280
Other specified purpose accounts—			
Crops Sector Companion Program—Saskatchewan .....	various	109,540,268	2,467,302
Net Income Stabilization Account .....	various	1,190,702,185	37,480,256
Shared-cost agreements—Research—Agriculture .....	various	11,102,002	194,002
Commodity Industry Development Fund— Province .....	various	9,155,181	1,012,672
Mackenzie King trust account .....	various	286,565	16,290
Common school funds—Ontario and Quebec .....	5	2,677,771	133,889 <sup>(3)</sup>
Petro-Canada Limited—Cash reserve .....	various	2,808,888	87,990
Paris air show .....	various		247
Dyskinesia and torticollis research .....	various	84,164	2,878
Indian compensation funds .....	various	222,340	
Indian moneys suspense account .....	various	23,781,719	1,444,672
1924 Ontario lands agreement .....	various		25,041
Natural Sciences and Engineering Research Council—			
Trust fund .....	various	1,044,457	32,488
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund .....	various	257,288	9,177
Trust fund .....	various	24,136	412
Federal Court special account .....	various	23,062,599	530,074
Army benevolent fund .....	various	102,679	21,473
Non-interest bearing accounts .....		107,178,504	
		1,482,030,746	43,458,863
		123,704,467,608	11,623,790,957
Other accounts—			
Interest on currency swap transactions .....	Floating	31,304,839 <sup>(4)</sup>	(306,814)
Special drawing rights allocations .....	various		59,475,508
		31,304,839	59,168,694
Total public debt charges related to pension and other accounts .....		123,735,772,447	11,682,959,651

## PUBLIC DEBT CHARGES—Concluded

	Rate of interest	Amount of principal	Amount expended in 1996-97
	%	\$	\$
<del>CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)</del>			
Employment Insurance Account (net) .....	various	6,493,652,588	108,418,007
Agricultural Commodities Stabilization Accounts (net) .....	various	19,483,821	1,179,983
Crops Sector Companion Program .....	various	111,511,975	2,511,975
National Battlefields Commission—Trust fund .....	various	592,446	11,689
Donations for Research .....	various	4,287,651	86,248
Claudia de Hueck trust fund .....	various	392,562	13,583
Ship-Source Oil Pollution Fund .....	various	260,637,469	15,484,807
Non-interest bearing accounts .....		(1,046,850,525)	
		5,843,707,987	127,706,292
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government) .....		(5,843,707,987)	
Total public debt charges related to consolidated specified purpose accounts .....			127,706,292
TOTAL PUBLIC DEBT CHARGES .....		600,588,032,769	45,183,740,596

(1) Converted to \$1 US = \$1.3844 Cdn.

(2) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(3) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

(4) No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

# SECTION 10

1996-97

PUBLIC ACCOUNTS OF CANADA

## Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

### CONTENTS

Payments of claims against the Crown .....	10.2
Ex gratia payments.....	10.15
Court awards .....	10.24

## PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount

at the end of each program, together with the total number of such claims.

### PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>		<b>Motor vehicle accident—</b>	
Department		Schwartz D L in trust for Moar RD .....	14,378
Compensation for crop research losses—		Anthony, Robinson & Kozyra in trust	
APPTEQ and Distribution Proplant Inc .....	25,000	for Augustyn JP .....	15,000
Compensation for the termination of employment—		Edwards W .....	2,200
Name withheld <sup>(1)</sup> .....	107,122	McLaws P .....	1,000
Accident involving a Crown vehicle—		Birkette L R in trust for Zapp (et al) .....	1,108,239
Stevenson J .....	10,000	<b>Negligence claim—</b>	
Compensation for work related accident—		Kurdar Holdings Litigation .....	12,500
Massicotte T .....	2,500	Num Ti Jah Lodge .....	15,000
Compensation for slaughtered animals—		<b>Personal injury claims—</b>	
Faubert Vinet L .....	6,212	Ouellette Turner Caste in trust for Klementis P .....	10,000
Motor vehicle accident involving a Crown vehicle—		Ouellette Turner Caste in trust for Jacobson EL .....	10,000
Alberta Motor Association for Smith E .....	1,279	Kennedy and Sullivan .....	11,460
Bareman C .....	5,327	Scott V .....	2,010
Dixon S .....	5,000	<b>Boating accident—</b>	
Zurich Canada .....	3,407	Finlayson C .....	1,365
Out-of-court settlement of employment related claim—		<b>Settlement for costs incurred during construction</b>	
Simmons B .....	10,000	at Dam 2 on Trent-Severn Waterway—	
Settlement of claims under the		Gaffney Quebec Ltee .....	322,464
Canadian Human Rights Act—		<b>Settlement re personal injuries—</b>	
Christian N .....	1,100	Oynon J .....	25,000
Bast M .....	15,200	<b>Accident involving a Crown vehicle—</b>	
Compensation for death of bull on		Callow G .....	\$ 4,526
Crown land—		Anderson Associates .....	11,243
Froese B .....	2,500		
Compensation for crop damage—		McCollum R .....	3,213
Getz R .....	3,435	Municipal Insurance Association .....	4,250
Claims under \$1,000 (13) .....	4,063	Commercial Union Assurance Co of Canada .....	1,960
	<u>202,145</u>	<b>Compensation for problems incurred during the</b>	
<b>CANADIAN HERITAGE</b>		construction of the Îles de Mingan Research Station—	
Department		Îles de Mingan Research Station .....	5,498
<b>CORPORATE MANAGEMENT</b>		<b>Compensation for broken boat—</b>	
<b>SERVICES PROGRAM</b>		Cholette L and Raymond B .....	3,539
Damage claims—		<b>Accident on bike path—</b>	
Lamontagne Law Office in trust for Couilloneur P .....	5,000	Turcotte R .....	13,150
Wrongful dismissal—		<b>Compensation for digging works—</b>	
Demuth V .....	2,000	Barrière D .....	\$ 10,000
	7,000	D'Avignon M .....	3,426
<b>CANADIAN IDENTITY PROGRAM</b>		<b>Loss of canoe used in rescue during</b>	
Complaint under the		Hurricane Hortense—	
Canadian Human Rights Act—		MacKenzie M .....	3,000
West K .....	5,000	<b>Claims under \$1,000 (24) .....</b>	5,177
<b>PARKS CANADA PROGRAM</b>			<u>1,685,126</u>
Damages to personal property—			
Liberty Mutual Insurance Co & Ho M .....	1,528		
Pringle, Renouf & Assoc in trust for Bowen M .....	64,000		

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>CITIZENSHIP AND IMMIGRATION</b>		Lederman JI .....	175
Department		Narain J .....	3,500
Accident involving a Crown vehicle—		Narain S .....	3,000
Insurance Corporation of British Columbia \$	3,883		6,675
Piccone S .....	200		
	4,083	Lawlor A .....	1,004
Damage to property during a consultation exercise—		Manitoba Public Insurance Corporation .....	2,094
The Old Mill .....	2,847	Becker Mathers for Enslin K .....	37,010
Claims under \$1,000 (2) .....	490	Nobra Leasing .....	1,778
	7,420	Paine & Edmonds for Vamdermeulen R & W .....	90,000
		Rent-a-Wreck .....	1,413
		Regan's Towing .....	461
		Piercy J .....	1,800
<b>ENVIRONMENT</b>			2,261
Department		Russell E .....	2,793
Damages for loss of revenue—		Veinotte J .....	3,169
Boucher and Boucher .....	5,000	Vivian E .....	1,000
Out-of-court settlement for refusal of access		Vivian B .....	500
to information—			1,500
Pronatex Inc. ....	4,000	Wanwanesa Mutual Insurance Company for Dinan J .....	2,489
Compensation for the polar bear defense kill—		Wheels Inc .....	1,908
Aivit Hunters and Trappers Organization .....	5,000	Accidents involving a Crown fishing vessel—	
Out-of-court settlement for harassment complaint—		Ramsay J for Arseneault L .....	1,437
Kapp J .....	60,000	Stewart McKelvey Stirling and Scales in trust for	
Accident involving a Crown vehicle—		Cunard Steamship Company .....	15,000
Eryvine K .....	1,800	Pacific Coast Fishermen's Mutual .....	4,522
Accident and damages for bodily injury—		Ogmundson L .....	3,285
Knox Mageau M J .....	16,619		7,807
Claims under \$1,000 (4) .....	1,592	Accidents involving CCGS Griffon—	
	94,011	Thomas, Soule, Gage for Speight G .....	62,961
		Accident involving a snowmobile—	
<b>FINANCE</b>		Brownlee Fryett in trust .....	183,117
Auditor General		Claim for a lost Gillnet seized by	
Claims under \$1,000 (2) .....	158	enforcement officials—	
		Parks R .....	2,167
		Claim for actual costs incurred as a result	
		of department printing—	
<b>FISHERIES AND OCEANS</b>		Foxy Dog Salon .....	1,185
Department		Compensation for clam crop due to the delivery of exploitation	
Accidents involving a Crown vehicle—		licence for clams in a closed area—	
Acheson & Company in trust for Southgate S .....	4,000	Mathieu Martin Inc. ....	2,700
Amieco Leasing (Avis Canada) .....	1,981	Compensation for disposal of equipment pertaining	
Bout J .....	4,000	to Bell Canada—	
City of Victoria .....	7,138	Bell Canada .....	2,543
Creaser J .....	1,026	Compensation for damages to cargo—	
Douthwright R .....	1,374	Brisset Bishop for Tower Arctic Ltd .....	2,850
Economical Insurance Company of Canada \$	4,030	Litigation costs with regard to	
Oswald H .....	125	BC fishing appeals—	
	4,155	Gowling, Strathy and Henderson in trust	
Guardian Insurance Company of Canada .. \$	1,639	for Gladstone D & W .....	1,800
Howlett J .....	50	Out-of-court settlement for damage to property—	
	1,689	Slaney A .....	4,250
Guardian Insurance Company of Canada .. \$	7,935	Out-of-court settlement for personal injuries—	
Tang M .....	500	Vézina Pouliot in trust for Paquin T .....	5,000
	8,435	Out-of-court settlement for contract dispute—	
Hackett H .....	2,090	Singleton Urquhart Scott for W & A Contracting .....	75,000
Haymond T .....	1,649	Settlement of Canadian Human Rights Complaint—	
Insurance Corporation of BC for Forester D .....	2,159	Bagnell C .....	6,332
Insurance Corporation of BC for Ofner G .....	1,488	Gould D .....	3,559
Insurance Corporation of BC for Tolmun D .....	3,000	Settlement for personal injury claim arising	
Insurance Corporation of BC for Hall R .. \$	2,110	from a vehicle accident—	
Hall R .....	204	Humphry & Associates in trust for DesJardins JC .....	7,500
	2,314		

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of claim for inability to operate a business —		HUMAN RESOURCES DEVELOPMENT Department	
Grenon J in trust for Leblanc L .....	8,580	CORPORATE SERVICES PROGRAM	
Grenon J in trust for Noël P .....	12,430	Settlement of an accident injury claim involving a Crown vehicle—	
Lirette B in trust for Bélisle M .....	2,000	Randy Minuk in trust for Wright A .....	16,000
Michele M Murphy & Associates in trust for Prince Edward Monitoring Company .....	150,000	Settlement of an accident claim involving a Crown vehicle—	
Settlement of personal injury claim—		Insurance Corp. of British Columbia for Barton H T .....	4,680
Murphy, Murphy, & Mollins in trust for Russel M .....	60,000	Claims under \$1,000 (4) .....	1,223
Settlement of claim for damage to fishing vessel—			21,903
Clyde A Paul & Associates in trust for Swinemar G .....	6,000		
Settlement of claim for damages to private property—		HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM	
Mullen Fortier in trust for Hewitt A .....	193,000	Settlement of a Charter of Rights complaint—	
Theft of two Jet-Skis—		Lamore L .....	26,000
Moto de l'Ile .....	14,178	Payment for damages to a rented vehicle—	
Canadian Human Rights Tribunal Award—		Budget Rent-A-Car .....	1,065
Andrews A .....	39,760	Accidents involving Crown vehicles—	
Claims under \$1,000 (32) .....	14,518	Torma F. ....	2,250
	1,086,266	Insurance Corp. of British Columbia .....	\$ 1,597
		Wong J. ....	2,219
		Wong K .....	2,419
		Claims under \$1,000 (3) .....	1,029
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			36,579
Department		INCOME SECURITY PROGRAM	
Accident involving a Crown vehicle—		Settlement of a complaint regarding language of work—	
Salamony M. ....	1,179	Lavigne R. ....	3,000
Claim settlement of potential legal liability—		Canadian Centre for Occupational Health and Safety	
Udell J .....	2,780	Wrongful dismissal—	
Compensation for hospital expenses—		Name withheld <sup>(1)</sup> .....	80,000
Pyziak M .....	3,358		141,482
Compensation for loss of pension—			
James L .....	4,368		
Compensation for loss of personal property—			
Fenton G .....	2,100		
Claims under \$1,000 (225) .....	7,625		
	21,410		
HEALTH		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department		Department	
Accident involving Crown vehicle—		ADMINISTRATION PROGRAM	
Manitoba Public Insurance Corp .....	4,874	Payment of compensation under the Canadian Human Rights Act—	
Employment related compensation for damages—		Horn K-T .....	40,200
Creamer R .....	2,514	Settlement due to incomplete advice provided on long term disability insurance & superannation benefits—	
Chander Dr S .....	42,320	Miller W .....	10,000
Joshi Dr N N .....	90,052		50,200
Planetta K .....	30,000		
Gegg Dr J .....	40,996		
Out-of-court settlements—		INDIAN AND INUIT AFFAIRS PROGRAM	
Various Indian Residential Schools .....	140,000	Settlement of claims—	
Cropper I .....	1,089	Macpherson, Leslie and Tyerman in trust	
Claims under \$1,000 (4) .....	2,061	Description of claims and names withheld (57) .....	5,505,356
	353,906	Health Canada	
		Description of claims and names withheld (13) .....	130,000
		McCarthy, Terrault in trust	
		Description of claims and names withheld (2) .....	408,168

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Out-of-court settlement to resolve potential liabilities of the Crown—		JUSTICE	
Bernstein and Hirsch - Barristers and Solicitors .....	137,500	Department	
Walsh Micay in trust for Northern Bank .....	140,000	Costs incurred following a complaint to RCMP against an agent of Attorney General of Canada—	
Settlement of a lawsuit relating to a federal obligation to pay for negotiating cost concerning the Northern Flood Agreement—		Lewis, Day, Dawe & Burke, Barristors & Solicitors for	
Campbell, Marr - Barristers and Attorneys at Law .....	131,894	Cadigan W .....	7,752
Delay in execution of leasing documents—		Settlement of grievances—	
Hunter, Garret, Lobay in trust for the City of Duncan .....	15,000	Tari C .....	6,000
Missed rent review—		Simard S .....	5,000
Campney Murphy, Barristers and Solicitors in trust for Little Shuswap Band .....	\$ 8,000	Claim arising out of the sale of computer equipment—	
Little Shuswap Band .....	188,339	Perley-Robertson, Panet, Hill & McDougall, Barristors & Solicitors for CompuSmart .....	1,783
	196,339	Claim under \$1,000 (1) .....	48
Wrongful dismissal—			20,583
Satwinder Samra .....	51,244	NATIONAL DEFENCE	
Vehicle accident—		Department	
Commercial Union Assurance Co for Baribeau N .....	4,402	Settlement of a claim as a result of an accident involving a department vehicle—	
Claims under \$1,000 (3) .....	1,280	ACE Auto Leasing .....	3,102
	6,721,183	Alberta Motor Association Insurance Company .....	1,508
NORTHERN AFFAIRS PROGRAM		Alberta Transport Ation & Utilities .....	1,537
Claim under \$1,000 (1) .....	389	Allstate Insurance Co .....	3,672
	6,771,772	Assurances Générales Caisses Desjardins for Savoie L .....	1,491
INDUSTRY		Atkinson & Atkinson Barrister & Solicitors in trust for Duffy D .....	8,738
Department		Avis Rent-A Car .....	1,812
INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM		Axa Insurance .....	4,576
Out-of-court settlement for damages for unjust dismissal—		Axa Assurances for Gagnon J .....	1,297
Cloutier J C .....	\$ 41,093	Axa Assurances for Lima V .....	1,061
Nelligan & Power in trust for Cloutier J C .....	13,907	Axa Assurances for Plante J .....	3,665
	55,000	Axa Assurances for Somnard G .....	1,405
Caroline Engelmann Gottheil in trust for Hodges T .....	1,000	Beaumont Provenchal Breton in trust for Gamache L .....	4,000
Caroline Engelmann Gottheil in trust for Dufour P .....	27,367	Boreal Assurance Inc for Autobus Rovley Inc .....	5,899
Claims under \$1,000 (2) .....	1,096	Boundary Equipment Ltd .....	2,368
	84,463	Brisson S .....	1,278
SERVICES TO THE MARKETPLACE PROGRAM		Brown J .....	4,847
Out-of-court settlement for damages for destruction of seized items—		Brown W R .....	1,080
McMaster Meighen in trust for Terrasse Jewellers Inc and Ross Brothers (1975) Inc .....	9,505	Budget Car & Truck Rental .....	2,998
Accidents involving a Crown vehicle—		Budget Rent-A-Car of Calgary .....	14,000
Saskatchewan Government Insurance .....	1,625	Budget Rent -A-Car for Vanwij K .....	2,731
Central Alberta Collision Ltd .....	1,032	Burnside International Truck .....	3,375
Claims under \$1,000 (4) .....	718	Butt L .....	1,068
	12,880	By Ways Rent-A Car .....	21,864
National Research Council of Canada		C&R Truck West Ltd .....	1,283
Mediation settlement—		Calmont Truck Rentals & Leasing .....	10,030
Dr Buck .....	15,000	Carroll Pontiac Buick Ltd .....	2,443
Dr Abdel Malek .....	22,500	Canadian General Insurance Group for Durno J .....	1,312
Claims under \$1,000 (2) .....	265	Chan I .....	2,800
	37,765	Charlie Cooke Insurance Agency for Flynn J .....	1,272
	135,108	City of Winnipeg .....	6,600
		Collision Clinic for Hillier E .....	4,014
		Commercial Union Assurance Company .....	1,595
		Cooper & MacDonald Barristors & Solicitors for Ambis A .....	10,000
		Discount Car & Truck Rental .....	29,534
		Dodge B .....	1,094
		Dons Speed Parts .....	2,121
		Downey's Ltd .....	11,088

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Eastway Collision .....	1,379	Quellette Turner Castle Barrister & Solicitors	
Edmond & Associates in trust for Bell .....	10,000	in trust for Knight C .....	12,500
1st Guaranty Collision .....	7,776	R&D Trailer Rentals Ltd .....	1,440
General Accident Assurance Co of Canada		Randell C L .....	1,477
for Gipton W .....	\$ 1,226	Rentway Inc .....	2,602
Ocean Optical Ltd .....	100	Richardson Motors Ltd .....	1,333
	1,326	Roach & Morris Barristers, Solicitors, Notaries	
General Accident Cie d'assurance Canada for Bédard A ..	2,860	for Simpson S & J .....	14,033
General Accident Cie d'assurance Canada for Lavallière E ..	1,668	Romanawicz M .....	2,700
Goose Bay Motors Ltd .....	1,036	Russell's Auto .....	2,005
Gotziaman G .....	1,147	Sask Power .....	1,085
Halifax Insurance Company for Thorne G .....	1,163	Speedy Auto Glass .....	4,973
Hat Pipeline Ltd .....	6,705	State Farm Insurance Co re: Levasseur G .....	1,242
Hebert C .....	1,500	Stears B .....	1,092
Hertz Truck & Car Rentals .....	18,861	Steele Chrysler .....	3,643
Huska J .....	3,292	Stirling D .....	3,672
Insurance Coop of BC .....	14,473	Sullivan S .....	1,545
Insurance Coop of BC for Bergen H .....	8,140	Super Auto Body .....	1,038
Insurance Coop of BC for Eggleston M .....	3,759	Tannahill L .....	4,073
Insurance Coop of BC for Zenert G .....	1,749	Telus I .....	1,117
J D Brown Motors Ltd .....	4,595	Tilden Truck Rental .....	3,016
J Grass & Associates Barristers-Solicitors-Notaries		The CoOperators General .....	3,005
for Ambrose B .....	23,000	The Dominion of Canada General Insurance Company	
John S MacPhee in trust for Laaper .....	80,000	for Long F .....	6,475
Kendal Adjusters .....	2,028	The Economical Insurance Group .....	11,435
Koch K A .....	1,949	The Personal Insurance Company .....	2,736
L'Assurance Royale for Québec Inc .....	27,604	The Personal Insurance Company for Jones R .....	1,648
L'Union canadienne Compagnie d'assurances		The Wawanesa Mutal Insurance Co .....	1,068
for Godin F D .....	5,088	Trafalgar Insurance Company .....	1,627
L'Union canadienne Compagnie d'assurances		Union Commerciale Canada for Freund G .....	5,682
for Palardy C .....	2,815	Wada N .....	6,653
La Personnelle Cie d'assurance for Losier H .....	1,500	Warren Tettensor in trust for Misner M .....	20,000
La Prudentelle D'Amerique Cie d'assurances		Wells G .....	1,987
for Bijoueau M .....	1,603	Willett G .....	1,684
Lavallee Rackel in trust Barristers & Solicitors		Zurich Canada for Belanger M .....	2,548
for Frazer E M .....	5,000	Zurich Canada for Cote E .....	7,010
Leeco H .....	1,086	Zurich Canada for Londero R .....	1,484
Levine Levene Tadman Barristers & Attorneys-at-Law		Out-of-court settlement for injuries	
in trust for Ivaniski N .....	2,500	sustained in an accident—	
Lions Gate Trailer Rental .....	9,017	D R Knight & Associates in trust for Makar A .....	110,000
Litwiniuk & Co Barristers & Solicitors in trust		Durocher Simpson Barristers & Solicitors	
for Palmer .....	20,000	in trust for Torresan D .....	32,106
Luther W .....	1,248	Harvey Katz & Associates in trust for Karir V .....	172,924
Manitoba Hydro .....	1,184	Harvey Katz & Associates in trust for Seran V .....	23,296
Manitoba Public Insurance Corporation .....	13,890	Sortini, Lee-Whiting Barristers & Solicitors	
Martino Brothers Ltd .....	1,212	in trust for Allingham B .....	17,000
Metro General Insurance Corporation for Broomfield S ..	1,385	Settlement of claims as a result of	
Missisquoi Cie d'assurance for Lapointe M .....	2,837	personal injuries—	
Missisquoi Compagnie d'assurance for Perreault L .....	1,930	Barry & O'Neil Barristers & Solicitors for Chamberlain N ..	9,817
Murdock Group .....	3,856	Beament Green Dust in trust for Hillier J .....	15,000
Nagle Leasing & Rental .....	1,009	Burke-Robertson Barrister & Solicitors	
New Jersey Manufacturers .....	1,583	in trust for Beyea A .....	18,466
Niles A .....	2,827	Canadian Utilities (Northwestern Utilities Ltd) .....	1,958
Niblock & Company Barrister & Solicitors		Cote K .....	1,500
in trust for Mack W J .....	3,970	Noel Berthiaume & Associé in trust for Grouin S .....	20,000
Nguyen H .....	1,427	Plaza Law Office for Anstey BL .....	15,500
Norcan Leasing Ltd .....	27,720	Priest K .....	\$ 2,000
Orriss W T .....	1,200	R J A Medicentres .....	120
Patry N S .....	1,722		2,120
Project Truck .....	9,245	Slone & Munroe in trust for Mumford I A .....	12,750
Quellette & Palinka Barristers & Solicitors		Smith, Townsend, Myett Barrister & Solicitors	
in trust for Quellette F .....	15,500	for Arsenault S .....	67,554



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Todd & Drake in trust for Wood J .....	13,000	Damage due to flooding—	
Walper-Bossence Law Office in trust for Daly H J .....	24,593	Assces générales Caisses Desjardins	
Settlement of claims for loss and/or damage		for Gingras A & Hamelin R .....	2,228
to personal effects—		Charette M .....	1,365
Burley S .....	2,200	International Special Risk Management Ltd \$ .....	19,139
Daigle J B A .....	1,978	VanderKooy M .....	300
Glover S B .....	2,267		19,439
Jay M E .....	1,200	Graham E W .....	2,765
MacKenzie K A W .....	2,042	Settlement of as a result of overflight by	
Roach R A .....	2,856	Canadian Forces Aircraft—	
Damage to personal property—		Alain Côté/Les Fourrures Alain Côté .....	25,000
Amleco Leasing Ltd .....	1,337	Aide E J .....	2,775
BC Hydro .....	3,472	Ings J .....	1,320
Bell Canada .....	1,797	Peddle E .....	2,500
Bishop M .....	3,928	Thunder Valley Ranch .....	9,600
Boreal Assurance Inc .....	1,457	Underwriters Adjustment Bureau re: Williams D B .....	9,556
Boreal Assurance Inc for Dufour O .....	9,393	Miscellaneous disbursements—	
Bury P S .....	7,000	Arnold, Falzone & Fyshe in trust for St Aubin D'Ancey .....	3,750
Calder D .....	2,697	Bellavance P .....	2,870
Carlaw R .....	2,149	Bent G R .....	7,449
Clark Dymond McCaffrey Barristers & Solicitors		Brooks K R re: Loss wages .....	\$ 10,258
in trust for Vandusen B .....	8,500	National Revenue Taxation .....	6,553
Colonial Collision Centre .....	1,179		16,811
Compagnie d'Assurance du Québec re: Moisan D .....	1,220	Caltex Oil(K) Ltd .....	23,369
Coop's Contracting .....	10,317	Crease Harman in trust for MacLeod C .....	30,000
Day & Ross Inc .....	25,265	Cameron & Cameron Barristers & Solicitors for Zech H .....	43,349
deHavilland Inc .....	60,000	Crease Harman & Co Barristers & Solicitors	
Huckabone J .....	1,018	for Parker J .....	\$ 31,174
Hydro-Quebec .....	14,662	Receiver General for Canada .....	18,854
International Special Risk Management Ltd \$ .....	721		50,028
Stead T .....	300		
	1,021	Dauphinee D L .....	8,800
Mann O .....	1,079	Duford, Edward Barristers & Solicitors	
Martins A .....	1,254	in trust for Williams H B .....	7,000
Metro Equipment Services Ltd .....	3,474	Dunnet S S .....	1,727
Mills Heavy Hauling Ltd .....	2,046	Elgert & Company for McFadzean B .....	14,552
Ministry of Finance and Corporate Relations .....	1,131	Farrow F E .....	1,748
Ministre des Finances du Québec .....	1,621	Feaver B J .....	3,573
Monnex Insurance Management Inc for Srinvasa R .....	1,271	Gamache P re: Breach of contract .....	7,967
Mueller H A .....	1,331	Goldberg, Shinder, Gardner & Kronick Barristers &	
Paul R .....	1,250	Solicitors for Travelodge Ottawa-Orleans .....	3,885
Paulsen G .....	7,173	Hunt & Bean & Associates for Macklin M .....	1,159
Patry N S .....	1,584	Investors Group Trust Co Ltd for Parker J .....	10,000
Quilliam T .....	2,373	Irving Oil Ltd .....	250,000
O'Reilly D G .....	2,160	Joli-Coeur, Lacasse, Lemieux, Simard,	
Seaforth Shipping (Kenya) Ltd .....	9,015	St-Pierre Avocates in trust .....	7,000
The Coachworks Ltd .....	1,046	Lambie J R for loss insurance benefits .....	4,700
The Co-Operators for McDonald's Restaurant .....	1,420	Le Boutillier, St Cyr, Asselin, Parent	
The Personal Insurance Company .....	\$ 1,814	et Ass in trust .....	\$ 15,713
Blake J .....	100	Genereux M re: loss wages .....	10,160
	1,914		25,873
The Personal Insurance Company .....	\$ 1,492	Lemieux B .....	\$ 2,734
Well S .....	500	Receiver General of Canada .....	57
	1,992		2,791
The Personal Insurance Company .....	\$ 978	Mar & Co in trust for Ngan R .....	56,604
Williamson A .....	100	MacIsaac P M .....	1,061
	1,078	McBride W J .....	\$ 10,334
Thivierge Bradley Avocats for Landry R .....	3,380	Receiver General For Canada .....	2,784
Thys A A .....	1,053		13,118
Vanier RR .....	1,302	McIntyre K G .....	2,880
City of Montreal .....	2,028	Me Nathalie Trottier in trust .....	6,931
Zurich Quebec Regionale Assurance for Levesque J G .....	1,304	Me Raymond Proulx in trust for Mathiew J N .....	4,000
		Miller L C .....	\$ 26,183
		Revenue Canada .....	15,455
			41,638

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Nordfeld M E .....	5,952	Reimbursement for missing personal effects after a seizure—	
Provincial Court for Ernest W .....	50,010	Helou H .....	8,205
Ryan C .....	\$ 5,471	Damage caused by motor vehicle accident—	
Revenue Canada .....	1,025	ICBC on behalf of Dahl J .....	1,046
	6,446	Costs incurred from a motor vehicle accident—	
Scott & Ayler in trust for Gauthier D .....	44,297	Nasrudin J .....	5,482
Sirois M .....	1,057	Personal injury due to a fall at a Customs port—	
Thrower S re: loss wages .....	15,985	MacLean A .....	2,500
The US Department of Treasury .....	4,009	Compensation for import and export costs of a vehicle previously approved to enter the country in error—	
Zan C .....	2,476	Peters G .....	7,591
Claims pursuant to the Canadian Human Rights Act—		Injury due to a motor vehicle accident—	
Allin D .....	5,000	Ritchie & Company .....	2,903
Bisson D .....	5,000	Damage due to a rear trunk, roof and antenna of a vehicle caught by a primary gate at a border crossing—	
Bisson R .....	5,000	Sallarch W .....	1,127
Brown G W .....	5,000	Damage to a motor home during a Customs secondary examination—	
Brule J H .....	8,332	Skaggs G .....	2,024
Burke J .....	5,000	Repairs due to damage to a client's vehicle—	
Carson P .....	5,000	Western Union Insurance .....	1,840
Caskie R .....	5,000	Misdirection of refund cheque sent to wrong addressee—	
Chiasson A J .....	5,000	Wiley & Wiley Chartered Accountants .....	3,777
Cranston P .....	5,000	Settlement for court costs—	
Czaja J .....	5,000	Wolchock & Co in trust for Colony Farms Limited .....	1,070
Davidson T .....	3,500	Settlement of claims protected by a privacy clause (6 claims) .....	70,199
Devine W N .....	5,000	Claims under \$1,000 (105) .....	14,492
Empey C L .....	5,000		140,276
Falardeau D J .....	5,000		
Gilks L H .....	5,000	NATURAL RESOURCES Department	
Graham R .....	5,000	Accidents involving a Crown vehicle—	
Graymar A .....	1,000	L'unique Cie d'assurance Générale .....	4,142
Lagage P .....	3,500	The Co-operators .....	2,122
Laliberté P .....	5,000	Claims under \$1,000 (5) .....	2,681
Lambie JR .....	10,930		8,945
Laroche M .....	5,000	Atomic Energy Control Board	
MacInnis W .....	5,000	Accident involving a Crown vehicle—	
Murray L .....	5,000	Canada West Insurance Company .....	5,584
Powell H .....	5,000	Claims under \$1,000 (2) .....	607
Squires J D .....	5,000		6,191
Thorpe J .....	5,000	National Energy Board	
Vickers L .....	5,000	Out-of-court settlement regarding loss of employment—	
Williams D .....	5,000	McCaffery, Goss, Mudry in trust for Connolly P .....	20,000
Woodley J .....	5,000	Nelligan/Power in trust for Paidel S .....	32,000
Reimbursement of Canada's share with respect to damage claims paid through the British Claims Agency, on behalf of Canada, under the terms of Article VIII of the NATO Status of Forces Agreement signed April 4, 1949 to—			52,000
Government of Germany claims .....	783,988		67,136
Claims under \$1,000 (798) .....	344,628		
	3,614,659		
NATIONAL REVENUE		PRIVY COUNCIL	
Damage caused by a departmental vehicle—		Chief Electoral Officer	
Allianz Canada Incorporated .....	1,483	Claim for stolen television and VCR—	
Court costs settlement—		Papeterie Real Dactylographe .....	1,048
Campney-Murphy Limited for Brea Contracting Limited ..	2,500	Claims under \$1,000 (3) .....	1,381
Reimbursement cost for the sale of items belonging to customs importer—			2,429
Fortier, Cyr and Beauvais			
for Ford Motor Credit Corporation .....	14,037		

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		Out-of-court claim settlement for a contract dispute—	
Department		Entretien des bâtiments Guidmar	20,000
<b>REAL PROPERTY SERVICES PROGRAM</b>		Out-of-court claim settlement following the bankruptcy of the general contractor by the syndicate and sub-contractor—	
Claim for vehicle damage—		Hickson, Martin et Blanchard, avocats	12,071
Callison & Company in trust for		Out-of-court claim settlement for interest due to late payment—	
Insurance Corporation of British Columbia	5,000	Laverly, Debilly in trust for St-Gelais E,	
Grey D N	3,778	Tremblay F, Bélanger J, Demontigny B	
Insurance Corporation of British Columbia	1,985	Métivier A, Gagnon J, Soucis C	41,000
Levack J	1,911	Out-of-court settlement for the suspension of the right to tender—	
Les Assurance Generales des Caisses Desjardins	3,243	Daniel Handfield, Surveyor	5,607
Missisquoi Insurance Company	3,874	Delays caused by the fisher's demonstration—	
Mongeau A	1,051	Marler, Sproule, Castonguay for Verreault Navigation	40,000
Standard Auto Glass	6,492	Payment for damages caused during the roof repair—	
Chang W	1,348	Human Resources Development	2,798
Claims for personal injury—		Payment to cover damages to the HBCS Brunswick vessel—	
Barnes Sammon in trust for Kennedy J	20,000	Department of National Defence	67,272
Canada Post Corporation for Madison J	1,434	Replacement of survey instrument due to fire—	
Canada Post Corporation for Stephenson A L	68,517	AES Hydrographic Services	40,000
Estate of Gerada A	20,250	Replacement of 400 Total Station due to fire—	
Fraser Best in trust for McLaren A M	8,000	AES Hydrographic Services	17,780
Schram J	4,000	Replacement of Toshiba satellite due to fire—	
Settlement of contract disputes—		AES Hydrographic Services	3,210
Airwater Engineering Inc	22,008	Claims under \$1,000 (81)	33,695
Baker Flooring	54,490		5,374,638
Construction pavage Portneuf	235,271		
Consultants Cogerec Ltée	9,889		
Current J	2,777		
Dubé G	329,370	<b>SUPPLY AND SERVICES PROGRAM</b>	
Fraser Burrard Diving	130,285	Settlement of contract disputes—	
Fratlicelli & Associates	60,000	Conair Aviation	295,327
ITT Flygt	25,636	Settlement of claims for compensation for loss of interest—	
Jacques Benmussa, arch	6,818	Nugatory payment to cover 82 cases where, due to an administration error, the minimum pension benefit was not paid in an appropriate time	1,400,000
John D Paterson & Associates	29,273	Claim under \$1,000 (1)	401
Jumec Construction	1,093		1,695,728
ND Dobbin Limited	24,383		7,070,366
Océanic technologie	6,800		
Osler, Hoskin & Harcourt	5,697		
Perly-Robertson, Pinet, Hill	8,481		
Tate J A	19,540		
Vitrierie AE Fortin inc	12,717		
We'll Roof You	85,198		
Travel claims for Project Managers investigating claims—		<b>SOLICITOR GENERAL</b>	
Poirier C	1,539	Department	
Curadeau G	5,739	Compensation for out-of-court settlement for contingent liability—	
Claim for water damage—		Daniel Rochefort in trust for Montour J	72,000
The Commercial Union Assurance	4,420	Judgement re: Section 48 of the Canadian Human Rights Act—	
Osler, Hoskin & Harcourt	11,639	Horton D	3,000
Legal fees for defense of an employee driving a Crown vehicle involved in an accident—			75,000
Duchin, Bayda & Kroczyński	1,336	Correctional Service	
Settlement to cover additional work—		Compensation for sexual assault—	
Gestions Aleco Ltée	45,023	Oatley Purser in trust for Vair CL	75,000
Super Kal	12,400	Compensation for death by escaped inmate—	
Camdev	3,750,000	Michael Bennett in trust for the Estate of Wilson RJ	7,500
Suffered prejudice—		Canadian Human Rights Commission settlements—	
Me Guy Bertrand & Associés for Chrétien J L	38,500	Revenue Canada Tench ID	2,922
		Tench ID	8,608
		Wolf N	4,000

