



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2002

Volume II

Part II

Additional Information and Analyses

Canada^{ca}

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Available in Canada through

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or by mail from

Canadian Government Publishing

Ottawa, Canada K1A 0S9

Catalogue No. P51-1/2002-2-2E

ISBN 0-660-18807-4

VOLUME **II** (PART **II**)

2001-2002

PUBLIC ACCOUNTS OF 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 (Section 2);
- supplementary information required by the Financial Administration Act (Section 3);
- accounts receivable (Section 4);
- professional and special services (Section 5);
- acquisition of land, buildings and works (Section 6);
- 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

2001-2002

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION REVOLVING FUND

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow 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 Canadian 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, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 22, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(204)	(1,485)	252	4,339
Add: items not requiring use of funds	1,420	2,554	1,843	1,988
Operating source of funds	1,216	1,069	2,095	6,327
Net capital acquisitions	(964)	(2,643)	(4,000)	(2,818)
Working capital change		769		4,280
Other items		(2,988)		(5,422)
Authority provided (used)	252	(3,793)	(1,905)	2,367

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

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

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(9,155)	(9,960)
Transfer from Treasury Board Vote 5		(2,029)
	(9,155)	(11,989)
Add: PAYE charges against the appropriation account after March 31	(1,658)	5,129
Less: amounts credited to the appropriation account after March 31	252	252
Net authority used (provided), end of year	(11,065)	(7,112)
Add: Proceeds from standing Surplus Crown Assets	161	
	(10,904)	(7,112)
Authority limit	2,000	12,000
Unused authority carried forward	12,904	19,112

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

Canadian Grain Commission Revolving Fund—Continued

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	318	254	Government of Canada	3	270
Outside parties	3,658	4,353	Outside parties	1,395	879
Other assets	15	61	Salaries payable	462	980
	3,991	4,668	Vacation payable	2,097	1,519
			Deferred revenue	112	329
Capital assets—At cost (Note 3)	15,629	13,350		4,069	3,977
Less: accumulated amortization	10,280	8,741			
	5,349	4,609	Long-term		
			Allowance for employee termination benefits	3,545	2,894
			EQUITY OF CANADA		
			Contributed capital	4,941	4,941
			Accumulated net charge against the Fund's		
			authority	(9,155)	(9,960)
			Accumulated surplus	5,940	7,425
				1,726	2,406
	9,340	9,277		9,340	9,277

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

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

	2002	2001
Revenues		
Service fees	36,943	41,776
Special appropriations (Note 5)	18,809	13,775
Parliamentary appropriation (Note 4)	6,080	6,186
Contract revenue	1,665	1,132
License fees	212	214
	63,709	63,083
Expenses		
Salaries and employee		
benefits	50,575	45,393
Employee termination benefits	651	657
Rent	3,577	3,500
Repairs, supplies and miscellaneous	2,840	2,347
Travel and relocation	2,787	2,267
Amortization	1,900	1,234
Professional and special services	1,270	1,806
Communications	855	1,068
Postage and freight	431	375
Bad debts expense	305	
Loss (gain) on disposal of capital assets	3	97
	65,194	58,744
Net income (loss)	(1,485)	4,339

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

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

	2002	2001
Accumulated surplus, beginning of year	7,425	3,086
Net income (loss)	(1,485)	4,339
Accumulated surplus, end of year	5,940	7,425

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

Canadian Grain Commission Revolving Fund—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	(1,485)	4,339
Non-cash items		
Amortization	1,900	1,234
Provision for employee termination benefits	651	657
Loss (gain) on disposal of capital assets	3	97
	1,069	6,327
Change in other assets and liabilities	769	4,280
Net financial resources provided by operating activities	1,838	10,607
Investing activities:		
Capital assets purchased	(2,643)	(2,827)
Proceeds on disposal of capital assets		9
Net financial resources used in investing activities	(2,643)	(2,818)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	(805)	7,789
Accumulated net charge against the Fund's authority, beginning of year	9,960	2,171
Accumulated net charge against the Fund's authority, end of year	9,155	9,960

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

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912. The objectives of the Canadian Grain Commission are to establish and maintain standards of quality for Canadian grain, regulate grain handling in Canada and ensure a dependable commodity for domestic and export markets in the interests of grain producers.

On January 21, 1999, an Order in Council was passed which approved changing the Canadian Grain Commission status from a Special Operating Agency to that of a separate Government department. This change was operationally effective April 1, 1999.

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 January 2002, the Fund was reduced from \$12 million to \$2 million. In addition, the Treasury Board agreed to have the expenditures related to appointments by the Governor in Council of Assistant Commissioners and a portion of the expenditures of the Grain Research Laboratory covered by parliamentary appropriation. The current amount of parliamentary appropriation is \$6.08 million.

2. Significant accounting policies

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

Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures have been recorded as revenue of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 and subsequently paid by the Canadian Grain Commission have been recorded as an account receivable from the Government of Canada.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

Capital assets

Certain 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.

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
Intangible assets	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. 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 at year end based on employee records.

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— At cost	Balance April 1, 2001	Acquisitions	Disposals	Balance March 31, 2002
	(in thousands of dollars)			
Scientific equipment	3,747	955	54	4,648
Office equipment	1,016	40	58	998
Operational equipment	567	9	22	554
Computer equipment	5,007	1,085	227	5,865
Leasehold improvements	3,004	538	3	3,539
Intangible assets	9	16		25
	13,350	2,643	364	15,629

Accumulated amortization	Balance April 1, 2001	Amortization	Decrease	Balance March 31, 2002
	(in thousands of dollars)			
Scientific equipment	2,767	401	43	3,125
Office equipment	657	119	50	726
Operational equipment	215	63	16	262
Computer equipment	3,346	797	248	3,895
Leasehold improvements	1,756	515	4	2,267
Intangible assets		5		5
	8,741	1,900	361	10,280

Canadian Grain Commission Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

4. Parliamentary appropriation

Grain Research Laboratory

A portion 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:

	2002	2001
	(in thousands of dollars)	
Salaries and employee benefits	3,541	3,581
Rent	625	724
Repairs, supplies and miscellaneous	762	759
Professional and special services	56	68
Communications	30	58
Travel and relocation	137	146
Postage and freight	41	46
Employee termination benefits	54	57
Grain Research Laboratory parliamentary appropriation revenues	5,246	5,439
Appointments parliamentary appropriation revenue	834	747
Total parliamentary appropriation revenue	6,080	6,186

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:

	2002	2001
	(in thousands of dollars)	
Salaries and employee benefits	583	553
Travel and relocation	149	108
Professional and special services	19	4
Communications	33	37
Repairs, supplies and miscellaneous	14	14
Rent	25	23
Employee termination benefits	9	6
Postage and freight	2	2
Appointments parliamentary appropriation revenue	834	747

5. Special appropriations

The federal Government announced changes to the CGC's funding arrangement with additional total interim parliamentary appropriations of \$83 million for the years

up to and including the year ending March 31, 2004. The arrangement provides additional appropriations as follows:

	(in thousands of dollars)
2000	20,000
2001	14,000
2002	15,000
2003	19,300
2004	14,700

For the year ended March 31, 2002, the Canadian Grain Commission received special credits for approximately \$3.8 million dollars.

6. 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)
2003	3,475
2004	3,248
2005	2,687
2006	2,457
2007	2,394

7. 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.

8. Insurance

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

9. Income taxes

The Canadian Grain Commission is not subject to income taxes.

10. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Intellectual Property Office Revolving Fund (the "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 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 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.

At the request of the Fund, 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, 2002 and the results of operations and cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements. This external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

Approved by:

DAVID TOBIN

Chief Executive Officer

MAUREEN DOUGAN

Chief Operating Officer

ANDRÉ ROUSSEAU, CGA

Manager, Finance and Administration

June 7, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	4,215	229	6,423	5,036
Add: items not requiring use of funds.....	12,809	14,483	14,875	17,847
Operating source of funds.....	17,024	14,712	21,298	22,883
Net capital acquisitions.....	(12,500)	(9,846)	(4,590)	(3,668)
Changes in working capital (Note 7).....	2,248	828	2,137	3,536
Other items.....	(9,274)	1,570	(12,760)	(5,174)
Authority provided (used).....	(2,502)	7,264	6,085	17,577

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

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

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(54,105)	(46,606)
Transfer from Treasury Board Vote 5.....	(331)	(133)
	(54,436)	(46,739)
Add: PAYE charges against the appropriation account after March 31	5,665	5,942
Less: amounts credited to the appropriation account after March 31	1,909	2,288
Net authority provided, end of year	(50,680)	(43,085)
Authority limit	5,000	15,000
Unused authority carried forward.....	55,680	58,085

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

Canadian Intellectual Property Office Revolving Fund—Continued

AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian 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 Revolving Fund as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP
Chartered Accountants

Ottawa, Canada
June 7, 2002

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	833	632
Accounts receivable			Accounts payable		
Government of Canada	463	1,054	Government of Canada	2,858	2,434
Outside parties	1,110	1,510	Outside parties	7,421	6,215
Unbilled revenues	5,393	5,529	Deferred revenues	13,274	15,427
Prepaid expenses		23		24,386	24,708
	6,968	8,118			
Capital assets (Note 3)	63,402	68,039	Employee termination benefits and vacation pay	3,808	3,127
Unbilled revenues	105	263	Deferred revenues	24,440	17,089
				28,248	20,216
			Deferred capital assistance (Note 4)	33,520	39,905
			Commitments (Note 6)		
			Contingencies (Note 10)		
			EQUITY OF CANADA (Note 5)		
			Accumulated net charge against the Fund's authority	(54,105)	(46,606)
			Accumulated surplus	38,426	38,197
				(15,679)	(8,409)
	70,475	76,420		70,475	76,420

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 (in thousands of dollars)

	2002	2001
Revenues	77,269	72,513
Expenses		
Salaries and employee benefits	45,498	37,415
Amortization of capital assets	12,519	14,668
Professional services	13,677	9,309
Accommodation	5,241	5,084
Materials and supplies	2,234	2,099
Information	328	464
Communications	573	489
Travel	320	318
Freight and postage	248	268
Repairs and maintenance	398	258
Training	280	190
Rentals	145	121
	81,461	70,683
Net income before amortization of deferred capital assistance, loss on disposal and write-down of capital assets	(4,192)	1,830
Amortization of deferred capital assistance	6,385	6,385
Net income before disposal and write-down of capital assets	2,193	8,215
Loss on disposal and write-down of capital assets (Note 3)	(1,964)	(3,179)
Net income	229	5,036

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

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

	2002	2001
Balance, beginning of year	38,197	33,161
Net income	229	5,036
Balance, end of year (Note 5)	38,426	38,197

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income	229	5,036
Add: amortization of capital assets	12,519	14,668
Add: loss on disposal and write-down of capital assets	1,964	3,179
Less: amortization of deferred capital assistance	6,385	6,385
	8,327	16,498
Changes in working capital (Note 7)	828	3,536
Changes in other assets and liabilities		
Unbilled revenues	158	440
Employee termination benefits and vacation pay	681	618
Deferred revenues	7,351	1,224
	8,190	2,282
Net financial resources provided by operating activities	17,345	22,316
Investing activities:		
Capital assets acquired	(9,846)	(3,668)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	7,499	18,648
Accumulated net charge against the Fund's authority account, beginning of year	46,606	27,958
Accumulated net charge against the Fund's authority account, end of year (Note 5)	54,105	46,606

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

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office Revolving Fund (the "Fund") grants or registers exclusive ownership of intellectual property in Canada. In exchange, the Fund 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 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. During the year, the Fund's authorized limit was reduced from \$15,000,000 to \$5,000,000. The Fund 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. The Fund may retain surpluses to continue to automate operations.

2. Significant accounting policies

Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

Revenue recognition

Revenue derived from processing patent, trade-mark and industrial design applications is recognized using the percentage of completion method as work progresses. Fees received in excess of revenues recognized are reflected as deferred revenues. Revenues recognized in excess of fees received are recorded as unbilled revenues. Other revenue is recognized upon receipt. Fees are prescribed by various Orders in Council.

Capital assets and amortization

Capital assets 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	3-5 years
Furniture	10 years
Equipment	10 years
Leasehold improvements	5 years
Systems	estimated useful life, beginning in the year of deployment

Deferred capital assistance

The Fund received \$63,848,000 from the Crown for the development of the Techsource automation project, which was implemented in 1997-98. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the Techsource system.

Employee termination benefits

Employees of the 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 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, 2002, the Treasury Board liability for the Fund's employees is \$4.5 million (2001—\$4.4 million). 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 the Fund are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by the Fund 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 the Fund and are charged to operations on a current basis. The Fund 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*.

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Capital assets, revenues and human resource related accrued liabilities are the most significant items for which estimates are used. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

3. Capital assets and accumulated amortization

	Cost March 31, 2001	Additions	Disposals	Cost March 31, 2002	Accumulated amortization	Net carrying value
(in thousands of dollars)						
Leasehold improvements.....	11,354	1,857		13,211	7,000	6,211
Software	689	27		716	676	40
Hardware	6,122	1,700	5,753	2,069	258	1,811
Equipment.....	47		47			
Furniture.....	1,674		1,674			
Systems						
INTREPID	3,735			3,735	2,447	1,288
TechSource	82,610		499	82,111	38,933	43,178
Other	4,942	2,056		6,998	2,826	4,172
Systems under development	2,496	4,206		6,702		6,702
Total	113,669	9,846	7,973	115,542	52,140	63,402

During the year, the Fund wrote down capital assets with an original cost of \$7,973,000 (2001- \$12,464,000) and a net book value of \$1,964,000 (2001- \$3,179,000) because of a change in management's estimate of the useful lives of the assets or because the assets are no longer in use.

4. Deferred capital assistance

	2002	2001
(in thousands of dollars)		
Deferred capital assistance		
contribution	63,848	63,848
Less: accumulated amortization	30,328	23,943
Net book value	33,520	39,905

5. Equity of Canada

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.

Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448,000 upon establishment of the Revolving Fund.

6. Commitments

TechSource

The Fund has contracted Government Telecommunication and Informatics Services to provide maintenance services for the TechSource system. Amounts committed are:

	(in thousands of dollars)
2003	3,327
2004	3,327
2005	3,327
2006	496
	<u>10,477</u>

The Fund has operating leases for its premises from PWGSC. Future lease payments are as follows:

	(in thousands of dollars)
2003	5,422
2004	5,422
2005	5,292
	<u>16,136</u>

**Canadian Intellectual Property Office
Revolving Fund—Concluded**

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2002	2001
	(in thousands of dollars)	
Accounts receivable.....	991	86
Unbilled revenues (short term).....	136	(283)
Prepaid expenses	23	
Deposit accounts	201	157
Accounts payable.....	1,630	976
Deferred revenues (short term).....	(2,153)	2,600
	828	3,536

8. Related party transactions

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

9. Insurance

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

10. 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.

11. Income taxes

The Fund is not subject to income taxes.

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 Management 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 Management 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*

B. DEACON

Senior Financial Officer

June 4, 2002

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income		353		829
Add: items not requiring use of funds	150	175	150	525
Operating sources of funds	150	528	150	1,354
Net capital acquisitions	(150)	(440)	(150)	(109)
Working capital change		626		(560)
Other items		(1,420)		560
Authority provided (used)		(706)		1,245

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

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(2,878)	(2,209)
Add: PAYE charges against the appropriation account after March 31	1,816	898
Less: amounts credited to the appropriation account after March 31		456
Less: adjustment for prior year unused authority	1	
Net authority provided, end of year	(1,063)	(1,767)
Authority limit	2,000	2,000
Unused authority carried forward	3,063	3,767

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

Canadian Pari-Mutuel Agency Revolving Fund—Continued

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	794	456	Outside parties		
Accountable advance to employees	12	13	Accounts payable	1,816	898
	806	469	Vacation pay	200	156
Capital assets, appraisal plus additions				2,016	1,054
at cost (Note 3)	1,294	1,459	Long-term		
Less: accumulated amortization	692	1,250	Provision for employee termination benefits	501	417
	602	209			
	1,408	678	EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,878)	(2,209)
			Accumulated surplus	1,769	1,416
				(1,109)	(793)
				1,408	678

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

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

	2002	2001
Revenues		
Pari-mutuel levy	14,914	14,917
Others	3	4
Gross profit	14,917	14,921
Operating expenses		
Personnel		
Salaries and wages	3,746	3,648
Contributions to employee benefit plans	850	801
Provision for employee termination benefits	128	70
Information	8	17
Professional and special services		
Drug control	2,273	3,601
Race patrol	3,377	3,241
Photo finish	603	580
Drug research	1,067	109
Other professional and special services	743	516
Transportation and communications	759	768
Amortization	31	455
Rentals	246	141
Utilities, materials and supplies	699	117
Purchased repairs and maintenance	18	28
Loss on disposal of capital assets	16	
Total expenditures	14,564	14,092
Net income	353	829

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

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

	2002	2001
Balance, beginning of year, as previously reported . . .	1,416	587
Net income	353	829
Balance, end of year	1,769	1,416

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

Canadian Pari-Mutuel Agency Revolving Fund—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income before extraordinary items	353	829
Add:		
Amortization	31	455
Loss on disposal of capital assets	16	
Provision for employee termination benefits	128	70
	528	1,354
Change in current assets and liabilities	626	(560)
Change in other assets and liabilities	83	16
Payments on and change in allowance for employee termination benefits	(128)	(70)
Net financial resources (used) provided by operating activities	1,109	740
Investing activities:		
Capital assets purchased	(440)	(109)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	669	631
Accumulated net charge against the Fund's authority account, beginning of year	2,209	1,578
Accumulated net charge against the Fund's authority account, end of year	2,878	2,209

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

NOTES TO THE 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, 1970* 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'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 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 THE 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 thirteen 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 thirteen weeks' pay.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	210	433	152	491
Electronic data processing equipment	514	7	432	89
Automotive	61		21	40
Buildings	575			575
Land	99			99
	1,459	440	605	1,294

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	208	2	157	53
Electronic data processing equipment	439	25	416	48
Automotive	29	4	16	17
Buildings	574			574
	1,250	31	589	692

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 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. 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 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 that in these financial statements, unless indicated otherwise.

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, 2002 and the results of its operations and its cash flow 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 rests with the management of the Fund. 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 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 organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

ELIZABETH NADEAU

*Chief Executive Officer,
Consulting and Audit Canada*

July 22, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income	800	1,300	200	3,386
Add: items not requiring use of funds	400	(387)	1,200	128
Operating source of funds	1,200	913	1,400	3,514
Less: items requiring use of funds				
Net capital acquisitions	100	190	500	58
Net other assets and liabilities	(200)	(633)	(200)	366
Authority provided	1,300	1,356	1,100	3,090

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

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

	2002	2001
Credit (debit) balance in the accumulated net charge against the Fund's authority	(1,523)	2,099
Add: PAYE charges against the appropriation account after March 31	21,605	19,768
Less: amounts credited to the appropriation account after March 31	21,044	21,170
Net authority used (provided), end of year	(962)	697
Authority limit (Note 1)	20,000	25,101
Unused authority carried forward	20,962	24,404

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

Consulting and Audit Canada Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Consulting and Audit Canada Revolving Fund as at March 31, 2002, the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit 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 Canadian 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 Consulting and Audit Canada Revolving Fund as at March 31, 2002, and the results of its operations and its cash flow 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, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated June 5, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 31, 2002

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	19,992	21,723	Government of Canada	1,438	2,049
Outside parties	927	166	Outside parties	20,167	18,593
Other assets	1,236	1,193	Other liabilities	2,140	1,878
	22,155	23,082		23,745	22,520
Capital assets (Note 3)	220	62	Allowance for employee termination benefits	3,227	2,899
				26,972	25,419
			Commitments and contingencies (Notes 4 and 5)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(1,523)	2,099
			Accumulated deficit	(3,074)	(4,374)
	22,375	23,144		22,375	23,144

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

Consulting and Audit Canada Revolving Fund—Continued

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

	2002	2001
Revenues		
Consulting and audit services	99,261	92,614
Recovery—Shared systems support centre costs	17,548	20,227
	116,809	112,841
Direct costs	75,721	74,494
Gross margin	41,088	38,347
Operating expenses		
Salaries and employee benefits	31,509	26,205
Employee termination benefits	522	590
Professional and special services	3,294	3,563
Repairs, supplies and miscellaneous	1,375	2,153
Occupancy costs	1,929	1,211
Transportation and communications	734	541
Travel	238	267
Interest on drawdown	188	254
Rentals	79	90
Amortization	32	35
Information	128	52
Bad debts	(240)	
	39,788	34,961
Net income	1,300	3,386

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income	1,300	3,386
Items not affecting use of authority		
Amortization	32	35
Provision for employee termination benefits	328	472
	1,660	3,893
Working capital change (Note 6)	2,152	3,680
	3,812	7,573
Investing activities:		
Capital assets		
Acquisitions	(190)	(58)
Dispositions / adjustments		23
	(190)	(35)
Net decrease in accumulated net charge against the Fund's authority	3,622	7,538
Accumulated net charge against the Fund's authority, beginning of year	(2,099)	(9,637)
Accumulated net charge against the Fund's authority, end of year	1,523	(2,099)

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

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

	2002	2001
Balance, beginning of year	(4,374)	(7,760)
Net income	1,300	3,386
Balance, end of year	(3,074)	(4,374)

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

Consulting and Audit Canada Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal Government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of \$30,000,000 to fund operations. This limit was later adjusted by \$4,899,387 to \$25,100,613 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (T.B. Decision 829420 dated December 6, 2001) the draw down authority was reduced from \$25,100,613 to \$20,000,000.

2. Significant accounting policies

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

(a) Revenues and expenses

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

(b) Capital assets

Capital assets are stated at cost and are amortized commencing the month after acquisition on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Informatics hardware	3 to 5 years
Informatics software	3 years

(c) 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.

(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, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$3,123,000 (2000-2001—\$3,361,000) represent an obligation of CAC and will be funded by the Treasury Board.

(e) Insurance

CAC does not carry insurance on its property. This is consistent with the government's policy of self insurance.

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals/ adjustments	Balance, end of year
(in thousands of dollars)				
Informatics hardware . .	242	43		285
Informatics software . .		147		147
	242	190		432
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
(in thousands of dollars)				
Informatics hardware . .	180	15		195
Informatics software . .		17		17
	180	32		212
Net.	62	158		220

Consulting and Audit Canada Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

4. Commitments

CAC leases its premises and office equipment under operating leases. The head office lease is being renewed on an annual basis. Future payments for the existing leases are as follows:

(in thousands of dollars)

2002-2003	1,075
2003-2004	313
2004-2005	125
	<u>1,513</u>

5. Contingencies

CAC has some legal claims outstanding as at March 31, 2002. The outcome of these actions are currently not determinable, however, management does not expect these claims to have a material impact on the financial position of the organization.

6. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	22,155	23,082	927
Current liabilities	23,745	22,520	1,225
	<u>(1,590)</u>	<u>562</u>	<u>2,152</u>

7. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

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 Canadian generally accepted accounting principles, as set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2002 are solely the results of reclassifications for comparative purposes.

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 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 that in these financial statements, unless indicated otherwise.

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. 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.

Approved by:

KAMI RAMCHARAN

A/Chief executive officer and Comptroller

July 8, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss).....		8,272	(500)	(1,751)
Add: items not requiring use of funds.....	3,100	2,936	2,200	3,059
Operating source of funds.....	3,100	11,208	1,700	1,308
Net capital acquisitions.....	(1,500)	(2,093)	(1,720)	(1,367)
Working capital change.....	(1,600)	1,608	500	24,453
Other items.....				(894)
Cash provided.....		10,723	480	23,500
Net adjustments to convert to modified cash accounting basis ⁽¹⁾				(6,786)
Authority provided.....		10,723	480	16,714

⁽¹⁾ These adjustments reflect non-cash items (recorded against authority used); the current year P-13 and P-14 transactions; and the removal of previous year's P-13 transactions.

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

	2002	2001
Credit balance in the accumulated net cash disbursements against the Fund's authority account.....	(10,581)	20,598
Less: Transfer from TB Vote 5.....	142	142
Net authority used, end of year.....	(10,723)	20,456
Authority limit.....	5,000	45,000
Unused authority carried forward.....	15,723	24,544

CORCAN Revolving Fund—Continued**AUDITORS' REPORT**

TO THE ADVISORY BOARD OF CORCAN

We have audited the balance sheet of CORCAN as at March 31, 2002 and the statements of operations, accumulated deficit and changes in cash flow for the year then ended. These financial statements are the responsibility of CORCAN's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian 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, the financial statements present fairly, in all material respects, the financial position of CORCAN as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Ottawa, Canada
May 31, 2002

Ernst & Young LLP
Chartered Accountants

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 3)	9,892	8,876	Accounts payable (Note 6)	22,112	20,711
Inventories (Note 4)	12,202	13,129	Deferred revenues	641	107
Other	12	27	Current portion of obligation under capital lease (Note 7)	36	42
	22,106	22,032		22,789	20,860
Capital assets (Note 5)	9,339	10,026	Long-term		
Deferred charges (net of amortization)	228	408	Employee termination benefits (Note 13)	2,430	2,666
			Obligation under capital lease (Note 7)	178	213
				25,397	23,739
			Commitments and contingencies (Notes 8 and 11)		
			EQUITY OF CANADA		
			Contributed capital (Note 12)	30,542	10,086
			Accumulated net charges against the Fund's authority (Note 12)	(10,581)	20,598
			Accumulated surplus (deficit)	(13,685)	(21,957)
				6,276	8,727
	31,673	32,466		31,673	32,466

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

CORCAN Revolving Fund—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)**

	2002	2001
Revenues (Note 9)	66,133	56,900
Cost of goods sold (Note 9)	70,678	63,603
Gross margin	(4,545)	(6,703)
Other revenues		
Training and correctional fees	20,696	20,958
Miscellaneous	5,267	114
	25,963	21,072
Expenses		
Operating	6,154	5,462
Administrative	4,028	4,802
Selling and marketing	2,941	3,431
Interest	159	1,991
Other	(136)	434
	13,146	16,120
Net income (loss)	8,272	(1,751)

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

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

	2002	2001
Balance, beginning of year	(21,957)	(20,206)
Net income (loss)	8,272	(1,751)
Balance, end of year	(13,685)	(21,957)

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

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)**

	2002	2001
Operating activities:		
Net income (loss)	8,272	(1,751)
Employee termination benefits payments	(183)	(350)
Adjustments for non-cash items:		
Provision for termination benefits	(53)	279
Amortization	2,413	2,852
Amortization of deferred charges	209	211
Gain (loss) on disposal of capital assets	367	(50)
Treasury Board write-off of the accumulated net charge against the Fund's authority (Note 12)	20,456	
Other		117
	31,481	1,308
Changes in non-cash working capital		
Account receivable	(1,016)	12,350
Inventories	927	2,896
Other	15	(9)
Accounts payable	1,401	8,901
Deferred revenues	534	80
Net financial resources provided (used) by operating activities	33,342	25,526
Investing activities:		
Capital assets acquisitions	(2,093)	(1,367)
Deferred charges	(29)	22
Net financial resources provided (used) by investing activities	(2,122)	(1,345)
Financing activities		
Decrease of obligations under capital leases	(41)	213
Adjustments to accumulated deficit balance, beginning of year		(894)
Net increase in accumulated net charge against the Fund's authority	31,179	23,500
Accumulated net charge against the Fund's authority account, beginning of year	(20,598)	(44,098)
Accumulated net charge against the Fund's authority account, end of year	10,581	(20,598)

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

CORCAN Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

CORCAN Revolving Fund is an agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund (the "Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in the current and subsequent fiscal years in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. 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 \$5,000,000 at any time. An amount of \$15,218,000, 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

The accompanying financial statements have been prepared in accordance with Canadian generally accepted accounting principles. Since a precise determination of many assets and liabilities is dependent upon future events, the preparation of financial statements for a period necessarily involves the use of estimates and approximations which have been made with careful judgement. These financial statements present the assets, liabilities and results of operations of the Fund and have been prepared with reasonable limits of materiality and within the framework of the accounting policies summarized below.

Recognition of revenue and expense

Except as noted below, revenues are recognized when goods are sold or services rendered.

For multi-year construction contracts in excess of \$100,000 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. Profits on construction contracts of up to \$100,000 are recognized when the contract has been substantially completed.

Expenses are recorded in the period they are incurred.

Inventories

Inventories are valued at the lower of cost and net realizable value.

Capital assets

Capital assets are recorded at cost and are amortized from the month following the month of acquisition on a 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
Dairy herd	3 years

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.

Pension plan

Employees of 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 benefits assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts. Pension plan expense is recognized when it is earned.

Employee future benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits 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 by employees of CORCAN Revolving Fund prior to April 1, 1992 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts. The financial statements of CORCAN Revolving Fund include the termination benefits earned by the employees of CORCAN since the inception of the Fund. The employee future benefits are recognized when they are earned.

CORCAN Revolving Fund—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****Sick leave**

Employees are permitted to accumulate unused sick leave. However, such leave entitlements may only be used in the event of an illness. As per current Government practice, unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

Warranty provision

Potential warranty costs associated with products sold by CORCAN are recorded when the products are sold.

Financial instruments

The fair value of financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from those instruments.

3. Accounts receivable

	2002	2001
	(in thousands of dollars)	
Government of Canada	7,558	5,113
Outside parties	3,296	4,206
Less: allowance for doubtful accounts	(962)	(443)
	<u>9,892</u>	<u>8,876</u>

4. Inventories

	2002	2001
	(in thousands of dollars)	
Raw materials	4,975	4,897
Work in progress	354	275
Finished goods	5,129	4,601
Livestock	2,831	3,613
	<u>13,289</u>	<u>13,386</u>
Provision for obsolete inventory	(1,087)	(257)
	<u>12,202</u>	<u>13,129</u>

5. Capital assets and accumulated amortization

Capital assets consist of the following:

	2002		2001	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Plant and equipment	24,499	17,214	23,914	15,980
Office furniture and equipment	1,296	767	1,315	781
Computer equipment	1,460	1,315	3,001	2,668
Vehicle fleet	879	582	629	516
Dairy herd	1,112	269	1,089	261
Plant and equipment under capital lease	284	44	301	17
	<u>29,530</u>	<u>20,191</u>	<u>30,249</u>	<u>20,223</u>
Accumulated amortization	(20,191)		(20,223)	
Net book value	<u>9,339</u>		<u>10,026</u>	

6. Accounts payable

	2002	2001
	(in thousands of dollars)	
Government of Canada	12,098	12,168
Outside parties	10,014	8,543
	<u>22,112</u>	<u>20,711</u>

7. Obligations under capital lease

The future minimum lease payments for obligations under capital lease are:

	(in thousands of dollars)
2003	57
2004	56
2005	53
2006	45
2007	19
Subsequent years	58
	<u>288</u>
Financing charges	74
	<u>214</u>
Current portion	36
Long term portion	<u>178</u>

The leases are for varying periods extending to March 2010 and have varying interest rates ranging from 8.9 percent to 13.2 percent.

CORCAN Revolving Fund—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****8. Commitments**

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments includes an amount of \$400,000 in 2003 relating to the Kingston warehouse. This lease expired in September 2001 and management is currently negotiating a new lease for the upcoming year. Management's best estimate for the new lease has been established at \$400,000 for 2002-2003.

The minimum annual payments over the next five years are as follows:

	2003	2004	2005	2006	2007	Total
	(in thousands of dollars)					
Commitments	429	29	29			487

9. Revenues and cost of goods sold

Year ended March 31, 2002	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry . . .	11,026	13,731	(2,705)
Services	5,163	5,427	(264)
Textile	3,342	3,963	(621)
Manufacturing	26,679	28,562	(1,883)
Construction	19,923	18,995	928
Total	66,133	70,678	(4,545)

Year ended March 31, 2001	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry . . .	11,133	14,435	(3,302)
Services	4,753	5,051	(298)
Textile	4,379	4,686	(307)
Manufacturing	20,992	25,360	(4,368)
Construction	15,643	14,071	1,572
Total	56,900	63,603	(6,703)

10. Other income statement items

Included in the expenses are the following items:

	2002	2001
	(in thousands of dollars)	
Amortization of capital assets (including assets under capital lease)	2,413	2,852
Deferred development costs amortization	209	211
Interest on capital lease obligations	26	20

11. Contingencies

In the normal course of operations, CORCAN becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2002 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on CORCAN's financial position or results of operations. A provision for these expenses has been established according to the best estimates of management.

12. Contributed capital

In 2001-2002, Treasury Board and CORCAN Revolving Fund negotiated a new Revolving Fund level to reduce CORCAN's accumulated net charge against the Fund's authority from \$45,000,000 to \$5,000,000. As part of the agreement, Treasury Board wrote off \$20,456,000 of CORCAN's accumulated net charge against the Fund's authority balance and therefore increased CORCAN's contributed capital.

	2002	2001
	(in thousands of dollars)	
Opening balance, April 1	10,086	10,086
Treasury Board write off of the accumulated net charge against the Fund's authority	20,456	
Closing balance, March 31	30,542	10,086

CORCAN Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

13. Employee future benefits

(a) Termination benefits

Termination benefits earned by employees prior to the creation of CORCAN on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts. As at March 31, 2002, the Treasury Board liability for benefits earned by CORCAN's employees prior to April 1, 1992 is \$2,094,000. The Treasury Board will fund the payout of these benefits for a period of up to fifteen years from the establishment date of CORCAN. CORCAN will therefore become liable for these benefits within the next five years. The liability for benefits earned after April 1, 1992 is recorded in the accounts as the benefits accrue to the employees. As at March 31, 2002, CORCAN's liability is \$2,430,000.

There were no expenses related to employee termination benefits in 2001-2002.

(b) Pension plan

During the year CORCAN has expensed \$3,740,000 for the employee's *Public Service Superannuation Act*.

Defence Production Revolving Fund

MANAGEMENT REPORT

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

There were no transactions in the Defence Production Revolving Fund during 2001-2002 fiscal year.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

J.S. BILLINGS

*Assistant Deputy Minister,
Supply Operations Service*

July 27, 2002

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2002	2001
Joint authority limit	100,000 ⁽¹⁾	100,000
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

⁽¹⁾ 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

(in thousands of dollars)

	2002	2001
Joint authority limit	100,000 ⁽¹⁾	100,000
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

⁽¹⁾ 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. Authority and purpose

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.

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 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 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, external auditors have examined the financial data contained in these financial statements. Their role is to express an informed judgement 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 judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

JANE MEYBOOM

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

BRUCE HOLDEN

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

September 6, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	700	505	700	(38)
Add: items not requiring use of funds				
Amortization of capital assets	300	588	300	591
Operating source of funds	1,000	1,093	1,000	553
Net capital acquisitions	(100)	(148)	(100)	(285)
Working capital change	200	(235)	200	770
Other items	36	(666)	36	812
Authority provided.....	1,136	44	1,136	1,850

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

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

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority account.....	239	964
Add: PAYE charges against the appropriation account after March 31.....	1,319	1,337
Less: amounts credited to the appropriation account after March 31.....	734	1,433
Net authority used, end of year	824	868
Authority limit (Note 1)	5,000	8,000
Unused authority carried forward	4,176	7,132

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

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 at March 31, 2002 and the statements of operations, accumulated surplus, cash flow, authority provided and reconciliation of unused authority 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 Canadian 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 statements 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, 2002 and the results of its operations, cash flow, authority provided (used) and reconciliation of unused authority for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ramond, Chabot, Grant, Thornton
Chartered Accountants

Ottawa, Canada
August 2, 2002

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	153	1,322	Government of Canada.....	2,483	2,849
Outside parties (Note 4).....	2,665	2,171	Outside parties		
Inventory (Note 5)	3,351	3,460	Account payable	1,103	1,300
Work in process.....	3		Vacation pay	92	93
Prepaid expenses.....	53		Deferred revenues.....	131	530
	6,225	6,953		3,809	4,772
Capital assets (Note 6)			Long-term		
At cost	4,590	4,442	Termination benefits payable.....	146	131
Less: accumulated amortization.....	2,958	2,370			
	1,632	2,072			
			EQUITY OF CANADA		
			Contributed capital	1,438	1,438
			Accumulated net charge against		
			the Fund's authority	239	964
			Reserve for replacement of		
			printing presses (Note 8)	1,600	1,600
			Accumulated surplus	625	120
				3,902	4,122
	7,857	9,025		7,857	9,025

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 (in thousands of dollars)

	2002	2001
Revenues		
Products	10,606	10,839
Services	2,958	3,291
Consulting	837	255
	14,401	14,385
Cost of sales	2,856	2,772
Income before direct and indirect expenses	11,545	11,613
Direct expenses		
Salaries	4,215	4,596
Employee benefits	1,085	1,073
Transportation and communication	584	617
Information	24	76
Professional and special services	1,920	1,997
Rentals	205	350
Purchased repair and upkeep	434	393
Utilities, materials and supplies	373	378
Other expenditures	2	12
	8,842	9,492
Indirect expenses		
Sector services	496	661
Corporate services	554	485
Occupancy	457	439
Amortization of capital assets (Note 6)	445	448
Bad debts (recovery)	151	(9)
Provision for employee termination benefits	11	11
Interest	84	124
	2,198	2,159
Total expenses	11,040	11,651
Net income (loss)	505	(38)

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

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

	2002	2001
Balance, beginning of year	120	158
Net income (loss)	505	(38)
Balance, end of year	625	120

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	505	(38)
Items not affecting cash		
Amortization of capital assets	588	591
	1,093	553
Changes in non-cash working capital (Note 3)	(235)	770
Changes in termination benefits payable	15	18
Net financial resources provided by operating activities	873	1,341
Investing activities:		
Acquisition of capital assets (Note 6)	(148)	(285)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	725	1,056
Accumulated net charge against the Fund's authority account, beginning of year	(964)	(2,020)
Accumulated net charge against the Fund's authority account, end of year	(239)	(964)

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

Geomatics Canada Revolving Fund— *Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-94*. It was called “Surveys, Mapping and Remote Sensing Sector Revolving Fund” and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, as registered in Treasury Board Minute 822 296 dated December 8, 1994, the “Surveys, Mapping and Remote Sensing Sector Revolving Fund” was renamed the “Geomatics Canada Revolving Fund”. Having met its specified conditions, permanent continuing authority for the Fund was obtained and registered in Treasury Board Minute 822 393 dated February 9, 1995.

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 at any time is not to exceed \$5,000,000. (On December 6, 2001, Treasury Board approved to reduce from \$8,000,000 to \$5,000,000 the amount by which the aggregate of expenditures made for the purposes of Geomatics Canada revolving fund may exceed the revenues).

2. Significant accounting policies

(a) Accounting principles

These financial statements of the Geomatics Canada Revolving Fund have been prepared in accordance with Canadian generally accepted accounting principles, taking into account particular disclosure requirements of the *Public Accounts of Canada* (Volume II, Part II, Chapter 4), being in respect of Policy, Procedural Requirements, and Preparation and Disclosure of Ministerial Statements, as are therein described.

(b) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that effect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(c) Revenue recognition

Revenues are recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. A 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 a determination is made and losses, if any, are fully recognized when anticipated.

(d) Inventory

The inventory of maps is valued at the lower of cost or net realization value, with cost being determined using the weighted average printing cost of each title. An inventory of materials is valued at the lower of cost or replacement value.

(e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful life of such assets is as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	10 years
Office equipment	5 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. Government's portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(g) Employee termination benefits

Employees of the 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 the establishment of the Fund (April 1, 1994) are a liability of Treasury Board and accordingly have not been recorded in these accounts. The costs for benefits earned after April 1, 1994 as these accrue to employees are recorded in the accounts.

(h) Corporate and sector overheads

Corporate and sector overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates which vary with the number of employees (salary), or the number of business units (sector or corporate components).

(i) Interest

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. Information included in the statement of cash flow

	2002	2001
	(in thousands of dollars)	
Accounts receivable		
Government of Canada	1,169	(477)
Outside parties	(494)	306
Inventory	109	(350)
Work in process	(3)	
Prepaid expenses	(53)	
Accounts payable and accrued liabilities		
Government of Canada	(366)	(63)
Outside parties	(198)	1,229
Deferred revenues	(399)	125
Total	(235)	770

Cash flows relating to interest on operating activities are detailed as follows:

	2002	2001
	(in thousands of dollars)	
Interest paid	84	124

4. Accounts receivable

The outside parties receivables are as follows:

	2002	2001
	(in thousands of dollars)	
Receivables	2,926	2,281
Allowance for doubtful accounts	(261)	(110)
Total	2,665	2,171

5. Inventory

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as a sale occurs, are included in the cost of sales. Inventory of materials includes only printing unit material that was on hand at March 31.

	2002	2001
	(in thousands of dollars)	
Maps		
Topographic maps	2,817	2,856
Aeronautical maps	255	273
Geographic maps	47	55
Other	7	
	3,126	3,184
Materials		
Paper	182	224
Plate	20	30
Ink	23	22
	225	276
Total	3,351	3,460

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Computer equipment.....	2,431	145		2,576
Furniture.....	201	3		204
Instruments.....	3			3
Mechanical equipment.....	442			442
Office equipment.....	84			84
Vehicles.....	12			12
Printing equipment.....	988			988
Scientific equipment.....	281			281
Total	4,442	148		4,590
<hr/>				
Accumulated amortization	Balance at beginning of year	Amortization ⁽¹⁾	Decrease	Balance at end of year
(in thousands of dollars)				
Computer equipment.....	1,430	385		1,815
Furniture.....	171	8		179
Instruments.....	3			3
Mechanical equipment.....	84	41		125
Office equipment.....	81	1		82
Vehicles.....	12			12
Printing equipment.....	504	125		629
Scientific equipment.....	85	28		113
Total	2,370	588		2,958

⁽¹⁾ Included in the cost of sales is \$143,000 for amortization expenses (\$143,000 in 2001).

7. Information by activity

	2002			
	Products	Services	Consulting	Total
(in thousands of dollars)				
Revenues				
Government departments	5,128	499	567	6,194
External customers..	5,478	2,459	270	8,207
Total revenues	10,606	2,958	837	14,401
Cost of sales	2,109	747		2,856
Income before direct and indirect expenses	8,497	2,211	837	11,545
Direct expenses	6,326	1,796	720	8,842
Indirect expenses	1,795	317	86	2,198
Total expenses	8,121	2,113	806	11,040
Net income	376	98	31	505
<hr/>				
Identifiable assets				
Financial assets	4,584	1,027	614	6,225
Capital assets (net).....	679	941	12	1,632
Capital expenditures	133	1	14	148
Amortization of capital assets.....	332	246	10	588
<hr/>				
	2001			
	Products	Services	Consulting	Total
(in thousands of dollars)				
Revenues				
Government departments	5,018	635	29	5,682
External customers..	5,821	2,656	226	8,703
Total revenues	10,839	3,291	255	14,385
Cost of product sales.....	2,363	409		2,772
Income before direct and indirect expenses	8,476	2,882	255	11,613
Direct expenses	7,031	2,231	230	9,492
Indirect expenses	1,817	307	35	2,159
Total expenses	8,848	2,538	265	11,651
Net income (loss).....	(372)	344	(10)	(38)
<hr/>				
Identifiable assets				
Financial assets	5,303	1,169	481	6,953
Capital assets (net).....	878	1,186	8	2,072
Capital expenditures	272	7	6	285
Amortization of capital assets.....	339	245	7	591

**Geomatics Canada Revolving Fund—
Concluded**

**NOTES TO THE FINANCIAL STATEMENTS—
Concluded**

8. Reserve for the replacement of printing presses

In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses. Since March 31, 1998 an amount of \$800,000 has been transferred annually for that purpose. However, no annual supplements of \$800,000 have been transferred since the March 31, 2000 year, and the reserve balance has accordingly been maintained at \$1,600,000.

9. Related party transactions

Through common ownership, the Geomatics Canada Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Fund enters into transactions with these entities in the normal course of business, which transactions have been recorded at the exchange amount.

10. Comparative figures

Certain comparative figures have been reclassified to conform with 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 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 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. 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 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 that in these financial statements, unless indicated otherwise.

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, 2002 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 rests with the management of the Fund. 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 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 organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

M. TURNER

*Assistant Deputy Minister,
Government Telecommunications and
Informatics Services*

July 19, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income		1,820		6,254
Add: items not requiring use of funds.	100	706	746	2,502
Operating source of funds	100	2,526	746	8,756
Less: items requiring use of funds				
Net capital acquisitions	200	114	746	65
Net other assets and liabilities	(100)	222		(136)
Authority provided.		2,190		8,827

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

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

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(14,181)	(14,832)
Add: PAYE charges against the appropriation account after March 31	16,570	7,478
Less: amounts credited to the appropriation account after March 31	18,144	6,211
Net authority provided, end of year	(15,755)	(13,565)
Authority limit (Note 1)	20,000	45,000
Unused authority carried forward	35,755	58,565

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, 2002 and the statements of operations, accumulated surplus and cash flow 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 Canadian 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, 2002 and the results of its operations and its cash flow for the year then ended in accordance with accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements as at March 31, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 4, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 28, 2002

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	17,064	6,211	Government of Canada.....	520	249
Outside parties	861	1,144	Outside parties	15,555	7,363
Other assets	1,269	508	Other liabilities	601	521
	19,194	7,863		16,676	8,133
Capital assets (Note 3)	166	226	Allowance for employee termination benefits	2,754	2,497
				19,430	10,630
			Contractual commitments (Note 4)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority.....	(14,181)	(14,832)
			Accumulated surplus	14,111	12,291
	19,360	8,089		19,360	8,089

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

Government Telecommunications and Informatics Services Revolving Fund— Continued

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

	2002	2001
Revenues	131,814	124,351
Cost of sales	102,339	95,329
Cost of sales—Amortization	33	116
Gross margin	29,442	28,906
Operating expenses		
Salaries and employee benefits	12,811	11,563
Employee termination benefits	308	255
Professional and special services	10,653	7,536
Occupancy costs	816	816
Transportation and communications	1,003	746
Corporate and administrative services	1,017	676
Utilities, materials and supplies	737	538
Information	33	279
Amortization	141	147
Purchased repair and maintenance	14	92
Interest on drawdown		64
Rentals	52	49
Gain on disposal of capital assets		(109)
Other expenditures	37	
	27,622	22,652
Net income	1,820	6,254

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities		
Net income	1,820	6,254
Items not affecting use of authority		
Amortization	141	147
Amortization—Recoverable from OGD's	33	116
Provision for employee termination benefits	257	55
Gain on disposal of capital assets		(109)
	2,251	6,463
Working capital change (Note 5)	(2,788)	23,330
	(537)	29,793
Investing activities		
Capital assets—Acquisitions	(114)	(65)
Net (increase) decrease in accumulated net charge against the Fund's authority	(651)	29,728
Accumulated net charge against the Fund's authority, beginning of year	14,832	(14,896)
Accumulated net charge against the Fund's authority, end of year	14,181	14,832

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

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

	2002	2001
Balance, beginning of year	12,291	6,037
Net income	1,820	6,254
Balance, end of year	14,111	12,291

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

Government Telecommunications and Informatics Services Revolving Fund— *Continued*

NOTES TO THE 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 5.2 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* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from \$64,000,000 to \$45,000,000 and the accumulated surplus was reduced by \$20,000,000.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision #829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$45,000,000 to \$20,000,000.

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). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

2. Significant accounting policies

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

(a) Revenues and expenses

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

(b) Inventories

Inventories are valued at the lower of cost or the net realization value and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

<u>Category</u>	<u>Estimated economic life</u>
Informatics hardware	3 years
Informatics software	3 years

The current year acquisitions are amortized commencing the first day of the month following the month the expenditure for the asset is recorded.

(d) Pension plan

Employees 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.

(e) Employee termination benefits

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

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Government Telecommunications and Informatics Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals/ adjustments	Balance, end of year
(in thousands of dollars)				
Informatics hardware	1,192	72		1,264
Informatics software		42		42
	1,192	114		1,306
<hr/>				
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust- ments	Balance, end of year
(in thousands of dollars)				
Informatics hardware	966	174		1,140
Net	226	(60)		166

4. Contractual commitments

The Fund is engaged in contracts with telecommunication suppliers. The future payments are as follows:

(in thousands of dollars)

2002-2003	30,971
2003-2004	12,274
2004-2005	2,217
2005-2006	269
2006-2007	33
	<hr/>
	45,764

5. Changes in working capital

	2002	2001	Changes
(in thousands of dollars)			
Current assets	19,194	7,863	(11,331)
Current liabilities	16,676	8,133	(8,543)
	<hr/>	<hr/>	<hr/>
	2,518	(270)	(2,788)

6. Comparative figures

Certain of the prior year's figures have been reclassified in order to conform to the presentation adopted in the current year.

National Film Board Revolving Fund

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 and Finance Committee and presented to the Board of Trustees. 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 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.