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for injuries sustained—		Axa Insurance for Rose P .....	11,700
Ferguson & Boeckle in trust for Smith DM .....	17,500	BAD Trucking Ltd .....	10,232
Garson Knox & MacDonald in trust for Skinner LB .....	7,000	Beckel, Mathers in trust for Padmanathan R .....	11,577
McMillan Rooke Boeckle in trust for Parlardg L .....	94,687	Bolton & Muldon in trust for Baglee H .....	30,000
Scott & Aylen in trust for Cox G .....	75,000	Bordertown Pontiac Buick GMC for Melanson R .....	2,482
Compensation for lost items—		Bourque C .....	1,000
Ewonde S .....	1,000	Boyne Clarke in trust for Wagg R .....	275,000
Inmate Welfare Fund (Canteen) .....	4,956	Brian Kane Insurance for Gaskin M .....	1,076
Wallace D .....	1,165	Brooks D .....	4,350
Settlement of motor vehicle accidents—		Brown Benson for Vokell S .....	18,945
Belcourt L .....	1,674	Burke Tomchenko in trust for Fleck J .....	14,000
Commercial Union Assurance Co.		Byers Transport Ltd .....	24,069
for Cherubini Metal Works Ltd .....	1,556	Canada West Insurance Company for Josey S .....	3,793
De Kruyf A .....	1,172	Canada West Insurance for Vanouwerkerk .....	2,286
Elite Insurance for Grave J and Turner J .....	3,865	Cardinal E .....	2,150
Garage François Thouin for Intermarké Limoges .....	2,486	Carroll-Heyd in trust for Shepherd R .....	60,000
Hewitt R .....	2,110	Chetwynd Autobody Ltd for Lacey P .....	2,114
Leruyet J .....	2,459	Christopherson J .....	2,000
Revell Ford Lincoln Mercury for Clarke GM .....	1,100	Clark & Company in trust for Evans HC .....	2,865
Zurich Canada for Plomberie La-Bo .....	3,776	Comeau C .....	1,200
Compensation for course withdrawal—		Commercial Union Assurance Co for Muise H .....	1,092
National Radio Institute .....	1,960	Compagnie d'Assurance Gardien du Canada	
Stoddard WA .....	2,287	for Duknik K .....	1,122
Compensation for unlawful confinement—		Cook PJ .....	1,500
Cherkewich Yost Heffernan in trust for Bear LA .....	6,000	Crampton Brown & Arndt in trust	
Compensation for charter of rights being		for Clayton K&J .....	11,063
violated by independent chairperson at		Dale Wear's Autobody for Troop E .....	1,647
disciplinary hearing —		David A McMillan in trust for Dodge D .....	7,500
Tony Zipp & Company in trust for Laking D .....	2,500	Davidson & Company for Smith C .....	17,500
Compensation for legal expenses and lost wages —		DBA Woodland Autobody for Latzien T .....	1,628
Bendall IR .....	17,883	Delta Auto Body for Szierer P .....	1,907
Caron JG .....	45,000	Dodic Toone MacLean in trust for Siegle D .....	33,000
Dyotte J .....	6,000	Dominion of Canada for Burgess J .....	3,008
Revenue Canada for Long KW .....	17,639	Eastern Auto Company Ltd for Welsh RC .....	1,813
Sookram & Levine in trust for Harlang M .....	11,949	Esau DL .....	1,114
Settlement of out-of-court damage claim—		Farmer's Gold Spreaders for Moxham B .....	2,996
Epstein Wood Logie Weyler and Maerov in trust		Farris Vaughan Wills Murphy for Giles AC .....	31,607
for Mrs Finchtenburg .....	9,000	Fischer R .....	8,000
Compensation for contract terminations—		Fischer W .....	1,000
Dion C .....	6,150	Fortier E .....	1,565
Auger P .....	6,964	Foster O'Keefe in trust for Stordy OM .....	6,000
Claims under \$1,000 (650) .....	95,288	Fox Morgan & Co in trust for Kinakin C .....	22,000
	548,156	Galpin T .....	3,800
National Parole Board		Gan Canada for Finnigan P .....	4,975
Settlement of a damage claim out-of-court—		Garton & Harris in trust for Williams .....	3,597
Name withheld <sup>(1)</sup> .....	9,000	Gill A .....	1,140
Royal Canadian Mounted Police		Goodman & Grantham for Johnson SHK .....	24,429
Settlement for coercion damages—		Hendra Holdings Ltd .....	3,163
Engel T M in trust for Black B .....	10,000	Hoffman Dorchik in trust for Stathonikos P .....	20,000
Motor vehicle accident—		Houle H .....	1,249
Alberta Motor Association Insurance Company		Hubert's Body Shop for Pothier M .....	1,510
for Armstrong DE .....	1,926	Humphry Paterson in trust for Scavazza .....	6,500
Alex Balakshin Law Corporation		Insurance Corp of BC for Wehrmann .....	7,343
for Higginbottom V .....	5,000	Insurance Corp of BC Burnaby for Chow C .....	5,984
Alima LH .....	2,896	Insurance Corp of BC Burnaby for Naicker P .....	12,782
Anderson L .....	15,500	Insurance Corp of BC Coquitlam for Fleck J .....	1,022
Antifaev & Associates in trust for Anderson S .....	5,347	Insurance Corp of BC Coquitlam for Kennedy K .....	4,160
Antifaev & Associates in trust for Anderson S .....	12,500	Insurance Corp of BC for Abbott P .....	2,033
Apollo Autobody Ltd for Akehurst GB .....	2,214	Insurance Corp of BC for Bergert M .....	1,433
Atlantic Adjusting & Appraisals for Stordy OM .....	2,421	Insurance Corp of BC for Bothelo N .....	21,603
Atlantic Structure Settlements Ltd for Wagg R .....	200,000	Insurance Corp of BC for Bouillet H .....	1,910
AXA Insurance Canada for Campbell H .....	1,056	Insurance Corp of BC for Brookson P .....	2,180
		Insurance Corp of BC for Buckland B .....	1,113

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Insurance Corp of BC for Burns J .....	1,600	Manitoba Public Insurance Corp for Chymy LV .....	1,132
Insurance Corp of BC for Cameron .....	4,537	Manitoba Public Insurance Corp for Herminio C .....	1,090
Insurance Corp of BC for Cook PJ .....	1,766	Manitoba Public Insurance Corp for Lange A .....	2,360
Insurance Corp of BC for District of Squamish .....	11,469	Manitoba Public Insurance Corp for McGee J .....	1,073
Insurance Corp of BC for Evans K .....	3,418	Manitoba Public Insurance Corp for Monias CB .....	1,088
Insurance Corp of BC for Gill BS .....	5,127	Manitoba Public Insurance Corp for Muskego I .....	1,003
Insurance Corp of BC for Granger P .....	3,104	Manitoba Public Insurance Corp for Nguyen TL .....	1,063
Insurance Corp of BC for Hunt S .....	4,190	Manitoba Public Insurance Corp for Smith VL	
Insurance Corp of BC for Jackson E .....	1,809	& Dusik BM .....	9,869
Insurance Corp of BC for James M .....	3,070	Manitoba Public Insurance Corp for Wagner WG .....	19,968
Insurance Corp of BC for Kirinan S .....	1,398	Martin & Company in trust for Hayward P .....	11,154
Insurance Corp of BC for Liampat Holdings Ltd .....	4,947	Meadow Ridge Insurance Serv for Ruddick .....	12,177
Insurance Corp of BC for McGreger J .....	3,069	Michael E Lavin in trust for Billot A .....	17,177
Insurance Corp of BC for Musyj .....	4,176	Mike Le Rue's Auto Body for LeRue G .....	1,628
Insurance Corp of BC for Nabuib G .....	4,413	Minister of Finance .....	4,065
Insurance Corp of BC for name unknown .....	1,021	Montgomery RC .....	3,195
Insurance Corp of BC for Reid D .....	1,323	Morgan Khaladkar & Skinner in trust	
Insurance Corp of BC for Sarko L .....	2,133	for Burgess C .....	2,000
Insurance Corp of BC for Townsend .....	6,565	Motor Truck Express Ltd .....	1,407
Insurance Corp of BC for Vangeel W .....	1,217	Moxham B .....	15,000
Insurance Corp of BC for Wade T .....	7,427	Murphy McComb Witten in trust for Huang C .....	9,752
Insurance Corp of BC for Wallace S .....	6,045	Murphy McComb Witten in trust for Shen YMW .....	5,557
Insurance Corp of BC Kamloops for James LM .....	1,079	Nimeck AF .....	51,250
Insurance Corp of BC Langley for Dalley I .....	3,711	North York Chevrolet .....	16,557
Insurance Corp of BC Langley for Doan RW .....	1,360	O'Neill Rozenberg in trust for MacDonell .....	30,722
Insurance Corp of BC Maple Ridge		Ouellette M and Guy Cyr Garage .....	1,109
for Cheveday D .....	2,385	Parkside Auto Sales Service for Lehman Y .....	2,766
Insurance Corp of BC Maple Ridge		Podgurny L .....	1,107
for Thiessen K .....	2,203	Poyner Baxter Blaxland in trust for Chalabiani .....	4,206
Insurance Corp of BC Richmond		Race & Company in trust for Sutherland P .....	27,500
for McArtney DJ .....	1,097	Reynolds G .....	1,776
Insurance Corp of BC Surrey for Beddow ER .....	2,451	Rush Crane Buenthier & Adams in trust	
Insurance Corp of BC Surrey for Singh GG .....	3,435	for Mahoney R .....	16,422
Ismail S .....	1,168	Salloum Doak in trust for Leeland NF .....	26,500
JJ Barrington for Hall P .....	5,231	Sandri J .....	4,025
Jurczyk J .....	1,250	Saskatchewan Govt Insurance for Bailey D .....	2,840
Kirmac Collison for Gravelle E .....	1,203	Saskatchewan Govt Insurance for Barth T .....	19,000
Klein Lyons in trust for Chahal M .....	3,738	Saskatchewan Govt Insurance for Booth B .....	4,224
Kowalyk KS .....	1,202	Saskatchewan Govt Insurance for Kachur W .....	1,041
Kraus McKay and Pederson for Velikas V .....	16,000	Saskatchewan Govt Insurance for Reichert S .....	8,131
Lalonde Towing .....	1,149	Saskatchewan Govt Insurance for	
Lang D .....	6,500	Saskatchewan Property Management Corcentre .....	1,072
Leblanc Law Corp in trust for Constantinescu .....	46,065	Saskatchewan Government Insurance for Uitti AC .....	3,952
Le Groupe Commerce for Fontaine R .....	1,040	Saskatchewan Workers Compensation Board	
Liquor Distribution Branch for Sandri J .....	2,473	for Velikas V .....	5,627
Lloyds Of London/Charlie Cooke Ins Agency		Security National Insurance Co for	
for Macinnis E&A .....	3,669	Davis RJ & Timmer M .....	1,500
Lombard Canada for Laeser S .....	2,119	Shaw E .....	1,000
Lombard Canada Limited for Glenn McGinnis R .....	4,162	Sheppard, Braun & Muma for Skelton M .....	22,700
Lopatinsky H&B .....	15,297	Simon Gurney Bolda in trust for Furness M .....	18,411
MacIsaac & Co in trust for Savic A .....	8,547	Smith & Smith in trust for Robichaud G .....	45,000
MacKay & McLean Law Office for Moxham L .....	6,000	SR Chamberlain in trust for Archibald P .....	11,488
MacKay & McLean Law Office in trust		Steinberg Roberts & Lewis for Miller E .....	6,500
for Moxham B .....	40,000	Sunshine Ford Sales Limited for Esau DL .....	2,945
MacKenzie Fujisawa Brewer Stevenson in trust		Swinton & Co in trust for Chinner J .....	8,250
for Greenbank M .....	1,932	Taylor Bardal & Dorchester for Kenworthy ND .....	1,515
MacKenzie Fujisawa for Bradley G & Camerar D .....	26,419	Taylor Ford Sales .....	8,440
MacKinnon C .....	3,434	The Aetna Casualty and Surety Co for Barriere R .....	2,053
Macrae JL .....	3,000	The City of Saskatoon .....	1,622
Manitoba Public Insurance Corp for Alvero R .....	2,039	The Co-Operators for Callaghan N .....	4,621
Manitoba Public Insurance Corp for Athitang S .....	2,432	The Economical Insurance Group for Wright K .....	6,713
Manitoba Public Insurance Corp for Beasley R .....	1,200	Townsend K .....	7,009
Manitoba Public Insurance Corp for Buchanan B .....	1,147	Tremblay & Associates for Imbeault G .....	7,000

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
United Services Automobile for name unknown .....	1,639	Vehicle damage, prescription, & travel expenses—	
Vanstone Boe & de Turberville in trust		Hillier B .....	1,462
for Gilmour A .....	2,000	Return of impounded vehicle—	
Vanstone Boe & de Turberville in trust		Bryan and Company in trust	
for Olson AGT .....	5,841	for Adams Pontiac .....	4,541
Vanstone Boe & de Turberville in trust		Damage to vehicle—	
for Olson T .....	23,906	MacElwain and Renouf in trust for Green J .....	1,000
Veniot and Co in trust for Cunningham A&G .....	14,081	Urchyshyn P .....	1,739
Veron & Thompson in trust for Bull B .....	13,045	Loss of vehicle goods—	
Walker Lacusta & Ross in trust for name unknown .....	6,508	Lariviere G .....	1,800
Warner Scarborough Herman & Harvey		Personal injury—	
for Hobbins DM .....	1,700	Feehan & Feehan for Lovgren N .....	90,000
Weatherby FR .....	1,349	Harrop Phillips Powell & Gibbons in trust	
Wheaton Chev Geo Olds Limited for Gergely D .....	2,519	for Sihota J .....	75,000
Wilbur & Co for McKay .....	4,500	Kenny Jackson & Murray for Sharpe D .....	21,979
Wilbur & Company in trust for McKay C .....	6,825	McEwan Harrison & Co in trust for Kinakin C .....	9,450
Wilder Wilder & Langtry for Neufeld D .....	35,000	RA Murtha & Associates in trust for Richard D .....	75,000
Wilson J .....	5,445	Sisson Warren Sinclair for Cadue L .....	28,535
Worthington Simm & David for Civitereale E .....	12,252	S.R. Chamberlain in trust for Wiebe D .....	3,399
Worthington Simm & David for Civitereale R .....	29,647	Sturdy O .....	5,000
Worthington Simm & David for Young .....	29,982	Thompson Lerose & Brown in trust	
Worthington Simm & David in trust		for Bridge DP .....	3,000
for Bollmann RA .....	17,372	Wolfson Schelew Green Lzatzman in trust for	
Worthington Simm & David in trust		Rajharthy J .....	38,000
for McLean BA .....	3,880	Worthington Simm & David in trust for	
Property damage—		Newcombe DJ .....	5,595
Atlas Awning Company for Smithers KFC .....	4,750	Injury / wage loss—	
Bay Wholesalers .....	2,052	Insurance Corporation of British Columbia	
Blanchette JP .....	1,498	for Sampaio L R .....	4,570
Budget Rent A Car Newfoundland .....	3,375	Riggan G .....	1,575
Choinière A .....	1,485	Injury / loss of wages / future care—	
Choinière N .....	1,656	Worthington Simm & David in trust	
CN General Claims .....	1,702	for Vukelic D .....	200,000
Corporation of the City of Nepean .....	1,913	Medical / travel / income replacement—	
Crosby Burke & MacRury in trust for Cameron W .....	10,000	John Mickelson Law for Sampaio LR .....	6,152
Desjardins Gauthier in trust for Bertrand F .....	5,000	Manitoba Public Insurance Corporation	
Gannon J .....	3,886	for Athitang S .....	1,514
Insurance Corp of BC for Miller D .....	1,204	Damages and costs—	
Insurance Corp of BC for Tokusashi M .....	15,000	Nixon Wenger in trust for name unknown .....	9,152
Jacobs P .....	3,685	Laflamme A .....	3,774
JNV Cement Contracting (CHWK) Ltd .....	1,460	Ontario Public Trustee for Ethier D &	
Kean W .....	3,506	Ethier-Rochon G .....	1,500
Klassen E .....	2,200	Vincent Dagenais Gourgibson for Ethier D &	
Lacouture A .....	1,000	Ethier-Rochon G .....	32,000
MacNaughton S .....	1,626	Reimbursement of legal fees—	
Manege Charles Michel de Salaberry .....	1,301	Kruszelnydkj S .....	5,072
Maritime Electric .....	1,050	McMillan D A in trust for Dodge S .....	39,800
McLean CE .....	5,276	Recovery of costs—	
Ministry of Finance & Corporate Relations for		Kenny Jackson & Murray for Sharpe D .....	1,125
Ministry of Transportation & Highways .....	1,036	Small court claim—	
Morvillo OD .....	1,915	Parcels H J .....	1,926
Ottawa Masonry Services Ltd for		Financial claims—	
Embassy of Norway .....	3,410	Bergeron R .....	25,000
Soave B .....	5,868	Ethier M .....	40,000
The Co-Operators .....	1,464	Frenette J .....	15,000
The Metro General Insurance Corp		Gauthier C .....	20,000
for MacDonald R .....	2,097	Robert J .....	8,455
Tilden Car Rental Inc .....	7,355	False detainment / arrest / imprisoned /	
Toope I .....	7,040	maliciously prosecuted—	
Town of Nipawin .....	1,078	Hope Heinrich in trust for Murray I D .....	3,750
Victoria and York Enterprises for Colussi J .....	1,034	Arseneau J Y in trust for Menard L .....	1,500
Welly's Gas Station .....	3,900	Richard JP Nesbitt in trust	
		for Walkey Boschman Glauser .....	38,172

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
18 months salary—		TRANSPORT	
Palmarin J R .....	64,398	Department	
Alternate dispute resolution—		Compensation for personal injury as a result of a fall—	
Buchan DJ .....	10,000	Allders International Canada .....	6,664
Cliche JJR .....	25,000	Anassis E .....	2,576
Davis L .....	5,000	Capp Shupak in trust for Collier L .....	5,367
Filion L .....	5,000	Carrel and Partners in trust for Murphy C .....	15,000
Harrish PA .....	25,000	Cellucci L .....	2,573
Lefebvre JBP .....	13,500	Cook B .....	3,713
Moreau P .....	25,000	Darby D .....	1,224
Nelligan Power in trust for Cameron R .....	12,300	Futerman and Futerman in trust for Polansky A .....	3,709
Sarkissian Z .....	37,500	Goldberg Shinder in trust for Daines JR .....	22,560
Sturges LK .....	35,607	Guy Poppe in trust for Air Canada .....	30,000
Vallée N .....	5,847	Hacker Gignac Rice in trust for Bélanger J .....	8,500
Compensation claims—		Harper K .....	1,571
Hayes & Duguay in trust for Savoie R .....	4,902	Ionata Lazaris in trust for Papanikilopoulos J .....	12,500
Minister of Finance .....	10,000	Kolsen A .....	3,000
Polton & Hodder in trust for Blake A .....	5,000	Miller Thomson in trust for MacDonald E .....	5,182
Robert Oxman Professional Corporation		Miller Thomson in trust for Winter M .....	16,224
for Dunderdale P .....	15,000	Paterson MacDougal in trust for Markland Woods	
Worthington Simm & David for Vukelic D .....	136,591	Country Club .....	62,500
Worthington Simm & David for Vukelic D .....	30,367	Pine N .....	2,000
Worthington Simm & David for Vukelic D .....	32,827	Pringle L .....	9,261
Funeral expenses—		R C Lofranco Barristers in trust for Natola G .....	1,000
Taylor J .....	5,488	Silva J .....	4,139
Emotional stress / miscellaneous costs—		Smith D .....	1,400
Morefield S .....	25,000	Taibi M .....	4,500
Mortality—son killed		Thompson Rogers in trust for McCumber M .....	56,688
by parolee—		Vescio F .....	8,000
Epstein Wood Logie Wexler & Maerov in trust		Vescio F and T .....	8,000
for Fichtenberg M .....	9,000	Compensation for damages to vehicle by	
Payment in lieu of supplemental		Transport equipment—	
death benefit—		Boone D .....	1,151
Lynch L .....	20,000	ICBC in trust for Tobias ML .....	1,027
Disputed contract services—		Compensation for damages to private vehicle	
Girones & Associates in trust		due to falling concrete—	
for Gorf Contracting .....	25,000	Allianz Insurance Company of Canada for Gallagher M. . .	1,839
Human rights complaint—		Compensation for damages to private vehicle	
Bolton W .....	11,066	due to falling pillar—	
Reil L .....	2,000	Carraro J .....	1,046
Settlement due to questioning—		Compensation for damages to snow plow	
Wood L I .....	5,200	on electrical pole—	
Medical discharge—		Marchand Lemieux in trust for Conseil de Bande	
Therault J G J E .....	25,000	de Eastmain .....	1,000
Malicious prosecution and invasion of privacy—		Compensation for settlement of damage claim regarding the	
Richards Buell Sutton in trust		cancellation of contract for Terminals 1 and 2	
for Beecher L .....	7,500	at Pearson International Airport—	
Informant services—		Stikeman Elliot in trust for T1T2 Limited Partnership .....	45,000,000
Martens Lingard and Maddalena for		Compensation for litigation costs and interest regarding	
Name withheld <sup>(1)</sup> .....	2,500	the cancellation of contract for Terminals 1 and 2	
Loss / destruction and damage to exhibits—		at Pearson International Airport—	
Edjericon D J .....	1,387	Stikeman Elliot in Trust for T1T2 Limited Partnership .....	15,000,000
Hopwood G .....	1,247	Compensation for reimbursement of legal fees—	
Malabre G .....	1,000	Thompson Rogers in trust for McCumber M .....	4,293
Claims under \$1,000 (466) .....	89,233	Accident involving a Crown vehicle—	
	3,730,310	Barry and O'Neil in trust for Goguen M A .....	17,500
	<u>4,362,466</u>		

## PAYMENTS OF CLAIMS AGAINST THE CROWN —Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Lombard Insurance for MacDormand E.....	1,678	TREASURY BOARD	
Lombard Insurance for Peace Bridge Brokerage Group .....	6,913	Secretariat	
Sterns Ltd .....	4,167	CENTRAL ADMINISTRATION OF THE PUBLIC	
Sterns Ltd .....	1,163	SERVICE PROGRAM	
Payment of compensation under the		Compensation for personal distress—	
Canadian Human Rights Act—		Akerstrom D .....	1,793
Name withheld <sup>(1)</sup> .....	5,050	Moore S .....	5,000
Compensation for dispenser stolen during renovations—		Richards L .....	500
Studio LA 2000 .....	1,094		7,293
Additional expenses incurred by an operator for			
non standard work on a ship—		VETERANS AFFAIRS	
Les Agences Océaniques du Bas St Laurent Ltée .....	38,548	Department	
Compensation for damages to vessel due to flooding—		VETERANS AFFAIRS PROGRAM	
McInnes Cooper and Robertson in trust for Bourque L .....	15,500	Payment in the settlement of	
Compensation for damages to vessel on Pier of Portneuf—		harassment claim—	
Blouin Associés in trust		Name withheld <sup>(1)</sup> .....	5,000
for Navigation Ile aux coudres Inc .....	7,000	Compromise settlement regarding	
Compensation for damages to vessel by an		pension payout—	
underwater pipeline—		Richardson S .....	14,357
Stikeman Elliot in trust for Yellowfin Shipping .....	15,000	Payments made in settlement of	
Claims under \$1,000 (63) .....	24,198	claims for acting pay—	
	60,446,018	Arsenault T .....	8,441
		Misner M .....	2,139
		Claim under \$1,000 (1) .....	35
			29,972
		Total .....	86,272,002

<sup>(1)</sup> Name withheld in accordance with terms of settlement.



## EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments.

For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

## EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN HERITAGE	
Department		Department	
Compensation for damages to clothing while employee on duty—		CORPORATE MANAGEMENT SERVICES PROGRAM	
Lillie J . . . . .	118	Stolen effects—	
Thibert R . . . . .	115	O'Hara P . . . . .	250
Compensation for theft of wallet while employee on travel status—		Payment of relocation claim—	
Martel N . . . . .	218	Rowland Y . . . . .	5,500
Compensation for theft of overcoat while employee on travel status—		Payments under \$100 (3) . . . . .	189
Matheson R . . . . .	432		5,939
Compensation for loss of eyeglasses while employee on travel status—		CANADIAN IDENTITY PROGRAM	
Pettipas T . . . . .	254	Damage to clothes—	
Compensation for loss of luggage while employee on duty—		Fontaine C . . . . .	185
Smandych W . . . . .	802	Payments under \$100 (2) . . . . .	100
Compensation for damage to personal motor vehicle during United Way car wash—			285
Wollenschlager B . . . . .	269	PARKS CANADA PROGRAM	
Compensation to employees for personal belongings following an office fire—		Compensation for damage to trailer awning—	
Brouillette M . . . . .	187	Garcin's Auto Body and Tucker G . . . . .	900
Guertin M . . . . .	150	Compensation for broken eye glasses—	
Loiselle M . . . . .	123	Hopkinson R . . . . .	239
Perreault M . . . . .	196	Settlement for harassment case—	
Perreault R . . . . .	107	Scott D . . . . .	1,422
Renaud F . . . . .	195	Hart T . . . . .	1,828
Compensation due to inspection disputes—		Medical expenses incurred—	
Name withheld <sup>(1)</sup> . . . . .	34,300	Scott D . . . . .	570
Compensation to an employee for theft of purse and effects—		Loss of HP Deskjet 500 Printer—	
Datu J . . . . .	872	Clark D . . . . .	495
Compensation for loss of effects from a government fleet vehicle—		Bicycle incident at Forks National Historic Site—	
Pollon H . . . . .	537	Wilson G . . . . .	364
Compensation for the termination of convenience contract—			5,818
Labtronics Manufacturing . . . . .	474	Canadian Radio-television and Telecommunications Commission	
Compensation for stolen personal property while on duty—		Compensation for damages—	
Lutte H . . . . .	664	Lynn R . . . . .	125
Newton P . . . . .	280	Payments under \$100 (2) . . . . .	126
Zurbrigg R . . . . .	347		251
Compensation for damage to personal vehicle—		National Archives of Canada	
Scott T . . . . .	251	Payment under \$100 (1) . . . . .	16
Payments under \$100 (12) . . . . .	704	National Film Board	
	41,595	Compensation for theft of rented equipment—	
		Matrix . . . . .	8,853
		National Library	
		Payment under \$100 (1) . . . . .	43
		Public Service Commission	
		Compensation for damage to clothing—	
		Poulin S . . . . .	403
		Payment under \$100 (1) . . . . .	20
			423

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Status of Women—Office of the Co-ordinator		FISHERIES AND OCEANS	
Compensation for medical expenses incurred by—		Department	
Calliste A .....	280	Compensation for losses due to apparent	
Payment under \$100 (1) .....	33	arson—	
	313	Roache W M .....	41,255
	21,941	Compensation for travel costs—	
		Howell G J .....	200
CITIZENSHIP AND IMMIGRATION		Compensation for damage to vehicle—	
Department		Corbett P .....	566
Compensation for lost luggage—		Worldwide Aircraft Ferrying .....	300
Hoogendoorn L .....	200	Compensation for damage to lobster traps—	
Compensation for lost of property—		Bush M .....	120
Edmonton Motors Limited .....	860	Bush R .....	180
Compensation for car accident (claim settlement)—		Compensation for damage to personal effects damaged	
Insurance Corporation of British Columbia .....	856	and destroyed—	
Compensation for loss of personal property—		Bailey R .....	244
Blair S .....	176	Chin Yee M .....	355
Desjardins S .....	200	Gosselin S .....	105
Payments under \$100 (4) .....	227	Harrison N .....	170
	2,519	Hiscock M .....	282
Immigration and Refugee Board		Kambeitz J .....	245
of Canada		Parsons S .....	225
Payment under \$100 (1) .....	52	Pritchard L .....	159
	2,571	Temmel R .....	197
ENVIRONMENT		Compensation for damage to personal property—	
Department		Partington P .....	4,993
Damage to personal belonging—		Insurable deductibles for theft of personal items from a	
Dupras D .....	158	departmental vehicle—	
Gonzague J .....	216	Gagné J .....	200
Theft of personal belonging—		Insurable deductibles for vandalism on a personal	
Munkittrik K .....	409	vehicle during working hours—	
Van Haure B .....	320	Morasse A .....	100
Theft of item while on travel status—		Loss of wristwatch and eyeglasses due to the capsizing	
Saunders R .....	129	of a boat—	
Payments under \$100 (3) .....	158	Lambert A .....	584
	1,390	Premature deterioration of eyeglasses resulting	
FINANCE		from welding work—	
FINANCIAL AND ECONOMIC POLICIES		Morency A .....	295
PROGRAM		Travel costs following cancellation of a term job offer	
Compensation for damages—		on board of the Pierre Radisson—	
Dalphy D .....	25,000	Ouellet J .....	452
Compensation for loss of pension income—		In conjunction with the University of Manitoba,	
Leslie L L .....	7,710	DFO contributed to the Freshwater Institute Silver	
	32,710	Anniversary Fund Award—	
Auditor General		University of Manitoba .....	300
Reimbursement of erroneous payroll deductions—		Payments under \$100 (8) .....	478
Patry L .....	2,313		52,005
Compensation for loss of luggage while on business trip—		FOREIGN AFFAIRS AND INTERNATIONAL	
Ruta B .....	2,063	TRADE	
Reimbursement of tuition fees prior to becoming an employee—		Department	
Charbonneau J .....	887	Compensation for cancelled trip—	
Payment under \$100 (1) .....	29	Laurin GB .....	225
	5,292	Compensation for damages for personal injury—	
	38,002	Bolan M .....	14,199
		Compensation for damage to vehicle—	
		Weekes J .....	1,062
		Damages to the Embassy of the People's	
		Republic of China—	
		Embassy of the People's Republic of China .....	14,532
		Payments under \$100 (2) .....	117
			30,135

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian International Development Agency		Compensation regarding Employment	
Compensation for ruined clothing because of sprinkler—		Insurance appeals—	
Trépanier C . . . . .	519	Breton G . . . . .	3,309
Compensation for robbery in San José		Côté F . . . . .	686
while on travel status—		Compensation for costs incurred by clients not advised	
Gawn M . . . . .	436	of course cancellations on time—	
Payment under \$100 (1) . . . . .	80	Goulet S . . . . .	394
	1,035	Lacharite R . . . . .	750
NAFTA Secretariat, Canadian Section		Payments under \$100 (16) . . . . .	750
Compensation for the loss of personal goods as a result			9,904
of a robbery in Mexico City—		LABOUR PROGRAM	
Beehan C . . . . .	1,489	Payment under \$100 (1) . . . . .	48
Bedard M . . . . .	2,189	INCOME SECURITY PROGRAM	
	3,678	Payments under \$100 (2) . . . . .	63
	34,848	Canada Labour Relations Board	
HEALTH		Payment of fees associated with the resolution	
Department		of internal Board matters—	
Compensation for Canadians infected with HIV from		Stikeman, Elliott Barristers and Solicitors . . . . .	8,544
blood or blood products from 1978 onwards —			39,220
(TB 813738 and TB 821428) (102 payments) . . . . .	3,360,000	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Compensation for damage to employee's		Department	
personal effects—		INDIAN AND INUIT AFFAIRS PROGRAM	
Bearden M . . . . .	214	Replacement of pants that were torn at work—	
Jamieson C . . . . .	1,000	Drake B . . . . .	137
Payments under \$100 (3) . . . . .	164	Compensation for damage to clothing—	
	3,361,378	Kimberly Jones M . . . . .	150
HUMAN RESOURCES DEVELOPMENT		Graduation ceremony for students in the	
Department		First Nations Petroleum Land	
CORPORATE SERVICES PROGRAM		Administration Program—	
Compensation for interest expenses incurred by an employee—		Pilot Graduation 1996 . . . . .	200
Nobel G . . . . .	1,946	Payments under \$100 (7) . . . . .	156
Public Service Complaint settlements—			643
Cormier L . . . . .	2,000	NORTHERN AFFAIRS PROGRAM	
MacDowell G . . . . .	15,000	Personal effects burnt in a fire camp—	
Theft of camera used during corporate move—		Ricketts G . . . . .	221
MacDonald K . . . . .	200		864
Compensation for damaged clothing—		INDUSTRY	
Larose P . . . . .	1,200	Department	
Séguin L . . . . .	127	INDUSTRY AND SCIENCE DEVELOPMENT	
Payments under \$100 (3) . . . . .	188	PROGRAM	
	20,661	Compensation for grievance settlement—	
HUMAN RESOURCES INVESTMENT AND		Name withheld <sup>(1)</sup> . . . . .	744,096
INSURANCE PROGRAM		Compensation to resolve employee dispute—	
Compensation to settle an appeal regarding payment of interest		Arundel G B . . . . .	10,000
on an Employment Insurance overpayment—		Payments under \$100 (2) . . . . .	73
Alvarez R . . . . .	1,500		754,169
Compensation for water damage to workstation—		SERVICES TO THE MARKETPLACE PROGRAM	
Wilson J . . . . .	404	Compensation for loss of personal effects—	
Compensation for stolen personal effects—		Leclair L . . . . .	700
Haw E . . . . .	500	Compensation for change of	
Weighill K . . . . .	828	frequency error—	
Compensation for ambulance service for a client—		Alcom Electronics . . . . .	187
City of Lethbridge . . . . .	194	Town of Humbolt . . . . .	345
Compensation for damage to clothing—		Payments under \$100 (4) . . . . .	126
Mathuik E . . . . .	280		1,358
Cardinal R . . . . .	309		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Atlantic Canada Opportunities Agency		Paulin M J R . . . . .	367
Compensation for damage to a vehicle—		Rajah R T . . . . .	1,298
Westmorland Auto Body . . . . .	925	Treholme R C . . . . .	260
Stolen property while on government business travel—		Torrens D B . . . . .	1,223
Abrams M . . . . .	520	Wilton C . . . . .	765
	1,445	Financial compensation—	
Canadian Space Agency		Alberston T . . . . .	765
Compensation for damage to a vehicle—		Andrew L . . . . .	169
Ringer J H in trust for Braithwaite L . . . . .	1,901	Ayotte J P . . . . .	106
Late pension fund buy back by the		Arslanian V . . . . .	3,547
Canadian Space Agency—		Barton B J . . . . .	5,944
Corriveau B F . . . . .	1,981	Benoit J . . . . .	588
Reimbursement for water damages to		Best S D . . . . .	2,672
personal effects—		Biesenthal W . . . . .	149
Marchand N . . . . .	193	Bisson J J P . . . . .	2,779
	4,075	Boisvert B . . . . .	184
National Research Council of Canada		Bourgon D . . . . .	178
Compensation for damaged clothing and		Brett K . . . . .	1,517
personal effects—		Carr R . . . . .	213
Bradley L . . . . .	120	Clark D A . . . . .	102
Statistics Canada		Clarke B B . . . . .	125
Compensation for personal expenses relating		Cloutier M A . . . . .	9,000
to damage incurred during data collection		Collier A J . . . . .	166
for the 1996 Census—		Corbett A . . . . .	332
Lavigne L . . . . .	160	D'Amour J M L . . . . .	305
Znak L . . . . .	239	David P D . . . . .	1,135
Payments under \$100 (15) . . . . .	673	Davis J E . . . . .	550
	1,072	Drouin J S H R . . . . .	1,571
	762,239	Farina M . . . . .	189
		Forques C . . . . .	13,084
		Foran A . . . . .	1,997
JUSTICE		Gowlings Strathy & Henderson	
Department		Barristers & Solicitors . . . . .	2,223
Compensation for wrongful conviction—		Hall Ray & Button Barristers & Solicitors	
Attorney General of British Columbia . . . . .	52,756	in trust for Weiman D . . . . .	2,394
Compensation for damage clothing—		Hawley O . . . . .	164
Cowan L . . . . .	256	Henman T . . . . .	287
Garnishment (procedural errors)—		Henwood B . . . . .	367
Coulton J . . . . .	114	Hillier P . . . . .	132
Smith J V . . . . .	3,566	Jollimore K . . . . .	775
Payment under \$100 (1) . . . . .	81	Jones N R W . . . . .	35,942
	56,773	Kennedy J F . . . . .	964
Federal Court of Canada		Kewen Environmental Limited . . . . .	2,931
Payment under \$100 (1) . . . . .	45	King D J . . . . .	134
	56,818	Kirchen H . . . . .	450
		Lakatos M . . . . .	122
NATIONAL DEFENCE		Latulippe J R P . . . . .	3,500
Department		Leblond J . . . . .	651
Compensation for damages to personal property—		Lemnon M . . . . .	6,792
Beresford G D . . . . .	422	Levesque C . . . . .	161
Blakely B . . . . .	294	Lizotte M . . . . .	305
Hallée J . . . . .	131	Loudoun R . . . . .	214
Severeys E J A . . . . .	1,525	Lunettes B . . . . .	100
Thibeault R J . . . . .	159	Marion J C N . . . . .	3,083
Compensation for loss of personal property—		McIntyre S . . . . .	377
Bennett W L L . . . . .	3,000	Menorostegui M . . . . .	102
Graham D . . . . .	150	Mercadier F . . . . .	553
Haisell L D W . . . . .	1,073	Newfoundland Navy League Training	
Henwood B R . . . . .	728	Vessels Association . . . . .	30,000
		Orlak J . . . . .	1,410
		Pichette H . . . . .	35,000
		Poitras T . . . . .	108
		Port Sidney Development . . . . .	9,086

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Power W J .....	717	Reimbursement for the cost of storage due to delay at Customs—	
Praught D .....	322	Fairhead N .....	262
Ouellet M .....	2,167	Reimbursement for the cancellation fee for a course for which the employee had enrolled in and was forced to cancel due to operational requirements—	
Revenue Canada .....	270	Finlay B .....	125
Rideout T .....	52,551	Reimbursement for torn pair of trousers on a desk chair—	
Risk D .....	176	Fraser D .....	101
Robert C .....	300	Damage to personal property—	
Senkpiel R G .....	2,216	Grant T .....	107
Smith P .....	158	Loss of personal effects due to break-in of a vehicle —	
Spencer D .....	142	Hermanns G .....	500
Spence D .....	103	Replacement costs of clothing damaged by ink—	
St Jacques J S S .....	1,559	Kelly J .....	225
St Jean P .....	185	Ambulance costs for an illness which occurred at our training facility—	
Tellier T .....	243	Lewchuk J .....	277
Tempest J .....	122	Reimbursement for a deductible for the breakage of a car window while on duty—	
Thomson R .....	23,982	Liau A .....	100
Thurrott C .....	100	Reimbursement for shoes damaged—	
Véger R .....	313	Lindsay J .....	115
Vitrierie KRT Inc .....	500	Reimbursement for insurance deductible for stolen property—	
Weiman D .....	28,964	Lypowy D .....	185
Whitaker T .....	234	Vehicle repairs for damage during Customs examination—	
Whynott S .....	110	Manitoba Public Insurance .....	1,500
Payments under \$100 (204) .....	18,677	Expenses incurred by employee in exercise of his duties—	
	331,200	Meunier D .....	134
		Replacement for loss of safety boots while on duty—	
NATIONAL REVENUE		Provost C .....	103
Refund of overpayment of Employment Insurance premiums—		Damage to boots and shoes during flooding of employee's office building—	
Ablenas B .....	692	Séguin P .....	149
Compensation for an irregularity in the legislation—		Damage to clothing due to a bottle of ink exploding—	
Adair F .....	199	Seto L .....	140
Replacement for torn items—		Damaged personal effects—	
Barrett A .....	170	Shields A .....	306
Hail damage to employee's vehicle during travel status—		Replacement for torn trousers—	
Battiston C .....	150	Sorobey R .....	113
Reimbursement for a hearing aid lost while on departmental business—		Costs of repairs to trousers damaged on desk chair—	
Becken & Associates .....	327	Stus M .....	114
Reimbursement for loss of personal effects while on departmental business—		Replacement costs for torn jacket—	
Bhandari R .....	250	Tremblay J .....	158
Reimbursement of Employment Insurance premium overpayment—		Damage to shirt while moving cabinets —	
Blosser F .....	234	Trueman M .....	128
Blosser J .....	139	Payments under \$100 (87) .....	3,929
Breakage of a ring caught in an office door handle—			11,924
Bussièrès D .....	160		
Replacement for torn trousers—			
Charbonneau J .....	108		
Replacement for damaged personal effects—			
Chartrand A .....	270		
Replacement for suit damage while on duty—			
Coolen R .....	269		
Replacement costs of personal effects due to an irregularity in interpretation—			
Costache M .....	185		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATURAL RESOURCES		Canadian Centre for Management Development	
Department		Compensation for cancellation of personal trip—	
Replacement of wedding ring damaged		Godon A . . . . .	652
at work—		Canadian Transportation Accident Investigation and	
Rondeau A . . . . .	1,148	Safety Board	
Suitcase lost—		Compensation for damage to clothing—	
Razbin V . . . . .	353	Pullen K . . . . .	345
Compensation for clothing damaged at the workplace—		Compensation for the theft of personal effects—	
Bélanger G . . . . .	248	Karafotias D . . . . .	1,328
St Marie T . . . . .	161	Ross D . . . . .	1,875
Loss of briefcase in a flood—		Wallis M . . . . .	1,206
Rodrigue D . . . . .	290		4,754
Personal effects stolen while on travel status—		Chief Electoral Officer	
MacDonald L . . . . .	560	Payment for stolen typewriter—	
Personal effects damaged at work—		Marcil P . . . . .	696
Needlands P J . . . . .	101		547,063
Robert N . . . . .	152		
Paull K . . . . .	195		
Payments under \$100 (6) . . . . .	493		
	3,701	PUBLIC WORKS AND GOVERNMENT	
		SERVICES	
PARLIAMENT		Department	
House of Commons		REAL PROPERTY SERVICES PROGRAM	
Compensation to a tour operator due to her video		Compensation for financial services incurred—	
camera being damaged beyond repair after		Poole J . . . . .	1,688
being scanned at the Visitor Welcome Centre		Settlement of a claim without prejudice—	
on Parliament Hill—		Arsenault R . . . . .	501
Deffontaines, J . . . . .	1,646	Compensation for flood damage—	
Payments under \$100 (3) . . . . .	198	Sky Garden Cafe . . . . .	358
	1,844	Compensation for personal injury—	
		Cooligan R in trust for Armstrong J . . . . .	1,000
PRIVY COUNCIL		Compensation for personal injury and	
Department		vehicle damage—	
Authority—PC 1994-520		Seguin R . . . . .	1,360
Payments made to assist in the payment of costs		Compensation for damaged eyeglasses—	
incurred by intervenors to the Commission of		Guanzon O . . . . .	297
Inquiry on the Blood System in Canada—		Payments under \$100 (5) . . . . .	244
Blake, Cassels & Graydon . . . . .	69,507		5,448
Buchan, Derrick & Ring . . . . .	79,016	SUPPLY AND SERVICES	
Elliot, Rodrigues and Daffern . . . . .	58,613	PROGRAM	
Gignac, Sutts . . . . .	44,387	Compensation for jacket stolen from workstation—	
Goodman and Carr . . . . .	78,932	Lum G . . . . .	377
Harvey, D . . . . .	18,893	Compensation for moving a boat—	
Kapoor, Selnes, Klimm & Brown . . . . .	60,777	Savard B . . . . .	16,000
Kenneth Arenson . . . . .	16,460	Compensation for damaged items during a	
Lavigne, P . . . . .	54,887	work-related accident—	
Marchand, Magnan, Melançon, Forget . . . . .	48,843	Bellinger C . . . . .	461
Saunders, G C . . . . .	4,554	Compensation for human rights issue still	
Tinkler, M . . . . .	6,000	being resolved—	
Payment under \$100 (1) . . . . .	92	Bliss H . . . . .	4,745
	540,961	Payments under \$100 (21) . . . . .	1,526
			23,109
			28,557

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
SOLICITOR GENERAL		Royal Canadian Mounted Police	
Department		Authority—PC 1991-8/1695	
Compensation for clothing damage—		Damage to / loss of glasses or contacts—	
Minkoff R . . . . .	136	Alder T . . . . .	101
Correctional Service		Bayles ML . . . . .	132
Compensation for employee's personal effects lost		Brochu Y . . . . .	245
or damaged while on duty—		Carpenter TG . . . . .	132
Bean B . . . . .	184	Chaulk RT . . . . .	189
Benesh A . . . . .	500	Collett JS . . . . .	247
Boivin J . . . . .	106	Couturier K . . . . .	236
Bouchaid R . . . . .	319	d'Anjou MJG . . . . .	315
Boucher R . . . . .	150	Dickie W . . . . .	246
Burton J . . . . .	375	Erichsen DG . . . . .	299
Chagnon S . . . . .	208	Forai JD . . . . .	246
Chamard P . . . . .	102	Gallant MF . . . . .	146
Cheng A . . . . .	373	Gaucher GW . . . . .	325
Daneau JL . . . . .	287	Gaunce L . . . . .	110
DeLa Durantaye L . . . . .	469	Giguere M . . . . .	164
Flannagan E . . . . .	414	Graves RD . . . . .	339
Fontaine A . . . . .	150	Green CC . . . . .	308
Fortin R . . . . .	108	Halaburda CNR . . . . .	150
Frechette S . . . . .	310	Hebert J . . . . .	302
Goel M . . . . .	395	Hodgkin BF . . . . .	186
Goyer P . . . . .	419	Hogan BA . . . . .	139
Harris L . . . . .	388	Hourie DN . . . . .	145
Hurtubise R . . . . .	200	Kinahan GE . . . . .	176
Johnston G . . . . .	199	Lamarre . . . . .	270
Kane G . . . . .	103	Lennox DE . . . . .	242
Korosi J . . . . .	138	Martin M . . . . .	150
Kube A . . . . .	500	Mehl GW . . . . .	252
Langsford A . . . . .	159	O'Brien RA . . . . .	256
Mailly M . . . . .	100	Quirion P . . . . .	159
Mainville C . . . . .	250	Robichaud L . . . . .	330
Maurice S . . . . .	292	Ross R . . . . .	271
Ouellet D . . . . .	217	Shindruk CM . . . . .	243
Pelletier R . . . . .	201	Smith P . . . . .	219
Prine J . . . . .	140	Stoner RL . . . . .	136
Rhyness K . . . . .	158	Warren JW . . . . .	390
Richard J . . . . .	430	Watchorn B . . . . .	335
Roussel JR . . . . .	283	Woodfine LP . . . . .	132
Scissions W . . . . .	220	Damage to / loss of personal apparel / effects—	
Soosay V . . . . .	3,000	Adal-Mohamad A . . . . .	533
Viau P . . . . .	1,362	Ashton SL . . . . .	972
Warnell D . . . . .	254	Boissonnault MJ . . . . .	156
Compensation for the cost of an expert report resulting from		Burnett P . . . . .	757
a small claims action—		Burniston NJ . . . . .	245
Union of Solicitor General Employees . . . . .	750	Burns RA . . . . .	288
Compensation for damage to volunteer citizen escort's vehicle		Butler K . . . . .	170
while on institutional grounds—		Clement GWG . . . . .	1,450
House A . . . . .	150	Crousset JG . . . . .	108
Compensation for employee's personal medical treatment		Daigle M . . . . .	125
for possible Hepatitis A exposure in a restaurant while		De Haitre D . . . . .	120
on a course at the staff college—		Doktor LMA . . . . .	252
Staines H . . . . .	114	Dugas A . . . . .	250
Payments under \$100 (44) . . . . .	2,069	Fiorido . . . . .	493
	16,546	Flanagan DM . . . . .	150
		Foran F . . . . .	208

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hart JD .....	155	Samson M .....	100
Henry K .....	145	Saskatchewan Government Insurance for Whitehouse E ..	124
Houle JRD .....	112	Speedy Auto Glass Ltd for Delainey N .....	516
Kilar KE .....	1,711	Veinot R .....	154
LaChance G .....	500	Wirtz L .....	500
Laurin LJNG .....	282	Seizure / towing of vehicle—	
Lemery MJMB .....	234	Breti S .....	149
Loepky G .....	399	Cockrane V .....	2,000
Martin R .....	200	St John C .....	129
Martin R .....	1,300	Payment for leased vehicle—	
McCann C .....	288	Morris S .....	208
McGraw Shoes for Chiasson M .....	240	Elm City Leasing Ltd .....	1,486
McHardy JP .....	276	Damage to rental vehicle—	
McKernan T .....	377	Lyons J .....	529
McPhee K .....	123	Settlement for rental of residence—	
Murphy DJ .....	168	Basque FR .....	500
O'Neil JM .....	113	Loss / reimbursement of fine money—	
Penney PE .....	125	Provincial Treasurer .....	650
Quinton DD .....	107	Provincial Treasurer for Chief Provincial	
Raizenne S .....	375	Firearms Officer .....	1,450
Richard C .....	180	Provincial Treasurer for Duschenau G .....	500
Rochette G .....	390	Provincial Treasurer for Snow T .....	100
Schnell RE .....	103	Loss of money—	
Skrine JF .....	412	Bertrand GR .....	245
Spitkoski EJ .....	236	Demeester RCJ .....	1,000
Templeton M .....	125	George N .....	215
Thériault GJ .....	376	Damage to pagers / cellular phones—	
Tkachuk E .....	500	BC Tel Mobility Paging .....	1,525
Turnbull R .....	273	Compensation for non-usable goods—	
Walker JO .....	217	Parent AJF .....	113
Whitfield ST .....	157	Bodily damage—	
Damage to property—		Milner Fenerty in trust for Scott CT .....	2,000
Continental Realty & Management Ltd .....	1,015	Reimbursement of dental expenses—	
Doa J .....	1,594	O'Donnell VS .....	1,167
Dosko W .....	689	Destruction of exhibit—	
Ducharme P .....	142	Clarke D .....	305
Duguay J .....	108	Relocation costs—	
Heatherington K .....	386	Carson & Co in trust for Brozer S .....	7,000
Jeet BM .....	389	By-election costs—	
Lower Post First Nation .....	300	Town of Fox Creek .....	1,805
Maritime Door & Window for Belliveau V .....	302	Insurance deductible—	
McKearney C .....	450	Ralph DG .....	100
Neufeld Contracting for Grandin Manor .....	159	Accommodation / transportation costs—	
Park Manor Apts for Ivar Hernes .....	501	Chmil J .....	129
Poirier Woodworking .....	475	Firearm acquisition certificate cost—	
Rocky Mountain House Volunteer Search & Rescue .....	654	Budd A .....	201
TL'AZT'EN Nations for Antole M .....	325	Real estate / legal fees—	
Whitemud Inn .....	140	Bujold JJJ .....	10,483
Wiklund's Contracting Ltd .....	196	Emery R .....	1,068
Damage to vehicle—		Flieger BW .....	4,894
Agnew DJ .....	301	Grey Casgrain Avocats in trust for name withheld .....	750
Bechtel AV .....	370	Harrison HS .....	5,000
Bernard M .....	321	Wales B .....	225
Bjorgan SM .....	114	Wilson PA .....	1,645
Capital Autobody Ltd for Whitehouse L .....	110	Compensation for lost wages—	
Capital Pontiac Ltd for SGI .....	500	Felbel DL .....	270
Collins K .....	245	Houston GN .....	147
Doran S .....	1,513	Lauber L .....	871
Gottert NN .....	267	Rondeau S .....	158
Lemay R .....	374	Schmidt J .....	104
Russell K .....	484	Human rights complaint—	
Rusty's Car Care for Whitehouse L .....	125	Dickson R .....	5,984
Samagalski KB .....	524		



(1) Name withheld in accordance with terms of settlement.

## COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

## COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>CITIZENSHIP AND IMMIGRATION</b>		<b>HUMAN RESOURCES INVESTMENTS AND</b>	
Department		<b>INSURANCE PROGRAM</b>	
Authority—Federal Court Award T-1554-92		Authority—Federal Court Award T-2135-87-90	
Settlement for treatment contrary to the provisions of the Canadian Charter of Rights and Freedom—		Settlement related to a damage to reputation case—	
ARCH in trust for Rowe C . . . . .	7,000	Tourigny J R . . . . .	6,000
Authority—Ontario Court Award CP-22580/96			8,322
Court filing fee—			
Bhasin N . . . . .	50		
Authority—Federal Court Award T-1504-92		<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
Settlement of complaint brought to the Canadian Human Rights Commission—		Department	
Burstell Ward Barristers and Solicitors in trust for Menghani J . . . . .	2,500	<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>	
Authority—Federal Court Award IMM3111-95		Authority—Federal Court Award T-1678-88	
Legal cost—		Whether contracted out employees are Public Servants—	
Geraldine Sadoway in trust for Tran T . . . . .	1,000	Payment of salary and benefits	
Authority—Federal Court Award IMM-1479-96		Thomas, W C & Peguis Band . . . . .	103,013
Compensation for judicial review of a decision of a visa officer—		Authority—Supreme Court of British Columbia A962272	
Green and Spiegel in trust of Singh J . . . . .	2,825	Settlement of a claim regarding surrender of land—	
Authority—Federal Court of Appeal Award A-339-96		Farris, Vaughan, Wills & Murphy in trust for	
Legal cost—		Cook's Feery Indian Band . . . . .	2,366
Loebach, Corrigan and Alsewaidu in trust for Wassiq P . . . . .	563		105,379
Authority—Federal Court of Appeal Award IMM4087-94			
Legal cost—		<b>INDUSTRY</b>	
Major Caron in trust for Hundal R . . . . .	2,061	Department	
Authority—Federal Court Award IMM187-96		<b>SERVICES TO THE MARKETPLACE PROGRAM</b>	
Settlement for medical refusal of visa—		Authority—Ontario Court of Justice Award RES349/95	
Major Caron in trust for Tong S . . . . .	3,638	Compensation for court costs—	
Authority—Ontario Court Award 96-C-101487		Davies, Ward and Beck . . . . .	66,490
Claim for wrongful arrest/imprisonment—		Federation of Law Societies of Canada . . . . .	27,137
Michael Crane, Barrister and Solicitor in trust for Arumugam D, litigation guardian of Deveraj P . . . . .	17,500		93,627
Authority—Federal Court Award IMM-3137-95			
Fine for contempt of court—		<b>JUSTICE</b>	
Michael Crane, Barrister and Solicitor in trust for Marques F . . . . .	3,500	Canadian Human Rights Commission	
	40,637	Authority—Federal Court Award T-2801-94	
		Legal fees were reimbursed—	
		James R K Duggan in trust for Mercier B . . . . .	5,307
<b>HUMAN RESOURCES DEVELOPMENT</b>		<b>NATIONAL DEFENCE</b>	
Department		Department	
<b>CORPORATE SERVICES PROGRAM</b>		Authority—Provincial Court BCSC No B931251	
Authority—Federal Court Award T-1977-94		Cost awarded with respect to motor vehicle accident—	
Court costs related to an unjust dismissal case—		Becher Mathers Professional Law Corporation	
Lavigne R . . . . .	2,322	Barristers & Solicitors in trust for Lew R . . . . .	274,127

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL REVENUE		A-565,93	
Authority—Supreme Court of British Columbia		Molson Breweries.....	46,500
A-901450		T-2349-86, A-582-94	
Arvay Finlay in trust		Neil W. Nichols Professional Corporation	
Little Sisters Book & Art Emporium et al.....	296,420	Bellingham, Brenda.....	5,460
C913845		A-203-96	
Farris, Vaughan, Will & Murphy in trust		Sherman, David M.	
Schenley Holdings Ltd.....	1,600	770373 Ontario Limited.....	9,604
Authority—Supreme Court of Canada		A-14-94	
23282, 23283, 23284		Taylor, McCaffrey	
Mockler, Peters, Oley, Rouse & Williams in trust		Neuman, Melville.....	28,179
Antosko, H. Boris (et al).....	7,709	T-1418-93, T-1420-93, T-1421-93	
Authority—Federal Court of Canada		Thorsteinssons in trust	
A-306-94		Foreman, Peter M. (et al).....	5,805
Byrne, Pamela Rachelle Mary.....	250	A-511-94	
A-801-95		Thorsteinssons in trust	
CCLC Technologies Inc.....	300	Husky Oil Ltd.....	8,665
A-500-94		A-172-95	
Desjardins, Ducharme, Stein, Monast		Tory, Tory, DesLauriers & Binnington in trust	
Dohonue Normick Inc.....	5,865	Lowe, R. Peter B.....	2,525
T-787-88		T-3151-90	
Douglas, Symes & Brissenden		Wolff, Leia in trust	
ICHI Canada Ltd.....	10,102	CPL Holdings Ltd.....	3,157
A-647-96		Authority—Tax Court of Canada awards and court	
Duncan & Craig		costs with respect to the Income Tax Act	
Penner, Brent.....	2,424	Authority—Awards:	
T-359-92		95-1118(IT)I	
Felesky, Flynn in trust		Anne Robinson Law Offices in trust	
Duthie, Estate of George.....	5,560	Creasor, Robert.....	250
A-276-94		92-1543(IT)G, 92-1544(IT)G	
Fisher, Irene.....	250	Arthur, Robert, Camporese in trust	
T-1944-92		Vaccarello, Paul.....	1,400
Flavell, Michael C.J.....	5,079	Grimaldi, Emilio.....	1,400
A-300-95		91-275(IT)G, 91-274(IT)G	
Francis K. Peddle in trust		Barry & O'Neil in trust	
Arsenault, Francis J.....	1,757	Dugay, Edward & James.....	4,065
T-3765-82		93-3159(IT)G	
Goodman Phillips & Vineberg		Bell, Ralph Francis.....	475
W. Ralston & Co. (Canada) Inc.....	6,384	94-1230(IT)I	
T-589-92		Betts, John L.....	1,882
Harrison, Elwood in trust		95-571(IT)I	
Canada Trustco.....	1,000	Bhimani, Sultana.....	400
A-305-94		93-1587(IT)G	
Lazarescu, Linda Ellen.....	250	Bourne, Harry.....	300
T-1500-94		95-2905(IT)I	
MacLeod, Dixon in trust		Burke, Gerald C.	
Jim's Motor Repairs (Calgary) Ltd.....	2,656	Cleuziou, Solange.....	710
A-544-95		94-2924(IT)G	
Marshall, Stephen and Victoria.....	200	Cassels, Brock & Blackwell	
T-2964-91		Hassanali, Estate of Count Sajan.....	300
McDougall, Ready		93-181(IT)G	
Shindle, Beatrice.....	7,128	Cheadle, Johnson, Shanks, MacIvor in trust	
T-2627-85, T-2628-85, T-2629-85		Friesen, Bernard.....	4,818
A-103-90, A-104-90, A-105-90		93-2304(IT)G	
Mockler, Peters, Oley, Rouse & Williams in trust.....	4,571	Clark, Wilson in trust	
Antosko, H. Boris (et al).....	3,452	Progressive Solutions Inc.....	22,324

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
95-2223(IT)I		95-1446(GST)I	
Comartin, Joseph J.		Felesky, Flynn	
Pepper, Chris	734	Sundquist, Glenn	1,100
94-1967(GST)I		95-3756(IT)I	
Crocco, Hunter, Purvis in trust		Francis K. Peddle in trust	
Mar-Phi Realty Ltd.	675	Bronec, Gabriela	701
95-1658(IT)I		92-2393(IT)G	
Cruickshank, Karvellas		Fraser & Beatty	
Wodak, Carol	1,067	Burnet, K. Peter	3,319
93-3412(IT)G		95-1811(GST)I, 95-3349(IT)I	
Cummings, Cooper, Schusheim & Berliner in trust		95-1812(GST)I, 95-1813(IT)I	
Rosati, Henry	3,143	Fraser & Beatty	
95-3700(IT)I		McLeod, Robert D. (et al)	2,268
Daniel St-Pierre in trust		95-3933(IT)I	
Lemire, Robert	652	Fraser & Beatty	
94-752(IT)G		Nicholas, Cynthia	664
De Granpré, Chaurrette, Lévesque		93-1935(IT)G, 93-155(IT)G,	
Léo Beaumont Inc.	4,270	93-157(IT)G, 93-158(IT)G, 93-159(IT)G	
92-2479(IT)G		Fraser & Beatty in trust	
Desjardins, Ducharme, Stein, Monast		Tsang, Rita	5,097
Dohonue Normick Inc.	5,999	92-423(IT)G, 92-424(IT)G, 92-425(IT)G	
96-518(IT)G		Fraser & Beatty	
Després, Perreault in trust		Whent, Ken A. (et al)	60,000
Pelchat, Michel	1,251	96-1611(IT)I, 96-1811(IT)I	
95-1820(GST)I		Fulton & Company	
Douglas, Symes & Brissenden		Ray, Donald & Mary	1,006
Heer, Harbhajan Singh	968	95-2635(IT)I	
86-383(IT)		George, Murray & Shipley in trust	
Douglas, Symes & Brissenden		Walker, Jack	650
ICHI Canada Ltd.	591	95-3816(IT)I, 95-3817(IT)I	
94-2779(IT)G		Gilmore & Company	
Douglas, Symes & Brissenden		Schmalz, Patricia	52
Williams, Regan M.	1,880	Schmalz, Mark	52
95-645(IT)I		95-4023(IT)I	
Dubouloz Wilner, Claire-Jehanne	352	Gosselin, Ouellette, Grondin, Houle	
94-847(UI)		Vallee, Lisette	1,043
Dufour, Nicole	261	95-2311(IT)I	
96-1225(IT)I		Griffin, Toews, Maddigan	
Ellison, Marvin L.		Toews, Cornelius H.	1,000
Pradeepan, Nani	800	94-1751(UI)	
93-514(IT)G, 93-513(IT)G		Guerin Rieder, Lise	83
Farano, Green		94-3151(IT)I	
Muscillo, Dario & Pasquale	16,713	Hanson, Hashey in trust	
93-0508(IT)G		Hodgin, Marilyn R.	825
Farano, Green		93-2949(IT)G	
Nuco Developments Limited	4,419	Hanson, Hashey in trust	
91-2129(IT)G		Stan Steeves & Sons Ltd.	8,638
Farris, Vaughan, Willis & Murphy		93-3377(IT)G	
The Toronto Dominion Bank	4,557	Harrison & Elwood in trust	
95-3004(IT)I		Gilvesy, John	4,123
Fasken, Campbell, Godfrey in trust		93-210(IT)I	
Kubicek, Estate of William	778	Hays, Jacalyn	419
95-695(IT)I		95-1733(IT)I	
Felesky, Flynn		Hofer, Sandra D.	200
Gianis, Augustus G.	1,108		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
94-788(GST)I		92-2624(IT)G, 92-2622(IT)G	
Interiot Mediquip Ltd. ....	25	McTaggart, Blais & Milton in trust	
93-3502(IT)G		Davis, Herbert & Marget .....	2,439
Jacques Matte in trust		94-3075(IT)I	
Waxman, Murray .....	7,580	McTague Law Firm in trust	
94-432(IT)I		Kadin, Allan .....	943
Jason, Robert R.		93-11(IT)G	
Wichartz, Marilyn .....	1,200	Mendelsohn, Rosentzveig, Shacter in trust	
96-2507(IT)I		Borsellino, Caterina .....	2,000
Jelles, Henja .....	75	95-2601(IT)I, 95-2602(IT)I, 95-2603(IT)I	
96-2509(IT)I		Miller, Thomason in trust	
Jelles, John .....	75	Baxter, Richard .....	1,400
89-1187(IT)		92-370(IT), 93-48(IT)	
Koffman, Birnie & Kalef		Miller, Thomson	
Weatherhead, James E. ....	750	Daudlin, Robert M.P. ....	4,864
94-1510(IT)G, 94-1511(IT)G		Alguire, William G. ....	4,483
Kowarsky & Company in trust		82-736(IT), 82-737(IT), 82-271(IT)	
Bergen, Gerhard S. & Calvin, Greta .....	6,070	Mockler, Peters, Oley, Rouse & Williams in trust	
93-2256(IT)G		Antosko, H. Boris (et al) .....	1,084
Lafleur & Brown in trust		95-3887(IT)I	
U.S.M. Canada Limited .....	27,619	Nathalie Hamel in trust	
93-1514(IT)G, 93-3322(IT)G		Giroux, Claude .....	650
Lette, Whittaker in trust		96-3699(IT)I	
Von Teichman, Wolf .....	28,262	Nazarevich & Koziak	
94-1226(IT)G		Barz, Otto .....	820
MacKenzie, Gervais SENC in trust		96-648(IT)I	
Riendeau, Gérard .....	6,600	Nazarevich & Koziak in trust	
95-2753(IT)I		Lopata, Walter .....	769
MacPherson, Leslie & Tyerman		94-1149(IT)G	
Bearss, Carole .....	776	Nazarevich & Koziak	
94-2142(IT)G		Yuck, Terry .....	2,185
MacPherson, Leslie & Tyerman		95-1631(IT)I, 95-1632(IT)I	
Save the Planet Holdings Inc. ....	400	Olive, Waller, Zinkhan & Waller in trust	
92-718(IT)I		Fiorante, Joe .....	428
Mandell, Pinder		Fiorante, Vince .....	1,028
Parenteau, David .....	270	95-4026(IT)I	
93-911(IT)G		Pascale, Zentil	
Martinez, Augusto H. ....	2,054	Gallo, John .....	765
95-2233(IT)I		95-2104(IT)I	
Marzano, Angelo .....	50	Pedersen, Norman, McLeod & Todd	
95-221(IT)I		T.S. Metals Ltd. ....	733
Matte Bouchard		95-750(GST)I	
Major, Norbert .....	650	Perley-Robertson, Panet, Hill & McDougall in trust	
95-2166(GST)I, 95-2163(GST)I		Atriums at Willowells Partnership .....	1,000
McDougall, Ready		93-801(UI), 93-802(UI)	
Madsen, Kjell .....	471	Perlo, Stewart, Lincoln	
McMartin, Larry .....	471	Durand, Georgette & Gabriel .....	77
90-3484(IT)		94-2124(IT)G	
McDougall, Ready		Pierlot, Hubert .....	300
Shindle, Ervin .....	815	96-1241(IT)I	
93-2426(IT)G		Pothier, Delisle	
McKercher, McKercher & Whitmore		Bedard, Sylvie .....	500
Adams, Ron O. ....	3,177	96-1157(IT)I	
94-1725(IT)G		Priel, Stevenson, Hood & Thornton	
McLachlan, Wilcox & Ducharme in trust		Brady, James .....	1,667
Guzzo, Tonino .....	3,311		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
94-3053(IT)G		94-176(IT)I	
Priel, Stevenson, Hood & Thornton		Stewart, Esten in trust	
Canwest Capital Inc. ....	6,130	Noseworthy, Carlene .....	500
95-2033(IT)I, 95-2032(IT)I		93-2746(IT)G	
Priel, Stevenson, Hood & Thornton		Stewart, McKelvey, Stirling, Scales in trust	
Enns, Elizabeth .....	450	Alward, Eric A. ....	1,700
Enns, Herman .....	450	95-1138(IT)I	
93-427(IT)G		Stolte, Alexandra .....	650
Priel, Stevenson, Hood & Thornton		88-1059(IT)O	
Tingley, Dale .....	7,945	Theodore Kuchta in trust	
94-1975(IT)G		Carr, Allan J. ....	1,011
Pushor, Mitchell, Davies, Montgomery & Company in trust		95-4128(IT)G	
Smith, Mary Therese .....	1,000	Thorsteinssons in trust	
95-1976(IT)I		Davidson, Estate of Naida Marilyn .....	3,428
Pye, Willis R		90-3156(IT), 91-3157(IT), 90-3158(IT)	
Craig, Robert .....	950	Thorsteinssons in trust	
95-1860(IT)I		Foreman, Peter M (et al) .....	1,359
Robertson, Stromberg		94-346(IT)G	
Myers, Kim .....	1,666	Thorsteinssons	
92-1944(IT)		Gordon, Harry .....	2,368
Ronald A. Cole in trust		93-891(IT)G	
Billard Fisheries Limited .....	6,400	Thorsteinssons in trust	
95-2710(IT)G		Husky Oil Ltd. ....	5,052
Saskatchewan Lawyers' Insurance Association Inc.		93-1248(IT)G	
Clark, Calvin .....	7,723	Thorsteinssons in trust	
95-2038(IT)I		Linfields Limited .....	3,425
Sen, Asim K.		93-583(IT)G	
Synchrosat Limited .....	150	Thorsteinssons	
93-3355(IT)I		Lomas Development Ltd. ....	4,861
Silbernagel & Co.		91-2498(IT)G	
Jones, Scott .....	3,378	Thorsteinssons in trust	
96-3635(IT)I		Mara Properties Ltd. ....	19,535
Silbernagel & Co.		A-159-93, A-160-93	
Mayer Family Trust .....	750	Thorsteinssons .....	10,559
95-1885(IT)I, 95-1884(IT)I		Tennant, John .....	18,429
Simpson, Wigle		96-848(IT)I	
Wierenga, Lourens & Auke .....	992	Torkin, Manes, Cohen & Arbus in trust	
94-688(IT)G		Sanarossa, Laretta .....	1,000
Siskind, Cromarty, Ivey, Dowler in trust		95-2902(IT)I, 95-2903(IT)I	
Dolson, Aaron .....	2,400	Torkin, Manes, Cohen & Arbus	
95-2516(UI)		Tari, Lino & Rossana .....	800
Smith, J.J. ....	50	90-698(IT)G	
95-36(IT)I		Vamos, Pamela J. ....	62
Socher, Nicholas .....	950	95-3690(IT)I	
93-2214(IT)G, 93-2215(IT)G, 93-2216(IT)G		Verdun, Robert J. ....	1,000
93-2261(IT)G, 93-2265(IT)G, 93-2266(IT)G		95-2410(IT)I	
Spiegel, Sohmer		Vescio, Filippo .....	500
Kiliaris, Helen (et al) .....	10,300	95-2271(IT)I	
92-2878(IT)G		Wellenreiter & Wellenreiter in trust	
Spiegel, Sohmer		Brahimir, Sulejman. ....	1,196
Modlivco Inc. ....	2,583	95-3524(IT)I	
95-3249(IT)I		Wilson, Reverend Gerald .....	674
Stephens, Dale G. ....	130		
95-1933(IT)I			904,926
Steven Blau in trust			
Membrex Ltée .....	950		

## COURT AWARDS—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
PUBLIC WORKS AND GOVERNMENT SERVICES		TRANSPORT	
Department		Department	
REAL PROPERTY SERVICES PROGRAM		Authority—Ontario Court of Justice B31/94	
Authority—Provincial Court Award C945142		Payment of legal fees awarded to third party regarding	
Dispute settlement BC Hydro and PWGSC—		terminals 1 and 2 Pearson International Airport litigation—	
BC Hydro.....	450,000	Berkow Cohen in trust for Goodman and Goodman .....	163,837
Authority—Federal Court Award 1700-579-3		Authority—Supreme Court of British Columbia C941374	
Settlement of construction dispute—		Personal injury following fall on dock at Gibsons BC—	
Lang Michener Barrister.....	44,092	Kowarsky and Company in trust for Martin R .....	10,000
Authority—Canadian International Trade Tribunal PR-95-035		Authority—Supreme Court of British Columbia C871434	
Compensation for costs incurred to file and proceed		Personal injury following fall on Ferry Landing	
with complaint—		at Powell River BC—	
Secure Technologies International Inc .....	2,690	Ferguson Gifford in trust for Meunier C.....	26,000
	<u>496,782</u>	Authority—Supreme Court of British Columbia 92-4353	
SOLICITOR GENERAL		Personal injury at Victoria Airport due to seats causing	
Correctional Service		falls and injury—	
Authority—Federal Court Awards T-1409-95 and		Salmond Ashurst in trust for Pope DJ and B .....	7,241
T-2094-95			<u>207,078</u>
Payment for damages and costs relating to restrictions		Total.....	<u>2,141,301</u>
to the claimant's telephone privileges—			
Charles B. Davison in trust for Delroy N .....	<u>5,116</u>		

# SECTION 11

1996-97

PUBLIC ACCOUNTS OF CANADA

## Federal-Provincial Shared-Cost Programs

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Agriculture and Agri-Food .....	11.2
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## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f)

adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in bold face type represent previous year expenditures and amounts in italic type represent expenditures from inception.

### FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
<b>AGRICULTURE AND AGRI-FOOD</b>				
Department				
Big Game Crop Damage Compensation Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada Agriculture Infrastructure Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Manitoba partnership agreement on municipal water infrastructure .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan Agri-Food Innovation Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan partnership agreement on water- based economic development .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to 4-H clubs .....	8	8	14	9
	8	8	14	9
	149	121	238	132
Crop insurance and waterfowl .....	88	692	388	1,617
	92	1,004	349	2,213
	1,141	21,776	5,611	20,888
Crops Sector Companion Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic and regional development agreements .....	...	...	...	674
	239	136	2,630	627
	6,740	27,545	33,040	32,125
Enhanced Income Protection for Producers of Edible Horticulture Products .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	314	...	...	314	...	...	314
...	...	4,233	5,833	805	...	10,871	...	...	10,871
...	...	...	...	...	...	...	...	...	...
...	...	4,233	5,833	805	...	10,871	...	...	10,871
...	...	4,713	...	...	...	4,713	...	...	4,713
...	...	8,380	...	...	...	8,380	...	...	8,380
...	...	25,515	...	...	...	25,515	...	...	25,515
...	...	...	8,722	...	...	8,722	...	...	8,722
...	...	...	150	...	...	150	...	...	150
...	...	...	8,872	...	...	8,872	...	...	8,872
...	...	...	490	...	...	490	...	...	490
...	...	...	759	...	...	759	...	...	759
...	...	...	2,299	...	...	2,299	...	...	2,299
...	...	...	1,873	...	...	1,873	...	...	1,873
...	...	...	3,437	...	...	3,437	...	...	3,437
...	...	...	8,310	...	...	8,310	...	...	8,310
10	58	21	23	29	15	195	...	...	195
10	58	21	23	29	15	195	...	...	195
148	1,214	411	452	552	244	3,661	...	...	3,661
15,874	18,447	26,536	70,729	37,632	3,777	175,780	...	...	175,780
16,254	24,214	18,119	61,832	35,585	3,894	163,556	...	...	163,556
246,538	404,994	376,649	1,332,324	889,894	73,758	3,373,573	...	...	3,373,573
...	...	...	54,500	...	...	54,500	...	...	54,500
...	...	...	54,500	...	...	54,500	...	...	54,500
...	...	...	109,000	...	...	109,000	...	...	109,000
5,705	...	...	...	...	...	6,379	...	...	6,379
6,360	...	...	...	926	...	10,918	...	...	10,918
37,362	...	12,797	13,169	8,676	19,555	191,009	...	...	191,009 <sup>(1)</sup>
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	2,381	...	...	...	767	3,148	...	...	3,148

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Grants to Apple Producers under the National Transition Fund .....	...	...	264	...
	...	...	...	...
	...	...	264	...
Grants to organizations under the Safety Net Companion Programs .....	...	...	...	1,500
	...	...	...	...
	...	...	...	1,500
Green plan .....	193	251	245	224
	140	323	283	328
	636	848	1,152	1,056
Gross revenue insurance plan .....	...	10	12	84
	...	1,803	354	628
	...	9,811	2,315	4,882
Net Income Stabilization Account .....	57	1,834	1,105	938
	38	1,076	439	621
	205	5,670	2,391	2,505
New Brunswick Debt Refinancing Program .....	...	...	...	181
	...	...	...	114
	...	...	...	295
Payments in connection with the Farm Income Protection Act Transition programs for Red Meats .....	...	...	...	...
	...	...	...	...
	...	181	209	124
Payments in connection with the Farm Income Protection Act Safety Net Companion Programs .....	409	227	397	902
	...	...	...	...
	409	227	397	902
Rabies indemnification program .....	...	...	...	...
	...	...	...	...
	...	...	...	5
Tobacco diversification plan .....	...	...	...	...
	...	...	...	...
	...	4,900	566	141
Total ministry .....	755	3,022	2,425	6,129
	517	4,350	4,069	4,540
	9,280	71,079	46,183	64,555
CANADIAN HERITAGE				
Department				
Alberta partnership agreement on culture .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Alberta Strategic Alliance .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,099	...	...	...	...	...	1,363	...	...	1,363
...	...	...	...	...	...	...	...	...	...
1,099	...	...	...	...	...	1,363	...	...	1,363
...	...	...	...	56	...	1,556	...	...	1,556
...	...	...	...	...	...	...	...	...	...
...	...	...	...	56	...	1,556	...	...	1,556
3,914	6,227	...	...	...	1,361	12,415	...	...	12,415
4,525	4,690	2,207	4,440	3,237	1,321	21,494	...	...	21,494
16,810	21,020	2,207	4,440	16,067	4,964	69,200	33	47	69,280
...	14	144	...	310	9	583	...	...	583
34,266	37,195	19,424	(55)	5,622	628	99,865	...	...	99,865
250,200	340,762	384,203	902,975	566,993	12,578	2,474,719	...	...	2,474,719
1,569	41,181	30,994	171,708	33,880	4,827	288,093	...	...	288,093
838	28,001	20,828	45,538	23,876	4,763	126,018	...	...	126,018
5,600	124,178	97,096	450,751	129,300	16,264	833,960	...	...	833,960
...	...	...	...	...	...	181	...	...	181
...	...	...	...	...	...	114	...	...	114
...	...	...	...	...	...	295	...	...	295
...	26	...	...	1,121	...	1,147	...	...	1,147
(33)	20	...	2	1,529	...	1,518	...	...	1,518
5,217	3,556	2,080	1,108	5,216	288	17,979	...	...	17,979 <sup>(1)</sup>
...	27,051	12,928	...	...	...	41,914	...	...	41,914
...	...	...	...	...	...	...	...	...	...
...	27,051	12,928	...	...	...	41,914	...	...	41,914
...	...	...	...	...	...	...	...	...	...
1	22	1	...	...	...	24	...	...	24
229	2,337	53	18	1	...	2,643	...	...	2,643
...	...	...	...	...	...	...	...	...	...
...	1,185	...	...	...	...	1,185	...	...	1,185
3,217	39,557	...	...	...	...	48,381	...	...	48,381
28,171	93,004	79,569	313,878	73,833	9,989	610,775	...	...	610,775
62,221	95,385	68,980	170,626	70,804	10,621	492,113	...	...	492,113
566,420	967,050	918,172	2,839,865	1,617,560	128,418	7,228,582	33	47	7,228,662
...	...	...	...	53	...	53	...	...	53
...	...	...	...	158	...	158	...	...	158
...	...	...	...	211	...	211	...	...	211
...	...	...	...	852	...	852	...	...	852
...	...	...	...	...	...	...	...	...	...
...	...	...	...	852	...	852	...	...	852

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Canada/British Columbia development agreement on communications and cultural industries .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Saskatchewan partnership agreement on culture .....	...	...	...	...
	...	...	...	...
	...	...	...	...
New Brunswick cooperation agreement on culture .....	...	...	...	...
	...	...	...	274
	...	...	...	274
Newfoundland cooperation agreement on culture .....	360	...	...	...
	846	...	...	...
	1,206	...	...	...
Nova Scotia cooperation agreement on culture .....	...	...	51	...
	...	...	524	...
	...	...	575	...
Official language in education program .....	2,466	1,309	7,373	17,262
	3,048	1,599	8,530	20,648
	61,889	31,591	112,237	491,169
Prince Edward Island cooperation agreement on culture .....	...	...	...	...
	...	49	...	...
	...	49	...	...
Winnipeg development agreement on culture .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	2,826	1,309	7,424	17,262
	3,894	1,648	9,054	20,922
	63,095	31,640	112,812	491,443
<b>ENVIRONMENT</b>				
<b>Department</b>				
British Columbia Intergrated Federal/Provincial				
Water .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Newfoundland climate network expansion agreement .....	69	...	...	...
	76	...	...	...
	1,043	...	...	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood damage reduction				
British Columbia .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood risk mapping .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	888	888	...	...	888
...	...	...	...	...	888	888	...	...	888
...	...	...	...	...	...	...	...	...	...
...	...	...	231	...	...	231	...	...	231
...	...	...	231	...	...	231	...	...	231
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	274	...	...	274
...	...	...	...	...	...	274	...	...	274
...	...	...	...	...	...	360	...	...	360
...	...	...	...	...	...	846	...	...	846
...	...	...	...	...	...	1,206	...	...	1,206
...	...	...	...	...	...	51	...	...	51
...	...	...	...	...	...	524	...	...	524
...	...	...	...	...	...	575	...	...	575
50,059	63,234 <sup>(2)</sup>	10,745	9,010	15,098	11,391	187,947	1,150	1,199	190,296
53,918	73,275	10,279	14,365	13,815	9,459	208,936	3,978	1,119	214,033
2,015,484	1,582,517	161,369	138,014	171,369	179,649	4,945,288	14,848	12,826	4,972,962
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	49	...	...	49
...	...	...	...	...	...	49	...	...	49
...	...	399	...	...	...	399	...	...	399
...	...	87	...	...	...	87	...	...	87
...	...	486	...	...	...	486	...	...	486
50,059	63,234	11,144	9,010	16,003	11,391	189,662	1,150	1,199	192,011
53,918	73,275	10,366	14,596	13,973	10,347	211,993	3,978	1,119	217,090
2,015,484	1,582,517	161,855	138,245	172,432	180,537	4,950,060	14,848	12,826	4,977,734
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	32	32	...	...	32
...	...	...	...	...	32	32	...	...	32
...	...	...	...	...	...	69	...	...	69
...	...	...	...	...	...	76	...	...	76
...	...	...	...	...	...	1,043	...	...	1,043
419	...	...	...	...	...	419	...	...	419
396	...	...	...	...	...	396	...	...	396
4,743	...	...	...	...	...	4,743	...	...	4,743
...	...	...	...	...	265	265	...	...	265
...	...	...	...	...	223	223	...	...	223
...	...	...	...	...	488	488	...	...	488
260	...	...	...	36	...	296	...	...	296
283	...	...	...	119	...	402	...	...	402
13,299	8,742	1,753	2,183	2,587	1,162	29,726	...	...	29,726 <sup>(1)</sup>

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
James Bay Consulting committees on environment .....	...	...	...	...
	...	...	...	...
	...	...	...	...
North American Waterfowl Management Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Ottawa River regulation .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Peace, Athabasca and Slave Rivers study (Northern River Basin) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Protection and clean-up of St-Lawrence River .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Pulp and paper .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Sustainable management program for the Fraser River Basin .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Water quality monitoring agreements .....	...	50	...	...
	140	62	...	85
	1,716	478	...	548
Water quantity survey agreement .....	354	15	120	215
	312	17	83	149
	4,317	757	2,503	4,505
Weather radio network .....	53	...	77	28
	43	...	24	6
	1,037	...	787	372
Canadian Environmental Assessment Agency				
Saskatchewan Uranium Mining Developments .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	476	65	197	243
	571	79	107	240
	8,113	1,235	3,290	5,425

**FISHERIES AND OCEANS**
**Department**

Atlantic Fisher Early Retirement Program .....	1,396	43	2,688	...
	...	...	...	...
	1,396	43	2,688	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...
95	...	...	...	...	...	95	...	...	95
1,276	...	...	...	...	...	1,276	...	...	1,276
...	...	424	1,046	775	4	2,249	...	...	2,249
...	...	175	285	245	4	709	...	...	709
...	...	599	1,331	1,020	8	2,958	...	...	2,958
68	84	...	...	...	...	152	...	...	152
87	70	...	...	...	...	157	...	...	157
1,149	1,004	...	...	...	...	2,153	...	...	2,153
...	...	...	...	...	...	...	...	...	...
...	...	...	...	789	...	789	...	...	789
...	...	...	...	4,730	...	4,730	...	...	4,730
2,500	...	...	...	...	...	2,500	...	...	2,500
2,500	...	...	...	...	...	2,500	...	...	2,500
17,710	...	...	...	...	...	17,710	...	...	17,710
...	...	...	...	...	...	...	...	...	...
300	...	...	...	...	166	466	...	...	466
600	...	...	...	...	273	873	...	...	873
...	...	...	...	...	1,433	1,433	...	...	1,433
...	...	...	...	...	1,634	1,634	...	...	1,634
...	...	...	...	...	3,276	3,276	...	...	3,276
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	287	...	...	287
...	...	...	...	...	...	2,742	...	...	2,742
200	404	...	...	...	...	1,308	...	...	1,308
625	380	...	...	...	...	1,566	...	...	1,566
18,083	13,986	6,117	5,823	14,211	...	70,302	...	...	70,302
...	...	...	...	...	...	158	...	...	158
...	...	...	...	...	...	73	...	...	73
...	...	...	...	...	...	2,196	...	...	2,196
...	...	...	305,113	...	...	305,113	...	...	305,113
...	...	...	288,709	...	...	288,709	...	...	288,709
...	...	...	1,705,405	...	...	1,705,405	...	...	1,705,405 <sup>(1)</sup>
3,447	488	424	306,159	811	1,702	314,012	...	...	314,012
4,286	450	175	288,994	1,153	2,059	298,114	...	...	298,114
56,860	23,732	8,469	1,714,742	22,548	5,239	1,849,653	...	...	1,849,653

673	...	...	...	...	...	4,800	...	...	4,800
...	...	...	...	...	...	...	...	...	...
673	...	...	...	...	...	4,800	...	...	4,800



**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Burrard Inlet Environmental Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation .....	2,917	...	...	...
	3,571	...	...	...
	12,382	...	...	...
Cooperative agreement for fishing industry development .....	1,490	...	...	...
	1,118	...	...	...
	3,093	...	...	...
Forest Renewal BC Watershed Restoration Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser Basin management program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Fraser River Estuary management .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Genetic Studies in Lakewhitefish in Playgreen Lake Manitoba .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hamilton Harbour Remedial Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey (previously Hydrography) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey—Rankin Inlet .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Mifflin Plan Impact Review Panel .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Mifflin Plan Roles and Responsibility Shared Operating Public Consultation .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Cod early retirement program .....	9,699	...	...	...
	10,723	...	...	...
	40,339	...	...	...
Operation of Alouette River hatchery .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	80	80	...	...	80
...	...	...	...	...	80	80	...	...	80
...	...	...	...	...	312	312	...	...	312
...	...	...	...	...	...	2,917	...	...	2,917
...	...	...	...	...	...	3,571	...	...	3,571
...	...	...	...	...	...	12,382	...	...	12,382
...	...	...	...	...	...	1,490	...	...	1,490
...	...	...	...	...	...	1,118	...	...	1,118
...	...	...	...	...	...	3,093	...	...	3,093
...	...	...	...	...	198	198	...	...	198
...	...	...	...	...	240	240	...	...	240
...	...	...	...	...	438	438	...	...	438
...	...	...	...	...	250	250	...	...	250
...	...	...	...	...	301	301	...	...	301
...	...	...	...	...	1,112	1,112	...	...	1,112
...	...	...	...	...	100	100	...	...	100
...	...	...	...	...	100	100	...	...	100
...	...	...	...	...	390	390	...	...	390
...	...	20	...	...	...	20	...	...	20
...	...	5	...	...	...	5	...	...	5
...	...	82	...	...	...	82	...	...	82
...	62	...	...	...	...	62	...	...	62
...	200	...	...	...	...	200	...	...	200
...	422	...	...	...	...	422	...	...	422
...	...	...	...	...	...	...	102	...	102
...	...	...	...	...	...	...	220	...	220
...	...	...	...	...	...	...	1,590	...	1,590
...	...	...	...	...	...	...	172	...	172
...	...	...	...	...	...	...	222	...	222
...	...	...	...	...	...	...	394	...	394
...	...	...	...	...	72	72	...	...	72
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	72	72	...	...	72(f)
...	...	...	...	...	67	67	...	...	67
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	67	67	...	...	67(f)
...	...	...	...	...	...	9,699	...	...	9,699
...	...	...	...	...	...	10,723	...	...	10,723
...	...	...	...	...	...	40,339	...	...	40,339
...	...	...	...	...	25	25	...	...	25
...	...	...	...	...	25	25	...	...	25
...	...	...	...	...	468	468	...	...	468

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Remedial Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Salmon River Fishway .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Steelhead Radio Tag Recovery .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Steelhead Habitat Capacity Study .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Storm Drain marking program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Weedline/90 Mesh Evaluation .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	15,502	43	2,688	...
	15,412	...	...	...
	57,210	43	2,688	...
<b>HEALTH</b>				
Department				
New Horizons .....	500	264	661	535
	390	169	132	388
	1,733,818	406,271	2,396,246	2,524,132
<b>HUMAN RESOURCES DEVELOPMENT</b>				
Department				
Alcohol and Drug Treatment and Rehabilitation .....	593	...	704	630
	593	...	704	630
	2,285	...	4,726	2,476
Canada Assistance Plan .....	8,864	4,312	3,153	13,562
	207,480	36,411	285,068	206,529
	2,148,062	482,458	2,947,107	2,946,120
Canadian jobs strategy .....	633	152	73	248
	8,086	1,743	5,836	11,746
	324,897	44,741	235,935	334,865
Deinstitutionalization initiatives .....	1,497	3	...	...
	3,047	200	...	...
	9,993	719	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...
...	3	...	...	...	...	3	...	...	3
...	3	...	...	...	...	3	...	...	3(f)
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	10	10	...	...	10
...	...	...	...	...	156	156	...	...	156(f)
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	400	400	...	...	400
...	...	...	...	...	560	560	...	...	560(f)
...	...	...	...	...	30	30	...	...	30
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	30	30	...	...	30
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	3	...	...	...	...	3	...	...	3(f)
...	...	...	...	...	163	163	...	...	163
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	163	163	...	...	163
673	62	20	...	...	985	19,973	274	...	20,247
...	203	5	...	...	1,156	16,776	442	...	17,218
673	428	82	...	...	3,768	64,892	1,984	...	66,876

3,200	4,665	836	761	1,244	2,001	14,667	173	62	14,902
1,089	4,003	723	651	1,042	1,055	9,642	181	...	9,823
17,510,382	23,402,979	2,923,604	2,575,803	6,900,865	10,208,476	70,582,576	251,359	72,851	70,906,786(f)

2,466	5,103	805	766	1,579	1,784	14,430	...	...	14,430
3,536	5,103	805	766	1,579	1,784	15,500	...	...	15,500
18,146	48,328	2,094	6,353	9,420	16,826	110,654	...	...	110,654
(1,519)	3	20,979	12,814	80,462	...	142,630	6,340	...	148,970
1,997,264	2,507,572	328,408	242,918	493,305	837,196	7,142,151	32,122	10,266	7,184,539
21,529,773	28,472,687	3,601,656	3,065,910	7,950,692	11,922,798	85,067,263	318,280	94,442	85,479,985
6,604	509	444	2,566	165	682	12,076	...	...	12,076
80,194	42,883	8,034	12,685	9,286	38,386	218,879	...	...	218,879
1,888,733	1,931,222	256,142	279,728	610,677	765,906	6,672,846	...	...	6,672,846
...	...	...	...	...	...	1,500	...	...	1,500
...	156	...	918	150	...	4,471	...	...	4,471
...	514	550	1,680	450	28	13,934	...	...	13,934

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
New Brunswick Works .....	...	...	...	2,800
	...	...	...	6,000
	...	...	...	20,633
Older worker adjustment .....	...	...	321	...
	2,585	1,362	3,315	...
	8,854	1,362	12,474	4,857
Strategic initiatives .....	2,829	2,201	3,000	8,909
	3,705	2,204	5,002	8,371
	8,855	4,564	9,214	23,800
Vocational rehabilitation of disabled persons .....	5,074	356	7,930	8,337
	4,566	360	7,746	4,755
	57,461	5,620	93,477	82,683
Total ministry .....	19,490	7,024	15,181	34,486
	230,062	42,280	307,671	238,031
	2,560,407	539,464	3,302,933	3,415,434

**INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**

## Department

Acces road Atikamekw—C.N.A. ....	...	...	...	...
	...	...	...	...
	...	...	...	...
Akwesasne Memorandum of Agreement and Akwesasne Special task force—Memorandum of agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Beverly and Kaminuriak Caribou management agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Capital facilities and common services Janvier/Chipewyan Prairie for a multi-year agreement between INAC and M.D. of Wood Buffalo .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Chiefs of Ontario—Fort McKay .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Commission for Health and Social services for the First Nations of Quebec and Labrador .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree-Kativik school board (James Bay) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree trappers association .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	2,800	...	...	2,800
...	...	...	...	...	...	6,000	...	...	6,000
...	...	...	...	...	...	20,633	...	...	20,633
16,882	16,824	...	...	...	5,955	39,982	...	...	39,982
29,727	9,634	...	...	...	3,285	49,908	...	...	49,908
201,712	136,607	7,403	762	...	31,516	405,547	...	...	405,547
29,829	2,704	5,156	5,265	925	16,466	77,284	1,114	503	78,901
43,769	5,286	445	3,455	1,442	9,223	82,902	2,455	60	85,417
73,598	25,184	5,601	8,720	2,367	27,683	189,586	4,244	563	194,393
83,588	61,996	8,162	19,352	22,762	32,555	250,112	3,687	1,201	255,000
17,494	68,663	12,413	10,826	22,925	35,211	184,959	53	3,788	188,800
189,777	846,214	123,241	136,329	331,764	314,118	2,180,684	12,900	19,541	2,213,125
137,850	87,139	35,546	40,763	105,893	57,442	540,814	11,141	1,704	553,659
2,171,984	2,639,297	350,105	271,568	528,687	925,085	7,704,770	34,630	14,114	7,753,514
23,901,739	31,460,756	3,996,687	3,499,482	8,905,370	13,078,875	94,661,147	335,424	114,546	95,111,117
...	...	...	...	...	...	...	...	...	...
2,174	...	...	...	...	...	2,174	...	...	2,174
6,148	...	...	...	...	...	6,148	...	...	6,148
...	65	...	...	...	...	65	...	...	65
...	65	...	...	...	...	65	...	...	65
...	11,463	...	...	...	...	11,463	...	...	11,463
...	...	...	...	...	...	...	14	...	14
...	...	...	...	...	...	...	13	...	13
...	...	...	...	...	...	...	143	...	143
...	...	...	...	1,198	...	1,198	...	...	1,198
...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,198	...	1,198	...	...	1,198
...	...	...	...	...	...	...	...	...	...
...	50	...	...	...	...	50	...	...	50
...	950	...	...	...	...	950	...	...	950(f)
145	...	...	...	...	...	145	...	...	145
172	...	...	...	...	...	172	...	...	172
453	...	...	...	...	...	453	...	...	453(1)
172,732	...	...	...	...	...	172,732	...	...	172,732
44,763	...	...	...	...	...	44,763	...	...	44,763
705,974	...	...	...	...	...	705,974	...	...	705,974
82	...	...	...	...	...	82	...	...	82
82	...	...	...	...	...	82	...	...	82
1,460	...	...	...	...	...	1,460	...	...	1,460

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Declaration of political intent negotiations—Education participation .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Forest protection .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydro land lines .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure rehabilitation—Schefferville .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Joint Education Capital Agreement—IANC, Manow—NAN bands .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Natural resources development .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland agreement .....	10,613	...	...	...
	10,101	...	...	...
	76,346	...	...	...
Nishnawbe—Aski Nation CFA .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Northeastern Quebec agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on reserves .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite agreement—Algonquins of Barrière Lake .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite economic development negotiations .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...
...	187	...	...	...	...	187	...	...	187
...	963	...	...	...	...	963	...	...	963(f)
...	1,142	...	...	...	...	1,142	...	...	1,142
...	970	...	...	...	...	970	...	...	970
...	8,862	...	...	...	...	8,862	...	...	8,862
...	...	52,027	...	...	...	52,027	...	...	52,027
...	...	16,050	...	...	...	16,050	...	...	16,050
1,000	...	101,536	...	...	...	102,536	...	...	102,536
...	...	...	...	...	...	...	978	...	978
...	...	...	...	...	...	...	3,105	...	3,105
...	...	...	...	...	...	...	5,083	...	5,083
...	...	...	...	...	...	...	...	...	...
340	...	...	...	...	...	340	...	...	340
1,724	...	...	...	...	...	1,724	...	...	1,724
...	4,412	...	...	...	...	4,412	...	...	4,412
...	8,219	...	...	...	...	8,219	...	...	8,219
...	33,060	...	...	...	...	33,060	...	...	33,060
...	500	...	...	...	...	500	...	...	500
...	496	...	...	...	...	496	...	...	496
...	9,081	...	...	...	...	9,081	...	...	9,081
...	...	...	...	...	...	10,613	...	...	10,613
...	...	...	...	...	...	10,101	...	...	10,101
...	...	...	...	...	...	76,346	...	...	76,346
...	...	...	...	...	...	...	...	...	...
...	255	...	...	...	...	255	...	...	255
...	1,305	...	...	...	...	1,305	...	...	1,305(f)
1,843	...	...	...	...	...	1,843	...	...	1,843
1,827	...	...	...	...	...	1,827	...	...	1,827
41,498	...	...	...	...	...	41,498	...	...	41,498
...	...	1,972	...	...	...	1,972	...	...	1,972
...	...	22,750	...	...	...	22,750	...	...	22,750
...	...	106,589	...	...	...	106,589	...	...	106,589
...	...	200	...	...	...	200	...	...	200
...	...	203	...	...	...	203	...	...	203
...	...	18,452	...	...	...	18,452	...	...	18,452
...	88,123	...	...	...	...	88,123	...	...	88,123
...	107,612	...	...	...	...	107,612	...	...	107,612
...	1,057,041	...	...	...	...	1,057,041	...	...	1,057,041
165	...	...	...	...	...	165	...	...	165
504	...	...	...	...	...	504	...	...	504
3,324	...	...	...	...	...	3,324	...	...	3,324
...	482	...	...	...	...	482	...	...	482
...	296	...	...	...	...	296	...	...	296
...	2,130	...	...	...	...	2,130	...	...	2,130



**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Tripartite Indian services .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite treaty negotiations .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	10,613	...	...	...
	10,101	...	...	...
	76,346	...	...	...
<b>INDUSTRY</b>				
<b>Department</b>				
Canada/Ontario infrastructure .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Industrial and regional development .....	...	...	...	...
	...	...	...	...
	630,651	310,879	690,209	561,133
Subsidiary agreements on science and technology .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Tourism .....	...	...	...	...
	...	...	...	...
	948	886	4,730	841
Tourism co-operative partnership agreements .....	...	...	...	...
	866	55	1,631	...
	11,427	4,493	6,611	2,907
Western Economic Partnership Agreements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Atlantic Canada Opportunities Agency</b>				
Cooperation agreements .....	12,349	18,332	16,094	23,369
	22,835	14,479	23,653	22,709
	144,812	69,363	72,439	133,469
Cooperation agreements - TAGS/CED .....	2,396	...	1,139	739
	...	...	...	...
	2,396	...	1,139	739
Cooperation agreements - TAGS/ER .....	8,268	...	500	446
	...	...	...	...
	8,268	...	500	446
Economic and regional development agreements .....	...	...	...	...
	...	...	91	...
	28,486	42,757	48,548	37,027

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	759	...	...	...	...	759	...	...	759
...	724	...	...	...	...	724	...	...	724
...	7,535	...	...	...	...	7,535	...	...	7,535
...	...	...	...	...	4,199	4,199	...	...	4,199
...	...	...	...	...	4,229	4,229	...	...	4,229
...	...	...	...	...	12,701	12,701	...	...	12,701
174,967	95,483	54,199	...	1,198	4,199	340,659	992	...	341,651
49,862	118,874	39,003	...	...	4,229	222,069	3,118	...	225,187
761,581	1,132,390	226,577	...	1,198	12,701	2,210,793	5,226	...	2,216,019
...	159,356	...	...	...	...	159,356	...	...	159,356
...	259,124	...	...	...	...	259,124	...	...	259,124
...	585,900	...	...	...	...	585,900	...	...	585,900
37,567	337	...	...	...	...	37,904	...	...	37,904
58,518	952	...	...	1,406	...	60,876	...	264	61,140
447,142	279,136	312,968	193,718	142,342	162,075	3,730,253	30,708	13,439	3,774,400 <sup>(1)</sup>
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
64,450	...	...	...	...	5,396	69,846	...	...	69,846
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
4,387	9,130	2,834	887	3,536	5,737	33,916	366	349	34,631
223	...	...	...	...	...	223	...	544	767
383	...	...	...	...	...	2,935	1,426	874	5,235
3,835	1,281	...	...	3,738	...	34,292	2,894	4,582	41,768
...	...	997	62	28	...	1,087	...	...	1,087
...	...	967	690	...	1,484	3,141	...	...	3,141
...	...	1,964	2,616	28	1,484	6,092	...	...	6,092
...	63	...	...	...	...	70,207	...	...	70,207
...	66	...	...	...	...	83,742	...	...	83,742
...	129	...	...	...	...	420,212	...	...	420,212
...	...	...	...	...	...	4,274	...	...	4,274
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	4,274	...	...	4,274
...	...	...	...	...	...	9,214	...	...	9,214
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	9,214	...	...	9,214
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	91	...	...	91 <sup>(1)</sup>
...	...	...	...	...	...	156,818	...	...	156,818 <sup>(f)</sup>

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Federal Office of Regional Development—Quebec				
Canada/Quebec tourism development sub-agreement.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Western Economic Diversification				
Agreement on Asia-Pacific Initiatives .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic and regional agreements/general development agreements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry.....	23,013	18,332	17,733	24,554
	23,701	14,534	25,375	22,709
	826,988	428,378	824,176	736,562
JUSTICE				
Department				
Fire-arms.....	305	109	554	533
	222	74	464	446
	1,140	401	2,008	1,894
Legal aid.....	1,661	229	3,062	1,210
	1,730	229	3,209	1,209
	23,341	3,442	44,332	20,818
Native courtworker .....	89	...	78	...
	86	...	92	...
	1,426	52	340	...
Young offenders assistance juvenile justice .....	4,710	1,860	5,677	4,438
	4,899	1,934	5,905	4,616
	49,069	19,324	58,351	46,089
Total ministry.....	6,765	2,198	9,371	6,181
	6,937	2,237	9,670	6,271
	74,976	23,219	105,031	68,801

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
3,108	...	...	...	...	...	3,108	...	...	3,108
2,165	...	...	...	...	...	2,165	...	...	2,165
24,492	...	...	...	...	...	24,492	...	...	24,492
163,116	...	...	...	...	...	163,116	...	...	163,116
197,368	...	...	...	...	...	197,368	...	...	197,368
452,846	...	...	...	...	...	452,846	...	...	452,846
...	...	...	...	...	20	20	...	...	20
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	20	...	...	20
...	...	...	...	...	16	16	...	...	16
...	...	...	...	...	...	...	...	...	...
...	...	18,899	...	17,346	44,566	80,811	...	...	80,811(f)
204,014	159,756	997	62	28	36	448,525	...	544	449,069
258,434	260,142	967	690	1,406	1,484	609,442	1,426	1,138	612,006
997,152	875,576	336,665	197,221	166,990	219,278	5,608,986	33,968	18,370	5,661,324
1,125	2,440	475	406	860	671	7,478	232	180	7,890
802	2,074	356	249	698	495	5,880	129	101	6,110
4,394	10,493	1,904	1,464	3,603	2,694	29,995	780	605	31,380
16,234	39,402	3,312	2,503	6,402	8,900	82,915	1,658	427	85,000
16,646	41,420	3,452	2,585	6,586	9,159	86,225	1,658	427	88,310
256,622	522,333	49,874	39,505	98,002	125,305	1,183,574	21,119	6,751	1,211,444
487	1,025	365	549	952	951	4,496	379	168	5,043
456	907	315	500	931	927	4,214	379	139	4,732
6,391	10,790	4,880	5,194	16,333	14,899	60,305	5,819	1,822	67,946
27,423	58,676	5,458	6,824	13,610	16,516	145,192	3,793	1,015	150,000
28,523	61,030	5,677	7,098	14,156	17,178	151,016	3,945	1,055	156,016
355,706	633,073	57,792	71,019	140,843	174,646	1,605,912	49,023	14,476	1,669,411
45,269	101,543	9,610	10,282	21,824	27,038	240,081	6,062	1,790	247,933
46,427	105,431	9,800	10,432	22,371	27,759	247,335	6,111	1,722	255,168
623,113	1,176,689	114,450	117,182	258,781	317,544	2,879,786	76,741	23,654	2,980,181

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
<b>NATIONAL DEFENCE</b>				
Department				
Joint emergency preparedness program and disaster financial assistance .....	728 307 15,885	196 245 5,909	263 165 7,817	3,623 1,497 29,338
<b>NATURAL RESOURCES</b>				
Department				
Canada/Newfoundland development fund .....	4,262 5,230 200,559	... ... ...	... ... ...	... ... ...
Canada/Newfoundland Offshore Petroleum Board .....	1,657 1,841 24,853	... ... ...	... ... ...	... ... ...
Canada/Nova Scotia Offshore Petroleum Board .....	... ... ...	... ... ...	855 759 5,920	... ... ...
Cooperation agreement for forestry development .....	... 610 42,545	... ... ...	... 5,284 65,915	... 333 49,343
Eastern Quebec development plan .....	... ... ...	... ... ...	... ... ...	... ... ...
Forest development sub-agreement .....	... ... ...	... ... ...	... ... ...	... ... ...
Mineral development agreement .....	193 1,141 26,414	... ... 188	279 2,474 24,898	... 563 18,958
Partnership agreements in forestry .....	... ... ...	... ... ...	... ... ...	... ... ...
National Energy Board				
Agreement for a Joint Panel Review of the Proposed Sable Gas Project .....	... ... ...	... ... ...	136,638 ... 136,638	... ... ...
Total ministry .....	6,112 8,822 294,371	... ... 188	137,772 8,517 233,371	... 896 68,301

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
118,952	1,368	1,878	1,741	16,749	2,667	148,165	669	135	148,969
46,359	1,397	461	154	515	3,957	55,057	404	528	55,989
235,021	22,784	59,429	12,349	60,838	28,845	478,215	4,291	4,139	486,645
...	...	...	...	...	...	4,262	...	...	4,262
...	...	...	...	...	...	5,230	...	...	5,230
...	...	...	...	...	...	200,559	...	...	200,559
...	...	...	...	...	...	1,657	...	...	1,657
...	...	...	...	...	...	1,841	...	...	1,841
...	...	...	...	...	...	24,853	...	...	24,853
...	...	...	...	...	...	855	...	...	855
...	...	...	...	...	...	759	...	...	759
...	...	...	...	...	...	5,920	...	...	5,920
...	...	...	...	...	...	...	159	...	159
...	...	...	...	...	...	6,227	202	332	6,761
...	...	...	...	...	...	157,803	1,633	1,649	161,085(f)
...	...	...	...	...	...	...	...	...	...
366	...	...	...	...	...	366	...	...	366
7,990	...	...	...	...	...	7,990	...	...	7,990(f)
3,273	1,677	...	...	...	...	4,950	...	...	4,950
15,957	2,993	...	...	...	...	18,950	...	...	18,950
228,918	20,511	...	...	...	127,665	377,094	...	...	377,094
8,596	1,737	...	...	...	...	10,805	...	...	10,805
10,288	2,686	544	369	1,019	1,128	20,212	268	384	20,864
93,572	27,651	17,418	7,147	4,414	9,090	229,750	4,280	2,956	236,986
...	...	...	...	545	2,362	2,907	...	...	2,907
...	...	1,108	995	861	17,539	20,503	...	...	20,503
...	...	13,181	13,230	12,375	90,563	129,349	...	...	129,349(f)
...	...	...	...	...	...	136,638	...	...	136,638
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	136,638	...	...	136,638
11,869	3,414	...	...	545	2,362	162,074	159	...	162,233
26,611	5,679	1,652	1,364	1,880	18,667	74,088	470	716	75,274
330,480	48,162	30,599	20,377	16,789	227,318	1,269,956	5,913	4,605	1,280,474

**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Department				
<b>REAL PROPERTY SERVICES PROGRAM</b>				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation .....	48,891	7,946	50,606	32,138
	51,147	8,390	49,821	34,378
	585,414	81,918	635,423	366,774
Total ministry .....	48,891	7,946	50,606	32,138
	51,147	8,390	49,821	34,378
	585,414	81,918	635,423	366,774
<b>SOLICITOR GENERAL</b>				
Department				
Aboriginal policing .....	39	46	1,197	63
	32	54	1,124	57
	446	536	5,526	134
<b>TRANSPORT</b>				
Department				
Atlantic region freight assistance transition program .....	1,536	3,713	15,023	38,500
	2,289	...	9,402	26,000
	3,825	3,713	24,425	64,500
Construction on Henri-Bourassa Boulevard .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Highway improvements .....	62,464	...	1,362	18,300
	51,000	...	15	32,700
	286,482	...	68,411	176,909
National Safety Code .....	172	147	284	207
	137	148	283	207
	309	295	567	414
Outaouais Road Development .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Quebec Bridge Maintenance .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
39	146	...	...	...	...	185	...	...	185
535	663	...	...	...	...	1,198	...	...	1,198
3,309	4,963	...	...	...	...	8,272	...	...	8,272 <sup>(1)</sup>
193,933	394,502	58,275	99,387	80,938	98,228	1,064,844	111,416	4,170	1,180,430
182,415	416,481	52,940	101,950	78,753	97,802	1,074,077	103,321	4,376	1,181,774
1,833,579	4,822,972	647,093	1,136,184	977,775	885,088	11,972,220	998,811	38,050	13,009,081
193,972	394,648	58,275	99,387	80,938	98,228	1,065,029	111,416	4,170	1,180,615
182,950	417,144	52,940	101,950	78,753	97,802	1,075,275	103,321	4,376	1,182,972
1,836,888	4,827,935	647,093	1,136,184	977,775	885,088	11,980,492	998,811	38,050	13,017,353
11,147	14,208	2,523	4,223	4,677	3,260	41,383	749	274	42,406
6,976	13,829	2,430	4,725	3,452	2,781	35,460	594	886	36,940
25,846	113,639	27,583	24,909	27,047	25,414	251,080	3,471	6,248	260,799
16,000	...	...	...	...	...	74,772	...	...	74,772
11,000	...	...	...	...	...	48,691	...	...	48,691
27,000	...	...	...	...	...	123,463	...	...	123,463
8,500	...	...	...	...	...	8,500	...	...	8,500
...	...	...	...	...	...	...	...	...	...
8,500	...	...	...	...	...	8,500	...	...	8,500
...	...	...	...	...	...	82,126	...	...	82,126
...	...	...	...	...	...	83,715	...	...	83,715
410	...	...	...	...	...	532,212	...	...	532,212
725	968	254	...	451	347	3,555	129	199	3,883
734	968	253	...	451	347	3,528	129	59	3,716
1,459	1,936	507	...	902	694	7,083	258	258	7,599
518	...	...	...	...	...	518	...	...	518
...	...	...	...	...	...	...	...	...	...
518	...	...	...	...	...	518	...	...	518
300	...	...	...	...	...	300	...	...	300
...	...	...	...	...	...	...	...	...	...
300	...	...	...	...	...	300	...	...	300



**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS —Concluded**  
 (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Strategic capital investment initiative—Highways and airports .....	1,999	...	23,023	32,020
	2,000	...	15,539	34,600
	7,935	...	67,591	145,770
Total ministry .....	66,171	3,860	39,692	89,027
	55,426	148	25,239	93,507
	298,551	4,008	160,994	387,593
Grand total .....	201,881	44,305	285,210	214,241
	407,319	74,134	440,944	423,436
	6,604,900	1,593,888	7,836,490	8,158,492

Amounts in **roman** type are 1996-97 expenditures.