Approved by:

LUISA FRATE

*Chief, Financial Operations
(Senior full-time financial officer)*

MARYSE CHARBONNEAU

*Director, Administration
(Senior financial officer)*

May 31, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation		(62,242)		(61,531)
Less: items not requiring use of funds		3,044		3,137
Operating use of funds	(64,728)	(59,198)	(65,160)	(58,394)
Net capital acquisitions		(3,893)		(4,648)
Authority used	(64,728)	(63,091)	(65,160)	(63,042)
Statutory authority				
Working capital change	(375)	(4,307)	(375)	3,503
Other items		4,307		(3,475)
Authority used	(375)		(375)	28
Total authority used	(65,103)	(63,091)	(65,535)	(63,014)

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

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	9,058	3,818
Add: PAYE charges against the credit account after March 31	4,617	9,531
Less: amounts credited to the credit account after March 31		
Net authority used, end of year	13,675	13,349
Authority limit	15,000	25,000
Unused authority carried forward	1,325	11,651

National Film Board Revolving Fund— 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, 2002 and the statements of operations and accumulated deficit and cash flow 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 Canadian 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, 2002 and the results of its operations and its cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

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 *National Film Act* and the by-laws of the Board.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 2002

BALANCE SHEET AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Cash	218,538	268,140	Accounts payable		
Accounts receivable			Government of Canada	839,466	2,478,209
Government of Canada	56,849	4,459	Outside parties	4,103,708	7,145,751
Outside parties	2,355,809	2,628,556	Accrued salaries and vacations	782,133	396,508
Inventories (Note 3)	469,762	474,256	Advances on productions	177,835	57,202
Deposits	317,622	490,459	Provision for employee future		
Prepaid expenses	1,179,682	869,933	benefits	300,000	100,000
	4,598,262	4,735,803		6,203,142	10,177,670
Capital assets (Note 5)			Long-term liabilities		
Cost	39,015,419	36,537,226	Obligation under capital		
Less: accumulated amortization	28,459,898	26,717,573	leases (Note 6)	240,300	687,919
	10,555,521	9,819,653	Provision for employee future		
			benefits	5,741,331	5,886,761
				5,981,631	6,574,680
			Commitments and contingencies (Notes 13 and 14)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7)	9,058,455	3,818,110
			Accumulated deficit (Note 8)	(6,089,445)	(6,015,004)
				2,969,010	(2,196,894)
	15,153,783	14,555,456		15,153,783	14,555,456

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

Approved by Management:

MARYSE CHARBONNEAU
Director, Administration

JACQUES BENSIMON
Government Film Commissioner

Approved by the Board:

CHERRY ELIZABETH KARPYSHIN
Member

PIERRE LESSARD
Member

National Film Board Revolving Fund— Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31

	2002	2001
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentations		
Board's program	27,244,923	28,037,926
Sponsored production	640,954	995,233
Marketing of films and other forms of visual presentations	4,403,489	4,660,341
	32,289,366	33,693,500
French programming		
Production of films and other forms of visual presentations		
Board's program	15,690,271	16,026,135
Sponsored production	232,043	510,948
Marketing of films and other forms of visual presentations	2,488,427	2,330,478
	18,410,741	18,867,561
International programming		
Marketing of films and other forms of visual presentations	2,337,368	2,213,059
General services		
Distribution and other services	6,776,910	6,729,593
Research and development	2,320,777	954,811
	9,097,687	7,684,404
Management and administration	6,906,313	6,938,524
Cost of operations	69,041,475	69,397,048
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	640,954	995,233
French programming	232,043	510,948
Film prints, rentals and royalties		
Canadian distribution	2,874,857	2,870,402
International distribution	1,572,508	2,405,445
Services and miscellaneous	1,479,488	1,083,743
	6,799,850	7,865,771
Net cost of operations for the year before funding from the Government of Canada	62,241,625	61,531,277
Funding from the Government of Canada	62,167,184	61,164,412
Net results of operations for the year	(74,441)	(366,865)
Balance of accumulated deficit, beginning of year	(6,015,004)	(5,648,139)
Balance of accumulated deficit, end of year (Note 8)	(6,089,445)	(6,015,004)

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002	2001
	\$	\$
Operating activities:		
Net results of operations for the year	(74,441)	(366,865)
Items not requiring an outlay (inflow) of cash		
Amortization of capital assets	3,059,878	2,870,055
Gain on disposal of capital assets	(91,226)	(99,654)
Change in the provision for employee future benefits	249,505	470,257
Change in the provision of accrued vacations	19,871	(32,930)
	3,163,587	2,840,863
Payments on and change in the provision for employee future benefits	(194,935)	(70,462)
Change in the funded components of working capital	(4,307,059)	3,503,442
	(1,338,407)	6,273,843
Financing activities:		
Obligation under capital leases	300,151	803,874
Payments on obligations under capital leases	(497,569)	(500,255)
	(197,418)	303,619
Investing activities:		
Acquisition of capital assets	(3,511,792)	(4,397,411)
Acquisition under capital leases	(300,151)	(803,874)
Proceeds from disposal of capital assets	107,423	155,952
	(3,704,520)	(5,045,333)
Accumulated net charge against the Revolving Fund's authority		
Change in the year	(5,240,345)	1,532,129
Balance, beginning of year	(3,818,110)	(5,350,239)
Balance, end of year	(9,058,455)	(3,818,110)

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

National Film Board Revolving Fund— Continued

NOTES TO THE 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.

2. Significant accounting policies

Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records 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 exceed \$15 million. During the year, the authority was decreased from \$25 million to \$15 million.

A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. Any unused balance lapses. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

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 and Accumulated Deficit 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.

Royalty revenues

Royalty revenues are recognized once all of the Board's obligations have been fulfilled and its expenses have been accounted for, regardless of when the acquirer actually uses the work.

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. The cost of other prints is expensed on a current basis.

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	from 5 to 10 years
— Office furniture and equipment	from 5 to 10 years
— Rolling stock	5 years
— Leasehold improvements	terms of the leases

The Board has a collection of nearly 20,000 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the balance sheet as a capital asset to ensure that the reader is aware of its existence.

National Film Board Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

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 future benefits

Pension benefits

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Board's contribution to the plan reflects the full cost of the employer contributions. This amount is currently based on a multiple of the employee's required contributions, and may change from time to time depending on the experience of the Plan. These contributions represent the total pension obligations of the Board and are charged to operations on a current basis. The Corporation is not currently required to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

Non-pension benefits

The Board is required to recognize certain non-pension post-employment benefits over the periods which employees render services to the Board. Employees are entitled to specified benefits on termination as provided for under conditions of employment, through a severance benefit plan. The Board recognizes the cost of future severance benefits over the periods in which the employees render services to the entity and the liability for these benefits is recorded in the accounts as the benefits accrue to employees.

3. Inventories

	2002	2001
	\$	\$
Materials and supplies	230,507	212,716
Film prints and other forms of visual presentations	239,255	261,540
	<u>469,762</u>	<u>474,256</u>

4. Participation

During the 2002 fiscal year, the NFB has participated in a long-term partnership with The Documentary Channel, acquiring 14 percent of the specialty service (14 x \$1 units). Pursuant to the investment agreement, the NFB's obligations with respect to debts, liabilities and other obligations are limited to the capital invested. The NFB also agreed to provide a specific number of hours of documentary programming each year at a set price, 50 percent of it recoverable as short-term receivables and 50 percent converted to a long-term interest-bearing loan repayable under certain conditions. The loan will be accounted for once these conditions are met.

5. Capital assets

Cost	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	23,779,242	536,558	890,123	23,425,677
Data processing equipment	10,489,359	1,355,617	96,613	11,748,363
Office furniture and equipment	1,408,737	11,860	334,758	1,085,839
Rolling stock	44,011		12,256	31,755
Collection	1			1
Leasehold improvements	815,876	1,907,908		2,723,784
	<u>36,537,226</u>	<u>3,811,943</u>	<u>1,333,750</u>	<u>39,015,419</u>
Technical equipment	19,010,922	1,312,306	890,123	19,433,105
Data processing equipment	6,303,780	1,122,065	96,613	7,329,232
Office furniture and equipment	1,177,051	61,845	318,561	920,335
Rolling stock	44,011		12,256	31,755
Leasehold improvements	181,809	563,662		745,471
	<u>26,717,573</u>	<u>3,059,878</u>	<u>1,317,553</u>	<u>28,459,898</u>

The above assets include equipment under capital leases for a total value of \$2,294,148 (2001—\$2,050,200) less accumulated amortization of \$1,217,242 (2001—\$741,411).

National Film Board Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

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 \$2,294,148 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$497,569 for the year ended March 31, 2002, including interest of \$124,824 were charged to operations.

The obligations under capital leases includes the following:

	\$
Future lease payments:	
2003	736,775
2004	200,945
2005	44,617
2006	19,324
	<u>1,001,661</u>
Less: interest	<u>107,829</u>
	<u>893,832</u>
Short-term portion	653,532
Long-term portion	240,300

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

	2002	2001
	\$	\$
Net book value of capital assets	10,555,521	9,819,653
Obligation under capital leases	(893,832)	(1,091,250)
Funded components of working capital	(603,234)	(4,910,293)
	<u>9,058,455</u>	<u>3,818,110</u>

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:

	2002	2001
	\$	\$
Accrued vacations	48,114	28,243
Employee future benefits		
Provisions for regular benefits:		
Short-term	300,000	100,000
Long-term	5,741,331	5,886,761
	<u>6,089,445</u>	<u>6,015,004</u>

9. Expenses

	2002	2001
	\$	\$
Salaries and benefits	34,940,887	33,188,090
Professional and special services	9,319,032	10,857,744
Rentals	8,462,226	8,123,829
Transportation and communication	4,435,853	4,522,918
Amortization of capital assets	3,059,878	2,870,055
Materials and supplies	2,312,346	2,819,339
Cash financing in coproductions	2,110,979	2,119,432
Contracted film production and laboratory processing	1,668,939	2,061,180
Information	970,955	925,568
Repairs and upkeep	739,690	838,165
Gain on disposal of capital assets	(91,226)	(99,654)
Miscellaneous	1,111,916	1,170,382
	<u>69,041,475</u>	<u>69,397,048</u>

10. Employee future benefits

Pension benefits

During the year the Public Service Superannuation Plan (PSSA) required the Board to contribute to the PSSA at an equal rate of the employees' contributions. The Board's contribution to the PSSA during the year is \$3,103,604 (2001—\$3,093,753).

Non-pension benefits

These benefit plans are not pre-funded and thus have no assets. The net expense for the Board's non-pension benefit plans for the year ended March 31, 2002 is \$449,505 (2001—\$470,257).

11. Fair value of financial instruments

Accounts receivable, accounts payable and obligation under capital leases 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.

12. 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 the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,715,515 (2001—\$6,317,384).

National Film Board Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

13. Commitments

The Board has long-term lease agreements for premises and equipment. The most significant of these agreements has been concluded with PWGSC for premises until 2016. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	\$	\$	\$
2003	6,563,000	716,000	7,279,000
2004	6,378,000	333,000	6,711,000
2005	5,396,000	129,000	5,525,000
2006	5,128,000	4,000	5,132,000
2007	4,908,000	1,000	4,909,000
2008-2016	35,161,000		35,161,000
	<u>63,534,000</u>	<u>1,183,000</u>	<u>64,717,000</u>

From the amount of \$63,534,000 for the lease for premises, agreements have been signed for \$800,000 with outside parties and \$62,734,000 with PWGSC.

14. 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.

15. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2002.

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 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. 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 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 that in these financial statements, unless indicated otherwise.

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, 2002 and the results of its operations and its cash flow 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 rests with the management of the Fund. 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 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 organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

J.S. BILLINGS

*Assistant Deputy Minister,
Supply Operations Service*

L. FORAND

*Assistant Executive Director,
Communication programs and services
Communication Canada*

July 29, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net loss	(4,200)	(6,157)	(1,359)	(2,523)
Add: items not requiring use of funds		323	963	(1,039)
Operating use of funds	(4,200)	(5,834)	(396)	(3,562)
Less: items requiring use of funds				
Net capital acquisitions		4,445	167	
Net other assets and liabilities		(2,993)		204
Authority used	(4,200)	(7,286)	(563)	(3,766)

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

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

	2002	2001
Credit (debit) balance in the accumulated net charge against the Fund's authority	(9,445)	11,093
Add: PAYE charges against the appropriation account after March 31	24,076	17,880
Less: amounts credited to the appropriation account after March 31	11,060	9,987
Net authority used, end of year	3,571	18,986
Authority limit (Note 1)	35,000	200,000
Unused authority carried forward	31,429	181,014

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

Optional Services Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 2002, the statements of operations, accumulated surplus (deficit), and cash flow 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 Canadian 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 Optional Services Revolving Fund as at March 31, 2002, the results of its operations and its cash flow 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, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 6, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 12, 2002

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	1,888	10,110	Government of Canada	2,575	3,527
Outside parties	9,996	2,592	Outside parties	19,346	13,849
Inventories	2,080	2,168	Deferred revenues	3,638	646
Other assets	1,183	753	Other liabilities	354	160
	15,147	15,623		25,913	18,182
Capital assets (Note 3)	4,651	251	Allowance for employee termination benefits	2,173	1,985
				28,086	20,167
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(9,445)	11,093
			Accumulated surplus (deficit)	1,157	(15,386)
	19,798	15,874		19,798	15,874

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

Optional Services Revolving Fund— Continued

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

	2002	2001
Revenues (Note 4)	108,314	99,454
Cost of sales	98,254	85,671
Gross margin	10,060	13,783
Operating expenses		
Salaries and employee benefits	8,122	7,571
Employee termination benefits	227	177
Professional and special services	2,730	3,358
Corporate and administrative services	2,175	1,717
Occupancy costs	878	1,099
Interest on drawdown	1,026	876
Bad debts expenses	362	445
Utilities, materials and supplies	149	311
Transportation and communications	233	286
Loss on disposal of capital assets		170
Purchased repair and maintenance	67	141
Information	173	72
Amortization	45	53
Rentals	17	23
Other expenditures	13	7
	16,217	16,306
Net loss	(6,157)	(2,523)

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

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

	2002	2001
Balance, beginning of year	(15,386)	(12,863)
Net loss	(6,157)	(2,523)
Write-off of net draw down authority used (Note 1)	22,700	
Balance, end of year	1,157	(15,386)

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net loss	(6,157)	(2,523)
Items not affecting use of authority		
Amortization	45	53
Provision for employee termination benefits	188	164
Loss on disposal of capital assets		170
	(5,924)	(2,136)
Changes in working capital (Note 5)	8,207	(1,635)
	2,283	(3,771)
Investing activities:		
Capital assets		
Acquisitions	(4,445)	
Net increase in accumulated net charge against the Fund's authority	(2,162)	(3,771)
Write-off of net draw down authority used (Note 1)	22,700	
Accumulated net charge against the Fund's authority, beginning of year	(11,093)	(7,322)
Accumulated net charge against the Fund's authority, end of year	9,445	(11,093)

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

Optional Services Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Optional Services Revolving Fund (OSRF) was established under *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other material; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' Benchmarking and Software Brokerage Programs; the Vaccine Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also 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.

In 2001-2002, in accordance with Section 12 of the *Revolving Funds Act*, and through the 2001-2002 Supplementary Estimates (A) (Treasury Board decision 829023-1 dated October 25, 2001), the draw down authority of the Fund was reduced from \$200,000,000 to \$75,000,000 and through the 2001-2002 Supplementary Estimates (B) (Treasury Board decision 829420 dated December 6, 2001), the draw down authority of the Fund was reduced from \$75,000,000 to \$35,000,000. The Treasury Board decision 829420 also authorized the write off of \$22,700,000 of the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

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

(a) Revenues and expenses

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

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Capital assets

Assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Leasehold improvements	25 years
Informatics hardware	3 to 5 years

Assets are amortized commencing the month after acquisition.

(d) Deferred revenues

Deferred revenues relating to subscriptions revenue derived from publishing are amortized on a straight-line basis over the length of the subscriptions. Deferred revenues related to the capital asset funding are amortized after the completion stage of the project, on the same straight-line basis as the corresponding capital asset.

(e) Pension plan

Employees 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.

(f) Employee termination benefits

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

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

(g) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Optional Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acquisitions	Disposals/ adjust- ments	Balance, end of year
(in thousands of dollars)				
Leasehold improvements	241			241
Informatics hardware	117	54		171
Assets under construction		4,391		4,391
	358	4,445		4,803
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust- ments	Balance, end of year
(in thousands of dollars)				
Leasehold improvements	53	10		63
Informatics hardware	54	35		89
	107	45		152
Net	251	4,400		4,651

4. Revenues

	2002	2001
(in thousands of dollars)		
Traffic management recoveries	43,352	40,677
Vaccine program recoveries	35,037	24,765
Communications coordination services sales	9,669	12,559
Locally shared support services centres sales	6,840	6,477
Software brokerage program recoveries	6,758	9,570
Crown assets distribution centres sales	5,102	5,406
Communication, printing and audio-visual recoveries	1,556	
	108,314	99,454

5. Changes in working capital

	2002	2001	Changes
(in thousands of dollars)			
Current assets	15,147	15,623	476
Current liabilities	25,913	18,182	7,731
	(10,766)	(2,559)	8,207

6. Subsequent event

Effective April 1, 2002, Communication Canada is responsible for the operations and costs associated with the communication services previously provided by the Fund. The assets and liabilities were transferred at net book value to Communication Canada. The effect of this change is shown in the following condensed financial information for the year ended March 31, 2002:

(in thousands of dollars)	
Assets	6,132
Liabilities	6,328
Equity of Canada	(196)
Statement of operations:	
Revenues	9,669
Expenses	12,755
Net loss	3,086

7. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

Parks Canada Agency Enterprise Units Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Agency 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 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. 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 Parks Canada Agency. The information included in these financial systems 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 Parks Canada Agency's financial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

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 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:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

July 9, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net profit (loss)	(134)	(874)	751	(778)
Add: items not requiring use of funds	1,017	1,600	1,213	1,504
Operating source of funds	883	726	1,964	726
Net capital acquisitions	(770)	(191)	(210)	(1,194)
Working capital change		468		406
Other items		(549)		(382)
Authority provided (used)	113	454	1,754	(444)

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

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

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	5,155	6,158
Add: charges against the appropriation account after March 31	1,048	498
Less: amounts credited to the appropriation account after March 31	80	77
Net authority used, end of year	6,123	6,579
Authority repealed	(6,123)	
Authority limit		8,000
Unused authority carried forward		1,421

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

Parks Canada Agency Enterprise Units Revolving Fund—Continued

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	80	71	Government of Canada	996	580
Inventory	10	68	Outside parties	60	71
Others		14		1,056	651
	90	153			
Capital assets			Long-term		
Cost	43,192	42,848	Provision for employee termination benefits	295	253
Less: accumulated amortization	26,303	24,649			
	16,889	18,199			
Add: asset under construction		57			
	16,889	18,256			
			EQUITY OF CANADA		
			Contributed capital	13,757	5,192
			Asset revaluation (Note 3)		8,565
			Accumulated net charge against the Fund's		
			authority	5,155	6,158
			Accumulated deficit	(3,284)	(2,410)
				15,628	17,505
	16,979	18,409		16,979	18,409

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

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

	2002	2001
Revenues		
Admissions	3,440	3,614
Rentals and concession	862	916
Recreation	977	707
Staff housing	10	7
Swim	2	2
Other	42	9
Total revenues	5,333	5,255
Expenses		
Salaries and employee benefits	2,871	2,825
Provision for employee termination benefits	42	43
Amortization	1,558	1,461
Utilities, materials and		
supplies	606	501
Professional and special services	435	249
Interest	205	239
Information	71	226
Purchased repairs and upkeep	293	188
Transportation and communications	74	122
Rentals	24	28
Miscellaneous expenditures	28	151
Total expenses	6,207	6,033
Net loss	(874)	(778)

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

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

	2002	2001
Balance, beginning of year	(2,410)	(1,632)
Net loss	(874)	(778)
Balance, end of year	(3,284)	(2,410)

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

Parks Canada Agency Enterprise Units Revolving Fund—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net loss before extraordinary items	(874)	(778)
Add:		
Provision for employee termination		
benefits	42	43
Amortization	1,558	1,461
	726	726
Changes in current assets and liabilities	468	406
Net financial resources provided by operating activities	1,194	1,132
Investing activities:		
Capital assets purchased	(191)	(1,194)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	1,003	(62)
Accumulated net charge against the Fund's authority account, beginning of year	(6,158)	(6,096)
Accumulated net charge against the Fund's authority account, end of year	(5,155)	(6,158)

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

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency 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 Agency 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.

Effective March 31, 2002, the Agency has received the authorization to discontinue to report separately the revolving funds' financial results. This has been communicated in Treasury Board's decision #829420 (Vote 111) which stipulated that the projected net drawdown authority used by Parks Canada Agency's Enterprise Units Revolving Fund must be written-up, of up to \$6,448,000, and that section 3 of the *Revolving Funds Act* has been repealed as at March 31, 2002.

2. Significant accounting policies

Capital assets

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

Asset	Years
Buildings	20 to 40 years
Clubhouse furniture	10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Tees and loader	4 to 30 years
Equipment	1 to 10 years
Vehicles	1 to 8 years
Grounds parking	15 to 40 years
Utilities potable water systems	40 years

Parks Canada Agency Enterprise Units Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

Pension plan

Employees of the Parks Canada Agency 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 Unit 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—Revaluation

Revaluation	Previously reported	Revaluated amount	Change
(in thousands of dollars)			
Cost	11,915	40,206	28,291
Accumulated depreciation ...	4,219	23,945	19,726
Total	7,696	16,261	8,565

The capital assets of the Parks Canada Agency Enterprise Units Revolving Fund were adjusted on April 1, 2001 to be consistent with the capital assets policies of Parks Canada Agency.

Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

Parks Canada Agency Townsites Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Parks Canada Agency 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. 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. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Financial Management Branch of the Parks Canada Agency. 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 Parks Canada Agency financial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

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 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 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.

Approved by:

TERRY PERKINS
Senior Financial Officer
Parks Canada Agency

July 9, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income	4,484	2,967	1,104	1,632
Add: items not requiring use of funds	1,788	1,830	2,875	1,738
Operating source of funds	6,272	4,797	3,979	3,370
Net capital acquisitions	(6,687)	(4,838)	(4,395)	(3,670)
Working capital change		258		(947)
Other items		(630)		952
Authority used	(415)	(413)	(416)	(295)

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

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

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority	3,777	3,994
Less: Parks Canada advance		371
Less: amounts credited to the appropriation account after March 31	(559)	(300)
Net authority used, end of year	4,336	3,923
Authority repealed	(4,336)	
Authority limit		10,000
Unused authority carried forward		6,077

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

Parks Canada Agency Townsites Revolving Fund—Continued

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	491	46	Government of Canada	994	117
Inventory	1	121	Outside parties	56	350
	492	167		1,050	467
Capital assets			Long-term		
Cost	85,916	85,128	Allowance for employee termination benefits	358	294
Less: accumulated amortization	47,848	46,258			
Add: asset under construction	5,058	1,184	EQUITY OF CANADA		
	43,126	40,054	Contributed capital (Note 3)	34,082	50,808
			Asset revaluation (Note 2)		(16,726)
			Accumulated net charge against the Fund's authority	3,777	3,994
			Accumulated surplus	4,351	1,384
				42,210	39,460
	43,618	40,221		43,618	40,221

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

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

	2002	2001
Revenues		
Municipal equivalent and general municipal capital subsidy from Parks Canada		
Agency	4,529	3,154
Water, sewer and garbage services	3,012	2,862
Operating subsidies from Parks Canada Agency	3,200	2,858
Business licenses and administration fees	439	488
Portable cabins	272	141
Streetworks	101	103
Miscellaneous (includes interest)	21	69
	11,574	9,675
Expenses		
Salaries and employee benefits	3,211	3,524
Provision for employee termination benefits	64	68
Amortization	1,730	1,670
Utilities, materials and supplies	1,734	1,450
Professional and special services	1,055	711
Purchased repair and maintenance	582	353
Transportation and communications	103	101
Loss on disposal of capital assets	36	
Interest	20	100
Rentals	66	38
Other	6	28
	8,607	8,043
Net income	2,967	1,632

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

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

	2002	2001
Balance, beginning of year	1,384	(248)
Net income	2,967	1,632
Balance, end of year	4,351	1,384

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

Parks Canada Agency Townsites Revolving Fund—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income before extraordinary items	2,967	1,632
Add:		
Provision for employee termination benefits	64	68
Amortization	1,730	1,670
Loss on disposal of capital assets	36	
	4,797	3,370
Changes in current assets and liabilities	258	(947)
Net financial resources provided by operating activities	5,055	2,423
Investing activities:		
Capital assets purchased	(4,838)	(3,670)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	217	(1,247)
Accumulated net charge against the Fund's authority account, beginning of year	(3,994)	(2,747)
Accumulated net charge against the Fund's authority account, end of year	(3,777)	(3,994)

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

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Agency 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 Agency Townsites Revolving Fund 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.

Effective March 31, 2002, the Agency has received the authorization to discontinue to report separately the revolving funds' financial results. This has been communicated in Treasury Board's decision #829420 (vote 112) which stipulated that the projected net drawdown authority used by Parks Canada Agency's Townsites Revolving Fund must be written-up, of up to \$4,338,000, and that section 3.1 of the *Revolving Funds Act* has been repealed as at March 31, 2002.

2. Capital assets—Revaluation

	Previously reported	Revaluated amount	Change
	(in thousands of dollars)		
Cost	64,800	82,644 ⁽¹⁾	17,844
Accumulated amortization	(10,018)	(44,588) ⁽²⁾	(34,570)
Total	54,782	38,056	(16,726)

⁽¹⁾ 85,128 closing balance—2,484 (acquisition/disposal) = 82,644

⁽²⁾ 46,258 closing balance—1,670 (amortization/disposal) = 44,588

The capital assets of the Parks Canada Agency Townsites Revolving Fund were adjusted on April 1, 2000 to be consistent with the capital asset policies of Parks Canada Agency. Parks Canada Agency implemented Generally Accepted Accounting Principles (GAAP) on this date, in accordance with the Financial Information Strategy of the Government of Canada.