Amounts in **bold face** type are 1995-96 expenditures.

Amounts in *italic* type are expenditures from inception (including 1996-97 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

(1) Amends previous year's Public Accounts of Canada.

(2) An amount of \$ 15,968 (\$17,968 in 1995-96) was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces.

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
14,100	19,428	3,842	9,000	1,150	5,743	110,305	1,673	1,706	113,684
15,189	17,971	6,000	7,435	10,200	6,875	115,809	3,407	1,428	120,644
71,029	52,528	35,258	32,810	30,000	24,454	467,375	8,768	6,338	482,481 <sup>(1)</sup>
40,143	20,396	4,096	9,000	1,601	6,090	280,076	1,802	1,905	283,783
26,923	18,939	6,253	7,435	10,651	7,222	251,743	3,536	1,487	256,766
109,216	54,464	35,765	32,810	30,902	25,148	1,139,451	9,026	6,596	1,155,073
1,023,733	1,039,408	259,117	795,266	325,344	227,390	4,415,895	134,587	11,783	4,562,265
2,938,040	3,754,048	543,860	873,185	734,687	1,114,224	11,303,877	158,211	26,086	11,488,174
48,970,855	65,689,101	9,487,030	12,309,169	19,159,095	25,346,649	205,155,669	1,741,095	301,932	207,198,696

# SECTION 12

1996-97

PUBLIC ACCOUNTS OF CANADA

## Other Government-Wide Information

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## Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the Financial Administration Act (FAA), together with related current year expenditures.

### BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			<b>PARKS CANADA PROGRAM</b>		
Department			Vote 25—Operating expenditures—		
Vote 1—Operating expenditures—			Operating budget . . . . .	233,153,789	221,860,861
Operating budget . . . . .	704,258,883	680,673,112	Grants and contributions . . . . .	12,061,000	12,060,919
Frozen . . . . .	100,000		Highways—		
Less: revenues netted against			Operating budget . . . . .	7,421,900	7,344,678
expenditures . . . . .	72,993,000	56,221,574	Less: revenues netted against		
	631,365,883	624,451,538	expenditures . . . . .	55,535,000	55,394,994
				197,101,689	185,871,464
Vote 3b—To repeal all authorities related			Vote 30—Capital expenditures—		
to Wheat Inventory Reduction			Capital . . . . .	95,758,090	94,880,177
Payments . . . . .	1		Highways . . . . .	24,461,700	24,458,886
Vote 5—Capital expenditures . . . . .	50,253,000	50,216,175		120,219,790	119,339,063
Vote 10—Grants and contributions . . . . .	468,795,000 <sup>(1)</sup>	438,191,011	Statutory amounts . . . . .	35,766,887	23,795,854
Statutory amounts . . . . .	1,515,099,656	1,476,162,852		353,088,366	329,006,381
Total Department . . . . .	2,665,513,540	2,589,021,576	Total Department . . . . .	1,118,845,904	1,089,474,499
Canadian Dairy Commission			Canada Council		
Vote 15—Program expenditures . . . . .	2,426,000	2,423,105	Vote 35—Payments to the Canada		
Total Ministry . . . . .	2,667,939,540	2,591,444,681	Council . . . . .	91,093,900	91,093,000
<b>CANADIAN HERITAGE</b>			Canada Information Office		
Department			Vote 37a—Program expenditures—		
CORPORATE MANAGEMENT			Operating budget . . . . .	19,190,000	17,709,016
SERVICES PROGRAM			Frozen . . . . .	410,000	
Vote 1—Program expenditures—				19,600,000	17,709,016
Operating budget . . . . .	86,924,750	84,705,380	Canadian Broadcasting Corporation		
Frozen . . . . .	3,000		Vote 40—Payments to the Canadian		
	86,927,750	84,705,380	Broadcasting Corporation for		
Statutory amounts . . . . .	9,770,594	9,480,429	operating expenditures . . . . .	896,424,000	896,424,000
	96,698,344	94,185,809	Vote 45—Payments to the Canadian		
			Broadcasting Corporation for		
<b>CANADIAN IDENTITY PROGRAM</b>			working capital . . . . .	4,000,000	4,000,000
Vote 5—Operating expenditures—			Vote 50—Payments to the Canadian		
Operating budget . . . . .	77,429,011	74,677,970	Broadcasting Corporation for		
Less: revenues netted against			capital expenditures—		
expenditures . . . . .	1,727,592	1,727,592	Other operating costs . . . . .	96,709,001	96,709,000
	75,701,419	72,950,378	Frozen . . . . .	8,000,000	
Vote 10—Grants and contributions . . . . .	504,557,682	504,531,838		104,709,001	96,709,000
Vote 15—Payments to the Canada Post				1,005,133,001	997,133,000
Corporation . . . . .	58,000,000	58,000,000	Canadian Film Development		
Statutory amounts . . . . .	30,800,093	30,800,093	Corporation		
	669,059,194	666,282,309	Vote 55—Payments to the Canadian		
			Film Development		
			Corporation . . . . .	92,445,000	92,445,000

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Museum of Civilization			National Film Board		
Vote 60—Payments to the Canadian Museum of Civilization for operating and capital expenditures .....	44,213,198	44,213,198	Vote 105—National Film Board Revolving Fund—Operating loss—		
Canadian Museum of Nature			Operating budget .....	82,622,244	81,192,488
Vote 65—Payments to the Canadian Museum of Nature for operating and capital expenditures .....	27,120,600	27,120,600	Grants and contributions .....	319,000	274,808
Canadian Radio-television and Telecommunications Commission			Less: revenues netted against expenditures .....	8,850,000	8,676,459
Vote 70—Program expenditures—				74,091,244	72,790,837
Operating budget .....	30,676,128	30,659,727	Statutory amounts .....	7,691,261	(96,565)
Less: revenues netted against expenditures .....	30,122,766	30,122,766		81,782,505	72,694,272
	553,362	536,961	National Gallery of Canada		
Statutory amounts .....	3,424,957	3,399,778	Vote 110—Payments to the National Gallery of Canada for operating and capital expenditures .....	28,974,395	28,974,395
	3,978,319	3,936,739	Vote 115—Payment to the National Gallery of Canada for the purchase of objects for the collection .....	3,000,000	3,000,000
National Archives of Canada				31,974,395	31,974,395
Vote 75—Program expenditures—			National Library		
Operating budget .....	44,555,164	42,737,728	Vote 120—Program expenditures—		
Capital .....	2,311,000	2,310,882	Operating budget .....	29,742,272	29,742,181
Grants and contributions .....	1,984,000	1,984,000	Grants and contributions .....	72,000	66,076
	48,850,164	47,032,610	Frozen .....	313,000	
Statutory amounts .....	4,500,703	4,477,768		30,127,272	29,808,257
	53,350,867	51,510,378	Statutory amounts .....	2,759,938	2,756,373
National Arts Centre Corporation				32,887,210	32,564,630
Vote 80—Payments to the National Arts Centre Corporation .....	17,421,000	17,421,000	National Museum of Science and Technology		
National Battlefields Commission			Vote 125—Payments to the National Museum of Science and Technology for operating and capital expenditures .....	19,746,286	19,746,286
Vote 85—Program expenditures—			Public Service Commission		
Operating budget .....	1,762,581	1,761,101	Vote 130—Program expenditures—		
Capital .....	615,419	615,419	Operating budget .....	113,381,476	103,900,354
	2,378,000	2,376,520	Frozen .....	25,000	
Statutory amounts .....	498,111	497,958		113,406,476	103,900,354
	2,876,111	2,874,478	Statutory amounts .....	18,722,479	13,875,417
National Capital Commission				132,128,955	117,775,771
Vote 90—Payment to the National Capital Commission for operating expenditures .....	45,761,000	45,761,000	Status of Women—Office of the Co-ordinator		
Vote 95—Payment to the National Capital Commission for capital expenditures .....	16,995,000	16,995,000	Vote 135—Operating expenditures—		
Vote 100—Payment to the National Capital Commission for grants and contributions .....	13,438,000	13,438,000	Operating budget .....	8,405,808	8,220,491
	76,194,000	76,194,000	Vote 140—Grants .....	8,165,000	8,165,000
			Statutory amounts .....	711,659	711,315
				17,282,467	17,096,806
			Total Ministry .....	2,868,073,718	2,802,977,068

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
CITIZENSHIP AND IMMIGRATION			FINANCE		
Department			Department		
Vote 1—Operating expenditures—			FINANCIAL AND ECONOMIC		
Operating budget .....			POLICIES PROGRAM		
	351,216,206	329,111,134	Vote 1—Program expenditures—		
Vote 2b—Write-off of outstanding			Operating budget .....		
immigration loans .....				57,612,294	57,281,158
	1,687,554	1,660,437	Less: revenues netted against		
Vote 5—Capital expenditures .....			expenditures .....		
	10,000,000	9,361,961		5,078,254	5,078,254
Vote 10—Grants and contributions .....				52,534,040	52,202,904
	314,804,214	298,921,970	Vote 5—Grants and contributions .....		
Statutory amounts .....				403,491,000	333,618,729
	42,613,731	42,576,636	Statutory amounts .....		
Total Department .....				618,870,076	308,560,096
	720,321,705	681,632,138		1,074,895,116	694,381,729
Immigration and Refugee Board			PUBLIC DEBT		
of Canada			PROGRAM		
Vote 15—Program expenditures—			Statutory amounts .....		
Operating budget .....				45,183,740,596	45,183,740,596
	69,667,000	68,956,393	FEDERAL-PROVINCIAL		
Statutory amounts .....			TRANSFER PAYMENTS		
	8,431,481	8,395,000	PROGRAM		
	78,098,481	77,351,393	Vote 20—Transfer payments to the		
Total Ministry .....			territorial governments .....		
	798,420,186	758,983,531		1,129,000,000	1,121,644,714
ENVIRONMENT			Vote 21a—Grants and contributions .....		
Department				50,000,000	50,000,000
Vote 1—Operating expenditures—			Statutory amounts .....		
Operating budget .....				21,237,146,494	21,237,146,494
	533,146,832	519,090,926		22,416,146,494	22,408,791,208
Frozen .....			SPECIAL PROGRAM		
	1,824,300		Statutory amounts .....		
Less: revenues netted against				1,031,645,665	961,637,567
expenditures .....			Total Department .....		
	55,523,000	52,948,137		69,706,427,871	69,248,551,100
	479,448,132	466,142,789	Auditor General		
Vote 5—Capital expenditures .....			Vote 30—Program expenditures—		
	28,112,329	27,886,138	Operating budget .....		
Vote 10—Grants and contributions—				45,061,000	44,080,259
Grants and contributions .....			Grants and contributions .....		
	48,442,867	48,402,326		380,000	374,518
Frozen .....				45,441,000	44,454,777
	1,126,486	48,402,326	Statutory amounts .....		
	49,569,353	48,402,326		4,884,234	4,884,234
Statutory amounts .....				50,325,234	49,339,011
	38,718,154	38,659,575	Canadian International Trade		
Total Department .....			Tribunal		
	595,847,968	581,090,828	Vote 35—Program expenditures—		
Canadian Environmental Assessment			Operating budget .....		
Agency				7,472,850	7,203,965
Vote 15—Program expenditures—			Statutory amounts .....		
Operating budget .....				881,000	881,000
	10,222,417	9,468,351		8,353,850	8,084,965
Grants and contributions .....					
	733,000	407,920			
Frozen .....					
	867,000				
Less: revenues netted against					
expenditures .....					
	818,400	260,412			
	11,004,017	9,615,859			
Statutory amounts .....					
	598,670	598,000			
	11,602,687	10,213,859			
Total Ministry .....					
	607,450,655	591,304,687			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Office of the Superintendent of Financial Institutions			Canadian Commercial Corporation		
Vote 40—Program expenditures—			Vote 40—Program expenditures .....	10,948,000	10,941,656
Operating budget .....	42,755,418	40,868,132	Canadian International Development Agency		
Less: revenues netted against expenditures .....	40,154,000	38,401,714	Vote 15—Operating expenditures—		
	2,601,418	2,466,418	Operating budget .....	105,183,200	100,093,380
Statutory amounts .....	74,207,314	(2,192,841)	Vote 20—Grants and contributions—		
	76,808,732	273,577	Grants and contributions .....	1,558,162,873	1,557,717,523
Total Ministry .....	69,841,915,687	69,306,248,653	Frozen .....	9,723,859	
				1,567,886,732	1,557,717,523
FISHERIES AND OCEANS			Vote 21b—Debt forgiveness for six countries .....	21,581,710	20,143,100
Vote 1—Operating expenditures—			Statutory amounts .....	171,543,049	171,540,161
Operating budget .....	1,046,323,456	1,015,697,791		1,866,194,691	1,849,494,164
Other operating costs .....	9,000,000	5,537,622	Export Development Corporation		
Frozen .....	1,669,627		Vote 31a—Forgiveness of debt - LIAT (1974) Ltd. ....	13,500,000	13,500,000
Less: revenues netted against expenditures .....	29,054,761	29,054,761	Statutory amounts .....	65,800,468	65,800,468
	1,027,938,322	992,180,652		79,300,468	79,300,468
Vote 2b—To repeal Fishing Vessel Insurance Plan .....	1		International Development Research Centre		
Vote 3b—Write-off from the Accounts of Canada, certain debts and obligations ..	17,026	17,025	Vote 35—Payments to the International Development Research Centre .....	96,100,000	96,100,000
Vote 5—Capital expenditures—			International Joint Commission		
Capital .....	98,199,000	94,406,910	Vote 40—Program expenditures—		
Frozen .....	3,987,317		Operating budget .....	4,159,000	3,999,381
	102,186,317	94,406,910	Statutory amounts .....	300,000	300,000
Vote 10—Grants and contributions—				4,459,000	4,299,381
Grants and contributions .....	162,420,552	159,969,316	NAFTA Secretariat, Canadian Section		
Frozen .....	192,948		Vote 45—Program expenditures—		
	162,613,500	159,969,316	Operating budget .....	2,085,000	1,414,566
Statutory amounts .....	78,680,959	77,277,725	Statutory amounts .....	99,000	99,000
Total Ministry .....	1,371,436,125	1,323,851,628		2,184,000	1,513,566
			Northern Pipeline Agency		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			Vote 50—Program expenditures—		
Department			Operating budget .....	235,000	121,587
Vote 1—Operating expenditures—			Statutory amounts .....	16,000	16,000
Operating budget .....	812,899,570	787,460,972		251,000	137,587
Frozen .....	25,226,217		Total Ministry .....	3,467,799,868	3,313,200,168
Less: revenues netted against expenditures .....	2,921,000	2,106,898			
	835,204,787	785,354,074			
Vote 5—Capital expenditures—					
Capital .....	93,006,000	92,022,482			
Frozen .....	4,378,000				
	97,384,000	92,022,482			
Vote 10—Grants and contributions .....	383,818,202	332,645,390			
Vote 11b—Debt write-off .....	52,015	52,014			
Statutory amounts .....	91,903,705	61,339,386			
Total Department .....	1,408,362,709	1,271,413,346			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
GOVERNOR GENERAL			Patented Medicine Prices Review Board		
Vote 1—Program expenditures—			Vote 30—Program expenditures—		
Operating budget .....	9,538,580	9,532,328	Operating budget .....	2,857,950	2,812,249
Grants and contributions .....	12,000	12,000	Statutory amounts .....	289,155	289,111
Frozen .....	507			3,147,105	3,101,360
	9,551,087	9,544,328		1,775,936,128	1,758,470,950
Statutory amounts .....	1,136,384	1,135,146			
Total Ministry .....	10,687,471	10,679,474			
HEALTH			HUMAN RESOURCES DEVELOPMENT		
Department			Department		
Vote 1—Operating expenditures—			CORPORATE SERVICES PROGRAM		
Operating budget .....	392,278,165	378,778,677	Vote 1—Program expenditures—		
Indian health services—			Operating budget .....	240,452,614	237,808,618
Operating budget .....	151,133,500	149,857,089	Other operating costs .....	120,611,412	120,611,187
Revenues netted against expenditures .....	(9,860,000)	(8,077,467)	Frozen .....	2,339,272	
Non-insured health services .....	414,926,000	408,404,300	Less: revenues netted against expenditures .....	294,033,000	294,033,000
Frozen .....	306,946			69,370,298	64,386,805
Less: revenues netted against expenditures .....	37,860,165	33,425,707	Statutory amounts .....	17,941,923	17,719,369
	910,924,446	895,536,892		87,312,221	82,106,174
Vote 5—Capital expenditures—			HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		
Capital .....	12,887,100	12,699,031	Vote 5—Operating expenditures—		
Indian health services—			Operating budget .....	1,105,788,055	1,103,732,550
Capital .....	10,227,200	10,220,411	Frozen .....	37,013,972	
	23,114,300	22,919,442	Less: revenues netted against expenditures .....	960,073,000	960,073,000
Vote 10—Grants and contributions—				182,729,027	143,659,550
Grants and contributions .....	199,712,961	199,712,912	Vote 6b—Payment to reimburse the Government Annuity Account .....	9,767	9,767
Indian health services—			Vote 10—Grants and contributions—		
Grants and contributions .....	441,613,100	440,173,417	Grants and contributions .....	1,351,945,000	1,319,099,957
	641,326,061	639,886,329	Frozen .....	30,728,510	
Statutory amounts .....	(46,530,670)	(46,576,291)		1,382,673,510	1,319,099,957
Total Department .....	1,528,834,137	1,511,766,372	Statutory amounts .....	961,021,829	961,021,829
Hazardous Materials Information Review Commission				2,526,434,133	2,423,791,103
Vote 15—Program expenditures—			LABOUR PROGRAM		
Operating budget .....	1,091,000	962,284	Vote 15—Operating expenditures—		
Statutory amounts .....	237,862	237,862	Operating budget .....	48,042,553	46,445,186
	1,328,862	1,200,146	Frozen .....	472,000	
Medical Research Council				48,514,553	46,445,186
Vote 20—Operating expenditures—			Vote 20—Grants and contributions .....	4,092,000	2,531,389
Operating budget .....	8,318,000	8,110,101	Statutory amounts .....	63,733,658	63,733,658
Vote 25—Grants .....	233,762,766	233,754,971		116,340,211	112,710,233
Statutory amounts .....	545,258	538,000			
	242,626,024	242,403,072			



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>INCOME SECURITY PROGRAM</b>			<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>		
Vote 25—Program expenditures—			Vote 5—Operating expenditures—		
Operating budget .....	164,307,793	159,187,873	Operating budget .....	203,330,813	191,416,638
Income security redesign project—			Frozen .....	739,150	
Operating budget .....	66,024,000	52,107,115		204,069,963	191,416,638
Revenues netted against expenditures .....	(29,371,000)	(22,966,707)	Vote 6b—Debt write-off .....	2,089,699	2,077,386
Frozen .....	1,026,000		Vote 7b—Reduced authority under the indian economic development account .....	1	
Less: revenues netted against expenditures .....	98,657,643	93,856,032	Vote 10—Capital expenditures .....	1,401,298	1,365,064
	103,329,150	94,472,249	Vote 15—Grants and contributions .....	3,713,754,702	3,692,826,534
Statutory amounts .....	21,627,222,703	21,627,222,703	Statutory amounts .....	188,716,956	155,668,142
	21,730,551,853	21,721,694,952		4,110,032,619	4,043,353,764
Total Department .....	24,460,638,418	24,340,302,462			
<b>Canada Labour Relations Board</b>			<b>NORTHERN AFFAIRS PROGRAM</b>		
Vote 30—Program expenditures—			Vote 35—Operating expenditures—		
Operating budget .....	7,976,000	7,570,384	Operating budget .....	77,462,352	69,677,395
Statutory amounts .....	862,211	862,131	Vote 36b—Debt write-off .....	17,943	17,942
	8,838,211	8,432,515	Vote 40—Grants and contributions .....	64,453,705	64,106,049
<b>Canadian Artists and Producers Professional Relations Tribunal</b>			Vote 45—Payments to Canada Post Corporation .....	15,600,000	15,051,463
Vote 35—Program expenditures—			Statutory amounts .....	6,973,787	6,941,983
Operating budget .....	1,580,000	1,086,849		164,507,787	155,794,832
Statutory amounts .....	125,000	125,000	Total Department .....	4,349,432,977	4,271,571,833
	1,705,000	1,211,849			
<b>Canadian Centre for Occupational Health and Safety</b>			<b>Canadian Polar Commission</b>		
Vote 40—Program expenditures—			Vote 50—Program expenditures—		
Operating budget .....	7,074,816	6,341,081	Operating budget .....	960,526	956,793
Less: revenues netted against expenditures .....	5,041,000	4,373,955	Grants and contributions .....	18,000	18,000
	2,033,816	1,967,126		978,526	974,793
Statutory amounts .....	2,993	820	Statutory amounts .....	59,000	59,000
	2,036,809	1,967,946		1,037,526	1,033,793
Total Ministry .....	24,473,218,438	24,351,914,772	Total Ministry .....	4,350,470,503	4,272,605,626
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			<b>INDUSTRY</b>		
Department			Department		
<b>ADMINISTRATION PROGRAM</b>			<b>INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM</b>		
Vote 1—Program expenditures—			Vote 1—Operating expenditures—		
Operating budget .....	69,443,822	66,974,488	Operating budget .....	395,807,643	378,110,796
Grants and contributions .....	458,000	458,000	Frozen .....	17,269	
	69,901,822	67,432,488	Less: revenues netted against expenditures .....	8,412,198	8,412,198
Statutory amounts .....	4,990,749	4,990,749		387,412,714	369,698,598
	74,892,571	72,423,237	Vote 2b—Amendments to the Small Business Loans Act .....	1	

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 5—Grants and contributions—			Vote 45—Capital expenditures—		
Grants and contributions .....	480,425,339	479,979,458	Operating budget—Minor		
Frozen .....	40,839,172		capital .....	5,919,504	5,897,224
	521,264,511	479,979,458	Capital .....	165,272,496	158,916,283
Statutory amounts .....	16,202,452	15,837,331	Less: adjustments pursuant to section		
	924,879,678	865,515,387	37.1 of the Financial		
			Administration Act .....	3,287,439	
SERVICES TO THE MARKETPLACE			Less: revenues netted against		
PROGRAM			expenditures .....	8,600,000	6,065,628
Vote 20—Program expenditures—				159,304,561	158,747,879
Operating budget .....	143,432,512	136,997,027	Vote 50—Grants and contributions—		
Grants and contributions .....	1,045,000	1,045,000	Grants and contributions .....	33,845,001	32,767,705
Frozen .....	10,420,935		Frozen .....	4,930,219	
Less: revenues netted against				38,775,220	32,767,705
expenditures .....	16,304,716	16,304,716	Statutory amounts .....	3,308,141	3,290,000
	138,593,731	121,737,311		260,040,322	251,012,306
Vote 21b—Canadian Intellectual Property					
Office Revolving Fund—Decrease in			Competition Tribunal		
draw-down authority .....	1		Vote 55—Program expenditures—		
Statutory amounts .....	81,852,554	60,348,601	Operating budget .....	1,184,000	951,231
	220,446,286	182,085,912	Statutory amounts .....	83,000	83,000
Total Department .....	1,145,325,964	1,047,601,299		1,267,000	1,034,231
Atlantic Canada Opportunities			Copyright Board		
Agency			Vote 60—Program expenditures—		
Vote 25—Operating expenditures—			Operating budget .....	791,250	788,892
Operating budget .....	43,071,483	41,380,126	Statutory amounts .....	87,000	87,000
Vote 26b—Newfoundland and Labrador				878,250	875,892
Development Corporation—Debt			Enterprise Cape Breton Corporation		
write-off .....	3,730,042	3,730,042	Vote 65—Payments to the Enterprise		
Vote 30—Grants and contributions—			Cape Breton Corporation .....	14,700,000	14,700,000
Grants and contributions .....	261,651,000	254,622,889			
Frozen .....	32,386,518		Federal Office of Regional		
	294,037,518	254,622,889	Development—Quebec		
Statutory amounts .....	12,085,959	12,085,315	Vote 70—Operating expenditures—		
	352,925,002	311,818,372	Operating budget .....	28,392,950	27,212,357
Business Development Bank of Canada			Vote 75—Grants and contributions—		
Vote 35—Payments to the Business			Grants and contributions .....	261,888,514	261,570,091
Development Bank of Canada—			Frozen .....	6,719,051	
Other operating costs .....	6,948,000	6,948,000		268,607,565	261,570,091
Frozen .....	6,945,000		Statutory amounts .....	96,529,620	96,512,912
	13,893,000	6,948,000		393,530,135	385,295,360
Canadian Space Agency			National Research Council		
Vote 40—Operating expenditures—			of Canada		
Operating budget .....	58,596,832	56,206,722	Vote 80—Operating expenditures—		
Frozen .....	55,568		Operating budget .....	238,668,066	221,876,138
	58,652,400	56,206,722	Vote 85—Capital expenditures—		
			Capital .....	43,233,500	43,232,013
			Frozen .....	467,685	
				43,701,185	43,232,013
			Vote 90—Grants and contributions .....	130,384,000	129,377,652
			Statutory amounts .....	86,140,740	61,624,386
				498,893,991	456,110,189

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Natural Sciences and Engineering Research Council			Vote 5—Grants and contributions—		
Vote 95—Operating expenditures—			Grants and contributions.....	10,330,178	10,298,621
Operating budget .....	16,405,600	15,568,871	Young offenders.....	150,000,000	150,000,000
Vote 100—Grants .....	434,737,000	434,736,999	Legal aid.....	85,000,000	85,000,000
Statutory amounts.....	1,338,264	1,336,143	Firearms program .....	7,890,330	7,890,330
				253,220,508	253,188,951
	452,480,864	451,642,013	Statutory amounts .....	18,929,362	18,915,501
			Total Department .....	488,168,890	482,925,248
Social Sciences and Humanities Research Council			Canadian Human Rights Commission		
Vote 105—Operating expenditures—			Vote 10—Program expenditures—		
Operating budget .....	7,506,881	7,294,815	Operating budget .....	13,927,450	13,375,844
Frozen .....	40,119		Frozen .....	351,550	
	7,547,000	7,294,815		14,279,000	13,375,844
Vote 110—Grants .....	83,778,700	83,778,700	Statutory amounts .....	1,497,900	1,496,173
Statutory amounts.....	703,326	702,044		15,776,900	14,872,017
	92,029,026	91,775,559			
			Commissioner for Federal Judicial Affairs		
Standards Council of Canada			Vote 15—Operating expenditures—		
Vote 115—Payments to the Standards Council of Canada .....	5,184,000	5,184,000	Operating budget .....	4,962,855	4,790,992
Statistics Canada			Frozen .....	5,695	
Vote 120—Program expenditures—			Less: revenues netted against expenditures .....	275,000	133,700
Operating budget .....	459,940,123	457,546,096		4,693,550	4,657,292
Grants and contributions .....	899,038	898,698	Vote 20—Canadian Judicial Council—Operating expenditures—		
Frozen .....	41,963		Operating budget .....	908,200	907,701
Less: revenues netted against expenditures .....	56,477,518	56,477,518	Statutory amounts .....	208,931,890	208,931,890
	404,403,606	401,967,276		214,533,640	214,496,883
Statutory amounts.....	35,823,973	35,805,056			
	440,227,579	437,772,332	Federal Court of Canada		
			Vote 25—Program expenditures—		
Western Economic Diversification			Operating budget .....	26,374,000	26,217,574
Vote 125—Operating expenditures—			Vancouver accommodation—		
Operating budget .....	35,031,139	33,122,616	Personnel .....	220,000	155,292
Frozen .....	19,761		Other operating costs .....	511,000	339,848
	35,050,900	33,122,616		27,105,000	26,712,714
Vote 130—Grants and contributions—			Statutory amounts .....	2,779,545	2,774,026
Grants and contributions .....	273,538,000	250,267,356		29,884,545	29,486,740
Frozen .....	33,497,101				
	307,035,101	250,267,356	Human Rights Tribunal Panel		
Statutory amounts.....	19,790,349	19,790,317	Vote 21—Program expenditures—		
	361,876,350	303,180,289	Operating budget .....	2,274,600	2,251,231
Total Ministry.....	4,033,251,483	3,764,949,842			
			Offices of the Information and Privacy Commissioners of Canada		
JUSTICE			Vote 30—Program expenditures—		
Department			Operating budget .....	5,909,122	5,974,295
Vote 1—Operating expenditures—			Statutory amounts .....	720,985	720,316
Operating budget .....	215,979,020	210,820,796		6,630,107	6,694,611
Frozen .....	40,000				
	216,019,020	210,820,796			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Supreme Court of Canada			NATURAL RESOURCES		
Vote 35—Program expenditures—			Department		
Operating budget.....	10,654,034	10,166,631	Vote 1—Operating expenditures—		
Statutory amounts.....	3,918,039	3,918,039	Operating budget.....	440,128,414	433,418,041
	14,572,073	14,084,670	Frozen.....	1,144,665	
			Less: revenues netted against		
			expenditures.....	15,848,127	15,848,127
Tax Court of Canada				425,424,952	417,569,914
Vote 40—Program expenditures—			Vote 5—Capital expenditures—		
Operating budget.....	10,744,924	10,611,564	Capital.....	19,798,493	19,351,543
Frozen.....	15,130		Frozen.....	193,507	
	10,760,054	10,611,564		19,992,000	19,351,543
Statutory amounts.....	779,800	777,250	Vote 10—Grants and contributions—		
	11,539,854	11,388,814	Grants and contributions.....	48,443,308	48,354,456
Total Ministry.....	783,380,609	776,200,214	Frozen.....	9,094,100	
				57,537,408	48,354,456
NATIONAL DEFENCE			Statutory amounts.....	107,950,112	63,626,101
Vote 1—Operating expenditures—			Total Department.....	610,904,472	548,902,014
Operating budget.....	7,616,497,129	7,510,858,755	Atomic Energy Control		
Frozen.....	656,600		Board		
Less: revenues netted against			Vote 20—Program expenditures—		
expenditures.....	407,919,000	401,709,025	Operating budget.....	42,669,134	40,080,362
	7,209,234,729	7,109,149,730	Grants and contributions.....	649,752	649,751
Vote 5—Capital expenditures—			Frozen.....	292,664	
Operating budget—Minor				43,611,550	40,730,113
capital.....	51,675,785	51,675,785	Statutory amounts.....	3,853,332	3,853,332
Capital.....	2,422,381,970	2,377,466,322		47,464,882	44,583,445
Frozen.....	71,440,000		Atomic Energy of Canada Limited		
Less: adjustments pursuant to section			Vote 25—Payments to Atomic		
37.1 of the Financial			Energy of Canada Limited		
Administration Act.....	27,721,324		for operating and capital		
	2,517,776,431	2,429,142,107	expenditures.....	197,454,000	197,454,000
Vote 10—Grants and contributions—			Cape Breton Development		
Grants and contributions.....	298,649,148	290,271,830	Corporation		
Frozen.....	2,083,827		Vote 27a—Payments to the Cape		
	300,732,975	290,271,830	Breton Development Corporation		
Statutory amounts.....	751,027,660	744,708,918	to be applied by the Corporation		
Total Ministry.....	10,778,771,795	10,573,272,585	for operating and capital		
			expenditures.....	43,500,000	43,500,000
NATIONAL REVENUE			National Energy Board		
Vote 1—Operating expenditures—			Vote 30—Program expenditures—		
Operating budget.....	2,077,054,415	1,974,473,056	Operating budget.....	27,237,000	23,843,569
Other operating costs.....	8,173,000	8,146,041	Statutory amounts.....	3,035,975	3,011,665
Frozen.....	51,880			30,272,975	26,855,234
Less: revenues netted against			Total Ministry.....	929,596,329	861,294,693
expenditures.....	129,129,622	129,129,622			
	1,956,149,673	1,853,489,475			
Vote 5—Capital expenditures.....	13,586,000	13,203,399			
Vote 10—Contributions.....	102,750,000	94,865,275			
Statutory amounts.....	274,838,561	274,657,939			
Total Ministry.....	2,347,324,234	2,236,216,088			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
PARLIAMENT			Canadian Intergovernmental		
The Senate			Conference Secretariat		
Vote 1—Program expenditures—			Vote 10—Program expenditures—		
Operating budget .....	28,532,426	27,819,269	Operating budget .....	3,045,950	2,816,999
Grants and contributions .....	289,574	262,558	Statutory amounts .....	217,125	217,125
	28,822,000	28,081,827		3,263,075	3,034,124
Statutory amounts .....	15,835,484	15,835,484			
	44,657,484	43,917,311	Canadian Transportation Accident		
			Investigation and Safety		
House of Commons			Board		
Vote 5—Program expenditures—			Vote 15—Program expenditures—		
Operating budget .....	131,576,000	144,793,099	Operating budget .....	20,949,000	20,829,299
Other operating costs .....	19,472,900		Statutory amounts .....	2,480,709	2,461,670
Grants and contributions .....	656,100	616,189		23,429,709	23,290,969
Less: revenues netted against					
expenditures .....	1,107,000	868,102	Chief Electoral Officer		
	150,598,000	144,541,186	Vote 20—Program expenditures—		
Statutory amounts .....	67,280,310	67,280,310	Operating budget .....	2,637,000	2,614,567
	217,878,310	211,821,496	Statutory amounts .....	40,783,609	40,780,798
				43,420,609	43,395,365
Library of Parliament			Commissioner of Official Languages		
Vote 10—Program expenditures—			Vote 25—Program expenditures—		
Operating budget .....	15,310,000	15,296,275	Operating budget .....	9,962,049	9,558,157
Less: revenues netted against			Frozen .....	26,101	
expenditures .....	203,000	202,589		9,988,150	9,558,157
	15,107,000	15,093,686	Statutory amounts .....	1,067,431	1,067,431
Statutory amounts .....	1,918,000	1,918,000		11,055,581	10,625,588
	17,025,000	17,011,686			
Total Ministry .....	279,560,794	272,750,493	National Round Table on the		
			Environment and the Economy		
PRIVY COUNCIL			Vote 30—Program expenditures—		
Department			Operating budget .....	3,295,650	3,043,893
Vote 1—Program expenditures—			Statutory amounts .....	169,145	169,145
Operating budget .....	58,350,000	56,158,021		3,464,795	3,213,038
Commissions .....	17,641,300	16,522,352			
Grants and contributions .....	2,126,000	1,396,000	Public Service Staff Relations		
	78,117,300	74,076,373	Board		
Statutory amounts .....	5,648,661	5,623,172	Vote 35—Program expenditures—		
Total Department .....	83,765,961	79,699,545	Operating budget .....	5,129,000	4,186,551
			Statutory amounts .....	505,219	494,000
Canadian Centre for Management				5,634,219	4,680,551
Development					
Vote 5—Program expenditures—			Security Intelligence Review		
Operating budget .....	8,934,241	8,348,439	Committee		
Grants and contributions .....	160,000	149,000	Vote 40—Program expenditures—		
Frozen .....	15,000		Operating budget .....	1,292,471	1,211,795
	9,109,241	8,497,439	Frozen .....	8,529	
Vote 6b—RADIAN Revolving Fund .....	1			1,301,000	1,211,795
Statutory amounts .....	15,624,613	8,103,377	Statutory amounts .....	102,000	102,000
	24,733,855	16,600,816		1,403,000	1,313,795
			Total Ministry .....	200,170,804	185,853,791

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			Vote 18a—To amend section 5.6 of the Revolving Funds Act .....	1	
Department			Vote 19a—To repeal Supply and Services votes 12c, 13c and 14c, Appropriation Act No. 4, 1991-92 .....	1	
<b>REAL PROPERTY SERVICES PROGRAM</b>			Statutory amounts .....	553,446,692	81,659,685
Vote 1—Operating expenditures—				1,030,691,396	549,274,317
Operating budget .....	50,457,870	48,849,279			
Other operating costs .....	1,100,122,330	1,097,661,228	<b>CROWN CORPORATIONS PROGRAM</b>		
Grants and contributions .....	20,012,000	20,000,000	Vote 20—Payments to Old Port of Montreal Corporation Inc. ....	3,800,000	3,800,000
Frozen .....	5,893,663		Vote 25—Payments to Queens Quay West Land Corporation .....	6,700,000	6,700,000
Less: revenues netted against expenditures .....	287,056,570	287,056,570		10,500,000	10,500,000
	889,429,293	879,453,937	Total Department .....	3,030,378,294	2,121,641,575
Vote 2a—Real Property Disposition Revolving Fund—To repeal Public Works and Government Services Vote 2b, Appropriation Act No. 4, 1995-96 .....	1		Canada Mortgage and Housing Corporation		
Vote 5—Capital expenditures—			Vote 30—Operating expenditures .....	1,972,803,000	1,967,287,332
Capital .....	290,294,500	290,011,244	Canada Post Corporation		
Frozen .....	752,500		Vote 35—Payments to the Canada Post Corporation for special purposes .....	14,000,000	14,000,000
	291,047,000	290,011,244	Vote 36a—To authorize the Canada Post Corporation to borrow otherwise than from the Crown an amount not exceed- ing \$300,000,000 during the fiscal year 1997-98 .....	1	
Vote 10—Real Property Services Revolving Fund (formerly Architectu- ral, Engineering and Realty Services Revolving Fund)—Activities in support of broader Government objectives .....	2,589,000	2,589,000		14,000,001	14,000,000
Statutory amounts .....	806,121,604	389,813,077	Total Ministry .....	5,017,181,295	4,102,928,907
	1,989,186,898	1,561,867,258	<b>SOLICITOR GENERAL</b>		
<b>SUPPLY AND SERVICES PROGRAM</b>			Department		
Vote 14b—To adjust the accounts of the Translation Bureau Revolving Fund by an amount of \$16,600,000 representing operating forecast losses incurred during the three- year transition period towards self-sufficiency .....	1		Vote 1—Operating expenditures—		
Vote 15—Program expenditures—			Operating budget .....	31,186,517	29,001,988
Operating budget .....	606,437,492	602,390,607	Frozen .....	40,503	
Other operating costs .....	38,028,000	32,477,318		31,227,020	29,001,988
Frozen .....	32,500		Vote 5—Grants and contributions .....	41,847,201	40,246,207
Less: revenues netted against expenditures .....	167,253,293	167,253,293	Statutory amounts .....	1,957,364	1,957,364
	477,244,699	467,614,632	Total Department .....	75,031,585	71,205,559
Vote 16a—Canada Communications Group—To amend sub-section 5.3(1) of the Revolving Funds Act .....	1		Canadian Security Intelligence Service		
Vote 17a—Optional Services Revolving Fund—To amend sub-sections 5.5(1) and 5.5(3) of the Revolving Funds Act .....	1		Vote 10—Program expenditures—		
			Operating budget .....	165,554,000	165,439,770
			Statutory amounts .....	132,800	132,800
				165,686,800	165,572,570

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Correctional Service			Royal Canadian Mounted Police		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—			Public Complaints Commission		
Operating budget .....	876,794,192	865,966,283	Vote 50—Program expenditures—		
Grants and contributions .....	1,230,675	1,210,986	Operating budget .....	3,380,630	3,287,506
Frozen .....	4,031,633		Frozen .....	11,200	
	882,056,500	867,177,269		3,391,830	3,287,506
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—			Statutory amounts .....	256,000	256,000
Capital .....	162,947,000	161,017,694		3,647,830	3,543,506
Frozen .....	7,500,000		Total Ministry .....	2,683,481,222	2,631,862,673
	170,447,000	161,017,694			
Statutory amounts .....	97,270,648	78,847,330	TRANSPORT		
	1,149,774,148	1,107,042,293	Department		
National Parole Board			Vote 1—Operating expenditures—		
Vote 25—Program expenditures—			Operating budget .....	1,054,493,095	1,021,481,414
Operating budget .....	22,413,214	21,700,785	Frozen .....	143,038,606	
Frozen .....	3,850		Less: revenues netted against expenditures .....	610,887,000	587,391,274
	22,417,064	21,700,785		586,644,701	434,090,140
Statutory amounts .....	2,658,000	2,658,000	Vote 5—Capital expenditures—		
	25,075,064	24,358,785	Capital .....	273,097,701	273,091,447
Office of the Correctional Investigator			Frozen .....	186,316,000	
Vote 30—Program expenditures—				459,413,701	273,091,447
Operating budget .....	1,139,343	1,125,849	Vote 10—Grants and contributions—		
Frozen .....	2,201		Grants and contributions .....	414,426,900	414,423,143
	1,141,544	1,125,849	Frozen .....	11,380,000	
Statutory amounts .....	138,000	138,000		425,806,900	414,423,143
	1,279,544	1,263,849	Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.—		
Royal Canadian Mounted Police			Other operating costs .....	27,912,000	27,910,284
Vote 35—Law enforcement—Operating expenditures—			Frozen .....	4,006,000	
Operating budget .....	1,646,949,361	1,646,949,241		31,918,000	27,910,284
Grants and contributions .....	1,390,000	925,900	Vote 20—Payments to Marine Atlantic Inc. ....	97,200,000	97,200,000
Frozen .....	1,319,718		Vote 25—Payments to VIA Rail Canada Inc.—		
Less: revenues netted against expenditures .....	741,035,283	741,035,283	Other operating costs .....	235,804,000	235,804,000
	908,623,796	906,839,858	Frozen .....	12,700,000	
Vote 40—Law enforcement—Capital expenditures .....	124,603,500	124,404,184		248,504,000	235,804,000
Statutory amounts .....	228,933,305	226,987,825	Vote 30—Payments to the St. Lawrence Seaway Authority—		
	1,262,160,601	1,258,231,867	Frozen .....	2,000,000	
Royal Canadian Mounted Police External Review Committee			Vote 33a—Payments to the Laurentian Pilotage Authority .....	1	
Vote 45—Program expenditures—			Vote 34b—To guarantee the payment of amounts by the Laurentian Pilotage Authority .....	1	
Operating budget .....	782,650	601,244	Vote 35—Payments to the Canada Ports Corporation .....	2,500,000	2,500,000
Statutory amounts .....	43,000	43,000	Vote 37a—Forgiveness of debts to ports corporations (Saint John and Prince Rupert) .....	23,052,458	23,052,457
	825,650	644,244	Vote 38b—To forgive an obligation of the Canada Ports Corporation's Interport Loan Fund .....	6,317,538	6,317,538

## BUDGETARY DETAILS BY ALLOTMENT—Concluded

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 39b—To forgive an obligation of the Prince Rupert Port Corporation ...	1		EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM		
Statutory amounts .....	400,626,178	399,506,327	Vote 20—Public Service Insurance—		
Total Department .....	2,283,983,479	1,913,895,336	Other operating costs .....	761,081,512	703,818,841
Canadian Transportation Agency			Grants and contributions .....	228,488	228,488
Vote 45—Program expenditures—			Less: revenues netted against expenditures .....	67,438,000	70,386,074
Operating budget .....	23,883,000	22,252,387		693,872,000	633,661,255
Grants and contributions .....	4,000		Statutory amounts .....	252,327,268	252,327,268
	23,887,000	22,252,387		946,199,268	885,988,523
Statutory amounts .....	5,583,618	5,560,212	Total Ministry .....	1,441,844,630	978,898,123
	29,470,618	27,812,599			
Civil Aviation Tribunal			VETERANS AFFAIRS		
Vote 40—Program expenditures—			Department		
Operating budget .....	832,000	778,811	VETERANS AFFAIRS PROGRAM		
Statutory amounts .....	70,000	70,000	Vote 1—Operating expenditures—		
	902,000	848,811	Operating budget .....	180,468,117	179,250,909
Total Ministry .....	2,314,356,097	1,942,556,746	Other health purchased services .....	314,274,000	313,332,646
TREASURY BOARD			Frozen .....	6,060,001	
Secretariat				500,802,118	492,583,555
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			Vote 5—Grants and contributions—		
Vote 1—Program expenditures—			Grants and contributions .....	1,406,772,785	1,368,480,159
Operating budget .....	98,715,257	98,379,441	Frozen .....	3,000,000	
Grants and contributions .....	333,000	333,000		1,409,772,785	1,368,480,159
Frozen .....	400,969		Statutory amounts .....	21,008,220	20,983,260
Less: revenues netted against expenditures .....	13,106,957	13,106,957		1,931,583,123	1,882,046,974
	86,342,269	85,605,484	VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Statutory amounts .....	7,304,116	7,304,116	Vote 10—Program expenditures—		
	93,646,385	92,909,600	Operating budget .....	7,426,100	7,406,423
GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS			Statutory amounts .....	901,000	901,000
Vote 5—Government contingencies—				8,327,100	8,307,423
Frozen .....	392,532,977		Total Ministry .....	1,939,910,223	1,890,354,397
Vote 15—Training assistance .....	9,466,000		GRAND TOTAL .....	144,982,177,834	141,298,819,790
	401,998,977				

<sup>(1)</sup> An amount of \$20,893,095 available from previous years has been included with statutory amounts.



## Commissions

### General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

### GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
<b>PRIVY COUNCIL</b>					
Department					
Commission of Inquiry into the Deployment of Canadian Forces to Somalia . . . . .	104,500	106,063	2,666,553	4,864,402	7,741,518
This Commission was established by Order in Council (PC 1995-442 dated March 20, 1995) pursuant to Part I of the Inquiries Act. The Commission's mandate is to inquire into and report on the chain of command system, leadership within the chain of command, discipline, operations, actions and decisions of the Canadian Forces and the actions and decisions of the Department of National Defence in respect of the Canadian Forces deployment to Somalia and to inquire into various matters related to the pre-deployment, in-theatre and post-deployment phases of the Somalia action.					
Commission of Inquiry on the Blood System in Canada . . . . .			1,144,251	1,955,502	3,099,753
This Commission was established by Order in Council (PC 1993-1879 dated October 4, 1993) pursuant to Part I of the Inquiries Act. The Commission's mandate is to review and report on the mandate, organization, management, operations, financing and regulation of all activities of the blood system in Canada, including the events surrounding the contamination of the blood system in Canada in the early 1980's.					
Indian Specific Claims Commission . . . . .	203,500	164,339	1,590,969	1,894,229	3,853,037
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the Inquiries Act. The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the government in negotiating the settlement of their claim.					

## GENERAL INFORMATION BY COMMISSION —Concluded

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Royal Commission on Aboriginal Peoples .....	55,000	23,544	532,025	1,342,320	1,952,889

This Commission was established by Order in Council (PC 1991-1597 dated August 26, 1991) pursuant to Part I of the Inquiries Act. The Commission's mandate was to investigate all aspects of contemporary life for Aboriginal people in Canada and the evolution of the relationship between Aboriginal peoples (Indian, Inuit and Métis), the Government of Canada and Canadian society as a whole. The final report was submitted on November 22, 1996.

## SOLICITOR GENERAL

## Correctional Service

Commission of Inquiry into certain events at the Prison for Women in Kingston .....				47,623	47,623
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This Commission was established by Order in Council (PC 1995-608 dated April 10, 1995) pursuant to the Inquiries Act. The Commission's mandate was to investigate and report on the state and management of that part of the business of the Correctional Service of Canada that pertains to the incidents that occurred at the Prison for Women in Kingston, Ontario beginning on April 22, 1994 and on the responses of the Correctional Service of Canada. Term to March 31, 1996.

\* For details related to current year expenditures, see following statement called —"Travel and living expenses by commission".

## Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

## TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	1996-97 Expendi- tures	Name of members	1996-97 Expendi- tures
	\$		\$
PRIVY COUNCIL		Royal Commission on	
Department		Aboriginal Peoples	
Commission of Inquiry into the Deployment of Canadian Forces to Somalia		Chartrand P (Commissioner) . . . . .	1,347
Desbarats P (Commissioner) . . . . .	49,613	Dussault R (Co-chairman) . . . . .	13,235
Létourneau G (Commissioner and Chairperson) . . . . .	10,281	Erasmus G (Co-chairman) . . . . .	5,361
Rutherford R C (Commissioner) . . . . .	46,169	Meekison P (Commissioner) . . . . .	2,690
		Robinson V (Commissioner) . . . . .	911
			<u>23,544</u>
	<u>106,063</u>		
Indian Specific Claims Commission			
Augustine R (Commissioner) . . . . .	38,604		
Bellegarde J D (Co-chairperson) . . . . .	28,454		
Corcoran C (Commissioner) . . . . .	56,147		
Gill A (Commissioner) . . . . .	16,029		
Prentice J E (Co-chairperson) . . . . .	25,105		
	<u>164,339</u>		

## Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and

conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

## EDUCATION COSTS

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
Agriculture and Agri-Food—						
Department .....	22	299,805	14,401	38,483	1,127	353,816
Canadian Heritage—						
Department .....	8	81,111	2,040	8,799	623	92,573
National Archives of Canada .....	2	42,844				42,844
National Library .....	3	22,724		60		22,784
Public Service Commission .....	2	21,572		4,954		26,526
Status of Women—Office of the Co-ordinator .....	1	39,758		3,097	1,286	44,141
Citizenship and Immigration—						
Department .....	2	55,247		17,529		72,776
Immigration and Refugee Board of Canada .....	2	41,693		3,623		45,316
Environment—						
Department .....	9	77,231		7,647		84,878
Canadian Environmental Assessment Agency .....	1	14,901		3,927		18,828
Fisheries and Oceans—						
Department .....	10	91,265	1,200	19,975	1,652	114,092
Foreign Affairs and International Trade—						
Department .....	3	85,124				85,124
Canadian International Development Agency .....	12	18,178	2,787	44,814	8,068	73,847
NAFTA Secretariat, Canadian Section .....	1	21,028		3,124	843	24,995
Health—						
Department .....	16	272,584	79,000	431,454		783,038
Human Resources Development—						
Department .....	11	97,928		5,093		103,021
Indian Affairs and Northern Development—						
Department .....	9	200,561	8,133	21,312	5,006	235,012
Industry—						
Department .....	3	41,915		800	600	43,315
Atlantic Canada Opportunities Agency .....	3	113,490		26,096		139,586
Canadian Space Agency .....	1	26,404		1,631		28,035
Federal Office of Regional Development—Quebec .....	2	33,918		2,414		36,332
National Research Council of Canada .....	1	23,392	625			24,017
Natural Sciences and Engineering Research Council .....	1	5,053		17,546		22,599
Statistics Canada .....	3	31,271		7,445	618	39,334
Western Economic Diversification .....	1	362				362
Justice—						
Department .....	8	86,628		10,023	600	97,251
Federal Court of Canada .....	1	15,449				15,449
National Defence .....	9	135,351	3,406	14,039	30	152,826
National Revenue .....	3	66,312				66,312
Natural Resources—						
Department .....	11		138,378	21,069	3,095	162,542
National Energy Board .....	2	31,117				31,117

## EDUCATION COSTS—Concluded

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
Privy Council—						
Commissioner of Official Languages . . . . .	2	43,584		5,433	1,192	50,209
Public Works and Government Services—						
Department . . . . .	3	9,060		65,653		74,713
Solicitor General—						
Department . . . . .	1	34,074				34,074
Correctional Service . . . . .	12	238,808		23,325		262,133
Royal Canadian Mounted Police . . . . .	2	22,113		6,260		28,373
Transport—						
Department . . . . .	11	344,033	2,024	11,473	1,136	358,666
Veterans Affairs—						
Department . . . . .	10	109,193		4,662		113,855
Total . . . . .	204	2,895,081	251,994	831,760	25,876	4,004,711

<sup>(1)</sup> Includes allowances in lieu of pay.

<sup>(2)</sup> Includes book allowances.

## Financial assistance given to railways by the Government of Canada in 1996-97 (with cumulative figures to March 31, 1997)

The 1952 Canadian National Railways Capital Revision Act stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 Canadian National-Canadian Pacific Act including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscella-

neous program expenditures in which the corporations have benefited. Only individual payments of \$50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific Limited—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

### FINANCIAL ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT OF CANADA IN 1996-97

	1996-97	Cumulative budgetary and non-budgetary assistance as at March 31, 1997
	\$	\$
<b>CANADIAN NATIONAL RAILWAY SYSTEM<sup>(1)</sup></b>		
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway .....	1,287,199	
Atlantic Region Freight Assistance Act..... (s)	...	
Maritime Freight Rates Act.....	...	
National Transportation Act, 1987..... (s)	1,560,936	
Railway Act..... (s)	649,203	
Railway Safety .....	3,433,121	
Railway employee Provident Fund .....	...	
CN Commercialization Act .....	...	
Termination of the collection of tolls on the Victoria Bridge .....	4,155,360	
Western Grain Transportation Act..... (s)	...	
Total .....	11,085,819	9,119,144,564
<b>CANADIAN PACIFIC LIMITED<sup>(1)</sup></b>		
Budgetary		
Atlantic Region Freight Assistance Act..... (s)	...	
Maritime Freight Rates Act.....	...	
National Transportation Act, 1987.....	...	
Railway Safety .....	3,403,741	
Western Grain Transportation Act..... (s)	...	
Total .....	3,403,741	5,024,803,687
<b>VIA RAIL CANADA INC.</b>		
Non-budgetary		
Capital stock issues <sup>(2)</sup> .....	...	9,300,000
Budgetary		
Operating costs and labour assistance .....	235,804,000	8,448,143,052
<b>OTHER RAILWAYS</b>		
Budgetary		
Algoma Central Railway—		
Railway Act..... (s)	233,736	47,799,190
BC Rail—		
Western Grain Transportation Act..... (s)	...	29,972,599
British Northern Railway .....	...	32,836
British Yukon Railway Company .....	...	4,500,000
Burlington Northern Inc—		
Railway Safety .....	...	530,087
Canada and Gulf Terminal Railway <sup>(3)</sup> .....	...	1,383,800
Central Western Railway—		
Western Grain Transportation Act..... (s)	...	23,322,787
Chesapeake and Ohio Railway Company .....	...	308,334
Consolidated Rail Corporation .....	...	1,162,652

# FINANCIAL ASSISTANCE GIVEN TO RAILWAYS BY THE GOVERNMENT OF CANADA IN 1996-97

## —Concluded

	1996-97	Cumulative budgetary and non-budgetary assistance as at March 31, 1997
	\$	\$
Devco Railway (Cumberland Railway Company) .....	...	2,940,473
Dominion Atlantic Railway <sup>(4)</sup> —		
Maritime Freight Rates Act. ....	...	2,860,476
Essex Terminal Railway .....	...	486,944
Grand Falls Central Railway Co. Ltd.—		
Atlantic Region Freight Assistance Act. .... (s)	...	2,280,592
Napierville Junction Railway .....	...	255,572
Northern Alberta Railway <sup>(3)</sup> .....	...	19,551,776
Ontario Northland .....	1,875,000	1,927,401
Penn Central Railway .....	...	153,691
Quebec Central Railway <sup>(4)</sup> .....	...	260,896
Quebec North Shore and Labrador Railway—		
Railway Act .....	470,337	26,600,710
Southern Rails Cooperatives Ltd.—		
Western Grain Transportation Act .....	...	2,323,731
Toronto, Hamilton and Buffalo Railway Company <sup>(4)</sup> .....	...	1,060,574
Total .....	2,579,073	169,715,121
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick .....	...	50,460
Algoma Central Railway Inc. Sault Ste Marie, Ont. ....	1,312,497	1,312,497
Brantford, Waterloo and Lake Erie Railway .....	...	57,600
Bruce Mines and Algoma Railway .....	...	53,920
Canada Central Railway—Peace River Bridge .....	...	175,000
Central Railway of Canada .....	...	30,145
Colchester Coal and Railways Company .....	...	12,800
Dominion Coal Company, Nova Scotia .....	...	87,808
Edmonton, Dunvegan and British Columbia Railway .....	...	338,382
Erie and Huron Railway .....	...	96,000
Ha Ha Bay Railway, New Brunswick .....	...	231,462
Harvey Branch Railway, New Brunswick .....	...	5,554
Joggins Railway, Nova Scotia .....	...	37,500
Klondyke Mines Railway .....	...	197,184
Lake Erie, Essex and Detroit Railway .....	...	118,400
Lake Erie and Detroit River Railway .....	...	357,451
L'Assomption Railway, Quebec .....	...	11,200
Leamington and St Clair Railway .....	...	51,200
Maritime Coal and Railway Company .....	...	3,200
Minudie Coal Company, Nova Scotia .....	...	18,544
North Railway .....	...	250,000
North Shore Railway Company, Beersville Coal and Railway Company .....	...	27,616
Northern New Brunswick Seaboard Railway Company .....	...	108,160
Ottawa and New York Railway .....	...	262,384
Pacific Great Eastern Railway .....	...	2,478,500
Phillipsburg Junction and Quarry Company .....	...	23,712
Pontiac and Renfrew Railway .....	...	13,600
Port Nelson Terminal .....	...	6,240,096
Quebec North Shore and Labrador Railway .....	1,687,500	1,687,500
Quebec, Montmorency and Charlevoix Railway .....	...	96,000
Residue of cost of steamer Sheba .....	...	78,611
Schomberg and Aurora Railway .....	...	46,144
St Lawrence and Adirondack Railway .....	...	149,482
St Louis Richibucto Railway .....	...	22,400
Temiskaming and Northern Ontario Railway .....	2,999,997	5,134,077
Total .....	5,999,994	19,864,589
Total— Non-budgetary .....	...	9,300,000
Budgetary .....	258,872,627	22,781,671,013

(s) Statutory authority.

(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(2) Total shares issued: 93,000 no par value common shares.

(3) Controlled by Canadian National Railway.

(4) Controlled by Canadian Pacific Limited.

## Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments.

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

## RETURN ON INVESTMENTS

	Amount realized in 1996-97 <sup>(1)</sup>		Amount realized in 1996-97 <sup>(1)</sup>
	\$		\$
<b>CONSOLIDATED ACCOUNTS—</b>		<b>St. John's Port Corporation—</b>	
Atomic Energy of Canada Limited .....	735,815	Dividends .....	10,907
		Vancouver Port Corporation .....	154,896
			1,377,875,718
<b>CURRENT ASSETS—</b>		<b>Total enterprise Crown corporations .....</b>	<b>2,268,992,078</b>
Interest on bank deposits .....	228,670,186		
<b>FOREIGN EXCHANGE ACCOUNTS—</b>		<b>Joint and mixed enterprises—</b>	
International reserves held in the Exchange Fund		Petro-Canada Limited—	
Account—		Dividends .....	9,878,021
Transfer of profit .....	1,466,736,362	Canarctic Shipping Company Limited—	
International Monetary Fund—Subscriptions—		Other .....	306,000
Transfer of profit .....	33,124,055		
		<b>Total joint and mixed enterprises .....</b>	<b>10,184,021</b>
<b>Total foreign exchange accounts .....</b>	<b>1,499,860,417</b>		
<b>LOANS, INVESTMENTS AND ADVANCES—</b>		<b>National governments including developing</b>	
<b>Enterprise Crown corporations—</b>		<b>countries—</b>	
Canada Deposit Insurance Corporation .....	87,928,815	Development of export trade (loans administered by the	
Canada Mortgage and Housing Corporation .....	631,773,282	Export Development Corporation)—Foreign Affairs	
Farm Credit Corporation .....	171,011,398	and International Trade .....	104,634,917
Farm syndicates loan fund .....	402,865	Developing countries—Foreign Affairs and	
	891,116,360	International Trade—Canadian International	
<b>Other—</b>		Development Agency—International develop-	
Bank of Canada—		ment assistance .....	3,338,565
Transfer of profit .....	1,310,053,569	Jamaica—Finance .....	5,419,518
Canada Development Investment Corporation —		United Kingdom—Finance—United Kingdom Financial	
Dividends .....	29,936,187	Agreement Act, 1946 .....	3,555,296
Canada Lands Company Limited—		Deferred interest .....	4,215,862
Dividends .....	10,900,000		
Canada Ports Corporation .....	28,339	<b>Total national governments including developing</b>	<b>121,164,158</b>
Canada Post Corporation—			
Interest .....	\$ 7,764,000	<b>International organizations—</b>	
Dividends .....	10,000,000	International Monetary Fund—	
		Enhanced Structural Adjustment Facility .....	27,675,758
	17,764,000		
Canadian Dairy Commission .....	2,442,908	<b>Provincial and territorial governments—</b>	
Cape Breton Development Corporation .....	827,592	<b>NEWFOUNDLAND—</b>	
Freshwater Fish Marketing Corporation .....	150,739	<b>Finance—</b>	
Halifax Port Corporation—		Municipal Development and Loan	
Dividends .....	451,284	Board .....	148,039
Montreal Port Corporation—		Winter capital projects fund .....	533,873
Interest .....	\$ 220,323		
Dividends .....	3,196,656	<b>Industry—</b>	
		Atlantic Development Board carry-over	
	3,416,979	projects .....	48,948
<b>Prince Rupert Port Corporation—</b>		Atlantic Provinces Power Development	
Interest .....	\$ 1,180,734	Act .....	3,976,738
Dividends .....	24,265	Atlantic Canada Opportunities Agency—	
		Special areas and highways agreement .....	1,323,675
	1,204,999		6,031,273
Royal Canadian Mint .....	9,295	<b>NOVA SCOTIA—</b>	
Saint John Port Corporation .....	524,024	<b>Finance—</b>	
		Municipal Development and Loan	
		Board .....	13,991



## RETURN ON INVESTMENTS—Continued

	Amount realized in 1996-97 <sup>(1)</sup>		Amount realized in 1996-97 <sup>(1)</sup>
	\$		\$
Industry—		SASKATCHEWAN—	
Atlantic Development Board carry-over projects .....	142,188	Agriculture and Agri-Food—	
Atlantic Canada Opportunities Agency—		Agricultural service centres .....	206,408
Special areas and highways agreement .....	402,244	Finance—	
	558,423	Municipal Development and Loan Board .....	2,992
PRINCE EDWARD ISLAND—			209,400
Finance—		ALBERTA—	
Municipal Development and Loan Board .....	7,900	Finance—	
Winter capital projects fund .....	77,547	Municipal Development and Loan Board .....	43,738
Industry—		Industry—	
Atlantic Canada Opportunities Agency—		Western Economic Diversification—	
Comprehensive development plan agreement .....	541,887	Special areas and highways agreement .....	23,604
	627,334		67,342
NEW BRUNSWICK—		BRITISH COLUMBIA—	
Finance—		Finance—	
Municipal Development and Loan Board .....	91,698	Municipal Development and Loan Board .....	44,497
Winter capital projects fund .....	658,674	Winter capital projects fund .....	168,832
Industry—			213,329
Atlantic Provinces Power Development Act .....	1,436,846	NORTHWEST TERRITORIES—	
Atlantic Canada Opportunities Agency—		Finance—	
Special areas and highways agreement .....	845,129	Winter capital projects fund .....	8,476
Natural Resources—		YUKON TERRITORY—	
Regional electrical inter- connections .....	517,562	Indian Affairs and Northern Development—	
	3,549,909	Government of the Yukon Territory .....	78,536
QUEBEC—		Total provincial and territorial governments .....	18,789,548
Finance—		Other loans, investments and advances—	
Federal-provincial fiscal arrangements .....	58,944	Loans and accountable advances—	
Municipal Development and Loan Board .....	1,150,685	Foreign Affairs and International Trade—	
Industry—		Personnel posted abroad .....	524,146
Federal Office of Regional Development—Quebec—		Other—	
Special areas and highways agreement .....	5,778,993	Agriculture and Agri-Food—	
	6,988,622	Construction of multi-purpose exhibition buildings .....	1,085,849
ONTARIO—		Citizenship and Immigration—	
Finance—		Transportation and assistance loans .....	140,737
Municipal Development and Loan Board .....	6,820	Finance—	
Winter capital projects fund .....	341,682	Ottawa Civil Service Recreational Association .....	7,414
	348,502	Fisheries and Oceans—	
MANITOBA—		Canadian producers of frozen groundfish .....	25,000
Finance—		Indian Affairs and Northern Development—	
Municipal Development and Loan Board .....	19,679	Inuit loan fund .....	26,210
Winter capital projects fund .....	47,422	First Nations in British Columbia .....	16,949
Industry—		Indian economic development fund .....	954,888
Western Economic Diversification—		Council for Yukon Indians .....	1,197,110
Special areas and highways agreement .....	41,301	Native claimants .....	5,836,738
	108,402	Yukon Energy Corporation .....	2,838,368
		National Defence—	
		Canadian Forces housing projects .....	481,873
		Transport—	
		Hamilton harbour commissioners .....	8,766

## RETURN ON INVESTMENTS—Concluded

	Amount realized in 1996-97 <sup>(1)</sup>		Amount realized in 1996-97 <sup>(1)</sup>
	\$		\$
Veterans Affairs—		Public Works and Government Services—	
Veterans' Land Act Fund—		Canadian National Railway System .....	15,741
Advances .....	562,428	Public Works and Government Services Revolving	
	13,182,330	Funds .....	1,323,116
Total other loans, investments and advances .....	13,706,476	Government Telecommunications and Informatics	
Total loans, investments and advances .....	2,460,512,039	Services Revolving Fund .....	1,314,409
OTHER ACCOUNTS—		Interest on loans and mortgages .....	125,913
Agriculture and Agri-Food—		Rental income from properties—Rental—	
Gross Revenue Insurance Program—		Other rentals .....	167,626
Interest on loans .....	18,792	Solicitor General—	
Canadian Heritage—		Correctional Service—CORCAN Revolving Fund ....	1,324,905
Canadian Heritage Revolving Funds .....	146,141	Royal Canadian Mounted Police—	
Foreign Affairs and International Trade—		Loans and advances to persons posted	
Interest on mission bank accounts .....	166,496	abroad—	
Indian Affairs and Northern Development—		Interest .....	\$ 19,406
Indian housing assistance fund—On-reserve		Transfer of profit .....	11,395
housing—Interest on guaranteed loans .....	561,485		30,801
Farm Credit Corporation .....	65,247	Transport—	
Eso Ltd.—Norman Wells Project profits .....	107,860,437	Canadian National Railway System—	
Stoney Band .....	23,377	Other .....	2,118,949
Industry—		Total other accounts .....	117,140,140
Bombardier Inc., groupe Canadair .....	7,668	TOTAL RETURN ON INVESTMENTS .....	4,306,918,597
Interest on general development agreement—			
Province of British Columbia .....	171,312	Summary—	
National Defence—		Interest .....	1,321,701,776
Interest on loans to employees posted abroad .....	772,779	Transfer of profits .....	2,917,785,818
Interest earned from funds on deposit with		Dividends .....	64,397,320
suppliers .....	191,838	Other .....	3,033,683
National Revenue—		Total .....	4,306,918,597
Public buildings and properties—Rental .....	441,108		
Natural Resources—			
Natural Resources Revolving Funds .....	292,000		

<sup>(1)</sup> The amounts reported in this column represent interest unless otherwise indicated.

## Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons - Statement of sessional and expense allowances, and of travel expenses paid in 1996-97";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD <sup>(1)</sup>			FINANCE		
Department			Department		
Minister—			Minister of Finance—		
Hon R E Goodale.....	1	64,567	Hon P Martin.....	1	59,639
Parliamentary Secretary—			Secretary of State (International Financial		
J Pickard.....	1	22,777	Institutions)—		
CANADIAN HERITAGE			Hon D Peters.....	1	31,909
Department			FISHERIES AND OCEANS		
Minister—			Department		
Hon S Copps.....	1	74,446	Minister—		
Secretary of State (Multiculturalism) and			Hon F Mifflin.....	1	35,442
(Status of Women)—			Secretary of State (Fisheries and Oceans) and		
Hon H Fry.....	1	22,692	(Agriculture and Agri-Food)—		
Parliamentary Secretary—			Hon F Robichaud.....	1	24,610 <sup>(1)</sup>
G H Arseneault.....	1	10,174	FOREIGN AFFAIRS AND INTERNATIONAL		
CITIZENSHIP AND IMMIGRATION			TRADE		
Department			Department		
Minister—			Minister of Foreign Affairs—		
Hon L Robillard.....	1	24,472	Hon L Axworthy.....	1	106,564
Parliamentary Secretary—			Minister of International Trade—		
M Minna.....	1	9,937	Hon AC Eggleton.....	1	59,294
ENVIRONMENT			Ministers for International Cooperation and Ministers		
Department			responsible for Francophonie—		
Minister—			Hon P S Pettigrew.....	15	48,375
Hon S Marchi.....	1	33,945	Hon D Boudria.....	15	56,761
Parliamentary Secretary—			Secretary of State (Latin America and Africa)—		
K Kraft Sloan.....	1	14,175	Hon C Stewart.....	1	67,344
			Secretary of State (Asia and Pacific)—		
			Hon R Chan.....	1	44,557
			Parliamentary Secretaries—		
			R J MacDonald.....	1	21,116
			F LeBlanc.....	1	130

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES —Continued

	Vote	Amount		Vote	Amount
		\$			\$
HEALTH			NATIONAL DEFENCE		
Department			Department		
Minister—			Ministers—		
Hon D Dingwall.....	1	40,565	Hon D M Collenette.....	1	9,565
HUMAN RESOURCES DEVELOPMENT			Hon D Young.....	1	15,440
Department			Parliamentary Secretary—		
Ministers of Human Resources Development—			J Richardson.....	1	8,589
Hon D Young.....	1	44,958	NATIONAL REVENUE		
Hon P S Pettigrew.....	1	31,859	Minister—		
Minister of Labour and Deputy Leader of the			Hon J Stewart.....	1	42,146
Government in the House of Commons—			Parliamentary Secretary—		
Hon A Gagliano.....	1	14,241	S Barnes.....	1	6,003
Secretary of State (Training and Youth)—			NATURAL RESOURCES		
Hon E Blondin-Andrew.....	1	102,637	Department		
Parliamentary Secretaries—			Minister—		
G Proud.....	1	10,357	Hon A McLellan.....	1	35,479 <sup>(2)</sup>
R D Nault.....	1	18,190	Parliamentary Secretary—		
INDIAN AFFAIRS AND NORTHERN			M Cowling.....	1	2,968
DEVELOPMENT			PRIVY COUNCIL		
Department			Department		
Minister—			Prime Minister—		
Hon R Irwin.....	1	45,617	Rt Hon J Chrétien.....	1	3,890
Parliamentary Secretary—			President of the Queen's Privy Council for		
Dr B Patry.....	1	3,528	Canada and Minister of Intergovernmental		
INDUSTRY			Affairs—		
Department			Hon S Dion.....	1	37,943
Minister—			Leader of the Government in the Senate and Minister		
Hon J Manley.....	1	92,994	with special responsibility for literacy—		
Secretary of State (Atlantic Canada Opportunities			Hon J Fairbairn.....	1	76,576
Agency)—			Leader of the Government in the House		
Hon L MacAulay.....	25	650	of Commons—		
Secretary of State (Science, Research and			Hon H Gray.....	1	67
Development)—			Parliamentary Secretary—		
Hon J Gerrard.....	1	67,681	P DeVillers.....	1	6,616
Secretary of State (Federal Office of Regional			PUBLIC WORKS AND GOVERNMENT		
Development — Quebec)—			SERVICES		
Hon M Cauchon.....	70	25,782	Department		
Parliamentary Secretary—			Minister—		
M Bodnar.....	1	2,976	Hon D Marleau.....	15	24,377
JUSTICE			Parliamentary Secretary—		
Department			J Harvard.....	15	380
Minister and Attorney General of Canada—			SOLICITOR GENERAL		
Hon A Rock.....	1	51,805	Department		
Parliamentary Secretary—			Solicitor General of Canada—		
G Kirkby.....	1	463	Hon H Gray.....	1	4,731
			Parliamentary Secretary—		
			P Gagnon.....	1	13,919

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES —Concluded

	Vote	Amount		Vote	Amount
		\$			\$
TRANSPORT			TREASURY BOARD		
Department			Secretariat		
Minister—			President of the Treasury Board and Minister		
Hon D Anderson .....	1	30,075	responsible for Infrastructure—		
Parliamentary Secretary—			Hon M Massé .....	1	14,840
S Keyes .....	1	3,268	Parliamentary Secretary—		
			O L Jackson .....	1	238
			VETERANS AFFAIRS		
			Department		
			Secretary of State (Veterans)—		
			Hon L MacAulay .....	1	8,083

<sup>(1)</sup> The expenditures of the Secretary of State (Agriculture and Agri-Food) are reported with those of the Secretary of States (Fisheries and Oceans) under Fisheries and Oceans.