Parks Canada Agency Townsites Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

3. Contributed capital book value

The contributed capital book value of the assets related to the Parks Canada Agency Townsites Revolving Fund was estimated for assets which are still within their first life-cycle and assets beyond their first life-cycle. Some of the factors taken into account included replacement cost, deflation factor, date of construction, estimated life-span, remaining useful life and overall asset condition.

The Parks Canada Agency Townsites Revolving Fund assets were revaluated in 2001 and contributed capital was reduced by \$16.7 million:

	March 31, 2000	March 31, 2001	Adjusted
	(in thousands of dollars)		
Asset book value	54,782	38,056	(16,726)
Contributed capital	50,808	(16,726)	34,082

4. Pension plan

Employees of the Parks Canada Agency 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 Account.

5. 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.

6. Authority used

The Parks Canada Agency Townsites Revolving Fund has a drawdown limit of \$10 million and as at March 31, 2002 the Accumulated Net Charge Against the Fund's Authority (ANCAFA, or "drawdown") was \$4.0 million.

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 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 that maintain these policies and which describe procedures. The Fund maintains systems of financial management and internal accounting controls that provide management with reasonable assurance that transactions are recorded and executed in accordance with its authorizations and that its assets are safeguarded.

Approved by:

CLAUDE CARON

*Director General,
Corporate Finance
Planning and Systems Bureau*

KATHRYN McCALLION

*Assistant Deputy Minister,
Corporate Services
Passport and Consular Affairs*

June 10, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net loss.....	(1,737)	(17,789)	(16,853)	(11,205)
Add: items not requiring use of funds	17,481	20,283	10,725	9,016
Operating (use) source of funds.....	15,744	2,494	(6,128)	(2,189)
Net capital acquisitions.....	(21,898)	(12,393)	(14,902)	(9,564)
Working capital change.....	(14,862)	(9,964)	(1,500)	12,786
Loan from DFAIT		427		7,870
Return of a previous write-off of the Revolving Fund accumulated surplus.....				5,750
Funds for Government On-line		1,618		
Funds for Public Safety and Security initiatives.....	7,050	7,050		
Other items.....		7,616		(13,590)
Authority provided (used)	(13,966)	(3,152)	(22,530)	1,063

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

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

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority account.....	(18,753)	(30,052)
Add: PAYE charges against the appropriation account after March 31.....	12,930	21,107
Less: amounts credited to the appropriation account after March 31.....	1,110	1,140
Net authority provided, end of year	(6,933)	(10,085)
Authority limit	4,000	4,000
Unused authority carried forward	10,933	14,085

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

Passport Office Revolving Fund— Continued

AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER,
CORPORATE SERVICES
PASSPORT AND CONSULAR AFFAIRS

We have audited the balance sheet of the Passport Office Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements are the responsibility of the management of the Passport Office Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian 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 Passport Office Revolving Fund as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 24, 2002

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

	2002	2001		2002	2001
ASSETS					
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	374	1,319	Government of Canada	6,647	15,322
Outside parties	1,300	88	Outside parties		
Inventories	3,944	2,998	Accounts payable	5,996	5,266
Prepaid expenses	50	50	Vacation pay	1,925	1,435
	5,668	4,455	Retroactive salaries		176
Long-term			Contractors' holdbacks	401	628
Capital assets (Note 6)			Current portion of the provision for employee		
At cost	20,875	16,106	termination benefits	1,092	780
Less: accumulated amortization	14,094	11,901	Deferred lease inducement (Note 7)	338	
	6,781	4,205	Deferred revenues		1,205
Other capital assets (Note 6)				16,399	24,812
Technology Enhancement Plan project	33,332	33,332	Long-term		
Other capital projects	23,785	16,161	Provision for employee termination benefits	6,807	6,050
	57,117	49,493	Loan payable (Note 8)	8,297	7,870
Less: accumulated amortization	26,882	10,418		15,104	13,920
	30,235	39,075			
	42,684	47,735	Commitments (Note 10)		
			EQUITY OF CANADA (Note 9)		
			Accumulated net charge against the Fund's		
			authority	(18,753)	(30,052)
			Accumulated surplus	29,934	39,055
				11,181	9,003
				42,684	47,735

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

Passport Office Revolving Fund— *Continued*

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

	2002	2001
Revenues		
Fees earned	92,060	70,660
Miscellaneous revenues	1,226	598
	<u>93,286</u>	<u>71,258</u>
Operating expenses		
Salaries and employee benefits	55,133	43,318
Provision for employee termination benefits	1,288	1,088
Amortization of capital assets	18,657	7,928
Passport materials and application forms	6,792	6,580
Professional and special services	4,372	4,667
Passport operations at missions abroad	4,447	4,447
Accommodation	5,774	4,401
Freight, express and cartage	2,735	2,516
Printing, stationery and supplies	3,759	2,103
Telecommunications	1,573	1,321
Information	2,451	1,271
Travel and removal	1,443	1,011
Repair and maintenance	1,402	987
Postal services and postage	560	520
Rentals	216	159
Interest	431	70
Miscellaneous expenses	42	76
	<u>111,075</u>	<u>82,463</u>
Net loss	(17,789)	(11,205)

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

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

	2002	2001
Balance, beginning of year	39,055	44,510
Net loss	(17,789)	(11,205)
	<u>21,266</u>	<u>33,305</u>
Return of previous transfer of the Revolving Fund accumulated surplus		5,750
Parliamentary appropriations (Note 5)		
Vote 1 and 5—Government On-line	1,618	
Vote 1—Public Safety and Security initiatives	7,050	
Balance, end of year	<u>29,934</u>	<u>39,055</u>

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

STATEMENT OF CASH FLOW **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2002	2001
Operating activities:		
Net loss	(17,789)	(11,205)
Add:		
Provision for employee termination benefits	1,288	1,088
Amortization of capital assets	18,657	7,928
Deferred leasehold inducements	338	
	<u>2,494</u>	<u>(2,189)</u>
Changes in current assets and liabilities	(9,964)	12,786
Payments on and change in provision for employee termination benefits	(531)	(277)
	<u>(8,001)</u>	<u>10,320</u>
Investing activities:		
Capital assets acquired	(12,393)	(9,564)
Financing activities:		
Loan payable	427	7,870
Vote 1 and 5—Government On-line	1,618	
Vote 1—Public Safety Initiatives	7,050	
Return of a previous transfer of the Revolving Fund accumulated surplus		5,750
	<u>9,095</u>	<u>13,620</u>
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(11,299)	14,376
Accumulated net charge against the Fund's authority account, beginning of year	<u>30,052</u>	<u>15,676</u>
Accumulated net charge against the Fund's authority account, end of year	<u>18,753</u>	<u>30,052</u>

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

Passport Office Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Passport Office Revolving Fund (the "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 \$746,000 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) Basis of accounting

These financial statements have been prepared in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada.

(b) Inventories

The inventory of materials and supplies is carried at cost.

(c) Capital assets

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

<u>Asset</u>	<u>Years</u>
Leasehold improvements	Term of lease
Furniture	10 years
Electronic data processing (EDP) equipment	3 years
Other machines and equipment	5 years

(d) Other capital assets

Effective April 1, 1994, all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs have been separated in four categories which are amortized on a straight-line basis over the useful life of each category as follows:

<u>Asset</u>	<u>Years</u>
Machines and equipment	10 years
System	4 years
Furniture	10 years
Electronic data processing (EDP) equipment	4 years

All project costs for the other capital projects are amortized on a straight-line basis over the useful life of the project.

(e) Employee termination benefits

Employees of the 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. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

(f) Pension plan

Employees of the Passport Office are covered by the *Public Service Superannuation Act* administered by the Government of Canada. Under present legislation, contributions made by the Passport Office 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 the Passport Office and are charged to operations on a current basis. The Passport Office 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*.

Passport Office Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(g) Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

(h) Revenue recognition

Revenues from passport fees are recognized upon application and receipt of payment.

3. Changes in accounting policy

Effective December 11, 2001, the Passport Office recognizes revenues when an application and payment for a passport was received. In prior years, revenues from passport fees were recognized once the production of the passport was complete. This change in accounting policy was due to a change in the regulations prescribing fees for passport services. The effect on the results of operations for the year was to increase revenues by \$1,925,000. The new accounting policy was not applied retroactively as this was a change in the regulations of the Government of Canada.

4. Change in accounting estimates

Effective April 2001, the Fund's management revised their estimates regarding the useful life of certain capital assets. This change in estimates is due to new information and developments that arose in the current year.

The effect on the results of operations for the year was to increase amortization by approximately \$10,000,000 in the current year.

5. Parliament appropriations

Pursuant to Treasury Board Decision #829317-1 dated December 6, 2001, an amount of \$7,050,000 was transferred to the Passport Office for use in initiatives concerning public security. Of this amount \$3,303,000 was expensed in the 2001-2002 fiscal period.

Pursuant to Treasury Board Decision #828959 dated May 3, 2001, the Department of Foreign Affairs and International Trade ("DFAIT") approved spending of \$983,000 under Vote 1 and \$2,748,000 under Vote 5 for the Government On-Line initiative.

The Passport Office received \$1,618,000 of this appropriation from DFAIT. Of this amount, \$330,000 was expensed in the 2001-2002 fiscal year.

6. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Leasehold improvements	3,298			3,298
Furniture	2,318			2,318
EDP equipment	7,478	4,769		12,247
Other machine and equipment	3,012			3,012
	16,106	4,769		20,875

Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Leasehold improvements	3,298			3,298
Furniture	1,217	454		1,671
EDP equipment	5,238	1,375		6,613
Other machine and equipment	2,148	364		2,512
	11,901	2,193		14,094

Other capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Technology Enhancement Plan Project	33,332			33,332
Other capital projects	16,161	7,624		23,785
	49,493	7,624		57,117

Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Technology Enhancement Plan Project	4,210	13,809		18,019
Other capital projects	6,208	2,655		8,863
	10,418	16,464		26,882

Passport Office Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

7. Deferred lease inducement

In return for entering into a long-term lease, the Fund received an inducement from the lessor in the form of payment for leasehold improvements. This inducement is being recognized as a reduction of expenses over the term of the lease.

8. Loan payable

Pursuant to Treasury Board Decision #828716 dated February 8, 2001, the Passport Office received an amount of \$7,800,000 as a loan from the Department of Foreign Affairs and International Trade. The initial amount and interest in the amount of \$1,177,000 are repayable as follows:

(in thousands of dollars)

2003-2004	4,500
2004-2005	4,477

9. Equity of Canada

(a) 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 the Fund's behalf.

(b) Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of \$746,000 upon establishment of the Fund.

10. Commitments

The Passport Office rents office premises and other office equipment under long-term operating leases which expire in 2010. Future minimum lease payments by year and in aggregate are approximately as follows:

(in thousands of dollars)

2003	6,053
2004	3,931
2005	2,831
2006	1,959
2007 and thereafter	1,094
	<hr/>
	15,868
	<hr/>

Subsequent to year end, the Passport Office signed a contract for \$33,000,000 for a period of five years, for the purchase of passport materials.

11. Related party transactions

Through common ownership, the Passport Office is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business.

12. Insurance

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

13. Income taxes

The Passport Office is not subject to income taxes.

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 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 of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration 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 that in these financial statements, unless indicated otherwise.

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, 2002 and the results of its operations and its cash flow 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 rests with the management of the Fund. 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 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 organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

CAROL BEAL

*Assistant Deputy Minister,
Real Property Services*

July 22, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income	19,247	12,552	18,884	15,519
Less: items requiring use of funds				
Net other assets and liabilities		1,837		236
Authority provided	19,247	10,715	18,884	15,283

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

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

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(210)	(1,698)
Add: deposits on disposals	349	
Net authority used (provided), end of year	139	(1,698)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	4,861	6,698

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

Real Property Disposition Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow 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 Canadian 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, 2002 and the results of its operations and its cash flow 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, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 13, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
July 5, 2002

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Work in process.....	5,139	4,695	Accounts payable and accrued liabilities		
			Government of Canada.....		513
			Deposits on disposals	349	880
				349	1,393
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority.....	(210)	(1,698)
			Accumulated surplus	5,000	5,000
	5,139	4,695		5,139	4,695

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 (in thousands of dollars)

	2002	2001
Revenues	15,734	21,529
Operating expenses		
Fees	1,558	2,315
Disbursements	1,624	3,695
	3,182	6,010
Net income	12,552	15,519

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

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

	2002	2001
Balance, beginning of year	5,000	5,000
Net income	12,552	15,519
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(12,552)	(15,519)
Balance, end of year	5,000	5,000

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities		
Net income	12,552	15,519
Changes in working capital (Note 3)	(1,488)	(1,096)
	11,064	14,423
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(12,552)	(15,519)
Net increase in accumulated net charge against the Fund's authority	(1,488)	(1,096)
Accumulated net charge against the Fund's authority, beginning of year	1,698	2,794
Accumulated net charge against the Fund's authority, end of year	210	1,698

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

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, 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 \$5,000,000 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 \$5,000,000 at any time.

2. Significant accounting policies

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

(a) Revenues and expenses

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. Expenses are recorded on the accrual basis of accounting.

(b) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at year-end.

Real Property Disposition Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

(c) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at year end.

(d) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	5,139	4,695	(444)
Current liabilities	349	1,393	(1,044)
	4,790	3,302	(1,488)

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 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. 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 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 that in these financial statements, unless indicated otherwise.

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, 2002 and the results of its operations and its cash flow 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 rests with the management of the Fund. 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 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 organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

CAROL BEAL

*Assistant Deputy Minister,
Real Property Services*

July 22, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss).....		(1,119)	(767)	471
Add: items not requiring use of funds.....		5,737	2,600	2,318
Operating source of funds.....		4,618	1,833	2,789
Less: items requiring use of funds				
Net capital acquisitions.....			1,833	
Net other assets and liabilities.....		(4,893)		1,445
Authority provided.....		9,511		1,344

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

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

	2002	2001
Credit balance in the accumulated net charge against the Fund's authority.....	50,723	193,428
Add: PAYE charges against the appropriation account after March 31.....	153,372	152,769
Less: amounts credited to the appropriation account after March 31.....	204,095	248,459
Net authority used, end of year.....		97,738
Authority limit (Note 1).....	150,000	450,000
Unused authority carried forward.....	150,000	352,262

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 ETHICS BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 2002 and the statements of operations, accumulated deficit and cash flow 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 Canadian 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, 2002 and the results of its operations and its cash flow 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, 2001 and for the year then ended were audited by other auditors who expressed an opinion without reservation on those statements in their report dated July 12, 2001.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 28, 2002

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	200,038	248,111	Government of Canada.....	11,223	17,170
Outside parties	9,549	14,623	Outside parties	144,341	138,699
Other assets	3,813	697	Professional liability fund	2,347	1,986
			Other liabilities	6,200	4,690
				164,111	162,545
			Allowance for employee termination benefits	18,609	14,609
				182,720	177,154
			Contractual commitments (Note 3)		
			EQUITY OF CANADA		
			Accumulated net charge against the		
			Fund's authority	50,723	193,428
			Accumulated deficit	(20,043)	(107,151)
	213,400	263,431		213,400	263,431

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

Real Property Services Revolving Fund— Continued

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

	2002	2001
Gross revenues	818,685	712,515
Recoverable disbursements made on behalf of clients	659,521	579,403
Net revenues	159,164	133,112
Operating expenses		
Salaries and employee benefits	101,678	81,112
Employee termination benefits	4,613	2,100
Overhead chargeback	28,506	23,853
Corporate and administrative services	17,817	14,907
Occupancy costs	3,555	2,916
Provision for claims and other expenditures	4,114	7,753
	160,283	132,641
Net income (loss)	(1,119)	471

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	(1,119)	471
Item not affecting use of authority		
Provision for employee termination benefits	4,000	1,285
	2,881	1,756
Working capital change (Note 4)	51,597	78,657
	54,478	80,413
Investing activities:		
Capital assets		
Disposals/adjustments		2,778
Net decrease in accumulated net charge against the Fund's authority	54,478	83,191
Write-off net draw down authority used (Note 1)	88,227	
Accumulated net charge against the Fund's authority, beginning of year	(193,428)	(276,619)
Accumulated net charge against the Fund's authority, end of year	(50,723)	(193,428)

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

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

	2002	2001
Balance, beginning of year	(107,151)	(107,622)
Net income (loss)	(1,119)	471
Write-off of net draw down authority used (Note 1)	88,227	
Balance, end of year	(20,043)	(107,151)

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 Canada (PWGSC) 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 of Real Property Services Revolving Fund. The Fund looks 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.

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 \$55,000,000 to \$150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150,000,000 to \$300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300,000,000 to \$450,000,000.

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 (formerly Public Works) Revolving Fund 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.

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 1997-98 and 1996-97 was \$2,589,000.

Through the 2001-2002 Annual Reference Level Update (ARLU) exercise, which was approved on December 9, 1999 (TB Minute #827730), the Revolving Fund presented a revision to its Financial Framework whereby it will no longer be used as a business tool to manage the costs related to the appropriated funding of the Federal Accommodation and Holding Service Line. Effective April 1, 1999, RPSRF is used exclusively for providing services to other Government departments and third parties.

Finally, in accordance with Section 12 of the *Revolving Fund Act* R.S.C. 1985, c. R-8 to amend subsection 5(3) of the Act and through the 2001-02 Supplementary Estimates (B)—Vote 7b and 13b (TB decisions #829420 dated December 6, 2001), the draw down authority of the fund was reduced from \$450,000,000 to \$150,000,000 in addition to the write-off of \$88,227,114 on the net draw down authority used as of March 31, 2002.

2. Significant accounting policies

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

(a) Revenues and expenses

Revenues and expenses are recorded on the accrual basis of accounting. Overhead chargeback and Corporate and administrative services are based on budgeted expenditures calculated as a percentage of budgeted net revenues.

(b) Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

(c) Work in process

Work in process includes labour disbursements incurred for services performed or goods delivered, less amounts already billed to clients.

(d) Pension plan

Employees 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.

Real Property Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(e) Employee termination benefits

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

An accrual is made for severance entitlements on service prior to April 1, 1988. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority as described in the annex of T.B. Decision Letter #805839 dated June 25, 1987.

(f) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

3. Contractual commitments

The Fund is engaged in contractual commitments. Future payments are as follows:

(in thousands of dollars)

2002-2003	105,140
2003-2004	14,070
2004-2005	1,267
2005-2006	143
	<hr/>
	120,620
	<hr/>

4. Changes in working capital

	2002	2001	Changes
	(in thousands of dollars)		
Current assets	213,400	263,431	50,031
Current liabilities	164,111	162,545	1,566
	<hr/>	<hr/>	<hr/>
	49,289	100,886	51,597
	<hr/>	<hr/>	<hr/>

5. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

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:

GILLES J. CHARRON

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

JEAN-PIERRE LABELLE

Director, Accounting Operation Division

LYNE MAGNY

*Director, Corporate Services
Learning, Assessment and Executive Program*

July 24, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	(123)	822	215	757
Add: items not requiring use of funds.....	123	59	358	93
Operating source of funds.....		881	573	850
Net capital acquisitions.....	(50)	(30)	(145)	
Working capital change.....		(1,014)		1,878
Other items.....		977		(1,793)
Authority provided (used).....	(50)	814	428	935

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

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

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority account.....	(6,041)	(6,204)
Add: PAYE charges against the appropriation account after March 31.....	1,676	2,566
Less: amounts credited to the appropriation account after March 31.....	561	474
Net authority provided, end of year.....	(4,926)	(4,112)
Authority limit.....	2,000	4,500
Unused authority carried forward.....	6,926	8,612

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

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, 2002 and the statements of operations, accumulated surplus and cash flow 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.

We conducted our audit in accordance with Canadian 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 Staff Development and Training Revolving Fund as at March 31, 2002 and the results of its operations and its cash flows 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 L.L.P.
Chartered Accountants

Ottawa, Canada
July 4, 2002

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	1,050	891	Government of Canada.....	209	1,052
Outside parties	135	225	Outside parties		
Prepaid expenses.....	109	107	Accounts payable	1,472	1,566
	1,294	1,223	Accrued liabilities.....	100	100
Capital assets (Note 4)			Accrued vacation pay.....	220	226
At cost	297	282		2,001	2,944
Less: accumulated amortization.....	250	244	Long-term		
	47	38	Provision for employee termination		
			benefits	1,268	1,230
				3,269	4,174
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority.....	(6,041)	(6,204)
			Accumulated surplus	3,847	3,025
			Contributed capital (Note 4)	266	266
				(1,928)	(2,913)
	1,341	1,261		1,341	1,261

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

Staff Development and Training Revolving Fund—Continued

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

	2002	2001
Revenues		
Course fees and services	9,602	9,280
Subsidies (Note 3)	2,727	2,727
	12,329	12,007
Operating expenses		
Salaries and employee benefits	5,296	5,024
Provision for employee termination benefits	37	82
Professional and special services	3,482	3,562
Rentals	994	808
Travel and communications	367	371
Material and supplies	862	669
Administration and financial services	219	219
Information	127	168
Amortization	19	11
Loss on disposal of assets	3	
Other	101	336
	11,507	11,250
Net income	822	757

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

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

	2002	2001
Balance, beginning of year	3,025	2,268
Net income	822	757
Accumulated surplus end of year	3,847	3,025

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income	822	757
Employee termination benefits payments	(50)	
Add:		
Provision for employee termination benefits	87	82
Amortization	19	11
Loss on disposal of capital assets	3	
	881	850
Net change in working capital	(1,014)	1,878
Net financial resources (used) provided by operating activities	(133)	2,728
Investing activities:		
Purchases of capital assets	(30)	
Net financial resources (used) provided by and change in the accumulated net charge against the Fund's authority, during the year	(163)	2,728
Accumulated net charge against the Fund's authority account, beginning of year	6,204	3,476
Accumulated net charge against the Fund's authority account, end of year	6,041	6,204

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

Staff Development and Training Revolving Fund—Concluded

NOTES TO THE 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 Revolving 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 \$2,000,000 at any time. The *Adjustment of Accounts Act* has been repealed and replaced by Section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian 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 Revolving 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

Only assets having a purchase cost of \$10,000 or more are capitalized. Capital assets are recorded at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office and classroom furniture	17 years
Office and classroom equipment	10 years
Electronic data processing (EDP) equipment	3-5 years

(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.

3. Subsidized operations

In 2001-2002, appropriation funds in the amount of \$2,726,500 (\$2,726,500 in 2000-2001) were recorded in the Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposal	Balance at end of year
(in thousands of dollars)				
Furnitures		6		6
Equipment	255		15	240
EDP equipment	27	24		51
	282	30	15	297
<hr/>				
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
(in thousands of dollars)				
Furnitures		3		3
Equipment	222	7	13	216
EDP equipment	22	9		31
	244	19	13	250

Following the move of the operations of the Revolving Fund to the Asticou Centre in 1993, PWGSC has granted ownership of furniture to the Revolving Fund. An amount of \$265,608 reflecting the transfer of ownership is shown on the balance sheet as contributed capital.

5. Contingent liabilities

The Revolving Fund has outstanding claims in dispute for which the outcome is unknown as of March 31, 2002. Management of the Revolving Fund believes that the outcome of the outstanding claims will not have a material impact on the financial statements.

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 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 of the previous year's figures have been reclassified to conform with the current year's presentation. 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 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 that in these financial statements, unless indicated otherwise.

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, 2002 and the results of its operations and its cash flow 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 rests with the management of the Fund. 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 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 organization.