<sup>(2)</sup> The Honourable Anne McLellan is also the Federal Interlocutor for Métis and Non-Status Indians. An amount of \$568 has been recovered from the Privy Council and is included under Natural Resources.

# SECTION 13

1996-97

PUBLIC ACCOUNTS OF CANADA

## Other Miscellaneous Information

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## Foreign Affairs and International Trade

## EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
Association of South East Asian Nations (ASEAN) Ministerial Meeting .....	28,050
Conference of Youth and Sports Ministers of la Francophonie .....	25,360
Conference of Ministers of Education of la Francophonie .....	9,896
Special Conference of Youth and Sports Ministers of la Francophonie .....	11,340
Conference of Spouses of Heads of State and Government of the Americas .....	11,570
Conference of Ministers responsible for la Francophonie .....	67,368
Commonwealth Ministers Action Group Meeting .....	11,115
G7/P8 Nuclear Weapons Summit (Moscow) and Prime Minister's visit to Bucharest .....	400,780
G7 Summit (Lyon) and Prime Minister's visit to Rome .....	814,860
International Conference on Education .....	14,907
North Atlantic Council	
and North Atlantic Cooperative Council Ministerial Meeting .....	13,181
Organization of American States General Assembly .....	40,298
OECD Ministerial Meeting .....	33,564
Prime Minister's Visit to Manila (APEC), Shanghai, Tokyo and Lisbon (OSCE) .....	1,645,753
Quadrilateral Trade Ministers' Meeting (Kobe) .....	33,392
Quadrilateral Trade Ministers' Meeting (Seattle) .....	15,292
Special NATO Ministerial Meeting .....	14,978
Start-up Costs and Advance Team Visit	
for Governor General's April, 1997 Visit to France .....	34,535
Start-up Costs and Advance Team Visit	
for Prime Minister's April, 1997 Visit to Washington .....	48,494
Summit of the Americas on Sustainable Development .....	51,280
Team Canada Mission to Seoul, Manila and Bangkok,	
and Prime Minister's Visit to France .....	3,036,703
United Nations Conference on Human Settlements .....	322,742
United Nations Conference on Trade and Development .....	56,242
United Nations General Assembly .....	473,703
World Congress Against Commercial Exploitation of Children .....	45,033
World Food Summit .....	58,968
WTO Ministerial Conference .....	174,098
Miscellaneous Conferences and Meetings .....	227,801
Total .....	7,721,303

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
Association of South East Asian Nations		Conference of Ministers of Education of la Francophonie ..	9,896
(ASEAN)—Ministerial Meeting .....	27,742	Canadian International Development Agency	
Member of the House of Commons		Zumstein J.	
Axworthy Hon L.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Hubert J-P.	
Dogterom D, Johnstone V, Stevens D.		Provincial Governments	
Conference of Youth and Sports Ministers		Roy G.	
of la Francophonie .....	25,360	Special Conference of Youth and Sports Ministers	
Member of the House of Commons		of la Francophonie .....	11,340
Bélanger M.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Granger P, Hubert J-P.	
Granger P, Hubert J-P.			
Provincial governments			
Legault B.			

## Foreign Affairs and International Trade

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Conference of Spouses of Heads of State and Government of the Americas. . . . .	11,570	G7 Summit (Lyon) and Prime Minister's Visit to Rome. . . . .	533,619
Member of the House of Commons		Members of the House of Commons	
Augustine Dr J.		Axworthy Hon L, Chrétien Rt Hon J, Martin Hon P.	
Foreign Affairs and International Trade		Finance	
Vincent A.		Bernes T, Castelli L, Horvath T, Lafleur D,	
Health		Moloney D, Smith A, Thomas J.	
Mills C.		Foreign Affairs and International Trade	
Conference of Ministers responsible for la Francophonie. . . . .	42,271	Adams H, Boucher C, Boucher R, Boulet D, Burge A,	
Member of the House of Commons		Byzewski M, Carin B, Corriveau S, Coutts S, Coutu C,	
Boudria Hon D.		Dehler M, Destroismaisons C, Dupont S, Fournier R,	
Canadian International Development Agency		Gompf J, Gregory F, Johnstone V, Juneau J-P, Kadas R,	
Couture R, Labelle H.		Lappe C, Lavertu G, Lebel J, Mailhot J, McRae R,	
Foreign Affairs and International Trade		Noble J, Noel H, Paquette J, Portelance R, Rioux G,	
Baillargeon C, Bujold M, Cintrat J, Desloges C,		Rodrique G, Shapardanov C, Smith G.	
Dubois C, Elliott R, Hubert J-P, Laprade S,		National Defence	
Poirier G, Racine A, Rousseau H, Saint-Martin J,		Abraham J, Blackmore L, Ferland J, Friesen J,	
Touchette G.		Goguen A, Pilon Dr J, Truchon S.	
Commonwealth Ministers Action Group Meeting. . . . .	8,025	Prime Minister's Office/Privy Council Office	
Member of the House of Commons		Bartleman J, Benson I, Brooman K, Brousseau C,	
Axworthy Hon L.		Carisse J-M, Carle J, Chrétien C, Côté C,	
Foreign Affairs and International Trade		Deschambault D, Dona C, Donolo P, Faubert M, Hartley B,	
Arneil B, Johnstone V.		Hosek C, Laurin A, LeBlanc D, Legros G, Loveys M,	
G7/P8 Nuclear Weapons Summit (Moscow) and Prime Minister's Visit to Bucharest. . . . .	374,072	MacInnis D, Parisot P, Pelletier J, Pilon T,	
Members of the House of Commons		Schryburt C, Tessier I, Wilson T.	
Axworthy Hon L, Chrétien Rt Hon J, Iftody D.		International Conference on Education. . . . .	14,907
Foreign Affairs and International Trade		Provincial Governments	
Bates P, Culham A, Dehler M-A, Dowswell W,		Grimes Hon R, Horsman K, Viel D.	
Johnstone V, Lappe C, Lebel J, Paquette J,		Canadian Commission for UNESCO	
Pigeon L, Smith G.		Proulx J.	
National Defence		North Atlantic Council and North Atlantic	
Aucion R, Cole W, Hobbs C, Kennedy A, McMullin J,		Cooperative Council Ministerial Meeting. . . . .	12,288
Morin D.		Member of the House of Commons	
Prime Minister's Office/Privy Council Office		Axworthy Hon L.	
Bartleman J, Benson I, Brooman K, Carisse J-M,		Foreign Affairs and International Trade	
Carle J, Chrétien C, Côté C, Deschambault D,		Brown D, Johnstone V, Stevens D.	
Faubert M, Fung M, Garceau P, Hartley B, Laurin A,		Organization of American States General Assembly. . . . .	36,755
MacInnis D, Parisot P, Pelletier J, Pilon T		Member of the House of Commons	
Prusakowski T, Robillard L, Schryburt C,		Stewart Hon C.	
Swartman L, Tessier I, Wilson T.		Canadian International Development Agency	
Public Works and Government Services		Ford, M.	
Kiriloff N, Saharov I, Sebahang.		Foreign Affairs and International Trade	
		Boehm P, Crosby L, Dickson B, Dupuis A, Flanagan R,	
		Gibbard P, Guttman T, Herran-Lima J, Hickman H,	
		Lefrançois M, Pappas C, St-Jean B.	



## Foreign Affairs and International Trade

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
OECD Ministerial Meeting. ....	29,831	Quadrilateral Trade Ministers' Meeting (Seattle). ....	11,706
Member of the House of Commons		Member of the House of Commons	
Eggleton Hon A.		Eggleton Hon A.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Bourget N, Carin B, Glasgow L, Lessard M.		Bourget N, Lessard M, Stevenson B.	
Prime Minister's Visit to Manila (APEC), Shanghai, Tokyo and Lisbon (OSCE) . . . . .	1,379,606	Special NATO Ministerial Meeting. ....	14,969
Members of the House of Commons		Member of the House of Commons	
Axworthy Hon L, Chan Hon R, Chrétien Rt Hon J, Eggleton Hon A.		Axworthy Hon L.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Archambault R, Baillargeon C, Balloch H, Beauchamp R, Bedlington R, Bentley J, Bogden J, Boulet D, Bourget N, Boyd M, Brault M, Calvert P, Cardinal C, Caron J, Curtis J, Dawson K, Desmarais L, Dion C, Edwards L, Fox J, Giroux F, Grinius M, Hahn P, Hardy S, Heinbecker P, Hepburn L, Hinson S, Humphreys A, Johnstone V, Jurschewsky S, Kitnikone P, Klassen J, Lambert J, Larabie C, Larochelle F, Lebel J, Legault A, Lemieux P, Lepage M-F, Lessard M, McKellar P, McRae F, Montgomery R, Morrill K, Mullin S, Murphy D, O'Connell C, Oldham P, Portelance R, Rooney M, Sadler P, Saint-Jacques G, Scott D, Shuckburgh A, Stevens D, Stevenson B, Sunquist K, Théberge N.		Crozier K, Johnstone V, Lappe C, Stevens D.	
National Defence		Start-up Costs and Advance Team Visit for Governor General's April, 1997 Visit to France . . . . .	33,041
Alwyn-Smith A, Barrette Dr I, Bissonnette M, Haché M, Haché R, Hasset V, Joly D, Kwan Y, Masterson D, Menard L, Munroe K, Murray S, Senecal J, Vos A, Ward E.		Foreign Affairs and International Trade	
Prime Minister's Office/Privy Council Office		Boulet D, Dubeau G, Lederman L.	
Anderson D, Bartleman J, Bertrand J, Brooman K, Cameron D, Carisse J-M, Carle J, Chrétien C, Côté C, Deschambault D, Dona C, Faubert M, Fung M, Garceau P, Goldenberg E, Laurin A, Legros G, MacInnis D, Parisot P, Pelletier J, Pilon T, Prusakowski T, Read C, Robillard L, Schryburt C, Schryburt M, Simpson A, Swartman L, Tessier I, Tremblay E, Wilson T.		Government House	
Public Works and Government Services		Jodoin N, Paul J, Smyth T.	
Duval J, Nakamura-Brunet S, Shao W.		Start-up Costs and Advance Team Visit for Prime Minister's April, 1997 Visit to Washington . . . . .	46,338
Quadrilateral Trade Ministers' Meeting (Kobe). ....	26,752	Foreign Affairs and International Trade	
Member of the House of Commons		Portelance R.	
MacLaren Hon R.		Prime Minister's Office/Privy Council Office	
Finance		Bird S, Carle J, Chrétien C, MacInnis D, MacLean B, Martin B, Prusakowski T.	
Collins-Williams T.		Summit of the Americas on Sustainable Development . . . . .	51,280
Foreign Affairs and International Trade		Members of the House of Commons	
Campbell D, Fried J, Hancock J, Lessard M, Martin M, Weekes J, Wright R.		Blondin-Andrew Hon E, Copps Hon S, Lincoln C.	
		Canadian International Development Agency	
		Neufeld K, Racicot P, Schemmer D.	
		Foreign Affairs and International Trade	
		Boehm P, Guttman T, Hanna J, Macartney K, McCue D, Vincent A.	
		Natural Resources	
		Stephenson J.	
		Other	
		Seymoar N.	
		Team Canada Mission to Seoul, Manila and Bangkok, and Prime Minister's Visit to France . . . . .	2,489,843
		Members of the House of Commons	
		Chan Hon R, Chrétien Rt Hon J, Eggleton Hon A, Pagtakhan R.	
		Provincial Premiers and Territorial Leader	
		Bouchard Hon L, Clark Hon G, Filmon Hon G, Harris Hon M, Klein Hon R, MacDonald Hon P, McKenna Hon F, Romanow Hon R, Savage Hon J, Tobin Hon B.	

## Foreign Affairs and International Trade

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

\$	\$
Foreign Affairs and International Trade	
Beauchamp R, Burchett I, Chowdhury S, Comeau D, Giroux F, Hepburn L, Lebel J, LeBlanc A, Lemieux P, Lessard M, Litalien Y, Pigeon L, Portelance R, Renault N, Robinson D, Simon J, Siqueira S, Thornley C, Vachon K, Wassill R, Weiner D.	
National Defence	
Abraham J, Barrette Dr I, Dandurand J, Ferland J, Forget C, Johnson J, Langevin M, Riverin J-F, Roach D, Stewart R, Truchon S.	
Prime Minister's Office/Privy Council Office	
Anderson D, Bartleman J, Benson I, Bertrand J, Brooman K, Cameron D, Carisse J-M, Carle J, Chahal R, Chrétien C, Côté C, Deschambault D, Dona C, Donolo P, Faubert M, Fung M, Goldenberg E, Hartley B, Laurin A, Lee K, Legros G, Lilkoﬀ M-C, MacInnis D, Mongeon J, Paré P, Parisot P, Pelletier J, Pilon T, Prusakowski T, Read C, Reeder N, Robillard L, Schryburt C, Schryburt M, Tessier I, Tremblay E, Wilson T.	
Public Works and Government Services	
Defoy S, Jackson C, Kelly S, Lim S-K, Meemeskul R, Panditya V, Ritchie S, Ryu C H, Siemenska-Vachali M, Sumitra S.	
Provincial and Territorial Governments	
Chan D, Craig C, Dau J, Ferbey J, Gaudet G, Grace V, Harling C, Harrigan D, Hastings G, Lawrence M, Lennie O, Lisée J-F, Marchildon G, MacKenzie S, Munnoch S, Osborne P, Redlin B, Reid R, Rowe M, Sokolyk T.	
Unites Nations Conference on Human Settlements . . . . .	322,040
Members of the House of Commons	
Augustine J, Bethel J, Harvard J, Marleau Hon D.	
Canadian International Development Agency	
Hentic I.	
Canada Mortgage and Housing Corporation	
Angus J, Kinsley K, Spurr P, Williams C.	
Foreign Affairs and International Trade	
Asselin A-K, Asselin S, Delouya A, Irish J, Légaré J, Panthaky J, Raymond V, Salah S, Shelly D, St-Louis M, Wall J, Whelton C.	
Public Works and Government Services	
Litalien Y, Roberge F.	
Status of Women—Office of the Co-ordinator	
Wiseman G.	
Non-governmental Observers	
Chakasim M, Chisholm S, Constantin L, Dembek B, Dewasha M, Drouin N, Fairholm J, Frank T, Kiwanaka J.	
United Nations Conference on Trade and Development. . . .	56,239
Member of the House of Commons	
Godfrey J.	
Canadian International Development Agency	
Lin S.	
Foreign Affairs and International Trade	
Burack E, Carre S, Kramer J, Stone P.	
United Nations General Assembly. . . . .	430,257
Member of the Senate	
Spivak Hon M.	
Members of the House of Commons	
Axworthy Hon L, Gaffney B, LeBlanc F, McLaughlin Hon A, McWhinney T, Sheridan G, Stewart Hon C.	
Auditor General	
Beauvais I.	
Canadian International Development Agency	
Sauer L.	
Foreign Affairs and International Trade	
Archibald R, Beaulieu L, Beaulieu Y, Bédard S, Buchan G, Cormie S, Côté Fortin J, Curtis G, Dion A, Glauser M, Huska J, Jeffrey L, Johnstone V, Kirsch P, Lafond C, Lafrance L, Lappe C, Laurin G, Lawson B, Lee D, Legault L, McDowell M, McRae P, Mickleburgh N, Mlacak K, Moher M, Monette G, Nelems M, Nussbaum T, Pearson M, Rakmil V, Ramcharan L, Savage S, Sinclair D, Souilliere M, Splinter P, Strauss H.	
National Defence	
Cook V.	
Special Observer	
Legault Y.	
World Congress Against Commercial Exploitation of Children. . . . .	43,748
Member of the Senate	
Pearson Hon L.	
Members of the House of Commons	
Axworthy Hon L, Fry Hon H, Torsney P.	
Canadian International Development Agency	
Wright E.	
Foreign Affairs and International Trade	
Johnstone V, Kenny M-E, Laurin G, Théberge N.	
Health	
Phaneuf G.	
Justice	
Lieff E, Morency C.	
Solicitor General	
Aloisi Y.	
Non-governmental Observers	
Fantino J, Prober R.	

## Foreign Affairs and International Trade

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Concluded

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	\$		\$
World Food Summit.....	58,968	WTO Ministerial Conference.....	156,106
Member of the Senate		Members of the House of Commons	
Whelan Hon E.		Blaikie W, Eggleton Hon A, Graham W, Penson C,	
Members of the House of Commons		Sauvageau B.	
Chrétien J-G, Cowling M, Goodale Hon R,		Agriculture and Agri-food	
Robichaud Hon F.		Gifford M.	
Delegates from Non-Governmental Organizations		Finance	
Bombay H, Bulmer R, Doerksen A, Dunn J,		Collins-Williams T.	
MacDonald D, Pellerin L, Stone R,		Foreign Affairs and International Trade	
Wiebe N, Wilkinson J.		Ballhorn R, Bourget N, Crosbie W, Douglas R,	
		Feldman E, Fried J, Lessard M,	
		Saint-Jacques J, Somerville P, Stevenson B,	
		Stone P, Weekes J, Wright R, Wynne D.	
		Industry	
		McCulla D, Shaw L.	

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## Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES <sup>(1)</sup>

Details	Compensation payments <sup>(2)</sup>	Administration expenses <sup>(3)</sup>	Total payments
	\$	\$	\$
Newfoundland .....	1,904,530	200,934	2,105,464
Prince Edward Island .....	380,035	135,995	516,030
Nova Scotia—Federal .....	3,625,233	804,389	4,429,622
Nova Scotia—Cape Breton Development Corporation (CBDC) .....	10,858,953	1,640,224	12,499,177
Nova Scotia—CBDC (Section 9a) .....	5,867,014	759,305	6,626,319
Nova Scotia—Old silicosis .....	697,006	88,895	785,901
New Brunswick .....	1,322,884	461,192	1,784,076
Quebec .....	11,747,244	2,830,218	14,577,462
Ontario .....	33,576,728	5,535,186	39,111,914
Manitoba .....	1,686,459	612,277	2,298,736
Saskatchewan .....	1,671,901	866,445	2,538,346
Alberta .....	3,506,763	855,802	4,362,565
British Columbia .....	6,255,380	1,740,206	7,995,586
Payments respecting locally engaged employees outside Canada .....	97,424		97,424
Supplementary compensation to certain widows and dependant children of seamen .....	6,900		6,900
Compensation to Quebec casual employees TB 1979-29 .....	37,244		37,244
Excess monies paid to claimants (subrogation cases) .....	762,656		762,656
Salary recovered and returned to other government departments (subrogation cases) .....	302,918		302,918
Legal, medical, professional expenses (subrogation cases) .....	161,160		161,160
Penitentiary inmates compensation .....	100,970		100,970
	84,569,402	16,531,068	101,100,470
Less: recoveries			
Administrative expenses recovered from Crown agencies .....		5,252,270	5,252,270
Claim costs recovered from Crown agencies .....	35,926,682		35,926,682
Recoveries from responsible third parties (subrogation) .....	1,558,184		1,558,184
Overpayment of compensation recovered from claimants .....	103,828		103,828
Penitentiary inmates compensation recovered .....	102,282		102,282
	37,690,976	5,252,270	42,943,246
Net expenditures .....	46,878,426	11,278,798	58,157,224

<sup>(1)</sup> These payments and expenses are charged to a statutory spending authority called "Payments of compensation respecting Government employees (Government Employees Compensation Act) and merchant seamen (Merchant Seamen Compensation Act)" (refer to the Ministry Summary in Section 11 of Volume II (Part I)).

<sup>(2)</sup> Includes the net payments of compensation respecting:

(a) Government employees (Government Employees Compensation Act);

(b) merchant seamen (Merchant Seamen Compensation Act); and

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

<sup>(3)</sup> Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories are processed by the Workers' Compensation Board of Alberta.

## Parliament

## The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1996-97<sup>(1)</sup>

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research staff and other expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research staff and other expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W, NWT .....	64,400	10,100	63,117	7,424	Kenny C, Ont .....	64,400	10,100	26,573	40,820
Anderson D M, PEI .....	64,400	10,100	34,737	14,332	Keon W J, Ont .....	64,400	10,100	2,482	43,237
Andreychuk R, Sask .....	64,400	10,100	43,151	33,131	Kinsella N A, NB .....	64,400	10,100	36,172	52,503
Angus W D, Que .....	64,400	10,100	20,152	35,905	Opposition Whip .....	4,800			
Atkins N K, Ont .....	64,400	10,100	40,363	47,394	Kirby M, NS .....	64,400	10,100	48,922	43,939
Austin J, BC .....	64,400	10,100	54,406	25,747	Kolber L E, Que .....	62,780	8,480	18,310	36,350
Bacon L, Que .....	64,400	10,100	16,353	41,242	Landry J P, NB .....	64,400	10,100	20,575	36,703
Balfour R J, Sask .....	64,400	10,100	27,100	46,863	Lavoie-Roux T, Que .....	64,400	10,100	5,794	10,873
Beaudoin G A, Que .....	64,400	10,100	4,101	48,295	Lawson E M, BC .....	64,280	9,980	37,226	28,069
Berntson E A, Sask .....	64,400	10,100	57,872	50,139	Lebreton M, Ont .....	64,400	10,100	8,164	45,552
Deputy Leader					Lewis P D, Nfld .....	64,400	10,100	43,945	82
of the Opposition	9,400				Losier-Cool R-M, NB .....	64,400	10,100	59,918	49,133
Bolduc R, Que .....	64,100	9,800	23,527	18,090	Lucier P, YT .....	64,400	10,100	44,363	6,062
Bonnell M L, PEI .....	64,400	10,100	32,229	34,656	Lynch-Staunton J, Que .....	64,400	10,100	11,959	20,776
Bosa P, Ont .....	64,400	10,100	17,284	34,688	Leader of				
Bryden J G, NB .....	64,400	10,100	23,802	17,817	the Opposition .....	23,800			
Buchanan J M, NS .....	64,400	10,100	67,249	49,183	MacDonald F, NS .....	64,400	10,100	53,527	42,913
Carney P, BC .....	64,400	10,100	34,151	48,552	MacDonald J M, NS .....	64,400	10,100	7,494	26,704
Carstairs S, Man .....	64,400	10,100	62,950	48,596	MacEachen A J, NS .....	16,966	2,661	9,543	27,715
Charbonneau G, Que .....	64,400	10,100	9,225	46,662	Maheu S, Que .....	64,400	10,100	13,899	7,170
Cochrane E, Nfld .....	64,400	10,100	51,839	48,612	Marchand L, BC .....	64,400	10,100	73,735	27,467
Cogger M B, Que .....	64,400	10,100	23,837	49,416	Meighen M A, Ont .....	64,400	10,100	24,015	42,078
Cohen E J, NB .....	64,400	10,100	39,703	62,682	Mercier L, Que .....	41,548	6,516	10,193	25,583
Comeau G J, NS .....	64,400	10,100	58,329	47,756	Milne L, Ont .....	64,400	10,100	22,393	37,479
Cools A C, Ont .....	64,400	10,100	46,879	53,571	Molgat G L, Man .....	64,400	10,100	69,107	17,060
Corbin E G, NB .....	64,400	10,100	19,172	48,070	Speaker of				
Davey D K, Ont .....	15,740	2,165	6,943	4,303	the Senate .....	31,000			
De Bané P, Que .....	64,400	10,100	23,523	49,692	Moore W P, NS .....	33,094	5,190	15,141	5,830
Deware M M, NB .....	64,160	9,860	28,503	28,276	Murray L, Ont .....	64,400	10,100	21,532	24,731
Di Nino C, Ont .....	64,400	10,100	28,920	33,192	Nolin P C, Que .....	64,400	10,100	27,119	44,528
Doody C W, Nfld .....	64,400	10,100	32,468	18,299	Oliver D H, NS .....	64,400	10,100	67,854	45,357
Doyle R J, Ont .....	64,400	10,100	11,136	13,611	Olson H A, Alta .....			5,367	
Eyton J T, Ont .....	62,900	8,600	9,967	44,444	Ottenheimer G, Nfld .....	64,400	10,100	54,423	24,259
Fairbairn J, Alta .....	64,400	10,100	24,389	48,544	Pearson L, Ont .....	64,400	10,100	6,752	59,294
Forest J B, Alta .....	56,610	8,878	54,437	10,170	Perrault R J, BC .....	64,400	10,100	52,707	12,590
Forrestall J M, NS .....	64,400	10,100	64,759	46,447	Petten W J, Nfld .....	64,400	10,100	34,353	4,770
Gauthier J-R, Ont .....	64,400	10,100	4,345	18,757	Phillips O H, PEI .....	64,400	10,100	49,092	42,204
Ghitter R D, Alta .....	64,400	10,100	40,282	39,725	Pitfield P M, Ont .....	62,600	8,300	1,854	11,544
Gigantès P D, Que .....	64,400	10,100	25,163	59,980	Poulin M-P, Ont .....	64,400	10,100	27,925	34,319
Grafstein J S, Ont .....	63,560	9,260	30,197	5,758	Prud'homme M, Que .....	64,400	10,100	17,698	15,266
Graham A B, NS .....	64,400	10,100	40,639	57,015	Riel M, Que .....	64,400	10,100	12,906	13,833
Deputy Leader					Rivest J-C, Que .....	64,400	10,100	13,926	19,502
of the Government .....	14,900				Rizzuto P, Que .....	64,400	10,100	10,022	31,480
Grimard N, Que .....	64,400	10,100	44,236	49,580	Roberge F, Que .....	64,280	9,980	20,669	48,219
Gustafson L J, Sask .....	64,400	10,100	67,464	7,479	Robertson B M, NB .....	64,400	10,100	42,023	23,921
Haidasz S, Ont .....	64,400	10,100	43,603	54,187	Robichaud L J, NB .....	64,400	10,100	7,549	25,416
Hastings E A, Alta .....	10,733	977			Rompkey W, Nfld .....	64,400	10,100	85,422	48,760
Hays D P, Alta .....	64,400	10,100	68,370	57,723	Rossiter E, PEI .....	64,400	10,100	34,222	21,672
Hébert J, Que .....	64,400	10,100	20,267	80,509	Roux J-L, Que .....	22,505	3,530	2,519	12,852
Government Whip .....	7,500				Simard J-M, NB <sup>(2)</sup> .....	64,400	10,100	22,256	64,632
Hervieux-Payette C, Que .....	64,400	10,100	19,608	63,590	Sparrow H O, Sask .....	64,400	10,100	20,352	38,864
Jessiman D J, Man .....	64,400	10,100	63,845	23,554	Spivak M, Man .....	64,400	10,100	61,060	47,043
Johnson J, Man .....	64,400	10,100	41,499	47,377	Stanbury R J, Ont .....	63,860	9,560	29,865	7,302
Kelleher J F, Ont .....	64,400	10,100	30,361	25,964	Stewart J B, NS .....	64,400	10,100	28,915	29,047
Kelly W M, Ont .....	64,400	10,100	26,306	59,996	St. Germain G, BC .....	64,400	10,100	77,988	42,976

# Parliament

## The Senate

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1996-97<sup>(1)</sup>—Concluded

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research staff and other expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research staff and other expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Stollery P, Ont . . . . .	64,400	10,100	30,801	49,757	Tkachuk D, Sask . . . . .	64,400	10,100	98,329	37,852
Stratton T R, Man . . . . .	64,400	10,100	41,300	39,530	Twinn W P, Alta . . . . .	62,240	7,940	50,796	29,561
Sylvain J, Que . . . . .			5,214		Watt C, Que . . . . .	64,400	10,100	34,119	47,043
Taylor N, Alta <sup>(3)</sup> . . . . .	64,400	10,100	105,752	12,817	Whelan E, Ont . . . . .	41,548	6,516	24,556	49,152
Thériault L N, NB . . . . .			2,117		Wood D, Que . . . . .	64,400	10,100	23,581	38,603
Thompson A, Ont. . . . .	64,400	10,100	1,236	10,206	Total . . . . .	6,760,904	1,037,193	3,640,379	3,689,995

<sup>(1)</sup> The Government Expenditures Restraint Act, 1993 No. 2 authorizes the freezing of each Member's sessional allowance at the 1992 level of \$64,400 for 1993, 1994, 1995, 1996 and 1997.

<sup>(2)</sup> Research expenses are partially offset by savings under staff salaries, as this Senator has chosen not to hire a secretary.

<sup>(3)</sup> Travel expenses include previous year as well as current year expenses.

## Parliament

## House of Commons

## STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1996-97

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Abbott J . . . . .	64,400	21,300	73,028	Catterall M . . . . .	64,400	21,300	6,606
Ablonczy D . . . . .	64,400	21,300	48,188	Allowance as Deputy Government Whip . . . . .	7,500		
Adams P . . . . .	64,400	21,300	27,409	Cauchon Hon M . . . . .	64,400	21,300	14,011
Alcock R . . . . .	64,400	21,300	73,354	Chamberlain B . . . . .	64,400	21,300	30,370
Allmand Hon W . . . . .	64,400	21,046	20,521	Chan Hon R . . . . .	64,400	21,300	72,183
Althouse V . . . . .	64,400	26,200	53,383	Charest Hon J J . . . . .	64,400	21,300	37,226
Anawak J I . . . . .	64,400	28,200	196,382	Chatters D . . . . .	64,400	26,200	91,138
Anderson Hon D . . . . .	64,400	21,300	106,390	Chrétien Rt Hon J . . . . .	64,400	21,300	5,504
Arseneault G H . . . . .	64,400	21,300	49,758	Chrétien J-G . . . . .	64,400	21,300	51,601
Assad M . . . . .	64,400	21,300	33,711	Clancy M . . . . .	64,400	21,300	57,299
Assadourian S . . . . .	64,400	21,300	33,565	Cohen S . . . . .	64,400	21,300	44,272
Asselin G . . . . .	64,400	21,300	50,088	Collenette Hon D . . . . .	64,400	21,300	39,791
Augustine J . . . . .	64,400	21,300	27,051	Collins B . . . . .	64,400	21,300	82,007
Axworthy C . . . . .	64,400	21,300	60,382	Comuzzi J . . . . .	64,400	26,200	45,764
Axworthy Hon L . . . . .	64,400	21,300	58,297	Copps Hon S . . . . .	56,344	18,636	29,045
Bachand C . . . . .	64,400	21,300	35,114	Cowling M . . . . .	64,400	21,300	69,469
Baker G S . . . . .	64,400	26,200	103,898	Crawford R . . . . .	64,400	21,300	42,000
Bakopanos E . . . . .	64,400	21,300	19,418	Crête P . . . . .	64,400	21,300	42,564
Barnes S . . . . .	64,400	21,300	37,662	Culbert H . . . . .	64,400	21,300	65,678
Beaumier C . . . . .	64,400	21,300	28,945	Cullen R . . . . .	64,400	21,300	37,511
Bélair R . . . . .	64,400	26,200	83,941	Cummins J . . . . .	64,400	21,300	75,785
Bélanger M . . . . .	64,400	21,300	9,582	Dalphond-Guiral M . . . . .	64,400	21,300	27,056
Bélisle R . . . . .	64,400	21,300	20,603	Allowance as Chief Official Opposition Whip . . . . .	13,200		
Bellehumeur M . . . . .	64,400	21,300	48,462	Daviault M . . . . .	64,400	21,300	26,644
Bellemare E . . . . .	64,400	21,300	7,004	Debien M . . . . .	64,400	21,300	20,430
Benoit L E . . . . .	64,400	21,300	49,791	de Jong S . . . . .	64,400	21,300	49,704
Bergeron S . . . . .	64,400	21,300	16,567	de Savoye P . . . . .	64,400	21,300	34,473
Bernier G . . . . .	64,400	21,300	47,879	Deshaies B . . . . .	64,400	26,200	49,706
Bernier M . . . . .	64,400	21,300	46,315	DeVillers P . . . . .	64,400	21,300	25,808
Bernier Y . . . . .	64,400	21,300	89,845	Dhaliwal H . . . . .	64,400	21,300	71,821
Bertrand R . . . . .	64,400	21,300	55,625	Dingwall Hon D C . . . . .	64,400	21,300	60,853
Bethel J . . . . .	64,400	21,300	52,045	Dion Hon S . . . . .	64,400	21,300	19,406
Bevilacqua M . . . . .	64,400	21,300	55,917	Discepola N . . . . .	64,400	21,300	24,239
Bhaduria J . . . . .	64,400	21,300	55,046	Dromisky S . . . . .	64,400	21,300	67,976
Blaikie B . . . . .	64,400	21,300	60,698	Dubé A . . . . .	64,400	21,300	32,663
Blondin-Andrew Hon E . . . . .	64,400	28,200	134,803	Duceppe G . . . . .	64,400	21,300	32,990
Bodnar M . . . . .	64,400	21,300	88,416	Allowance as Official Opposition House Leader . . . . .	23,800		
Bonin R . . . . .	64,400	21,300	28,002	Duhamel R J . . . . .	64,400	21,300	80,363
Boudria D . . . . .	64,400	21,300	23,998	Dumas M . . . . .	64,400	21,300	21,411
Allowance as Chief Government Whip . . . . .	6,706			Duncan J . . . . .	64,400	26,200	76,063
Breitkreuz C . . . . .	64,400	26,200	50,593	Dupuy Hon M . . . . .	64,400	21,300	16,730
Breitkreuz G . . . . .	64,400	21,300	60,856	Easter W . . . . .	64,400	21,300	80,463
Bridgman M . . . . .	64,400	21,300	61,804	Eggleton Hon A . . . . .	64,400	21,300	22,078
Brien P . . . . .	64,400	21,300	54,204	English J . . . . .	64,400	21,300	38,905
Brown B . . . . .	64,400	21,300	36,047	Epp K . . . . .	64,400	21,300	31,341
Brown J . . . . .	64,400	21,300	86,437	Fewchuk R . . . . .	64,400	21,300	86,112
Brushett D . . . . .	64,400	21,300	59,591	Fillion G . . . . .	64,400	21,300	42,792
Bryden J . . . . .	64,400	21,300	41,168	Finestone Hon S . . . . .	64,400	21,300	22,744
Byrne G . . . . .	64,400	26,200	68,471	Finlay J . . . . .	64,400	21,300	47,473
Caccia Hon C L . . . . .	64,400	21,300	30,814	Flis J . . . . .	64,400	21,300	31,811
Calder M . . . . .	64,400	21,300	43,879	Fontana J . . . . .	64,400	21,300	58,738
Campbell B . . . . .	64,400	21,300	47,399	Forseth P E . . . . .	64,400	21,300	71,094
Cannis J . . . . .	64,400	21,300	24,984				
Canuel R . . . . .	64,400	21,300	53,928				
Caron A . . . . .	53,667	16,548	13,290				