Approved by:

ROD MONETTE

*Assistant Deputy Minister,
Government Operational Service*

MICHEL CARDINAL

*Chief Executive Officer,
Translation Bureau*

July 22, 2002

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

	2002		2001	
	Estimates	Actual	Estimates	Actual
Net income (loss)	600	(1,530)	(3,373)	5,062
Add: items not requiring use of funds	800	2,335	1,078	2,680
Operating source (use) of funds	1,400	805	(2,295)	7,742
Less: items requiring use of funds				
Net capital acquisitions	4,900	3,553	1,215	275
Net other assets and liabilities	(700)	(76)	(116)	31
Authority provided (used)	(2,800)	(2,672)	(3,394)	7,436

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

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

	2002	2001
Debit balance in the accumulated net charge against the Fund's authority	(10,422)	(17,256)
Add: PAYE charges against the appropriation account after March 31	9,955	13,162
Less: amounts credited to the appropriation account after March 31	16,185	14,737
Net authority provided, end of year	(16,652)	(18,831)
Authority limit (Note 1)	10,000	75,000
Unused authority carried forward	26,652	93,831

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

Translation Bureau Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 2002 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the management of the 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 Canadian 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 statements 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, 2002, the results of its operations and its cash flow 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 and Young, LLP
Chartered Accountants

Ottawa, Canada
June 7, 2002

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

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	15,851	14,737	Government of Canada.....	504	2,154
Outside parties	488	420	Outside parties	10,261	11,607
Other assets	534	649	Other liabilities	3,861	3,586
	16,873	15,806		14,626	17,347
Deferred employee termination			Allowance for employee termination benefits	26,000	24,118
benefits	15,166	15,601		40,626	41,465
Capital assets (Note 3)	3,756	386	Contractual commitments (Note 4)		
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority.....	(10,422)	(16,793)
			Accumulated surplus	5,591	7,121
	32,039	31,793		35,795	31,793

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 (in thousands of dollars)

	2002	2001
Revenues (Note 5)	169,304	157,153
Operating expenses		
Salaries and employee benefits	105,869	93,720
Employee termination benefits	2,523	2,336
Professional and special services	39,752	36,735
Occupancy costs	6,251	5,450
Utilities, materials and supplies	2,873	3,979
Corporate and administrative services	6,698	3,960
Transportation and communications	4,315	3,783
Purchased repair and maintenance	1,823	1,097
Information	329	305
Rentals	166	134
Amortization	183	91
Other expenditures	52	501
	170,834	152,091
Net income (loss)	(1,530)	5,062

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

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

	2002	2001
Balance, beginning of year	7,121	2,059
Net income (loss)	(1,530)	5,062
Balance, end of year	5,591	7,121

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating activities:		
Net income (loss)	(1,530)	5,062
Employee termination benefits payments	(641)	(555)
Items not affecting use of authority		
Amortization	183	91
Provision for employee termination benefits	2,523	2,336
	535	6,934
Working capital change (Note 6)	(3,788)	469
Changes in deferred employee termination benefits	435	264
	(2,818)	7,667
Investing activities:		
Capital assets		
Acquisitions	(3,553)	(275)
Net increase (decrease) in accumulated net charge against the Fund's authority	(6,371)	7,392
Accumulated net charge against the Fund's authority beginning of year	16,793	9,401
Accumulated net charge against the Fund's authority end of year	10,422	16,793

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

Translation Bureau Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. 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 was created on April 1, 1995 and accounts for the following services: translation, interpretation and terminology to clients. Pursuant to section 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, TB decision #824299 dated July 10, 1996 and TB decision #825830 dated December 11, 1997 gave the Translation Bureau the authority to delete operating losses for the first six years of operating under the Revolving Fund. No amount was written-off in 2000-2001 (nil in 1999-2000) since the Revolving Fund is showing a surplus.

In accordance with Section 29.1 of the *Financial Administration Act*, and through the 2001-2002 Supplementary Estimates B, (Treasury Board decision #829357 dated November 8, 2001), the drawdown authority was reduced from \$75,000,000 to \$10,000,000.

2. Significant accounting policies

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

(a) Revenues and expenses

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

(b) Capital assets

Assets having a purchase cost of \$10,000 or more are capitalized. Capital assets consisting of machinery and equipment, informatics hardware and informatics software are stated at cost and are amortized on a straight-line basis over their estimated economic life commencing the month after acquisition:

<u>Category</u>	<u>Estimated economic life</u>
Machinery and equipment	10-15 years
Informatics hardware	3-5 years
Informatics software	3-5 years

(c) Pension plan

Employees 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.

(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, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees.

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee termination benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

(e) Insurance

The Fund does not carry insurance on its property. This is consistent with the Government's policy of self insurance.

Translation Bureau Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Machinery and equipment	51			51
Informatics hardware . .	586	84		670
Informatics software	110	3,469		3,579
	747	3,553		4,300
Accumulated amortization	Balance at beginning of year	Current year amorti- zation	Disposals	Balance at end of year
(in thousands of dollars)				
Machinery and equipment	11	5		16
Informatics hardware . .	269	163		432
Informatics software	81	15		96
	361	183		544

4. Contractual commitments

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

(in thousands of dollars)

2002-2003	6,570
2003-2004	6,018
2004-2005	5,572
2005-2006	4,812
2006-2007	480
	23,452

5. Revenues

	2002	2001
(in thousands of dollars)		
Translation services	164,813	153,269
Interpretation services	3,489	3,031
Termium sales	937	646
Other	65	207
	169,304	157,153

6. Changes in working capital

	2002	2001	Changes
(in thousands of dollars)			
Current assets	16,873	15,806	(1,067)
Current liabilities	14,626	17,347	(2,721)
	2,247	(1,541)	(3,788)

7. Comparative figures

Certain of the prior years' figures have been reclassified in order to conform to the presentation adopted in the current year.

SECTION 2

2001-2002

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Canada Customs and Revenue Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying statements of operations of the Canada Customs and Revenue Agency in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 to each of the statements.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Agency. In order to assure objectivity and freedom from bias, the financial statements are approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee meets with management, the internal auditors and the Auditor General of Canada on a regular basis, and the auditors have full and free access to the Audit Committee.

Some of the information, such as accruals and services provided without charge by other Government departments, included in the statements of operations, are based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a record of the Agency's financial transactions. Financial information submitted to the *Public Accounts of Canada* is consistent with these statements of operations.

The Agency 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 within the authorities provided by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguarding of its assets. Financial management and internal control systems are reinforced by the maintenance of internal audit programs. The Agency 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 conducts independent audits and expresses opinions on the accompanying financial statements.

Approved by:

ROB WRIGHT
Commissioner

STEPHEN RIGBY
*Chief Financial Officer and Assistant
Commissioner, Finance and Administration*

September 16, 2002

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE
CANADA CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Agency Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2002. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian 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 Agency Activities for the year ended March 31, 2002 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 12, 2002

Canada Customs and Revenue Agency— Continued

STATEMENT OF OPERATIONS— AGENCY ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001
Operating and administration expenditures		
Services		
Personnel		
Salaries	2,038,584	1,817,854
Other allowances and benefits	835,254	773,366
	2,873,838	2,591,220
Accommodation	222,495	214,326
Professional and special services	202,846	163,792
Transportation and communications	183,538	173,858
Transfer payments to the Province of		
Quebec (GST joint administration)	108,126	118,953
Purchased repair and maintenance	82,104	77,467
Other services	41,164	44,507
Rentals	12,032	11,414
Information	6,473	4,948
Utilities	568	598
	3,733,184	3,401,083
Goods		
Equipment	112,465	95,139
Materials and supplies	61,583	62,940
Land, building and works	21,546	7,310
	195,594	165,389
Other expenditures		
Subsidies and other	2,466	2,518
Total operating and administration expenditures	3,931,244	3,568,990
Non-tax revenues (Note 4)	208,971	213,249
Net cost of operations	3,722,273	3,355,741
Contingent liabilities (Note 10) and commitments (Note 12)		
The accompanying notes are an integral part of this statement.		

Approved by:

ROB WRIGHT
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the “Agency”) was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency’s expenditures are funded by the Government of Canada through appropriations.

The Agency’s mandate is to provide support, advice and services when:

- supporting the administration and enforcement of program legislation;
- implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;
- implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal Government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—*Continued*

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Agency Activities and Administered Activities. This Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the organization. The separate Statement of Operations—Administered Activities has been divided into two components: administered revenues and administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or other groups or organizations, but are managed by the Agency on their behalf. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts, and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Excise Act*, *Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs' legislation.

2. Significant accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations—Agency Activities has been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis.

(b) Non-tax revenue recognition

All non-tax revenue is recorded on the accrual basis. Non-tax revenue reported in this statement excludes administered revenues collected under the authority of the *Income Tax Act*, the *Customs Act*, the *Excise Act*, the *Excise Tax Act* and other similar legislation.

(c) Capital asset purchases

Acquisitions of capital assets are charged to operating and administrative expenditures in the year of purchase.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as non-tax revenue and are not deducted from expenditures.

(e) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other Government departments are included in expenditures. Those amounts include:

- accommodation provided by Public Works and Government Services Canada,
- employer's contributions to the health insurance plan provided by Treasury Board,
- workers' compensation benefits provided by Human Resources Development Canada,
- audit services provided by the Office of the Auditor General of Canada, and
- legal services provided by Justice Canada.

(f) Contribution to Public Service Superannuation Plan

The Agency's employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total pension obligation of the Agency to the Plan. The Agency is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account and is not entitled to surpluses.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

(g) Employee severance benefits, vacation pay and compensatory leave

Employee severance benefits, vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment. The employee severance benefits liability is estimated using the Government of Canada's demographic population characteristics and demographic population assumptions. The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and compensatory leave benefits accruing to employees. Employee severance benefits and vacation pay liabilities payable on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

The Government had announced its intention to change its accounting policies to a form of full accrual accounting beginning in 2001-2002. However, in the 2001 Budget, the Minister of Finance announced that the Government had decided to delay the implementation of full accrual accounting for the purpose of the Government's audited financial statements for at least one year. Consequently, the Agency will defer the preparation of a full set of accrued financial statements pertaining to Agency Activities, i.e. Statement of Financial Position, Statement of Operations, Statement of Equity of Canada and a Statement of Cash Flow until the implementation of full accrual accounting.

3. Parliamentary appropriations

	2002	2001
	(in thousands of dollars)	
Vote 1—CCRA		
(Operating expenditures)	2,935,128	4,053,757
Less: relief for heating expense payments ⁽¹⁾	42,211	1,459,267
Less: amounts available for use in subsequent years for relief for heating expense payments ⁽¹⁾	20,341	62,552
Less: amounts lapsed	3,148	
Less: amounts available for use in subsequent year	152,362	115,230
	2,717,066	2,416,708
Vote 5—CCRA (Capital expenditures)	27,236	13,733
Less: amounts available for use in subsequent year	491	3,733
	26,745	10,000
Vote 10—CCRA		
(Transfer payments)	113,028	121,655
Less: amounts available for use in subsequent year	4,902	2,702
	108,126	118,953
Add: statutory contributions to employee benefit plans	390,100	414,548
Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>CCRA Act</i>	30,956	37,035
Other statutory expenditures	785	883
Spending of proceeds from disposal of surplus Crown assets	480	638
	422,321	453,104
Total appropriations used	3,274,258	2,998,765
Less: non-tax revenues other than revenues credited to vote 1 (Note 4)	68,047	80,451
Add: services provided without charge by other Government departments (Note 9)	463,843	391,377
Net changes in future funding requirements (Note 6)		
Employee severance benefits	34,230	25,398
Vacation pay and compensatory leave	17,989	20,652
	516,062	437,427
Net cost of operations	3,722,273	3,355,741

⁽¹⁾ In accordance with the division of activities for financial reporting purposes outlined in Note 1, the ex gratia relief for heating expense payments, which were authorized through Vote 1—CCRA (Operating expenditures), are reported as an administered expenditure on the Statement of Operations—Administered Activities. The amount shown as available for use in subsequent years is restricted to such payments.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Continued

4. Non-tax revenues

The following table presents details of non-tax revenues as reported on the Statement of Operations:

	2002	2001
	(in thousands of dollars)	
Non-tax revenues credited to vote 1— CCRA (operating expenditures)		
Fees for collecting Employment Insurance premiums	78,244	83,086
Fees for collecting Canada Pension Plan contributions	62,680	49,712
	140,924	132,798
Other spendable revenues		
Administration fees—Provinces and municipalities	20,634	24,247
Duty free shops— License fees ⁽¹⁾		5,568
Services fees	3,434	3,385
Refunds of previous years' expenditures	2,979	935
Ruling fees	2,086	1,479
Miscellaneous spendable revenues	1,965	1,661
	31,098	37,275
Other non-tax revenues		
Recovery of employee benefit costs for collecting activities	25,512	26,301
Duty free shops— License fees ⁽¹⁾	5,531	
Adjustment to accounts payable	1,594	10,117
Lease and use of public property	645	669
Miscellaneous non-tax revenues	3,667	6,089
	36,949	43,176
Total non-tax revenues	208,971	213,249

⁽¹⁾ Due to regulatory changes, 2001-2002 revenues from duty free shops—License fees are not available to CCRA as spendable non-tax revenues.

5. Accounts receivable

At year-end, accounts receivable resulting from transactions with outside parties are as follows:

	2002	2001
	(in thousands of dollars)	
Accounts receivable—From other Government departments	11,586	20,026
Accounts receivable—External to the Government	1,131	1,016
	12,717	21,042
Less: allowance for doubtful accounts	117	45
	12,600	20,997

Revenues associated with these accounts receivable are reflected in the Statement of Operations.

6. Liabilities

At year-end, the Agency has the following liabilities:

	2002	2001
	(in thousands of dollars)	
Employee severance benefits	381,752	347,522
Accrued employee salary and benefits	150,625	41,404
Accounts payable—External to the Government	144,166	120,103
Vacation pay and compensatory leave	133,989	116,000
Accounts payable—To other Government departments	37,126	70,483
Capital leases	6,804	6,816
Accounts payable—To employees	3,914	3,139
Other liabilities	491	120
	858,867	705,587

Expenditures associated with these liabilities are reflected in the Statement of Operations.

7. Capital assets purchases

Accounting principles of the Government of Canada do not require the capitalization of capital assets. Capital expenditures have been charged to operating and administrative expenditures at the time of acquisition or construction. For information purposes, this table presents those acquisitions during the year that could otherwise have been capitalized under a full accrual accounting principle for tangible capital assets. For the purpose of this table, we have recorded only assets with an original individual cost of \$10,000 or more.

	2002	2001
	(in thousands of dollars)	
Software under development ⁽¹⁾	49,150	
Buildings under construction	19,340	6,542
Informatics purchased and developed software ⁽¹⁾	17,248	
Information technology equipment	14,707	17,929
Motor vehicles	4,532	1,675
Equipment	4,405	1,629
Land	2,401	15
Capital leases (information technology)	2,029	922
Works and infrastructure	31	
Buildings	17	544
	113,860	29,256

⁽¹⁾ The capitalization of software under development and informatics purchased and developed software has been done on a prospective basis from April 1, 2001.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— AGENCY ACTIVITIES—Concluded

8. Board of Management

Pursuant to the *Canada Customs and Revenue Agency Act*, a Board of Management is appointed to oversee the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. Expenditures relating to the Board's activities during the year total \$920,000 (2001—\$1,045,000) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenditures, travel and other expenditures.

9. Related party transactions

The Agency is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises.

(a) Services provided without charge by other Government departments.

During the year, the Agency received accommodation and professional services without charge from other Government departments and agencies. Employer health insurance plan contributions and worker's compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recorded in the Agency's statement of operations as follows:

	2002	2001
	(in thousands of dollars)	
Accommodation	222,495	214,326
Employer's contribution to the health insurance plan	169,465	112,842
Legal services	65,072	57,907
Audit services	4,000	3,270
Worker's compensation benefits	2,811	3,032
	<u>463,843</u>	<u>391,377</u>

(b) Payables and receivables outstanding at year end with related parties:

	2002	2001
	(in thousands of dollars)	
Accounts receivable—From other Government departments	11,586	20,026
Accounts payable—To other Government departments	37,126	70,483

10. Contingent liabilities

In connection with its operations, the Agency is a defendant in certain cases of litigation. It is estimated that, at March 31, 2002, there are \$5 million (\$4 million at March 31, 2001) in potential liabilities arising from claims. A contingent liability will be recorded as an actual liability with a corresponding charge to expenditures when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

11. Capital lease obligations

The Agency has entered into agreements to rent information technology equipment under capital leases. The obligations for the upcoming years include the following:

	2002	2001
	(in thousands of dollars)	
Year 1	2,974	2,182
Year 2	2,290	2,047
Year 3	1,749	1,710
Year 4	369	1,371
Year 5		343
Total future minimum lease payments	7,382	7,653
Less: imputed interest	578	837
Balance of obligations under capital leases	<u>6,804</u>	<u>6,816</u>

12. Commitments

The nature of the Agency's activities results in some large multi-year contracts and obligations whereby the Agency will be committed to make future payments when the services/goods are rendered. Significant commitments that can be reasonably estimated are as follows:

	2003	2004	2005	2006	2007
	(in thousands of dollars)				
Capital leases (information technology)	2,974	2,290	1,749	369	
Operating leases	788	747	525	299	148
Total	<u>3,762</u>	<u>3,037</u>	<u>2,274</u>	<u>668</u>	<u>148</u>

13. Comparative figures

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

**Canada Customs and Revenue Agency—
*Continued***

AUDITOR'S REPORT

TO THE BOARD OF MANAGEMENT OF THE CANADA
CUSTOMS AND REVENUE AGENCY
AND THE
MINISTER OF NATIONAL REVENUE

I have audited the Statement of Operations—Administered Activities of the Canada Customs and Revenue Agency for the year ended March 31, 2002. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with Canadian 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 Agency's Administered Activities for the year ended March 31, 2002 in accordance with the accounting policies set out in Note 2 to the financial statement.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 16, 2002

Canada Customs and Revenue Agency— Continued

STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
		(Restated Note 5)			(Restated Note 5)
Administered revenues					
Tax revenues (Note 3)			Federal expenditures		
Income tax			Child tax benefits	7,557,029	6,810,968
Personal	167,457,117	163,763,361	GST credit	2,963,732	2,901,708
Transfers to others (Note 4)	(76,843,982)	(74,235,713)	Children's special allowance	125,026	102,689
Federal—Personal	90,613,135	89,527,648	Interest	53,801	79,392
Corporation	26,849,617	30,947,905	Relief for heating expense payments	42,211	1,459,267
Transfers to others (Note 4)	(2,836,826)	(2,736,354)	Old age security benefits repaid	(733,522)	(588,467)
Federal—Corporation	24,012,791	28,211,551	Total federal expenditures	10,008,277	10,765,557
Non-resident and other	4,149,532	4,312,234			
Non-resident and other	4,149,532	4,312,234	Other expenditures		
Total federal income tax	118,775,458	122,051,433	Provincial/Territorial Family Benefit Programs (Note 8)	791,224	1,769,872
GST and HST, Excise and Customs			Recoveries from provinces/ territories	(791,224)	(1,769,872)
Goods and Services Tax (GST)/ Harmonized Sales Tax (HST) (Note 6)	30,006,726	29,641,521	Total other expenditures	0	0
Transfers to others (Note 4)	(2,133,468)	(1,818,627)			
Total GST and federal HST	27,873,258	27,822,894	Total expenditures administered on behalf of the Government of Canada	10,008,277	10,765,557
Excise energy taxes	4,757,925	4,805,284			
Other excise duties and taxes	3,952,684	3,514,040			
Total excise duties and taxes	8,710,609	8,319,324			
Customs import duties	3,016,622	2,807,317			
Total customs import duties	3,016,622	2,807,317			
Total GST and federal HST, Excise and Customs	39,600,489	38,949,535			
Other					
Nova Scotia Worker's Compensation	160,240	156,660			
Provincial sales, tobacco and alcohol taxes	39,458	38,470			
Transfers to others (Note 4)	(199,698)	(195,130)			
Total other	0	0			
Total federal tax revenues	158,375,947	161,000,968			
non-tax revenues (Note 7)	178,959	200,099			
Total revenues administered on behalf of the Government of Canada	158,554,906	161,201,067			

Contingent significant refunds (Note 9)

The accompanying notes are an integral part of this statement.

Approved by:

ROB WRIGHT
*Commissioner*MICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES

1. Authority and purpose

The Canada Customs and Revenue Agency (the “Agency”) was established effective November 1, 1999, under the *Canada Customs and Revenue Agency Act*. The Agency was established to support the evolution of tax administration and customs services in Canada.

The Agency is a departmental corporation named in Schedule II of the *Financial Administration Act* and reports to Parliament through the Minister of National Revenue. The Agency’s expenditures are funded by the Government of Canada through appropriations.

The Agency’s mandate is to provide support, advice and services when:

- (a) supporting the administration and enforcement of the program legislation;
- (b) implementing agreements between the Government of Canada or the Agency and the government of a province or other public body performing a function of government in Canada to carry out an activity or administer a tax or program;
- (c) implementing agreements or arrangements between the Agency and departments or agencies of the Government of Canada to carry out an activity or administer a program; and
- (d) implementing agreements between the Government of Canada and aboriginal governments to administer a tax.

In delivering its mandate, the Agency:

- collects revenues and administers tax laws for the federal Government and for certain provinces and territories and others, including First Nations;
- provides border services and administers legislation governing international trade and travel; and
- delivers certain social and economic benefit programs to Canadians, through the tax system.

For financial reporting purposes, the activities of the Agency have been divided into two Statements of Operations: Administered Activities and Agency Activities. This Statement of Operations—Administered Activities has been divided into two components: Administered revenues and Administered expenditures. It includes those revenues and expenditures which are controlled by someone other than the Agency, such as the federal Government, a province or territory, or another group or organization, and managed by the Agency on their behalf. The separate Statement of Operations—Agency Activities includes those operational revenues and expenditures which are controlled by the Agency and utilized in running the

organization. The purpose of the distinction between Agency and Administered activities is to facilitate, among other things, the assessment of the administrative efficiency of the Agency in achieving its mandate.

The Agency administers, on behalf of others, income taxes and sales taxes, Canada Pension Plan (CPP) contributions, Employment Insurance (EI) premiums, as well as amounts collected for other groups or organizations. The Agency is responsible for the administration and enforcement of the following acts and certain other acts for which the Minister of National Revenue has a mandated role: *Canada Customs and Revenue Agency Act*, *Children’s Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Excise Act*, *Excise Tax Act* (includes Goods and Services Tax (GST)/Harmonized Sales Tax (HST)), *Income Tax Act*, and others.

The Minister of National Revenue is responsible for the Agency and remains accountable to Parliament for the administration and the enforcement of the various tax and customs programs’ legislation.

2. Significant accounting policies

As required by section 88(2) (a) of the *Canada Customs and Revenue Agency Act*, the Statement of Operations—Administered Activities has been prepared in accordance with accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. The purpose of this financial statement is to present the tax and tax-related revenues and expenditures that the Agency administered on behalf of the federal Government, provincial/territorial governments and other organizations. The most significant accounting policies are as follows:

(a) Tax revenue recognition

Tax revenues are generally reported in the period in which they are received. Tax revenues are reported net of refunds. Transfers to others are generally recorded on a cash basis. Refunds of tax revenues are generally allocated to the year in which the processing cycle for the assessment of the related tax return has been started. With the implementation of a new corporate tax processing system during 2000-2001, corporate tax refunds are allocated to the year in which the assessment of the return is normally processed. Cases of tax refunds that are significant and that have been appealed to the Federal Court of Canada or to the Supreme Court of Canada are accrued when a court decision in favour of the taxpayer is rendered and the Crown has taken a decision not to pursue further.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

(b) Non-tax revenue recognition

Non-tax revenues on the Statement of Operations—Administered Activities are generally reported in the period in which they are received. Penalties include amounts collected on late payment of GST and excise taxes and duties. Income tax interest and penalties are recorded as tax revenue.

(c) Expenditures

The Goods and Services Tax (GST) quarterly tax credits and payments under the Child Tax Benefit Program, the Children's Special Allowance, Provincial/Territorial benefit programs expenditures and recoveries and the Relief for Heating Expense payments are charged to the period to which they relate. OAS benefits repaid are recognized as tax returns are assessed.

The Government had announced its intention to change its accounting policies to a form of full accrual accounting beginning in 2001-2002. However, in the 2001 Budget, the Minister of Finance announced that the Government had decided to delay the implementation of full accrual accounting for the purpose of the Government's audited financial statements for at least one year. Consequently, the Agency will defer the preparation of a full set of accrued financial statements pertaining to Administered Activities, i.e. Statement of Administered Assets and Liabilities, Statement of Administered Revenues, Statement of Administered Expenses and a Statement of Cash Flow.

3. Tax revenues

CCRA, in the normal course of operations, collects and then refunds certain amounts to taxpayers. The following table represents details of gross cash receipts and refunds reported in the Statement of Operations—Administered Activities:

	2002		2001	
	Gross Cash Receipts	Refunds	Net	Net
	(in thousands of dollars)			
Income tax				
Personal	185,781,923	18,324,806	167,457,117	163,763,361
Corporation	36,132,454	9,282,837	26,849,617	30,947,905
Non-resident and other	4,311,619	162,087	4,149,532	4,312,234
Total income tax	226,225,996	27,769,730	198,456,266	199,023,500
GST and HST,				
Excise and Customs				
Goods and Services Tax (GST)/				
Harmonized Sales Tax (HST)	62,240,984	32,234,258	30,006,726	29,641,521
Excise energy taxes	4,760,072	2,147	4,757,925	4,805,284
Other excise duties and taxes	4,105,959	153,275	3,952,684	3,514,040
Customs import duties	3,265,394	248,772	3,016,622	2,807,317
Total GST and HST, Excise and Customs ..	74,372,409	32,638,452	41,733,957	40,768,162
Other				
Nova Scotia Worker's Compensation	160,240		160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458		39,458	38,470
Total other	199,698		199,698	195,130
Tax revenues, before transfers	300,798,103	60,408,182	240,389,921	239,986,792

4. Transfers/Revenues collected on behalf of others

Transfers are made by CCRA to others for whom CCRA administers taxes. The transfers are either made directly to the party on whose behalf CCRA collects the taxes, such as to Human Resources Development Canada for the Canada Pension Plan, the Employment Insurance Account, and the Employment Insurance benefits repaid, or to a liability account of the government from which the federal Department of Finance makes transfers to the party for whom the tax is administered. Transfers to the provinces/territories and First Nations are handled in this latter manner.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

Transfers made in any one year typically are comprised of two components:

- (1) transfers relating to a current time period such as a tax year. These amounts are generally determined using best estimates, and
- (2) a final adjustment for a prior time period. This adjustment to total tax revenues brings previously estimated and recorded transfers for the prior time period into agreement with actual information, such as assessed amounts.

Any differences between actual amounts owing to others for whom CCRA administers taxes and best estimates are only known in subsequent periods when actual amounts become known. These differences are reflected in the financial statement in the year they are determined.

The following table presents details of transfers reported on the Statement of Operations—Administered Activities:

	2002	2001
	(in thousands of dollars)	
	(Restated Note 5)	
Personal		
Provincial/territorial/First Nations income taxes	35,111,305	33,880,720
Canada Pension Plan contributions	23,353,905	21,161,664
Employment Insurance premiums	18,342,188	18,987,354
Employment Insurance benefits repaid	36,584	205,975
Total personal transfers	76,843,982	74,235,713
Corporation		
Provincial/territorial income taxes	2,836,826	2,736,354
Total Corporation transfers	2,836,826	2,736,354
GST and HST		
Harmonized Sales Tax	2,130,929	1,817,062
First Nations Sales Tax	2,539	1,565
Total GST/HST transfers	2,133,468	1,818,627
Other transfers		
Nova Scotia's Worker's Compensation	160,240	156,660
Provincial sales, tobacco and alcohol taxes	39,458	38,470
Total other transfers	199,698	195,130
Total transfers	82,013,974	78,985,824

5. Overpayments under Tax Collection Agreements and related subsequent event

Under Tax Collection Agreements, the Canada Customs and Revenue Agency (CCRA) collects personal income taxes on behalf of the Government and all provincial and territorial governments except Quebec.

During the year, the CCRA discovered the misclassification of mutual fund trust capital gain refunds in its reports pertaining to provincial and territorial assessed taxes. This in turn caused overpayments to a number of provinces totaling \$3,376 million in respect of the 1993 to 1999 tax years. Of this amount, audit level assurance has been obtained on an amount of \$2,537 million in respect of the 1997 to 1999 tax years. However, audit level assurance has not been obtained on an amount of \$839 million in respect of the 1993 to 1996 tax years. Reliable financial information is not available to quantify overpayments for tax years prior to 1993.

Prior to the end of the 2001-2002 fiscal year, the CCRA implemented changes in systems and procedures to correct the reporting of mutual fund trust capital gain refund amounts for the 2000 and subsequent tax years.

On September 4, 2002, the Government announced its decision to recover over a ten-year period beginning in fiscal year 2004-2005, approximately \$1,421 million of the \$2,537 million in overpayments to the provinces related to mutual fund trust capital gain refunds applicable to the 1997 to 1999 tax years. Overpayments relating to tax years prior to 1997 will not be recovered.

The misclassification of mutual fund trust capital gain refunds resulted in the understatement of federal personal income tax revenues and the overstatement of personal income tax transfers to provinces on CCRA's Statement of Operations – Administered Activities for fiscal years prior to 2001-2002. The financial statement for fiscal year 2000-2001 has been restated to reflect a \$1,000 million increase in federal personal income tax revenues and a \$1,000 million decrease in transfers to others to correct for the overpayment to the provinces for tax year 2000. Total federal tax revenues and total revenues administered on behalf of the Government of Canada for 2000-2001 have also been increased by the \$1,000 million restatement.

Federal tax revenues related to fiscal years 1997-1998 to 1999-2000 are affected by the decision to recover \$1,421 million in overpayments (\$982 million on a net present value basis). This net increase in federal tax revenues has been reflected as a reduction in the opening accumulated deficit as at March 31, 2000 in the financial statements of the Government of Canada.

Canada Customs and Revenue Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— ADMINISTERED ACTIVITIES—Continued

6. Goods and services tax/Harmonized sales tax

GST collected on the sale of goods and services by most other federal Government organizations is included in this statement.

GST collected on goods and services in the province of Quebec on behalf of the federal Government is transferred by the Ministère du Revenu du Québec to the Agency and is thus included in this statement.

Amounts reported include Harmonized sales tax (HST) and First Nations sales tax where applicable. GST and HST received are reported net of offsetting refunds and rebates claimed by registrants. Transfers of HST to provinces and sales tax to the First Nations are calculated in accordance with applicable Agreements.

7. Non-tax revenues

The following table presents details of administered non-tax revenues:

	2002	2001
	(in thousands of dollars)	
Non-tax revenues		
Penalties—GST and excise	96,522	91,931
Interest—GST and excise	82,838	81,841
Seizures	8,497	11,331
Fines and forfeitures	8,565	14,931
Sale of unclaimed goods, etc.	70	65
Provision for uncollected amounts	(17,533)	
Total administered non-tax revenues	178,959	200,099

8. Provincial/territorial benefit programs

Provincial/territorial benefit programs include the following: Newfoundland and Labrador Harmonized Sales Tax Credit, Newfoundland and Labrador Senior Supplement, Newfoundland and Labrador Child Benefit, Newfoundland and Labrador Healthy Infant Supplement, Nova Scotia Child Benefit, New Brunswick Child Benefit, Saskatchewan Child Benefit, Saskatchewan Sales Tax Credit, Alberta Family Employment Tax Credit, Alberta Energy Tax Refund, British Columbia Family Bonus, British Columbia Earned Income Benefit, British Columbia Energy Rebate, Yukon Child Benefit, Northwest Territories Child Benefit, Ontario Taxpayers Dividend and the Nunavut Child Benefit. These amounts represent payments made by the Agency to individual taxpayers on behalf of the applicable province/territory.

9. Contingent significant refunds

Contingent significant refunds represent potential amounts that may become actual refunds when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur and a reasonable estimate of the amount to be refunded can be made, the amount is accrued.

There are \$308 million (\$1,123 million as at March 31, 2001) in claims or litigation relating to tax refunds that are significant and were under appeal to the Federal Court of Canada or the Supreme Court of Canada at March 31, 2002. These claims for significant tax refunds are disclosed until such time as a decision is made and all appeals to the Federal Court of Canada or the Supreme Court of Canada have been exhausted or are not expected to be pursued. After this time, the refund is either accrued or no longer disclosed, as appropriate.

10. Accounts receivable

Accounts receivable for tax revenues are unaudited and are reported on a memorandum basis in the *Public Accounts of Canada*. Details of the unaudited balances are included in Section 4 of Volume II (Part II) of the *Public Accounts of Canada*.

11. Deposit and trust accounts

The Agency receives refundable deposits to ensure compliance with various regulations. Deposits held at March 31, are as follows :

	2002	2001
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	16,414	12,178
Add: receipts	6,529	5,285
Less: disbursements	3,468	1,049
Balance, end of year	19,475	16,414
Temporary deposits received from importers		
Balance, beginning of year	556	700
Net transactions during the year	(251)	(144)
Balance, end of year	305	556

**Canada Customs and Revenue Agency—
*Concluded***

**NOTES TO THE STATEMENT OF OPERATIONS—
ADMINISTERED ACTIVITIES—*Concluded***

The guarantee deposits account was established to record cash and securities required to guarantee payment of customs duties and excise taxes on imported goods, and of sales and excise taxes payable by licensees pursuant to the *Customs Act* and the *Excise Tax Act*.

The temporary deposits received from importers account was established to record temporary security deposits received from importers to ensure compliance with various Customs and Excise regulations regarding temporary entry of goods.

Canada Employment Insurance Commission

The Canada Employment Insurance Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*. It became part of Human Resources Development Canada (HRDC) in 1993 and as such it complies with any directions given to it by the Minister of HRDC, respecting the exercise of its powers or the performance of its duties and functions.

The Commission consists of the Deputy Minister of HRDC (Chairperson), the Associate Deputy Minister (Vice-chairperson) and two other Commissioners, one representing the employees and one representing the employers. It is funded through HRDC who in turn manages the operations of the EI program based on direction given to it by the Commission: it makes regulations regarding the definition of insurable earnings and monitors and assesses the adequacy of program design and implementation.

The Employment Insurance Account, which is consolidated with the Government of Canada's financial statements, publishes its own complete set of financial statements which are audited by the Auditor General. These financial statements, reproduced in Volume 1, Section 4 of the *Public Accounts of Canada*, depict a complete record of the financial activities related to the Employment Insurance Program over which the Commission has jurisdiction.

Canadian Centre for Management Development

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with departmental management.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a Government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Centre's policies and statutory requirements.

Approved:

JOCELYNE BOURGON
President

ALAIN CORRIVEAU
Senior Financial Officer

August 1, 2002

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2002 \$		2002 \$
ASSETS		LIABILITIES	
Financial assets:		Accounts payable and accrued liabilities	
Cash	14,538	Federal government departments and agencies	475,276
Receivables (schedule 1)	100,140	Others	4,056,449
Loans and advances (schedule 2)	116,391	Allowances for employee benefits	778,125
Total financial assets	231,069	Specified purpose and other liability accounts	13,787
Non-financial assets		Total liabilities	5,323,637
Prepayments	27,705	Net liabilities (schedule 4)	(4,771,388)
Capital assets (schedule 3)	293,475		
Total non-financial assets	321,180		
Total assets	552,249	Total assets and net liabilities	552,249

The accompanying notes and schedules form an integral part of these statements.

Canadian Centre for Management Development—Continued

STATEMENT OF OPERATIONS (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	\$
Revenues	
Sales of courses, training	8,454,631
Other	7,902
Total revenues	8,462,533
Expenses	
Operating expenses (schedule 5)	28,578,589
Transfer payments	154,000
Amortization	107,162
Other	5,702
Total expenses	28,845,453
Net results for the year	(20,382,920)
Net liabilities, beginning of the year	(6,368,045)
Net cash provided by the Government	20,000,913
Services provided without charge	1,978,664
Net liabilities, end of the year	(4,771,388)

The accompanying notes and schedules form an integral part of these statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities	
Net results	20,382,920
Non-cash items	
included in net results	
Amortization of capital assets	(107,162)
Allowance for bad debts	(400)
Services provided without charge	(1,978,664)
	(2,086,226)
Statement of financial	
position adjustments	
Decrease in liabilities	1,772,750
Increase in cash,	
receivables	
and prepayments	(107,645)
	1,665,105
Cash applied to	
operating activities	19,961,799
Cash used in	
investing activities	
Increase in loans and advances	39,115
Net cash provided by Government	20,000,914

The accompanying notes and schedules form an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

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 learning and in 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 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. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respend its revenues pursuant to section 29.1 (1) of the *Financial Administration Act*.

2. Significant accounting policies

- (a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These Standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these financial statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to a department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.

Canadian Centre for Management Development—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

- (b) Parliamentary appropriation—The Canadian Centre for Management Development is financed in part through Parliamentary appropriations and in part from its own revenues generating activities. Appropriations provided to the Centre do not parallel financial reporting according to generally accepted accounting principles. Appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Schedule 7 provides further details on the source and disposition of these authorities and the spendable revenues and Schedule 8 provides a high-level reconciliation between the two bases of reporting.
- (c) Reporting entity—The reporting entity is the Canadian Centre for Management Development.
- (d) All departments, including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.
- (e) Basis of financial reporting—Revenue and expense transactions and any related asset and liability accounts between organization units within the Centre have been eliminated.
- (f) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. The Centre does not have any deferred revenues, revenues that have been received but not yet earned.
- (g) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:
- Contributions are recognized in the year in which the recipient has met the eligibility criteria.
 - Employee termination benefits are expensed by departments as paid. No estimated accruals are recorded at the departmental level. Any accrual of these benefits is recognized in the consolidated financial statements of the Government of Canada.
 - Vacation pay and overtime are expensed in the year that the entitlement occurs.
 - Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the department's books but are recognized in the consolidated financial statements of the Government of Canada.
 - Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.
 - Services provided without charge by other Government departments are recorded as operating expenses. The following are the more significant types of service provided without charge (in \$000): accommodation and banking services provided by Public Works and Government Services Canada—\$1,249; contributions covering employer's share of employees insurance premiums and costs paid by Treasury Board Secretariat—\$730.
 - Payments to Crown Corporations are reflected as other expenses. These payments are flow through payments for other than loans, investments and advances whereby the department acts as the intermediary to effect the payment to the Crown Corporation. The Centre did not make any payments to Crown Corporations.
- (h) Receivables—These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (i) Inventories for resale—There are no inventories for resale.
- (j) Allowances for loans, investments and advances—Except for loans related to repayable contributions, allowances for collectibility, significant concessionary terms and risk of loss are not recorded in departmental financial statements but are recorded centrally by Treasury Board Secretariat for inclusion in the government-wide financial statements.
- (k) Inventories not for resale—There are no inventories not for resale.
- (l) Capital assets—All assets treated as capital assets under Public Sector Accounting Board Recommendations plus leasehold improvements having an initial costs of \$10,000 or more are recorded at their acquisition cost. Capital assets do not include intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian reserves and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Canadian Centre for Management Development—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

Asset Category	Amortization Period
Machinery and equipment	5 years
Informatics hardware	5 years
Informatics software	7 years
Motor vehicles	4 years
Leasehold improvements	20 years

- (m) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

3. Changes in accounting policies

In previous years, the department prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and a Statement of Cash Flow has been prepared on a full-accrual accounting basis. It is neither practical nor possible for the department to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.

4. Contingent liabilities

In the normal course of its operations, the department may become involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the department's financial statement as a liability until the amount of the liability is firmly established. There are no contingent liabilities.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of fixed assets.

6. Related party transactions

The department is related in terms of common ownership to all Government of Canada departments and Crown Corporations. The department enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

SCHEDULE 1—RECEIVABLES (NET OF ALLOWANCES)

	2002
	\$
Other Government departments	42,258
External parties	57,883
Total	100,141

SCHEDULE 2—LOANS, INVESTMENTS AND ADVANCES (NET OF ALLOWANCES)

	2002
	\$
Other Government and organizations	116,391
Total	116,391

SCHEDULE 3—CAPITAL ASSETS

	Informatics hardware	Other equipment	Motor vehicles	Total
	\$	\$	\$	\$
Balance (at cost)—				
Opening	399,050	160,200	24,101	583,351
Balance—Closing ..	399,050	160,200	24,101	583,351
Accumulated amortization—				
Opening	(126,055)	(49,127)	(7,532)	(182,714)
Amortization for the period	(79,810)	(21,327)	(6,025)	(107,162)
Accumulated amortization—				
Closing	(205,865)	(70,454)	(13,557)	(289,876)
Net book value	193,185	89,746	10,544	293,475

SCHEDULE 4—NET ASSETS/LIABILITIES

The Government includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be earmarked, and that related payments and expenses be charged against such revenues. The transactions do not represent liabilities to third parties but are internally restricted for specific purposes.

	2002
	\$
Internally restricted—specified purpose account	13,788
Total internally restricted net liabilities	13,788
Unrestricted net liabilities	4,757,600
Total net liabilities	4,771,388

Canadian Centre for Management Development—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

SCHEDULE 5—EXPENSES

	2002
	\$
Operating	
Personnel	12,095,556
Operating and maintenance	16,483,033
Total	<u>28,578,589</u>

SCHEDULE 6—COMMITMENTS

The nature of the Department's activity may result in some large multi-year contracts and obligations whereby the Department will be committed to make some future payments when the services/goods are rendered. The Department has no major commitments over the next five years that can be reasonably estimated.

SCHEDULE 7—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2002
	\$
From public accounts	
Total available for use	27,712,884
Used in current year	26,893,275
Available for use in subsequent years	<u>819,609</u>

SCHEDULE 8—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2002
	\$
Net results	<u>20,382,920</u>
Adjustments for items not affecting appropriations	
Less: items recorded as expenses but not affecting appropriations	
Amortization	107,162
Bad debt allowance	400
Vacation pay	186,492
Refunds of previous years expenses	(5,795)
Adjustment of previous years accounts payable	(302,014)
Refunds of program expenses	3,500
Refunds of program expenses	11,038
Services provided without charge	<u>1,978,664</u>
	1,979,447
	18,403,473
Add: items recorded as revenues but not affecting appropriations	<u>8,462,533</u>
	26,866,006
Adjustments for items not affecting net results but affecting appropriations	
Add: expenditures	
Prepayments	27,705
Loans, investments and advances	(436)
	<u>27,269</u>
Total appropriations used as per Schedule 7—Source and disposition of authorities	<u>26,893,275</u>

Canadian Centre for Occupational Health and Safety

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information in this report rests with the Centre's management. 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 of the Centre.

We have prepared the accompanying financial statements of the Canadian Centre for Occupational Health and Safety in accordance with Treasury Board of Canada standards based upon Canadian generally accepted accounting principles. These statements should be read within the context of the significant accounting policies set out in Notes 2 and 3.

The information included in the financial statements is based on management's best estimates and judgements with due consideration to materiality. To fulfill its 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 these financial statements, 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 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 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 these financial statements to the Auditor General of Canada who audits and provides an independent opinion which has been appended to these financial statements.

Approved by:

S. LEN HONG

President and Chief Executive Officer

BONNIE EASTERBROOK, CGA

Controller/Senior Financial Officer

June 12, 2002

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 financial position of the Canadian Centre for Occupational Health and Safety as at March 31, 2002 and the statements of operations and net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian 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 Canadian Centre for Occupational Health and Safety as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Shahid Minto, CA
Assistant Auditor General of Canada
for the Auditor General of Canada

Ottawa, Canada
June 12, 2002

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets:			Current liabilities:		
Due from the Consolidated Revenue Fund	766,311	688,014	Accounts payable and accrued liabilities (note 8) . .	571,889	570,416
Inventory for resale	112,117	112,835	Deferred revenues (note 8)	109,362	110,706
Accounts receivable (note 7)	272,724	417,602		681,251	681,122
	1,151,152	1,218,451	Vacation pay (note 8)	268,177	268,177
Capital assets (note 6)	451,598	407,439	Employee severance benefits (notes 8 and 12)	549,899	503,033
			Trust accounts		
			Funds for grants program (note 10)	123,923	252,858
			Donations (note 11)	87,747	81,021
			Contributions to inquiries service received in advance	60,000	
				271,670	333,879
				1,770,997	1,786,211
			Net liabilities	(168,247)	(160,321)
	1,602,750	1,625,890		1,602,750	1,625,890

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

Approved by:

WARREN EDMONDSON
Chairperson

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	\$
Revenues (note 4)	
Proceeds from sales	2,700,884
Projects and collaborative agreements	1,784,838
Total revenues	4,485,722
Expenses	
Operations	
Salaries and employee benefits	4,857,678
Employee severance benefits	58,153
Professional and special services	1,281,504
Accommodation	536,248
Information	331,179
Transportation and communications	218,217
Purchased repair and upkeep	142,924
Utilities, materials and supplies	138,711
Rentals	22,664
	7,587,278
Administration	
Salaries and employee benefits	271,506
Governors and committees	17,952
Travel	23,289
Professional and special services	3,668
Utilities, materials and supplies	250
	316,665
Total expenses	7,903,943
Other expenses	
Amortization	221,246
Loss on disposal of assets	846
	8,126,035
Net cost of operations	(3,640,313)
Net liabilities, beginning of year	(160,321)
Services received without charge from other Government departments	536,248
Net cash provided by Government	3,017,842
Change in amount due from Consolidated Revenue Fund	78,297
Net liabilities, end of year	(168,247)

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities	
Net cost of operations	(3,640,313)
Non- cash items included in net results	
Amortization of capital assets	221,246
Loss on disposal of capital assets	846
Services received without charge from other Government departments	536,248
	(2,881,973)
Statement of financial position adjustments	
Change in accounts payable and deferred revenues	129
Change in employee severance benefits	46,866
Change in accounts receivable	144,878
Inventory used	718
	192,591
Cash used in operating activities	(2,689,382)
Cash used in investing activities	
Net acquisitions of capital assets	(266,251)
Decrease in trust accounts	(62,209)
	(328,460)
Net cash provided by government	(3,017,842)

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

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS

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 revenue and by a budgetary lapsing appropriation.

2. Significant accounting policies

- (a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada Standards based on Canadian generally accepted accounting principles.

(b) Parliamentary appropriations

The Centre is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Centre do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in a large part on cash flow requirements. See note 5 for a reconciliation between the two bases of reporting.

(c) Expenditure recognition

All expenditures are recorded on the accrual basis.

(d) Revenue recognition

Revenues are recorded in the year in which the transaction occurred. Revenues received but not yet earned are disclosed in Note 8, deferred revenue.

(e) Due from the Consolidated Revenue Fund

CCOHS operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by CCOHS is deposited to the CRF and all cash disbursements made by CCOHS are paid from the CRF. Due from the CRF represents the amount of cash that the CCOHS is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(f) Inventories for resale

Inventories are valued at the lower of cost and net realizable value.

(g) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues when received and are not deducted from expenditures.

(h) Capital assets

All assets are recorded at their acquisition costs under Public Sector Accounting Board Recommendations. The capitalization of software has been done on a prospective basis from April 1, 2001. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital assets as follows:

Asset Class

Computer equipment	3 years
Furniture equipment	5 years
Software	1-5 years
Measuring equipment	5 years

(i) Foreign currency translation

Revenues and expenses contracted in foreign currency are translated into Canadian dollars at the exchange rate in effect on the transaction date.

(j) Services received without charge

Estimates of amounts for services received without charge from Government departments are included in expenditures.

(k) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

(l) Employee severance benefits on cessation of employment represent obligations of CCOHS that are normally funded through Treasury Board.

3. Changes in accounting policies

In previous years, the Centre prepared its financial statements in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and Net Liabilities, and a Statement of Cash Flow has been prepared on a full accrual accounting basis. It is neither practical nor possible for the Centre to show comparative amounts other than on the Statement of Financial Position because the information is not available and any estimation of previous years' amounts would not be able to be substantiated with any degree of precision.

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Revenues

	2002
	\$
Proceeds from sales:	
Subscription - CCINFODisc	1,224,014
Subscription - specialty discs	472,692
CCINFOWeb	464,235
Specialty products - web	383,540
Single copy publications	135,046
Other	21,357
	<u>2,700,884</u>
Projects and collaborative agreements	
Collaborative projects	1,294,303
Contributions to	
inquiries service	454,000
Travel expenses	36,535
	<u>1,784,838</u>
	<u>4,485,722</u>

5. (a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2002
	\$
Net cost of operations	3,640,313
Adjustments for items not affecting appropriations	
Less	
Amortization	221,246
Inventory used	718
Increase in employee severance benefits	46,866
Loss on disposal of fixed assets	846
Bad debts written off	12,776
Services received without charge from other Government departments ..	536,248
	<u>2,821,613</u>
Add	
Decrease in deferred revenues	1,344
Accounts receivable - net decrease in balance	77,130
Capital acquisitions	266,251
	<u>3,166,338</u>
Total parliamentary appropriations used	<u>3,166,338</u>

(b) Source and disposition of authorities (Appropriations)

Parliamentary appropriations voted:	2002
	\$
HRDC - Vote 20	2,255,000
HRDC - Vote 20A	248,864
HRDC - Vote 20B	600,000
Treasury Board vote 15a - Collective agreements	12,000
Treasury Board vote 15b - Collective agreements	115,000
Treasury Board - Vote 10	46,000
	<u>3,276,864</u>
Less:	
Lapsed appropriation - operating	110,526
Total parliamentary appropriations to the Centre used	<u>3,166,338</u>

6. Capital assets and accumulated amortization:

Capital assets at cost	April 1, 2001	Acquisitions	Disposal	March 31, 2002
	\$	\$	\$	\$
Computer equipment	1,924,534	70,009	32,855	1,961,688
Furniture and equipment	869,885	13,284	5,771	877,398
Leasehold improvements	632,719			632,719
Software		182,958		182,958
Measuring equipment	2,673			2,673
	<u>3,429,811</u>	<u>266,251</u>	<u>38,626</u>	<u>3,657,436</u>
Accumulated amortization	April 1, 2001	Amortization	Disposal	March 31, 2002
	\$	\$	\$	\$
Furniture and equipment	754,924	35,296	5,771	784,449
Leasehold improvements	632,719			632,719
Software		82,535		82,535
Measuring equipment	2,673			2,673
	<u>3,022,372</u>	<u>221,246</u>	<u>37,780</u>	<u>3,205,838</u>
Net book value				
			March 31 2002	April 1 2001
			\$	\$
Computer equipment			258,226	292,478
Furniture and equipment			92,949	114,961
Software			100,423	
			<u>451,598</u>	<u>407,439</u>

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

7. Accounts receivable

Current accounts receivable from the sale of goods and services were as follows as at:

	March 31, 2002	April 1, 2001
	\$	\$
Outside parties	261,791	240,616
Government of Canada	10,933	176,986
	<u>272,724</u>	<u>417,602</u>

8. Liabilities

	March 31, 2002	April 1, 2001
	\$	\$
Current liabilities		
Accounts payable and accrued liabilities	508,343	531,120
Accrued salaries and employee benefits	63,546	39,296
	<u>571,889</u>	<u>570,416</u>
Deferred revenues		
Outside parties	109,362	110,706
Allowance for employee benefits		
Vacation pay	268,177	268,177
Employee severance benefits	549,899	503,033
	<u>818,076</u>	<u>771,210</u>

The vacation pay represents the amount of vacation pay credits outstanding at the end of the year.