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1996-97—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Frazer J. ....	64,400	21,300	63,415	Allowance as Chief			
Fry Hon H. ....	64,400	21,300	100,410	Government Whip. ....	5,819		
Gaffney B. ....	64,400	21,300	8,095	Allowance as Deputy			
Gagliano Hon A. ....	64,400	21,300	15,367	Chairperson of Committees			
Gagnon C. ....	64,400	21,300	30,529	of the Whole. ....	5,871		
Gagnon P. ....	64,400	21,300	68,283	Kilgour D. ....	64,400	21,300	47,585
Gallaway R. ....	64,400	21,300	57,304	Allowance as Deputy			
Gauthier M. ....	64,400	21,300	29,046	Speaker and Chairperson of			
Allowance as Leader of the				Committees of the Whole. ....	25,700		
Official Opposition. ....	49,100			Kirkby G. ....	64,400	26,200	62,766
Gerrard Hon J. ....	64,400	21,300	93,653	Knutson G. ....	64,400	21,300	47,576
Gilmour B. ....	64,400	21,300	69,468	Kraft Sloan K. ....	64,400	21,300	36,658
Godfrey J. ....	64,400	21,300	39,152	Lalonde F. ....	64,400	21,300	26,926
Godin M. ....	64,400	21,300	26,549	Landry J. ....	64,400	21,300	58,229
Goodale Hon R. ....	64,400	21,300	45,446	Langlois F. ....	64,400	21,300	77,395
Gouk J. ....	64,400	21,300	74,605	Lastewka W. ....	64,400	21,300	36,634
Graham B. ....	64,400	21,300	32,701	Laurin R. ....	64,400	21,300	21,490
Gray Hon H. ....	64,400	21,300	18,548	Allowance as Deputy			
Grey D. ....	64,400	21,300	69,965	Official Opposition			
Grose I. ....	64,400	21,300	33,330	Whip. ....	7,500		
Grubel H. ....	64,400	21,300	75,793	Lavigne L. ....	64,400	21,300	16,642
Guarnieri A. ....	64,400	21,300	32,609	Lavigne R. ....	64,400	21,300	28,529
Guay M. ....	64,400	21,300	37,766	Lebel G. ....	64,400	21,300	37,273
Guimond M. ....	64,400	21,300	41,057	LeBlanc F G. ....	64,400	21,300	63,615
Hanger A. ....	64,400	21,300	46,613	Leblanc N. ....	64,400	21,300	18,169
Hanrahan H. ....	64,400	21,300	63,937	Lee D. ....	64,400	21,300	28,158
Harb M. ....	64,400	21,300	6,203	Lefebvre R. ....	64,400	21,300	42,330
Harper Ed. ....	64,400	21,300	31,039	Leroux G. ....	64,400	21,300	44,020
Harper Elijah. ....	64,400	26,200	145,519	Leroux J H. ....	64,400	21,300	31,341
Harper S. ....	50,724	16,777	29,316	Lincoln C. ....	64,400	21,300	22,613
Harris R. ....	64,400	26,200	56,435	Loney J. ....	64,400	21,300	83,386
Hart J. ....	64,400	21,300	66,324	Loubier Y. ....	64,400	21,300	28,451
Harvard J. ....	64,400	21,300	56,001	MacAulay Hon L. ....	64,400	21,300	102,189
Hayes S. ....	64,400	21,300	35,927	MacDonald R. ....	64,400	21,300	66,799
Hermanson E. ....	64,400	21,300	61,476	MacLellan R. ....	64,400	21,300	55,020
Hickey B. ....	64,400	21,300	73,579	Malhi G. ....	64,400	21,300	38,238
Hill G. ....	64,400	21,300	47,602	Maloney J. ....	64,400	21,300	51,702
Hill J. ....	64,400	26,200	44,978	Manley Hon J. ....	64,400	21,300	1,581
Hoepfner J E. ....	64,400	21,300	40,218	Manning P. ....	64,400	21,300	77,109
Hopkins L. ....	64,400	21,300	23,611	Allowance as Leader of			
Hubbard C. ....	64,400	21,300	46,020	Other Opposition Party. ....	29,500		
Ianno T. ....	64,400	21,300	25,870	Marchand J-P. ....	64,400	21,300	33,888
Iftody D. ....	64,400	21,300	76,186	Marchi Hon S. ....	64,400	21,300	45,884
Irwin Hon R. ....	64,400	21,300	46,300	Marleau Hon D. ....	64,400	21,300	31,565
Jackson O L. ....	64,400	21,300	41,902	Martin K. ....	64,400	21,300	30,871
Jacob J-M. ....	64,400	21,300	34,241	Martin Hon P. ....	64,400	21,300	20,402
Jennings D. ....	64,400	21,300	61,942	Massé Hon M. ....	64,400	21,300	4,790
Johnston D. ....	64,400	21,300	33,961	Mayfield P W. ....	64,400	26,200	60,599
Jordan J. ....	64,400	21,300	26,642	McClelland I. ....	64,400	21,300	53,294
Karygiannis J. ....	64,400	21,300	29,455	McCormick L. ....	64,400	21,300	64,569
Kerpan A. ....	64,400	21,300	49,096	McGuire J. ....	64,400	21,300	67,839
Keyes S. ....	64,400	21,300	42,313	McKinnon G. ....	64,400	21,300	92,558
Kilger B. ....	64,400	21,300	32,319	McLaughlin Hon A. ....	64,400	26,200	74,181



## Parliament

## House of Commons

## STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1996-97—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
McLellan Hon A . . . . .	64,400	21,300	61,000	Richardson J . . . . .	64,400	21,300	36,169
McTeague D . . . . .	64,400	21,300	34,669	Rideout G S . . . . .	64,400	21,300	62,217
McWhinney T . . . . .	64,400	21,300	83,001	Riis N A . . . . .	64,400	21,300	112,990
Ménard R . . . . .	64,400	21,300	16,076	Ringma B . . . . .	64,400	21,300	45,158
Mercier P . . . . .	64,400	21,300	13,290	Allowance as Chief			
Meredith V . . . . .	64,400	21,300	68,431	Other Opposition			
Mifflin Hon F J . . . . .	64,400	26,200	68,423	Party Whip . . . . .	625		
Milliken P . . . . .	64,400	21,300	29,079	Ringnette-Maltais P . . . . .	64,400	21,300	66,491
Allowance as Deputy				Allowance as Assistant			
Chairperson of Committees				Deputy Chairperson of			
of the Whole . . . . .	4,460			Committees of the Whole . . . . .	10,500		
Mills B . . . . .	64,400	21,300	67,649	Robichaud Hon F . . . . .	64,400	21,300	46,021
Mills D J . . . . .	64,400	21,300	29,174	Robillard Hon L . . . . .	64,400	21,300	6,824
Minna M . . . . .	64,400	21,300	41,702	Robinson S J . . . . .	64,400	21,300	107,223
Mitchell A . . . . .	64,400	21,300	57,740	Rocheleau Y . . . . .	64,400	21,300	22,224
Morrison L . . . . .	64,400	21,300	29,253	Rock Hon A . . . . .	64,400	21,300	37,881
Murphy J . . . . .	64,400	21,300	85,568	St-Laurent B . . . . .	64,400	26,200	69,822
Murray I . . . . .	64,400	21,300	17,295	St. Denis B . . . . .	64,400	21,300	75,922
Nault R D . . . . .	64,400	26,200	83,467	Sauvageau B . . . . .	64,400	21,300	38,969
Nunez O . . . . .	64,400	21,300	27,131	Schmidt W . . . . .	64,400	21,300	37,482
Nunziata J . . . . .	64,400	21,300	33,315	Scott A . . . . .	64,400	21,300	50,132
O'Brien L . . . . .	64,400	26,200	146,734	Scott M . . . . .	64,400	26,200	82,801
O'Brien P . . . . .	64,400	21,300	39,240	Serré B . . . . .	64,400	26,200	43,115
O'Reilly J . . . . .	64,400	21,300	44,714	Shepherd A . . . . .	64,400	21,300	27,237
Pagtakhan R . . . . .	64,400	21,300	79,274	Sheridan G . . . . .	64,400	21,300	91,317
Paradis D . . . . .	64,400	21,300	40,678	Silye J . . . . .	64,400	21,300	44,397
Paré P . . . . .	64,400	21,300	24,748	Allowance as Chief			
Parent Hon G . . . . .	64,400	21,300	40,341	Other Opposition			
Allowance as Speaker of the				Party Whip . . . . .	121		
House of Commons . . . . .	49,100			Simmons Hon R C . . . . .	64,400	26,200	121,977
Parrish C . . . . .	64,400	21,300	27,343	Skoke R . . . . .	64,400	21,300	68,829
Patry B . . . . .	64,400	21,300	17,208	Solberg M . . . . .	64,400	21,300	55,830
Payne J . . . . .	64,400	21,300	83,534	Solomon J . . . . .	64,400	21,300	90,174
Penson C . . . . .	64,400	26,200	39,202	Speaker R . . . . .	64,400	21,300	82,586
Peric J . . . . .	64,400	21,300	25,726	Allowance as Other			
Peters Hon D . . . . .	64,400	21,300	33,463	Opposition Party			
Peterson J . . . . .	64,400	21,300	39,107	House Leader . . . . .	10,100		
Pettigrew Hon P S . . . . .	64,400	21,300	8,950	Speller B . . . . .	64,400	21,300	61,888
Phinney B . . . . .	64,400	21,300	32,195	Steckle P . . . . .	64,400	21,300	57,381
Picard P . . . . .	64,400	21,300	24,157	Stewart Hon C . . . . .	64,400	21,300	21,947
Pickard J . . . . .	64,400	21,300	49,128	Stewart Hon J . . . . .	64,400	21,300	27,812
Pillitteri G . . . . .	64,400	21,300	41,342	Stinson D . . . . .	64,400	21,300	62,801
Plamondon L . . . . .	64,400	21,300	55,761	Strahl C . . . . .	64,400	21,300	64,776
Pomerleau R . . . . .	64,400	21,300	27,742	Allowance as Chief			
Proud G . . . . .	64,400	21,300	77,900	Other Opposition			
Ramsay J . . . . .	64,400	21,300	55,953	Party Whip . . . . .	6,754		
Reed J . . . . .	64,400	21,300	43,374	Szabo P . . . . .	64,400	21,300	52,796
Regan G . . . . .	64,400	21,300	53,035	Taylor L . . . . .	64,400	26,200	60,333

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1996-97—Concluded

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Telegdi A . . . . .	64,400	21,300	28,028	Wappel T . . . . .	64,400	21,300	36,820
Terrana A . . . . .	64,400	21,300	80,108	Wayne E . . . . .	64,400	21,300	40,222
Thalheimer P . . . . .	64,400	21,300	52,669	Wells D . . . . .	64,400	21,300	76,868
Thompson M . . . . .	64,400	21,300	57,984	Whelan S . . . . .	64,400	21,300	43,067
Torsney P . . . . .	64,400	21,300	29,463	White R . . . . .	64,400	21,300	53,236
Tremblay B . . . . .	64,400	21,300	28,862	White T . . . . .	64,400	21,300	41,391
Tremblay Stéphan . . . . .	64,400	21,300	48,159	Williams J . . . . .	64,400	21,300	68,825
Tremblay Suzanne . . . . .	64,400	21,300	55,228	Wood B . . . . .	64,400	21,300	39,401
Ur R-M . . . . .	64,400	21,300	38,189	Young Hon D . . . . .	64,400	21,300	40,471
Valeri T . . . . .	64,400	21,300	39,182	Zed P . . . . .	64,400	21,300	60,948
Vancielief L . . . . .	64,400	21,300	35,398	Former Members <sup>(2)</sup> . . . . .			21,924
Venne P . . . . .	64,400	21,300	36,500	Total . . . . .	19,221,891	6,402,707	14,481,391
Verran H . . . . .	64,400	21,300	73,948				
Volpe J . . . . .	64,400	21,300	37,668				
Walker D . . . . .	64,400	21,300	58,959				

(1) This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

(2) Removal and other expenses.

# Parliament

## House of Commons

### SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 1996-97

Names	Parliamentary secretary to	Amount	Names	Parliamentary secretary to	Amount
		\$			\$
Arseneault G H	Deputy Prime Minister and Minister of Canadian Heritage February 23, 1996 to April 27, 1997 .....	10,500	Kraft Sloan K	Minister of the Environment February 23, 1996 to April 27, 1997 .....	10,500
Barnes S	Minister of National Revenue February 23, 1996 to April 27, 1997 .....	10,500	LeBlanc F G	Minister of Foreign Affairs February 23, 1996 to April 27, 1997 .....	10,500
Bodnar M	Minister of Industry, Minister for the Atlantic Canada Opportunities Agency and Minister of Western Economic Diversification February 23, 1996 to April 27, 1997 .....	10,500	MacDonald R	Minister for International Trade February 23, 1996 to April 27, 1997 .....	10,500
Campbell B	Minister of Finance February 23, 1996 to April 27, 1997 .....	10,500	McWhinney T	Minister of Fisheries and Oceans February 23, 1996 to April 27, 1997 .....	10,500
Cowling M	Minister of Natural Resources February 23, 1996 to April 27, 1997 .....	10,500	Minna M	Minister of Citizenship and Immigration February 23, 1996 to April 27, 1997 .....	10,500
DeVillers P	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs February 23, 1996 to April 27, 1997 .....	10,500	Nault R D	Minister of Human Resources Development February 23, 1996 to April 27, 1997 .....	10,500
Discepolo N	Solicitor General of Canada February 23, 1996 to April 27, 1997 .....	10,500	Pagtakhan R	Prime Minister February 23, 1996 to April 27, 1997 .....	10,500
Godfrey J	Minister for International Cooperation February 23, 1996 to April 27, 1997 .....	10,500	Patry B	Minister of Indian Affairs and Northern Development February 23, 1996 to April 27, 1997 .....	10,500
Harvard J	Minister of Public Works and Government Services February 23, 1996 to April 27, 1997 .....	10,500	Pickard J	Minister of Agriculture and Agri-Food February 23, 1996 to April 27, 1997 .....	10,500
Jackson O L	President of the Treasury Board February 23, 1996 to April 27, 1997 .....	10,500	Proud G	Minister of Labour February 23, 1996 to April 27, 1997 .....	10,500
Keyes S	Minister of Transport February 23, 1996 to April 27, 1997 .....	10,500	Richardson J	Minister of National Defence and Minister of Veterans Affairs February 23, 1996 to April 27, 1997 .....	10,500
Kirkby G	Minister of Justice and Attorney General of Canada February 23, 1996 to April 27, 1997 .....	10,500	Volpe J	Minister of Health February 23, 1996 to April 27, 1997 .....	10,500
			Zed P	Leader of the Government in the House of Commons February 23, 1996 to April 27, 1997 .....	10,500
			Total .....		262,500

## Privy Council

## SALARIES AND ALLOWANCES TO SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF SECRETARIES OF STATE (for the period April 1, 1996 to March 31, 1997)			
Blondin-Andrew Hon E .....	34,984	2,000	36,984
Cauchon Hon M. ....	34,984	2,000	36,984
Chan Hon R. ....	34,984	2,000	36,984
Fry Hon H. ....	34,984	2,000	36,984
Gerrard Hon J. ....	34,984	2,000	36,984
MacAulay Hon L. ....	34,984	2,000	36,984
Peters Hon D. ....	34,984	2,000	36,984
Robichaud Hon F. ....	34,983	2,000	36,983
Stewart Hon C. ....	34,983	2,000	36,983
Total .....	314,854	18,000	332,854

## Privy Council

## Office of the Chief Electoral Officer

## STATEMENT OF EXPENDITURES—EXPENSES OF GENERAL ELECTIONS AND BY-ELECTIONS

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities <sup>(1)</sup>	Northwest Territories Elections Activities	Electoral Boundaries Readjustment Activities	Total
	\$	\$	\$	\$	\$	\$	\$	\$
35 <sup>th</sup> general election—Canada								
Elections Act .....		177,947						177,947
36 <sup>th</sup> general election—Canada								
Elections Act .....	805,576				126,734			932,310
1997 Enumeration—Canada								
Elections Act .....	5,727,671	1,380,731	3,094,022	34,268	2,374,547			12,611,239
By-election June 1996—Canada								
Elections Act .....	21,348	329,731	60,350	7,276	14,229			432,934
By-elections 1995-96—Canada								
Elections Act .....	8,676	131,562	16,949	145	3,787			161,119
Ottawa headquarters .....	2,682,986		495,768	76,872	22,347,106			25,602,732
Northwest Territories Elections Act .....						162,432		162,432
Electoral Boundaries Readjustment Act .....							164,065	164,065
Total .....	9,246,257	2,019,971	3,667,089	118,561	24,866,403	162,432	164,065	40,244,778

<sup>(1)</sup> Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

DETAILS OF EXPENDITURES BY PROVINCE —35<sup>th</sup> GENERAL ELECTION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities <sup>(1)</sup>	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters .....		172,405				172,405
Newfoundland .....						
Prince Edward Island .....						
Nova Scotia .....						
New Brunswick .....						
Quebec .....		796				796
Ontario .....		4,746				4,746
Manitoba .....						
Saskatchewan .....						
Alberta .....						
British Columbia .....						
Yukon Territory .....						
Northwest Territories .....						
Total .....		177,947				177,947

<sup>(1)</sup> Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

## Privy Council

## Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES BY PROVINCE —36<sup>th</sup> GENERAL ELECTION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities <sup>(1)</sup>	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters .....	24,427				126,728	151,155
Newfoundland .....	57,230				6	57,236
Prince Edward Island .....						
Nova Scotia .....						
New Brunswick .....	23,202					23,202
Quebec .....	203,395					203,395
Ontario .....	265,146					265,146
Manitoba .....	31,376					31,376
Saskatchewan .....	30,285					30,285
Alberta .....	68,066					68,066
British Columbia .....	97,669					97,669
Yukon Territory .....	4,550					4,550
Northwest Territories .....	230					230
Total .....	805,576				126,734	932,310

<sup>(1)</sup> Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

## DETAILS OF EXPENDITURES BY PROVINCE —1997 ENUMERATION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities <sup>(1)</sup>	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters .....	5,124,202	1,255,671	3,094,022	34,268	2,373,971	11,882,134
Newfoundland .....	40,513	1,174			576	42,263
Prince Edward Island .....						
Nova Scotia .....						
New Brunswick .....	23,237	6,462				29,699
Quebec .....	176,092	41,446				217,538
Ontario .....	223,308	59,653				282,961
Manitoba .....	26,652	3,875				30,527
Saskatchewan .....	34,446	622				35,068
Alberta .....	631					631
British Columbia .....	78,396	11,828				90,224
Yukon Territory .....						
Northwest Territories .....	194					194
Total .....	5,727,671	1,380,731	3,094,022	34,268	2,374,547	12,611,239

<sup>(1)</sup> Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

## Privy Council

## Office of the Chief Electoral Officer

## DETAILS OF EXPENDITURES BY ELECTORAL DISTRICT —JUNE 1996 BY- ELECTION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities <sup>(1)</sup>	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters .....	17,667	23,665	60,350	1,798	2,319	105,799
Hamilton East .....	3,681	306,066		5,478	11,910	327,135
Total .....	21,348	329,731	60,350	7,276	14,229	432,934

<sup>(1)</sup> Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

## DETAILS OF EXPENDITURES BY ELECTORAL DISTRICT —BY-ELECTIONS 1995-96

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities <sup>(1)</sup>	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters .....	37	75,910	16,949	145	3,628	96,669
Humber—St Barbe—Baie Verte .....	195	4,201				4,396
Labrador .....		20,679			108	20,787
Papineau—Saint-Michel .....	1,770	8,550				10,320
Saint-Laurent—Cartierville .....	6,674	4,492				11,166
Lac-Saint-Jean .....		297				297
Etobicoke North .....		17,433			51	17,484
Total .....	8,676	131,562	16,949	145	3,787	161,119

<sup>(1)</sup> Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

# Solicitor General

## Correctional Service

### EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont .....	59,047,597	13,113,382	72,160,979
Regional Headquarters, Moncton, NB .....	5,294,441		5,294,441
Atlantic Staff College, Moncton, NB .....	756,404	18,099	774,503
Clustered Services, Moncton, NB .....	4,536,006	1,107,331	5,643,337
Springhill Institution, Springhill, NS .....	24,604,481	2,677,124	27,281,605
Dorchester Penitentiary, Dorchester, NB .....	21,680,766	2,458,339	24,139,105
Westmorland Institution, Dorchester, NB .....	8,887,344	3,606,904	12,494,248
Atlantic Institution, Renous, NB .....	16,189,045	779,208	16,968,253
Nova Institution for Women, Truro, NS .....	3,053,431	1,263,874	4,317,305
Nova Scotia (Halifax) District Parole Office, Halifax, NS .....	23,562		23,562
Halifax Area Parole Office, Halifax, NS .....	2,826,667	99,722	2,926,389
Carleton Community Correctional Centre, Halifax, NS .....	520,975		520,975
Carleton Community Correctional Centre Annex, Halifax, NS .....	520,729		520,729
Truro Area Parole Office, Truro, NS .....	1,098,850		1,098,850
Kentville Area Parole Office, Kentville, NS .....	799,341	71,719	871,060
Sydney Area Parole Office, Sydney, NS .....	637,541	18,282	655,823
Newfoundland District Parole Office, St-John's, Nfld .....	11,738		11,738
St-John's Area Parole Office, St John's, Nfld .....	1,625,566	71,615	1,697,181
Corner Brook Area Parole Office, Corner Brook, Nfld .....	743,076	33,616	776,692
Grand Falls Area Parole Office, Grand Falls, Nfld .....	162,139		162,139
St-John's Community Correctional Centre, St-John's, Nfld .....	470,005	2,018,846	2,488,851
Moncton Area Parole Office, Moncton, NB .....	2,147,086	131,909	2,278,995
Charlottetown Area Parole Office, Charlottetown, PEI .....	434,652		434,652
Bathurst Area Parole Office, Bathurst, NB .....	480,897		480,897
New Brunswick West District Parole Office, Saint John, NB .....	13,416		13,416
Saint John Area Parole Office, Saint John, NB .....	967,847	25,482	993,329
Fredericton Area Parole Office, Fredericton, NB .....	387,365		387,365
Saint John Paratown Community Correctional Centre, Paratown, NB .....	650,860	2,200,125	2,850,985
Regional Headquarters, Laval, Que .....	3,032,785	616,337	3,649,122
Quebec Staff College, Laval, Que .....	2,584,254	169,590	2,753,844
Clustered Services, Laval, Que .....	5,910,819	1,133,542	7,044,361
Montée Saint-François Institution, Laval, Que .....	10,334,213	1,049,699	11,383,912
Federal Training Centre, Laval, Que .....	16,592,926	2,816,120	19,409,046
Donnacona Institution, Donnacona, Que .....	22,352,411	708,343	23,060,754
Joliette Institution, Joliette, Que .....	3,028,958	5,667,468	8,696,426
Leclerc Institution, Laval, Que .....	22,397,644	789,006	23,186,650
Archambault Institution, Sainte-Anne-des-Plaines, Que .....	21,044,687	621,288	21,665,975
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que .....	9,425,293	1,999,446	11,424,739
Regional Reception Centre - Quebec, Sainte-Anne-des-Plaines, Que .....	30,224,376	5,217,962	35,442,338
Drummond Institution, Drummondville, Que .....	15,711,603	557,121	16,268,724
Cowansville Institution, Cowansville, Que .....	20,102,038	1,626,695	21,728,733
La Macaza Institution, L'Annonciation, Que .....	13,687,574	8,573,102	22,260,676
Port-Cartier Institution, Port-Cartier, Que .....	16,177,421	483,839	16,661,260
Montreal Metropolitan District Parole Office, Montreal, Que .....	2,430,338	202,381	2,632,719
Longueuil Area Parole Office, Longueuil, Que .....	800,662		800,662
Ville-Marie Area Parole Office, Montreal, Que .....	4,123,833		4,123,833
Lafontaine Area Parole Office, Montreal, Que .....	3,939,166		3,939,166
J-B- Martineau Community Correctional Centre, Montreal, Que .....	425,670	65,256	490,926
Ogilvy Community Correctional Centre, Montreal, Que .....	705,159		705,159
Sherbrooke Community Correctional Centre, Montreal, Que .....	605,395	56,839	662,234
Langelier Area Parole Office, St-Léonard, Que .....	2,806,114		2,806,114
Granby Area Parole Office, Granby, Que .....	980,333		980,333
Hochelaga Community Correctional Centre, Montreal, Que .....	551,277	1,531	552,808
Sherbrooke Area Parole Office, Montreal, Que .....	989,816		989,816
East and West Quebec District Parole Office, St-Jérôme, Que .....	1,069,584	146,626	1,216,210
Quebec Area Parole Office, Quebec City, Que .....	2,427,787	57,191	2,484,978
Rimouski Area Parole Office, Rimouski, Que .....	504,979		504,979



# Solicitor General

## Correctional Service

## EXPENDITURES BY INSTITUTION —Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Chicoutimi Area Parole Office, Chicoutimi, Que . . . . .	430,108		430,108
Trois-Rivières Area Parole Office, Trois-Rivières, Que . . . . .	1,327,575		1,327,575
Laval Area Parole Office, Laval, Que . . . . .	2,165,030		2,165,030
Hull Area Parole Office, Hull, Que . . . . .	1,229,490		1,229,490
Laurentian Area Parole Office, St-Jérôme, Que . . . . .	1,950,623	48,425	1,999,048
Lanaudière Area Parole Office, Lachenaie, Que . . . . .	873,906		873,906
Regional Headquarters, Kingston, Ont . . . . .	3,063,821	336,298	3,400,119
Ontario Staff College, Kingston, Ont . . . . .	2,252,645	562,654	2,815,299
Clustered Services, Kingston, Ont . . . . .	6,380,124	1,005,870	7,385,994
Regional Treatment Centre, Kingston, Ont . . . . .	12,273,185	29,551	12,302,736
Kingston Penitentiary, Kingston, Ont . . . . .	19,473,662	7,552,701	27,026,363
Millhaven Institution, Bath, Ont . . . . .	25,669,458	2,624,265	28,293,723
New Medium Security - Ontario, Kingston, Ont . . . . .	1,707,834	19,366,338	21,074,172
Bath Institution, Bath, Ont . . . . .	15,338,099	4,760,184	20,098,283
Prison for Women, Kingston, Ont . . . . .	9,711,466	172,865	9,884,331
Isabel MacNeil House, Kingston, Ont . . . . .	815,110		815,110
Collins Bay Institution, Kingston, Ont . . . . .	20,465,295	1,265,360	21,730,655
Frontenac Institution, Kingston, Ont . . . . .	6,771,353	950,465	7,721,818
Beaver Creek Institution, Gravenhurst, Ont . . . . .	6,619,564	1,899,036	8,518,600
Joyceville Institution, Kingston, Ont . . . . .	21,101,801	2,225,561	23,327,362
Pittsburgh Institution, Kingston, Ont . . . . .	7,043,005	5,389,730	12,432,735
Warkworth Institution, Campbellford, Ont . . . . .	23,209,843	4,520,918	27,730,761
Grand Valley Institution for Women, Kitchener, Ont . . . . .	3,957,549	3,021,404	6,978,953
Eastern and Northern Ontario District Parole Office, Kingston, Ont . . . . .	6,167,556	233,479	6,401,035
Barrie Area Parole Office, Barrie, Ont . . . . .	373,849		373,849
Kingston Supervision, Kingston, Ont . . . . .	939,950		939,950
Peterborough Area Parole Office, Peterborough, Ont . . . . .	1,068,195		1,068,195
Portsmouth Community Correctional Centre, Kingston, Ont . . . . .	567,155		567,155
Muskoka Area Parole Office, Gravenhurst, Ont . . . . .	156,073		156,073
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont . . . . .	97,530		97,530
Sudbury Area Parole Office, Sudbury, Ont . . . . .	1,056,431		1,056,431
Timmins Area Parole Office, Timmins, Ont . . . . .	59,412		59,412
Ottawa Area Parole Office, Ottawa, Ont . . . . .	2,101,997		2,101,997
Central Ontario District Parole Office, Toronto, Ont . . . . .	1,843,383	101,778	1,945,161
Keele Community Correctional Centre, Toronto, Ont . . . . .	1,087,141		1,087,141
Downtown Toronto Area Parole Office, Toronto, Ont . . . . .	1,306,659		1,306,659
Toronto East Area Parole Office, Toronto, Ont . . . . .	1,646,575		1,646,575
Toronto West Area Parole Office, Toronto, Ont . . . . .	501,768		501,768
York-Durham Area Parole Office, Toronto, Ont . . . . .	559,146		559,146
Peel Area Parole Office, Toronto, Ont . . . . .	1,523,481		1,523,481
Team Parole Supervision Office, Toronto, Ont . . . . .	717,093		717,093
Hamilton District Parole Office, Hamilton, Ont . . . . .	9,750	7,749	17,499
Hamilton Area Parole Office, Hamilton, Ont . . . . .	2,065,716		2,065,716
Hamilton Community Correctional Centre, Hamilton, Ont . . . . .	765,324	1,353	766,677
St-Catharines Area Parole Office, St-Catharines, Ont . . . . .	533,849		533,849
Western Ontario District Parole Office, London, Ont . . . . .	453,514	23,148	476,662
Windsor Area Parole Office, Windsor, Ont . . . . .	830,360	14,662	845,022
London Area Parole Office, London, Ont . . . . .	1,162,907		1,162,907
Guelph Area Parole Office, Guelph, Ont . . . . .	1,130,579		1,130,579
Brantford Area Parole Office, Brantford, Ont . . . . .	174,721		174,721
Regional Headquarters, Saskatoon, Sask . . . . .	10,069,049		10,069,049
Prairie Staff College, Saskatoon, Sask . . . . .	2,067,728		2,067,728
Regional Psychiatric Centre, Saskatoon, Sask . . . . .	14,910,445	1,903,274	16,813,719
Clustered Services Prairie Region, Saskatoon, Sask . . . . .	4,723,318	2,622,278	7,345,596
Stony Mountain Institution, Winnipeg, Man . . . . .	23,004,510	2,238,634	25,243,144
Rockwood Institution, Stony Mountain, Man . . . . .	6,565,317	280,522	6,845,839
Saskatchewan Penitentiary, Prince Albert, Sask . . . . .	23,672,120	2,434,522	26,106,642
Riverbend Institution, Prince Albert, Sask . . . . .	4,254,218	202,076	4,456,294

Solicitor General  
Correctional Service

## EXPENDITURES BY INSTITUTION —Concluded

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Saskatchewan Special Handling Unit, Prince Albert, Sask .....	4,442,271		4,442,271
Healing Lodge for Aboriginal Women, Maple Creek, Sask .....	2,778,528	522,867	3,301,395
Drumheller Institution, Drumheller, Alta .....	22,817,484	9,141,093	31,958,577
Grand Cache Institution, Grand Cache, Alta .....	15,778,908	1,580,394	17,359,302
Aboriginal Minimum Security Institution, Hobbema, Alta .....	2,246,352	4,385,412	6,631,764
Bowden Institution, Innisfail, Alta .....	24,288,353	3,690,158	27,978,511
Edmonton Institution for Women, Edmonton, Alta .....	5,228,600	1,121,512	6,350,112
Edmonton Institution, Edmonton, Alta .....	20,374,653	1,121,791	21,496,444
Manitoba-NW Ontario District Parole Office, Winnipeg, Man .....	4,116,311	53,126	4,169,437
Osborne Community Correctional Centre, Winnipeg, Man .....	603,685	28,226	631,911
Brandon Area Parole Office, Brandon, Man .....	417,319		417,319
Thunder Bay Area Parole Office, Thunder Bay, Ont .....	211,105		211,105
Kenora Area Parole Office, Kenora, Ont .....	19,447		19,447
Thompson Area Parole Office, Thompson, Man .....	199,147		199,147
Saskatchewan District Parole Office, Regina, Sask .....	1,076,237	27,176	1,103,413
Oskana Community Correctional Centre, Regina, Sask .....	663,750		663,750
Prince Albert Area Parole Office, Prince Albert, Sask .....	833,430		833,430
Saskatoon Area Parole Office, Saskatoon, Sask .....	643,855		643,855
Edmonton District Parole Office, Edmonton, Alta .....	5,653,245	62,164	5,715,409
Grierson Centre, Edmonton, Alta .....	194,954	364,255	559,209
Red Deer Area Parole Office, Red Deer, Alta .....	132,847		132,847
Yellowknife Area Parole Office, Yellowknife, NWT .....	918,593		918,593
Calgary Alberta District Parole Office, Calgary, Alta .....	2,697,003	62,164	2,759,167
Lethbridge Area Parole Office, Lethbridge, Alta .....	112,776		112,776
Regional Headquarters, Clearbrook, BC .....	2,650,380		2,650,380
Pacific Staff College, Mission, BC .....	1,725,392	25,600	1,750,992
Clustered Services, Clearbrook, BC .....	14,838,052	1,990,132	16,828,184
William Head Institution, Victoria, BC .....	9,875,522	444,209	10,319,731
Regional Reception Assessment Centre, Matsqui, BC .....	3,094,487		3,094,487
Matsqui Institution, Abbotsford, BC .....	14,555,143	1,289,025	15,844,168
Regional Health Centre, Abbotsford, BC .....	13,836,802	202,195	14,038,997
Mountain Institution, Agassiz, BC .....	12,836,369	2,079,867	14,916,236
Sumas Community Correctional Centre, Abbotsford, BC .....	1,032,581		1,032,581
Kent Institution, Agassiz, BC .....	17,694,073	525,102	18,219,175
Elbow Lake Institution, Harrison Mills, BC .....	3,601,238	318,123	3,919,361
Ferndale Institution, Mission, BC .....	3,588,157	2,013,642	5,601,799
Mission Institution, Mission, BC .....	12,815,935	2,009,465	14,825,400
Pacific Region Community Corrections, Matsqui, BC .....	5,062,102		5,062,102
Vancouver Area Parole Office, Vancouver, BC .....	2,245,260		2,245,260
Vancouver Island Area Parole Office, Victoria, BC .....	1,272,083		1,272,083
Fraser Valley Area Parole Office, Abbotsford, BC .....	468,327		468,327
Northern Interior Area Parole Office, Prince George, BC .....	2,442,876	64,032	2,506,908
Pacific Region Community Corrections Administration, Matsqui, BC .....	367,367		367,367
Sumas Centre Community Correctional Centre, Matsqui, BC .....	2,115		2,115
Total .....	945,989,421	161,171,789	1,107,161,210

## Treasury Board

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Repro- graphy	Vote 15 Training assistance
		\$	\$	\$
Agriculture and Agri-Food— Department— Canadian Grain Commission Revolving Fund .....	S	483,049		
Canadian Heritage— Department— Corporate Management Services Program— Program expenditures .....	1	2,184,843		
Canadian Identity Program— Operating expenditures .....	5	631,017		
Parks Canada Program— Operating expenditures .....	25	3,757,036		
Canadian Museum of Civilization— Operating and capital expenditures .....	60	113,198		
Canadian Museum of Nature— Operating and capital expenditures .....	65	118,600		
Canadian Radio-television and Telecommunications Commission— Program expenditures .....	70	553,361		
National Film Board— Revolving Fund—Operating loss .....	105	2,688,681		
National Gallery of Canada— Operating and capital expenditures .....	110	151,395		
Public Service Commission— Staff Development and Training Revolving Fund .....	S	1,058,000		
National Museum of Science and Technology— Operating and capital expenditures .....	125	110,286		
Environment— Department— Operating expenditures .....	1			534,000
Finance— Department— Financial and Economic Policies— Program expenditures .....	1	1,359,040		
Governor General— Program expenditures .....	1	106,566		
Human Resources Development— Department— Corporate Services Program— Program expenditures .....	1	980,000		
Human Resources Investment and Insurance Program— Operating expenditures .....	5	3,500,000		
Labour Program— Operating expenditures .....	15	800,000		
Income Security Program— Program expenditures .....	25	1,179,000		
Indian Affairs and Northern Development— Canadian Polar Commission— Program expenditures .....	50	5,368		
Industry— Department— Industry and Science Development Program— Operating expenditures .....	1	4,254,112		
Services to the Marketplace Program— Program expenditures .....	20	1,629,966		
Canadian Intellectual Property Office Revolving Fund .....	S	209,395		

## Treasury Board

## DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—Concluded

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Repro- graphy	Vote 15 Training assistance
		\$	\$	\$
Justice—				
Offices of the Information and Privacy Commissioners—				
Program expenditures . . . . .	30	92,222		
Privy Council—				
Canadian Centre for Management Development—				
Program expenditures . . . . .	5	197,541		
Public Works and Government Services—				
Department—				
Real Property Services—				
Operating expenditures . . . . .	1	546,293		
Supply and Services Program—				
Program expenditures . . . . .	15	8,073,724		
Canada Communication Group Revolving Fund . . . . .	S	2,985,117		
Translation Bureau Revolving Fund . . . . .	S	352,000		
Solicitor General—				
Correctional Service—				
Penitentiary Service and National Parole Service—				
Operating expenditures . . . . .	15	5,600,000		
Royal Canadian Mounted Police—				
Law Enforcement—				
Operating expenditures . . . . .	35	9,130,213		
Treasury Board—				
Secretariat—				
Central Administration of the Public Service Program—				
Program expenditures . . . . .	1	4,467,000	4,635,250	
Veterans Affairs—				
Department—				
Veterans Affairs Program—				
Operating expenditures . . . . .	10	150,000		
Total . . . . .		57,467,023	4,635,250	534,000

# SECTION 14

1996-97

PUBLIC ACCOUNTS OF CANADA

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