The liability for employee severance benefits represents what the employees would receive upon their resignation from CCOHS. In those circumstances, only employees with 10 or more years of continuous employment are entitled to such benefits, which are calculated on the basis of one half week's pay for each complete year of continuous employment, up to a maximum of 26 years. In the event of a lay off, there are significant additional costs as the 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's pay for each additional complete year of continuous employment.

The deferred revenue 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.

9. Related party transactions

The Centre is related in terms of common ownership to all Government of Canada departments and Crown Corporations. The Centre enters into transactions with these entities in the normal course of business on normal trade terms applicable to all individuals and enterprises except that certain services, as previously defined are provided to the Centre without charge. Revenue includes \$731,537 from transactions with various Canadian Government departments. The transactions with related parties are carried out on similar terms and conditions with those applicable to transactions with outside parties. Services received without charge from other Government departments amounted to \$536,248.

10. Funds for Grants Program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre (IDRC). CCOHS will distribute various grants to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

The administration fee collected by CCOHS to administer the funds is recorded in revenues-projects and collaborative agreements as cost recoveries. No other activities, transactions or balances of this program are reflected in the financial statements of CCOHS.

	March 31, 2002
	\$
Balance of funds, beginning of year	252,858
Project funds received during the year	199,582
Grants made to recipients	(268,517)
CCOHS' administration fee	(60,000)
	<u>123,923</u>

Canadian Centre for Occupational Health and Safety—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

11. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre received \$6,726 in donations during 2001/2002 bringing donations on hand at the end of March 2002 to \$87,747. These funds are recorded in a special purpose account in the Consolidated Revenue Fund.

12. Employee future benefits

(a) Pension benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the Centre and are recognized in the accounts on a current basis. CCOHS' contribution to the plan for 2001/2002 was \$214,690 and is included in the statement of operations.

(b) Employee severance benefits

CCOHS provides post-retirement and post-employment benefits to its employees through a severance benefit plan.

The net expense for CCOHS employee severance benefit plans for the year ended March 31, 2002 was \$58,153.

These benefit plans are not pre-funded and therefore have no assets, resulting in a plan deficit equal to the employee severance benefits liability. The liability recognized in the statement of financial position at March 31, 2002 respecting these benefit plans is \$549,899 (2001 - \$503,033).

Canadian Food Inspection Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statements and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statements have been prepared in accordance with the Canadian generally accepted accounting principals as per Section 31 of the *Canadian Food Inspection Agency Act*. The significant financial statement accounting policies are identified in Note 2.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Agency's financial transactions. Financial information and operating data contained in the ministry statements and elsewhere in the *Public Accounts of Canada* is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that the financial information is reliable and that assets are safeguarded, that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure 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 communications programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Auditor General of Canada conducts an independent audit and expresses an opinion on the accompanying financial statements.

Approved by:

ANDRÉ GRAVEL
Acting President

GORDON R. WHITE
Comptroller

August 9, 2002

AUDITOR'S REPORT

TO THE PRESIDENT OF THE CANADIAN FOOD INSPECTION AGENCY AND THE MINISTER OF AGRICULTURE AND AGRI-FOOD

I have audited the Statement of Financial Position of the Canadian Food Inspection Agency as at March 31, 2002 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Agency's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian 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 Agency as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 9, 2002

Canadian Food Inspection Agency—
Continued

STATEMENT OF FINANCIAL POSITION
 AS AT MARCH 31
 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES AND EQUITY OF CANADA		
Current assets:			Current liabilities:		
Cash entitlements	44,851	46,420	Accounts payable and accrued liabilities	56,875	58,170
Accounts receivable	8,125	8,360	Vacation pay	20,590	17,279
Consumable supplies (Note 4)	931	1,077	Deferred revenue (Note 6)	1,905	1,412
	53,907	55,857	Current portion of employee		
Capital assets (Note 5)	182,809	179,239	severance benefits	3,356	2,433
				82,726	79,294
			Employee severance benefits	49,924	38,915
			Equity of Canada	104,066	116,887
	236,716	235,096		236,716	235,096

Commitments and contingencies (note 12)

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

Approved by:

ANDRÉ GRAVEL
Acting President

GORDON R. WHITE
Comptroller

Canadian Food Inspection Agency— *Continued*

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

	2002	2001
Revenue:		
Fees, permits and certificates:		
Inspection fees	39,491	37,485
Registrations, permits, certificates	7,845	7,722
Miscellaneous fees and services	2,989	4,332
Establishment license fees	2,034	2,165
Grading	261	205
Other:		
Administrative monetary penalties	607	268
Interest on overdue accounts	172	173
Gains on disposal of capital assets	6	184
Total revenues	53,405	52,534
Expenses:		
Operating and administration:		
Salaries and employee benefits (Note 7)	383,123	307,416
Professional and special services	33,638	27,980
Travel and relocation	22,854	19,558
Amortization of capital assets	16,391	15,110
Accommodation	15,565	15,182
Utilities, materials and supplies	14,701	11,856
Repairs	10,531	9,012
Furniture and equipment	9,196	7,614
Communication	5,697	2,906
Information	3,259	1,496
Equipment rentals	1,736	1,310
Miscellaneous	65	4,557
	516,756	423,997
Grants and contributions:		
Compensation payments (Note 9)	24,394	18,005
Other	1,304	468
	25,698	18,473
Total expenses	542,454	442,470
Net cost of operations	(489,049)	(389,936)

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

STATEMENT OF EQUITY OF CANADA **FOR THE YEAR ENDED MARCH 31** **(in thousands of dollars)**

	2002	2001
Equity of Canada, beginning balance	116,887	104,583
Addition: assets transferred without charge by a Government department (Note 5)		19,767
Net cost of operations	(489,049)	(389,936)
Parliamentary appropriations used (Note 3)		
Operating	429,520	342,726
Capital	8,279	7,555
	437,799	350,281
Services provided without charge by other Government departments (Note 11)	38,429	32,192
Equity of Canada, ending balance (Note 8)	104,066	116,887

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

STATEMENT OF CASH FLOW **FOR THE YEAR ENDED MARCH 31** **(in thousands of dollars)**

	2002	2001
Cash provided by (used for):		
Operating activities:		
Net cost of operations	(489,049)	(389,936)
Non-cash items:		
Amortization of capital assets	16,391	15,110
Services provided without charge by other Government departments	38,429	32,192
Gain on disposal of capital assets	(6)	(184)
Net change in non-cash working capital	2,890	33,216
Increase in employee severance benefits	11,932	1,593
	(419,413)	(308,009)
Investing activities:		
Acquisition of capital assets	(20,426)	(24,469)
Proceeds from disposal of assets	471	944
	(19,955)	(23,525)
Financing activities:		
Parliamentary appropriations—Operating	429,520	342,726
Parliamentary appropriations—Capital	8,279	7,555
	437,799	350,281
Increase (decrease) in cash entitlements for the year	(1,569)	18,747
Cash entitlements, beginning of year	46,420	27,673
Cash entitlements, end of year	44,851	46,420

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

Canadian Food Inspection Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purposes:

The Canadian Food Inspection Agency (the “Agency”) was established, effective April 1, 1997, under the *Canadian Food Inspection Agency Act*. The Act consolidates all federally mandated food and fish inspection services and federal animal and plant health activities into a single agency.

The Agency is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Agriculture and Agri-Food.

The mandate of the Agency is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants, and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act*, *Canada Agricultural Products Act*, *Canadian Food Inspection Agency Act*, *Feeds Act*, *Fertilizers Act*, *Fish Inspection Act*, *Health of Animals Act*, *Meat Inspection Act*, *Plant Breeders’ Rights Act*, *Plant Protection Act*, and *Seeds Act*.

In addition, the Agency is responsible for enforcement of the *Consumer Packaging and Labelling Act* and the *Food and Drugs Act* as they relate to food. The Agency is also responsible for the administration of the provisions of the *Food and Drugs Act* as they relate to food, except those provisions that relate to public health, safety, or nutrition.

The Minister of Health remains responsible for establishing policies and standards relating to the safety and nutritional quality of food sold in Canada. The Minister of Health is also responsible for assessing the effectiveness of the Agency’s activities related to food safety.

Operating and capital expenditures are funded by the Government of Canada through a budgetary lapsing authority. Compensation payments under the *Health of Animals Act* and the *Plant Protection Act* and employee benefits are authorized by separate statutory authorities. Revenues received through the conduct of its operations are deposited to the Consolidated Revenue Fund and are available for use by the Agency.

The financial transactions of the Agency are processed through the Consolidated Revenue Fund. The Agency does not have its own bank account. The Agency’s cash entitlements represent the amount that the Agency is entitled to withdraw from the Consolidated Revenue Fund, without further authority, in order to discharge its liabilities.

2. Significant accounting policies:

The financial statements are prepared in accordance with Canadian generally accepted accounting principles as required under Section 31 of the *Canadian Food Inspection Agency Act*. Significant accounting policies are as follows:

(a) Parliamentary appropriations:

The Agency is mainly financed by the Government of Canada through parliamentary appropriations. Parliamentary appropriations provided and used for operating expenditures as well as those for capital expenditures are recorded directly to Equity of Canada.

(b) Revenue recognition:

Revenues for fees, permits and certificates are recognized in the accounts based on the service provided in the Agency’s fiscal year.

Funds received from external parties for specified purposes are recorded upon receipt as deferred revenue. Revenue from external parties for specified purposes is recognized in the period in which the related expenses are incurred.

(c) Consumable supplies:

Consumable supplies consisting of laboratory materials, supplies and livestock are recorded at cost. The cost of the consumable supplies is charged to operations in the period in which the items are consumed.

(d) Capital assets:

Capital assets are recorded at historical cost or management’s estimated historical cost less accumulated amortization. Amortization is provided on a straight-line basis over the estimated useful lives of the assets as follows:

<u>Asset</u>	<u>Useful life</u>
Buildings	20-30 years
Machinery and equipment	5-20 years
Computer equipment and software	3-10 years
Vehicles	7-10 years
Leaseholds improvements	Lease term

Amounts included in assets under construction are transferred to the appropriate capital asset classification when completed and in use. These amounts are then amortized according to the Agency’s policy.

Canadian Food Inspection Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

(e) Employee severance benefits:

The Agency accrues its obligations and the related costs as the benefits accrue to employees. The Agency's liability for employee severance benefits is calculated using information derived from the results of the actuarially-determined liability for employee severance benefits for the Government as a whole.

Employee severance benefits on cessation of employment represent obligations of the Agency that are normally funded through the Treasury Board.

(f) Vacation pay:

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

The liability for vacation pay is calculated at the salary levels in effect at the end of the year for all unused vacation pay benefits accruing to employees.

Vacation pay liability payable on cessation of employment represents obligations of the Agency that are normally funded through the Treasury Board.

(g) Services provided without charge by other Government departments:

Estimates of amounts for employee benefits, accommodation and other services provided without charge by other Government departments are recorded as operating and administrative expenses by the Agency. A corresponding amount is credited directly to Equity of Canada.

(h) Contributions to Public Service Superannuation Plan:

The Agency's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Agency contribute to the cost of the Plan. Contributions by the Agency are expensed in the year incurred.

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

(i) Measurement uncertainty:

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Employee severance benefits, contingencies and the valuation of capital assets are the most significant items where

estimates are used. Actual amounts could differ from the current estimates. These estimates are reviewed annually and as adjustments become necessary, they are recognized in the financial statements in the period in which they become known.

3. Parliamentary appropriations:

The Agency receives the majority of its funding through Parliamentary appropriations, which is based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on a Canadian generally accepted accounting principles basis. These differences are reconciled below.

(a) Reconciliation of net cost of operations to total Parliamentary appropriations used:

	2002	2001
	(in thousands of dollars)	
Net cost of operations	489,049	389,936
Less: items not requiring use of appropriations:		
Amortization of capital assets	(16,391)	(15,110)
Services provided without charge by other Government departments	(38,429)	(32,192)
Gain on disposal of capital assets	6	184
	434,235	342,818
Proceeds from disposal of assets	(471)	(944)
Net changes in future funding requirements (Note 8)	(16,391)	(16,062)
Capital asset acquisitions funded by operating appropriation	12,147	16,914
Funded by operating appropriations	429,520	342,726
Capital asset acquisitions funded by Capital appropriation	8,279	7,555
Total parliamentary appropriations used ...	437,799	350,281

Canadian Food Inspection Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2002	2001
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 25—Operating expenditures	369,176	294,118
Statutory contributions to employee benefit plans and compensation payments	75,108	60,095
	444,284	354,213
Vote 30—Capital expenditures	15,763	18,937
	460,047	373,150
Less:		
Lapsed appropriation—Operating	(14,764)	(11,487)
Lapsed appropriation—Capital	(7,484)	(11,382)
	(22,248)	(22,869)
Total parliamentary appropriations used ...	437,799	350,281

4. Consumable supplies:

Consumable supplies consist of the following:

	2002	2001
	(in thousands of dollars)	
Laboratory materials and supplies	781	777
Livestock	150	300
	931	1,077

5. Capital assets:

	2002			2001		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
	(in thousands of dollars)					
Land	3,334		3,334	3,348		3,348
Buildings	236,764	110,830	125,934	239,008	106,121	132,887
Machinery and equipment	36,225	18,258	17,967	33,035	16,303	16,732
Computer equipment and software	26,470	12,207	14,263	20,142	8,006	12,136
Vehicles	19,874	12,001	7,873	18,183	11,760	6,423
Assets under construction	11,806		11,806	6,981		6,981
Leasehold improvements	2,201	569	1,632	838	106	732
	336,674	153,865	182,809	321,535	142,296	179,239

Net capital asset acquisitions of \$15,139,000 for the 2002 fiscal year (2001—\$42,075,000) include \$20,426,000 (2001—\$44,236,000) of additions and \$5,287,000 (2001—\$2,161,000) of disposals. The capital asset additions in 2001 include two laboratories and their related assets transferred without charge by Health Canada with a net book value of \$19,767,000.

6. Deferred revenue:

The Agency conducts joint projects with external organizations related to food inspection and animal and plant health. Funds received from external organizations are administered through specified purpose accounts.

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	1,412	1,116
Add: amounts received from external organizations	1,129	1,515
Less: revenues recognized in the year	(636)	(1,219)
Balance, end of year	1,905	1,412

7. Salaries and employee benefits:

Included in salaries and employee benefits are the following expenditures paid by the Agency with respect to employee future benefits related to the Public Service Superannuation (PSSA) Plan and severance pay:

	2002	2001
	(in thousands of dollars)	
Contributions to the PSSA	35,935	30,784
Employee severance benefits	1,838	1,747

The ratio of employer to employee contributions toward the PSSA is 2.6:1.

Canadian Food Inspection Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

8. Equity of Canada:

Included in the total Equity of Canada of \$104,066,000 (2001—\$116,887,000) as at March 31 is \$78,743,000 (2001—\$62,352,000) which represents transactions, incurred by the Agency to provide services with future funding requirements. The net change in future funding requirements is \$16,391,000. Significant components of this amount are liabilities related to employee severance benefits and vacation pay liabilities. These will need to be funded by Treasury Board in future years as they are paid.

9. Compensation payments:

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. During the year, compensation payments incurred pursuant to the *Health of Animals Act* totaled \$24,394,000 (2001—\$18,005,000).

10. Year 2000 repayable appropriation:

In order to finance the Agency's requirements with respect to the Year 2000 Government Wide Mission Critical Systems, the Agency negotiated an increase of its appropriation with the Treasury Board in the amount of \$15,400,000. The funding was to be used to finance the Agency's requirements to upgrade and/or replace existing systems, equipment, computer applications and infrastructure components that were not Year 2000 compliant.

In total, the Agency has spent \$12,539,000 with respect to the Year 2000 Government Wide Mission Critical Systems. The remaining \$2,861,000 of the \$15,400,000 funding was used for expenditures of an operating nature.

The first of three equal annual consecutive installments in the amount of \$5,133,000 was repaid by the Agency in fiscal 2002 through a mandatory decrease in the Agency's parliamentary appropriations.

11. Related party transactions:

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. In addition, the Agency has several agreements with Agriculture and Agri-Food Canada related to the operation of their finance and administrative systems and some administrative activities with Health Canada related to the operations and maintenance of the Winnipeg Laboratory.

Also, during the year, the Agency received utilities, rental of space, assets and services which were obtained without charge from other government departments and agencies; the value of those services aggregated about \$38 million (2001—\$32 million).

The total value of services provided by related parties, including services provided without charge totaled \$91 million (2001—\$68 million) and are included as expenditures in the Statement of Operations. These services have been provided by the following departments and agencies:

	2002	2001
	(in thousands of dollars)	
Public Works and Government Services Canada	47,232	32,971
Treasury Board	24,765	16,314
Agriculture and Agri-food Canada	9,100	8,500
Health Canada	3,571	4,574
Department of Justice	1,520	2,511
Canada Customs and Revenue Agency	3,082	1,078
Other	1,464	2,280
	<u>90,734</u>	<u>68,228</u>

Accounts payable and accrued liabilities include amounts payable of \$12,428,000 (2001—\$13,809,000) for services provided by federal departments and agencies. The amounts receivable from related parties totaled \$916,000 (2001—\$429,000) and are included in accounts receivable.

Canadian Food Inspection Agency— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

12. Commitments and contingencies:

- (a) At March 31, 2002, the Agency had commitments relating to capital projects, operating leases and other agreements arising in the normal course of business. The minimum future payments are as follows:

	2003	2004	2005	2006	2007	Total
	(in thousands of dollars)					
Capital projects	1,576	829				2,405
Operating leases	237	218	150	110	51	766
Other agreements	1,281	207	22			1,510
Total	3,094	1,254	172	110	51	4,681

- (b) The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. The total determinable amount of claims has been estimated at \$188 million (2001—\$82 million). The current best estimate of the amount likely to be paid in respect of these claims and potential claims has been recorded. Management believes that final settlement will not have a material adverse effect on the financial position or results of operations of the Agency.
- (c) During the year, the Agency continued to conduct environmental assessments of its potentially contaminated sites and carried out remedial actions where required; remedial costs were not significant. The Agency will carry out environmental assessments of its remaining potentially contaminated sites next year. The nature and extent of contamination, if any, of those remaining sites is not determinable at this time. However, management believes the amounts will not be significant. Accordingly no amounts have been recorded in the financial statements.
- (d) The Agency does not carry insurance on its property. This is in accordance with the Government of Canada policy of self insurance.

Canadian Institutes of Health Research

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Canadian Institutes of Health Research for the year ended March 31, 2002 and all information contained in this report rests with CIHR's management.

These financial statements have been prepared by management in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best judgement.

Management has developed and maintains books of accounts, records, financial and management controls and practices, and information systems. They are designed to provide reasonable assurance that CIHR's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as CIHR policies and statutory requirements.

The transactions and financial statements of CIHR have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

ROBERT ZELLER, CMA
Manager, Corporate Finance

GUY D'ALOISIO, CMA
Vice-President, Services & Operations
July 19, 2002

AUDITOR'S REPORT

TO THE CANADIAN INSTITUTES OF HEALTH RESEARCH
AND THE MINISTER OF HEALTH

I have audited the statement of financial position of the Canadian Institutes of Health Research as at March 31, 2002 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the corporation's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian 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 corporation as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 19, 2002

Canadian Institutes of Health Research—
Continued

STATEMENT OF FINANCIAL POSITION
 AS AT MARCH 31
 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Financial assets			Accounts payables and accrued liabilities.	3,444	2,388
Due from the Consolidated Revenue Fund	4,644	4,198	Allowances for employee vacation		
Accounts receivable	183	60	and compensatory benefits	495	437
Advances	343	81	Deferred revenue (Note 5)	1,384	1,810
Total financial assets	5,170	4,339	Allowance for employee severance benefits.	1,485	1,195
Non-financial assets			Total liabilities	6,808	5,830
Prepaid expenses	24		Net assets (note 6)	341	(1,301)
Capital assets (Note 4)	1,955	190	Total liabilities and net assets	7,149	4,529
Total non-financial assets	1,979	190			
Total assets	7,149	4,529			
Contingencies (note 7)					
Commitments (Note 8)					

The accompanying notes and schedule form an integral part of these statements.

Approved by CIHR:

DR. ALAN BERNSTEIN, O.C., FRSC
President

Approved by Management:

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

Canadian Institutes of Health Research— *Continued*

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

	2002
Revenues	
Donations	4,000
Endowments for health research	65
Other	11
Total revenues	4,076
Expenses	
Grants and awards	
Open competitions (Note 9 and Schedule 1)	376,206
Strategic initiatives (Note 9 and Schedule 1)	59,324
Institute support grants	13,000
Canada research chairs	21,200
Networks of centres of excellence	24,810
Donations for research	4,000
	498,540
Less: refunds of previous years' expenditures	(1,403)
Total grants and awards	497,137
Operations and administration	
Salaries and employee benefits	13,291
Professional and special services	7,812
Travel	3,211
Information services—Communications	1,301
Furniture and equipment	1,253
Accommodation	629
Other expenses	1,888
Total operations and administration	29,385
Total expenses	526,522
Net cost of operations	522,446
Net liabilities, beginning of the year	(1,301)
Net cash provided by Government	522,145
Change in due from Consolidated Revenue Fund	446
Services provided without charge by other Government departments (Note 10)	1,497
Net assets, end of the year (Note 6)	341

The accompanying notes and schedule form an integral part of these statements.

STATEMENT OF CASH FLOW **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2002
Operating activities	
Net cost of operations	522,446
Non-cash items included in net results	
Amortization of capital assets	106
Services provided without charge by other Government departments	1,497
	1,603
Statement of financial position adjustments	
Change in total liabilities	978
Change in accounts receivable	(123)
Change in prepaid expenses	(24)
	831
Net cash used in operating activities	520,012
Investing activities	
Acquisitions of capital assets	1,871
Increase in advances	262
Net cash used in investing activities	2,133
Net cash provided by Government	522,145

The accompanying notes and schedule form an integral part of these statements.

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Institutes of Health Research (CIHR) was established in June 2000 under the *Canadian Institutes of Health Act*. It is listed in Schedule II to the *Financial Administration Act* as a departmental corporation. CIHR's objective is to excel, according to international standards of scientific excellence, in the creation of new knowledge, and its translation into improved health, more effective health services and products, and a strengthened Canadian health care system.

CIHR is led by a President who heads a Governing Council of nineteen other Canadians appointed by Order in Council. The Governing Council sets overall strategic direction, goals and policies and oversees programming, resource allocation, ethics, finances, planning and accountability.

CIHR operates a wide variety of grants and awards programs to support health research, develop researchers, build a robust health research environment, promote partnerships, engage the public, and foster use of research results. Its 13 Institutes focus on identifying the research needs and priorities for specific health areas, or for specific populations, then developing strategic initiatives to address those needs.

Each Institute is led by a Scientific Director who is guided by an Institute Advisory Board, which strives to include representation of the public, researcher communities, research funders, health professionals, health policy specialists and other users of research results.

CIHR strives to support the full spectrum of health research—biomedical, clinical, health services and health populations—and recognizes that the complexity of many health issues requires an integration of the perspectives and research approaches of different health disciplines.

The entire CIHR program, administration excepted, is achieved through transfers in the form of grants for research projects, personnel awards and institute support grants.

2. Significant accounting policies

These financial statements have been prepared in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

- (a) Parliamentary appropriations—CIHR is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to CIHR do not parallel financial reporting according to generally accepted accounting principles. They are based in a large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 11 provides a high-level reconciliation between the two bases of reporting.
- (b) Due from the Consolidated Revenue Fund—All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Due from the CRF represents the amount of cash that CIHR is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge its liabilities.
- (c) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.
- (d) Deferred revenue—Monies received as donations and contributions from various organizations and individuals for health research as well as interest on endowments are recorded as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments.
- (e) Expenses—These are recorded when the underlying transaction or expense occurred subject to the following:
 - Grants and awards are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
 - Employee severance benefits are accrued as earned and are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of CIHR that are normally funded through Treasury Board.
 - Vacation pay and overtime are expensed in the year that the entitlement occurs.
 - Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in CIHR's accounts but are recognized in the consolidated financial statements of the Government of Canada.

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

- Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the Net Assets.
 - (f) Accounts receivable—These are stated at amounts expected to be ultimately realized. A provision is made for receivables, where the recovery is considered uncertain.
 - (g) Capital assets—All tangible assets having an initial cost of \$5,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:
- | <u>Asset</u> | <u>Useful life</u> |
|-----------------------------------|--------------------|
| Informatics hardware and software | 3-5 years |
| Machinery and equipment | 10 years |
| Motor vehicles | 5 years |
- (h) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange at the time of those transactions.
 - (i) Refunds of previous years' expenditures—These are recorded as a reduction in expenses when received.
 - (j) Measurement uncertainty—The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant

items where estimates are used are allowances for employee vacation and compensatory benefits, allowance for employee severance benefits and amortization of capital assets.

3. Changes in accounting policies

In previous years, the CIHR prepared only a Statement of Operations in accordance with the reporting requirement and standards established by the Receiver General for Canada for departmental corporations. That statement was basically prepared on a modified cash basis of accounting. However, departments including departmental corporations are now required to produce a set of financial statements including a Statement of Financial Position, Statement of Operations and Net Assets and a Statement of Cash Flows on a full-accrual accounting basis.

It is neither practical nor possible for CIHR to show comparative amounts for the Statement of Operations and Net Asset/Liability or the Statement of Cash Flow because the information is not readily available and any estimation of previous years would not be able to be substantiated with any degree of precision.

The opening balance for the previous year for Deferred Revenue (previously referred to as trust funds) has been changed to conform to the new reporting requirements. An amount of \$75,000 has been reclassified from deferred revenue to an endowment account, which is now treated as a restricted asset and included as part of Net Asset/Liability as shown in Note 6.

In prior years, CIHR recognized expenditures relating to employee severance benefits on a cash basis. During the year, CIHR retroactively changed its accounting policy with respect to employee severance benefits to that described in Note 2(e).

4. Capital Assets

Capital asset class	Opening cost	Additions	Amortization	Accumulated amortization	Net book value as at March 31, 2002	Net book value as at April 1, 2001
				(in thousands of dollars)		
Informatics hardware.....	165	832	82	128	869	119
Informatics software.....		396	15	15	381	
Machinery and equipment.....	55	12	6	10	57	51
Motor vehicles.....	23		3	6	17	20
Work-in-progress.....		631			631	
Totals.....	243	1,871	106	159	1,955	190

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

5. Deferred revenue

Included in deferred revenue are donations and contributions from various organizations and individuals for health research as well as interest on endowment accounts. These monies remain as deferred revenue until such time that they are disbursed in accordance with agreements between the contributor and CIHR or in accordance with the terms of the endowments. The transactions relating to these accounts are as follows:

	March 31, 2002	April 1, 2001
	(in thousands of dollars)	
Donations for health research		
Balance, beginning of the year	1,807	1,476
Add:		
Donations received	3,535	3,466
Interest earned	37	54
Less:		
Grants paid	4,000	3,189
Balance, end of the year	1,379	1,807
Interest on endowments for health research		
Balance, beginning of the year	3	10
Add:		
Interest earned	2	4
Less:		
Grants paid		11
Balance, end of the year	5	3
Total deferred revenue	1,384	1,810

6. Net assets

Included in the net assets are two endowments for health research. These endowments are treated as internally restricted assets that cannot be spent. The interest on these accounts is credited to deferred revenue.

	March 31, 2002	April 1, 2001
	(in thousands of dollars)	
Endowments for health research, beginning of the year	75	75
Endowment received	65	
Endowments for health research, end of the year	140	75
Unrestricted net assets (liabilities)	201	(1,376)
Net assets	341	(1,301)

7. Contingent liabilities

A legal suit for employment equity was initiated by the Public Service Alliance of Canada against Her Majesty the Queen naming certain separate employer organizations of the Government of Canada, including the Canadian Institutes of Health Research, as defendants. The amount of this claim is estimated to be \$750,000. In management's opinion, the outcome of this litigation is not presently determinable.

Two other legal suits launched by individuals alleging damage from participation in projects funded by grants from the Medical Research Council are pending. The amount of these claims is estimated at \$50,000. In management's opinion, the outcome of this litigation is not presently determinable.

8. Commitments

The Canadian Institutes of Health Research is committed to disburse grants and awards in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

Year of payment	(in thousands of dollars)
2002-2003	491,963
2003-2004	385,365
2004-2005	264,242
2005-2006	147,811
2006-2011	116,832
	<u>1,406,213</u>

9. Open Competitions Research and Strategic Initiatives

Schedule 1 displays CIHR's grants and awards programs. Canadian health researchers may compete for grants and awards from these programs through two funding mechanisms. Open competitions refer to competitions in each of these programs which do not relate to any specific area of scientific inquiry. Peer review ranks the scientific merit of each application and the top ranked applications are funded regardless of which area of science they represent. Strategic Initiatives refer to competitions aimed at supporting research in very specific areas of science or for developing research capacity in specific segments of the Canadian research enterprise. Strategic Initiatives, in addition to being classified under the family of CIHR funding programs shown in Schedule 1, are also categorized under the types of Strategic Initiatives listed below. There are two main categories of Strategic Initiatives: CIHR Initiatives and Institute Initiatives. CIHR Initiatives are initiated at the corporate level whereas Institute Initiatives are initiated at the Institute level.

The Strategic Initiatives expenditures for the year ended 31 March 2002 are as follows:

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

	(in thousands of dollars)
CIHR initiatives	
University-industry program	2,499
CIHR/Canada's research-based pharmaceutical companies health program	6,913
Regional partnership program	3,707
Genomics research program	6,270
HIV/AIDS research program	12,756
Research initiative on hepatitis C	803
Institutional and establishment development grants	4,054
Rural health	558
Intellectual property management	2,000
Proof of concept principles	4,330
Capacity for applied and development research and evaluation (CADRE)	1,554
Health research partnership program	3,686
Strategic training initiative in health research	823
Aboriginal capacity and developmental research environments (ACADRE)	849
Other strategic initiatives	4,432
	<u>55,234</u>
Institute initiatives	
Special initiative in cystic fibrosis research	39
Short-term exchange program	15
Health research programs of excellence	231
Knowledge translation	149
New emerging teams	520
Financing health care in changing public expectations	43
Needs, gaps and opportunities assessments	550
Gene environment interactions in circulatory and respiratory diseases	269
New perspectives in gender and health	156
Improved access for marginalized groups	54
IAPH strategic initiatives	150
Training awards	96
National network for aboriginal mental health research	95
Gene-therapy neurological diseases	750
Strategic training initiative in health research	797
Aboriginal capacity and developmental research environments (ACADRE)	176
	<u>4,090</u>
Total strategic initiatives	<u>59,324</u>

10. Related party transactions

CIHR is related in terms of common ownership to all Government of Canada departments, and Crown Corporations. CIHR enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as shown below, are provided without charge.

	(in thousands of dollars)
Accommodation services provided by Public Works and Government Services Canada	629
Contributions covering employer share of employees' insurance premiums and costs paid by Treasury Board Secretariat	808
Audit services provided by the Office of the Auditor General	60
Total	<u>1,497</u>

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

11. Parliamentary appropriations

(a) Reconciliation to net cost of operations

	March 31, 2002
	(in thousands of dollars)
Net cost of operations	522,446
Adjustments for items	
affecting net results but	
not affecting appropriations	
Less: items recorded as expenses but	
not affecting appropriations	
Grants funded from donations	4,000
Services provided without charge	1,497
Employee severance benefits	290
Amortization	106
Vacation pay	100
Bad debts	14
Refunds of previous years' expenditures—	
grants and awards	(1,403)
Refunds of previous years'	
expenditures—Operations	
and administration	(41)
Adjustments of previous	
years payable	(257)
Retroactive salaries	(41)
Time off in lieu	(1)
	4,264
Add: items recorded as revenue	
but not affecting appropriations	
Donations	4,000
Endowment bequest	65
Other	5
	4,070
Adjustments for items	
not affecting net results	
but affecting appropriations	
Add: capital acquisitions	1,871
Prepaid expenses	24
	1,895
Total Parliamentary appropriations used	524,147

(b) Reconciliation to Parliamentary appropriations voted

	March 31, 2002
	(in thousands of dollars)
Parliamentary appropriations voted:	
Vote 10—Operating expenditures	19,748
Supplementary Vote 10a	13,216
Transfer from Treasury Board Vote 10	75
Transfer from Treasury Board Vote 15	97
	33,136
Less: lapsed appropriation	5,496
	27,640
Vote 15—Grants	408,885
Supplementary Vote 15a	109,832
	518,717
Less: lapsed appropriation	24,177
	494,540
Statutory contributions to	
employee benefit plans	1,967
Total parliamentary appropriations used	524,147

Canadian Institutes of Health Research— Concluded

SCHEDULE 1 TO THE FINANCIAL STATEMENTS— GRANTS AND AWARDS

	Open competitions (Note 9)	Strategic initiatives (Note 9)
	(in thousands of dollars)	
Grants		
Operating grants	229,746	23,318
Clinical trials	17,553	5,468
Maintenance and equipment	10,196	
Special projects	683	4,455
Groups	38,822	3,376
Development grants		3,220
Community alliance for health research	5,740	
Strategic training initiative in health research	85	1,620
Interdisciplinary health research team	9,026	1,019
CADRE—Research grants		125
Centre grants		1,025
Opportunity grants		60
Retraining grants		50
Seed grants		46
Establishment grants		834
Short-term exchange program		15
	311,851	44,631
Salary support		
Development grants	39	
Research chairs		812
Career awards		345
Distinguished investigators	1,843	62
Senior investigators	3,552	440
Investigators	9,007	1,109
New investigators	13,758	1,647
Clinician scientists 2	1,065	8
Senior research fellowships 2	491	
CADRE—Salary awards		895
	29,755	5,318
Research training		
Clinician scientists 1	1,285	
Centennial fellowships	75	
Postdoctoral fellowships	18,788	3,875
Studentships	3,184	280
MD/PhD studentships	924	57
Doctoral research awards	7,860	774
Summer research award	678	192
Senior research fellowships 1	1,022	
CADRE—Regional training centre		479
CIHR science writer scholarships	62	
	33,878	5,657
Travel and exchange		
Visiting scientists	102	
Symposia and workshops	232	65
	334	65
Other activities		
President's fund	388	
Other grants		3,653
	388	3,653
	376,206	59,324

Canadian Nuclear Safety Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canadian Nuclear Safety Commission for the year ended March 31, 2002 and all information included in its annual report are the responsibility of management.

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best judgement. Management has prepared the financial information presented elsewhere in the annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, that resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as Commission policies and statutory requirements.

The Commission's external auditor, the Auditor General of Canada, has audited the financial statements and has reported on her audit to the Commission and to the Minister of Natural Resources Canada.

Approved by:

LINDA J. KEEN
President and CEO

DENYS VERMETTE
Vice President, Corporate Services

June 5, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES AND DEFICIT		
Current assets:			Current liabilities:		
Due from the CRF.....	3,952,658	4,751,020	Accounts payable and accrued liabilities	4,111,417	4,917,928
Accounts receivable (Note 5).....	2,050,090	3,667,937	Vacation pay	2,577,732	2,683,939
Prepaid expenses.....	54,605	3,832	Deferred revenues (Note 7)	19,210,186	14,884,143
	6,057,353	8,422,789	Employee severance benefits (Note 13)	1,803,233	1,047,646
Non-current assets				27,702,568	23,533,656
Capital assets (Note 6)	1,171,313	518,280	Non-current liabilities		
			Employee severance benefits (Note 13)	5,646,354	5,155,218
				33,348,922	28,688,874
			Deficit	(26,120,256)	(19,747,805)
Total assets	7,228,666	8,941,069	Total liabilities and deficit	7,228,666	8,941,069

Commitments and Contingencies (Note 12).

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

Approved by:

LINDA J. KEEN
President and CEO

AUDITOR'S REPORT

TO THE CANADIAN NUCLEAR SAFETY COMMISSION AND
THE MINISTER OF NATURAL RESOURCES

I have audited the statement of financial position of the Canadian Nuclear Safety Commission as at March 31, 2002 and the statements of operations, deficit and cash flows for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian 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 Commission as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Ontario
June 5, 2002

DENYS VERMETTE
Vice President, Corporate Services

Canadian Nuclear Safety Commission— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	\$
Revenues	
License fees	37,708,642
Contract projects	472,338
Other	37,878
Total revenues	38,218,858
Expenses (Note 8)	
Health, safety, security and environmental protection	60,359,015
Non-proliferation and safeguards	5,058,872
Total expenses	65,417,887
Net cost of operations (Note 4)	(27,199,029)

The accompanying notes are an integral part of these statements.

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31

	2002
	\$
Balance at beginning of year	(19,747,805)
Net cost of operations	(27,199,029)
Services provided without charge (Note 10)	6,544,557
Net cash provided by Government (Note 4)	15,080,383
Change in due from CRF	(798,362)
Balance at end of year	(26,120,256)

The accompanying notes are an integral part of these statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities	
Net cost of operations	(27,199,029)
Non-cash items	
Amortization of capital assets	188,039
Services provided without charge by Government departments and agencies	6,544,557
Net gain on disposal of capital assets	25,345
Net change in non-cash working capital balances ..	5,735,986
Change in non-current employee severance benefits	491,136
Cash used in operating activities	(14,213,966)
Investing activities	
Acquisitions of and improvements to capital assets ..	(883,796)
Proceeds on disposal of surplus assets	17,379
Cash used in investing activities	(866,417)
Net cash provided by Government (Note 4)	(15,080,383)

The accompanying notes are an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Nuclear Safety Commission (CNSC) was established in 1946 by the *Nuclear Energy Act* prior to May 31, 2000, when the federal *Nuclear Safety and Control Act* (NSCA) came into effect, the CNSC was known as the Atomic Energy Control Board. The CNSC is a departmental corporation named in Schedule II to the *Financial Administration Act* and reports to Parliament through the Minister of Natural Resources Canada.

The *Nuclear Safety and Control Act* provides comprehensive powers to the CNSC to establish and enforce national standards for nuclear energy 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. The NSCA also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, order remedial action in hazardous situations and require responsible parties to bear the costs of decontamination and other remedial measures.

The objectives of the CNSC are to:

- regulate the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and information in order to: a) prevent unreasonable risk to the environment, to the health and safety of persons and to national security; and b) achieve conformity with measures of control and international obligations to which Canada has agreed; and
- disseminate scientific, technical and regulatory information concerning: a) the activities of the CNSC; b) the development, production, possession, transport and use of nuclear energy and substances; and c) the effects of nuclear energy and substances use on the environment and on the health and safety of persons.

The CNSC also 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 (Note 14). The number of installations requiring insurance coverage is 14.

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

The CNSC's expenditures are funded by a budgetary lapsing authority. Employer contributions to employee pension and non-pension benefits are authorized by a statutory authority.

The CNSC established a cost recovery program as provided for by the NSCA. The intent of the program is the recovery of CNSC's expenditures related to its regulatory activities from users licensed under the Act. These expenditures include the technical assessment of licence applications, compliance inspections and the development of licence standards. Current fees are based on expenditures for 1992/93 regulatory activities. Educational institutions, publicly funded nonprofit health care institutions, federal Government departments and activities related to international safeguards are exempt from this cost recovery program. The CNSC is currently reviewing its cost recovery program and plans to implement new cost recovery fee regulations next year.

2. Significant accounting policies

(a) Use of estimates

These financial statements are prepared in accordance with Canadian generally accepted accounting principles. The preparation of accrual financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, expenses and contingencies during the reporting period. Actual results could differ from the estimates. The most significant items where estimates are used are employee severance liabilities and amortization of capital assets.

(b) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of deficit and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 4 shows the reconciliation of parliamentary appropriations used to net cost of operations, parliamentary appropriations voted, and net cash provided by Government.

(c) Revenue recognition

Licence fee revenue is recognized on a straight-line basis over the period to which the fee payment pertains (normally one or two years). All other revenue is recognized in the period in which the underlying transaction or event occurred that gave rise to the revenue. Licence fees received for future year licence periods are recorded as deferred revenue. Revenue from licence fees, contract projects and other sources is deposited to the Consolidated Revenue Fund and is not available for use by the CNSC. Legislative authority allows for the respending of amounts received on the disposal of surplus assets.

(d) Due from the CRF

The CNSC operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the CNSC is deposited to the CRF and all cash disbursements made by the CNSC are paid from the CRF. Due from the CRF represents the amount of cash that the CNSC is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(e) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

<u>Asset class</u>	<u>Amortization period</u>
Informatics equipment and software	2 to 5 years
Motor vehicles	4 years
Office and laboratory furniture and equipment	5 to 10 years

(f) Employee severance benefits

The CNSC liability for employee severance benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CNSC that are normally funded by appropriation when the benefits are paid.

Canadian Nuclear Safety Commission—
Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued

(g) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end. Vacation pay liability payable on cessation of employment represents obligations of the CNSC that are normally funded by appropriation when paid.

(h) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. These include services such as: accommodation provided by Public Works and Government Services Canada, contributions covering employers' share of employees' insurance premiums and costs paid by Treasury Board Secretariat, salaries and associated legal costs of services provided by Justice Canada, audit services provided by the Office of the Auditor General, and workers' compensation benefits provided by Human Resources Development Canada. A corresponding amount is credited directly to the deficit.

(i) Pension benefits

The CNSC's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the CNSC contribute to the cost of the Plan. Contributions by the CNSC are expensed in the period incurred and represent the total cost to the CNSC under the Plan. The CNSC is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account.

(j) Grants and contributions

Grants are recognized in the year in which payment is due, while contributions are recognized in the year in which the recipient has met the eligibility criteria.

(k) Nuclear Liability Reinsurance Account

The CNSC administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives premiums paid by the operators of nuclear installations for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Since the CNSC does not have the risks and rewards of ownership, nor does it have accountability for this account, it does not include any of the associated financial activity or potential liability in its financial statements. Financial activity and liability is however reported in Note 14 of these financial statements.

3. Changes in accounting policies

In prior years, the CNSC prepared its financial statements on a modified cash basis. This is the first year that the CNSC has prepared a set of financial statements on a full accrual accounting basis in accordance with Canadian generally accepted accounting principles. These changes are as follows:

(a) Financial statement presentation and comparative figures

In prior years, the CNSC's financial statement consisted of a Statement of Operations and notes to the statement. The CNSC's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Deficit, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Commission to show comparative amounts on the Statements of Operations, Deficit and Cash Flow because the information is not readily available and any estimation of previous years amounts would not be able to be substantiated with any degree of precision. Comparative amounts are only presented on the Statement of Financial Position.

(b) Vacation pay

In prior years, the CNSC recognized expenditures relating to employee accumulated vacation pay on the cash basis. During the year, the CNSC retroactively changed its accounting policy with respect to employee accumulated vacation pay to that described in note 2g.

Canadian Nuclear Safety Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(c) Employee severance benefits

In prior years, the CNSC recognized expenditures relating to employee severance benefits on the cash basis. During the year, the CNSC retroactively changed its accounting policy with respect to employee severance benefits to that described in note 2f.

(d) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. For fiscal 2002, the CNSC retroactively changed its policy of accounting for capital assets. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2e. During the year, capital asset acquisitions in the amount of \$883,796 which would have previously been expensed have been capitalized. Amortization expense in the amount of \$188,039 has been recorded in the statement of operations.

4. Parliamentary appropriations

(a) Reconciliation to net cost of operations

	2002
	\$
Net cost of operations	(27,199,029)
Items not charged to vote:	
Amortization	188,039
Vacation pay - accrual	(106,207)
Services provided without charge by other Government departments and agencies	6,544,557
Revenues	(38,218,858)
Change in employee severance benefits	1,246,723
Other expenses	(2,452)
	(30,348,198)
Items not charged to revenue/expense:	
Capital asset acquisitions	(883,796)
Prepays (excluding accountable advances)	(36,408)
	(920,204)
Total parliamentary appropriations used	(58,467,431)

(b) Reconciliation to parliamentary appropriations voted

	2002
	\$
Parliamentary appropriations voted:	
Vote 20 - CNSC	
Operating expenditures	43,774,000
Supplementary vote 20a	5,531,578
Supplementary vote 20b	2,231,680
Transfer from Treasury	
Board Vote 10	33,000
Transfer from Treasury	
Board Vote 15	4,316,000
	55,886,258
Less: lapsed appropriation	2,959,996
	52,926,262
Statutory	
Spending of proceeds from disposal of surplus assets	169
Contributions to employee pension and non-pension benefit plans	5,541,000
Total parliamentary appropriations used	58,467,431

(c) Reconciliation to net cash provided by Government

	2002
	\$
Net cash provided by Government	15,080,383
Revenues (non-respendable)	38,218,858
Net change in non-cash working capital balances charged to vote	5,123,014
Refunds of prior years' expenditures	45,176
Total parliamentary appropriations used	58,467,431

5. Accounts receivable

The CNSC records receivables from three main sources:

- (i) Licence fees
- (ii) GST recoverable from CCRA
- (iii) Other

Amounts due under each of these categories are as follows:

	2002	2001
	\$	\$
Licence fees	1,097,603	2,466,912
GST recoverable from CCRA	930,906	1,298,956
Other	245,652	126,140
Gross receivables	2,274,161	3,892,008
Allowance for doubtful accounts	224,071	224,071
Net receivables	2,050,090	3,667,937

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

6. Capital assets

Capital assets	Balance beginning of year	Acquisitions	Disposals/ adjustments	Balance end of year
	\$	\$	\$	\$
Informatics equipment and software	553,381	186,635	(81,557)	658,459
Motor vehicles	519,403	108,254	(100,000)	527,657
Office and laboratory furniture and equipment	239,810	588,907	(10,000)	818,717
	<u>1,312,594</u>	<u>883,796</u>	<u>(191,557)</u>	<u>2,004,833</u>

Accumulated amortization	Balance beginning of year	Current year amortization	Disposals/ adjustments	Balance end of year
	\$	\$	\$	\$
Informatics equipment and software	366,846	63,414	(48,606)	381,654
Motor vehicles	360,450	57,354	(100,000)	317,804
Office and laboratory furniture and equipment	67,018	67,271	(227)	134,062
	<u>794,314</u>	<u>188,039</u>	<u>(148,833)</u>	<u>833,520</u>
Net capital assets	<u>518,280</u>	<u>695,757</u>	<u>(42,724)</u>	<u>1,171,313</u>

7. Deferred revenues

Generally, licence fees are paid in advance of the licence or fee period. Since revenues are recognized over the duration of the fee period, fees received for future year licence periods are recorded as deferred revenues.

	2002
	\$
Balance at beginning of year	14,884,143
Less: revenues included in licence fees in the year	(13,875,155)
Add: fees received in the year for future year licence periods	18,201,198
Balance at end of year	<u>19,210,186</u>

8. Summary of expenses by major classification

	2002
	\$
Salaries and employee benefits	45,130,540
Professional and special services	7,854,798
Accommodation	4,084,802
Travel and relocation	2,972,712
Furniture and equipment	1,546,962
Repairs	839,918
Communication	839,460
Utilities, material and supplies	695,151
Information	603,118
Commission members' expenses	257,406
Grants and contributions	246,557
Amortization of capital assets	188,039
Equipment rentals	154,135
Miscellaneous	4,289
	<u>65,417,887</u>

9. Related party transactions

The CNSC is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The CNSC enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the CNSC. All material related party transactions are disclosed below.

Canadian Nuclear Safety Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

During the year, the CNSC expensed \$14,281,390 and recognized revenues of \$3,152,656 from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services provided without charge of \$6,544,557 as described in note 10.

10. Services provided without charge

During the year, the CNSC also received services that were obtained without charge from other Government departments and agencies. These are recorded at fair value in the financial statements as follows:

	2002
	\$
Accommodation provided by Public Works & Government Services Canada ..	3,481,958
Contributions for employer's share of employee benefits provided by the Treasury Board Secretariat	2,687,128
Salary and associated costs of legal services provided by Justice Canada	212,700
Audit services provided by the Office of the Auditor General of Canada	95,000
Other	67,771
	<u>6,544,557</u>

11. Licences provided free of charge by the CNSC

The CNSC provides licences free of charge to educational institutions, publicly funded non-profit health care institutions and federal government departments. In 2002, the value of these licences amounted to \$2,497,753 (2001 - \$2,606,515).

12. Commitments and contingencies

(a) Commitments

The CNSC has commitments for operating leases of equipment of approximately \$320,036 for future years.

(b) Contingencies

Claims have been made against the CNSC in the normal course of operations. Legal proceedings for claims totaling approximately \$55,325,000 were still pending at March 31, 2002. The final outcome is presently not determinable and, accordingly, no provision has been recorded in the accounts for these contingent liabilities. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is considered likely and the cost can be reasonably estimated.

13. Employee future benefits

(a) Pension benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the CNSC and are recognized in the accounts on a current basis. The Commission's contribution to the plan was \$3,751,257 for the year ended March 31, 2002.

(b) Employee severance benefits

The CNSC provides post-retirement and post-employment benefits to its employees through a severance benefit plan.

The net expense for CNSC's employee severance benefit plans for the year ended March 31, 2002 was \$1,246,723.

These benefit plans are not pre-funded and therefore have no assets. The liability recognized in the Statement of Financial Position at March 31, 2002 respecting these benefit plans is \$7,449,587 (2001—\$6,202,864).

14. Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act (NLA)*, operators of designated nuclear installations are required to possess basic and/or supplementary insurance of \$75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third party liability insurance and property insurance for the nuclear industry in Canada. NIAC provides insurance to nuclear operators under a standard policy. The policy consists of two types of coverage: Coverage A and Coverage B. Coverage A includes only those risks that are accepted by the insurer, that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily, for example psychological injury, and damages arising from normal emissions. NIAC receives premiums from operators for both coverages, however, premiums for Coverage B risks are remitted to the federal government which reinsures these risks under a Reinsurance Agreement between NIAC and the federal government. The federal government, through the Reinsurance Agreement also pays the difference (supplementary insurance) between the basic insurance amount set by the CNSC and the full \$75 million of liability imposed by the NLA. As of March 31, 2002 the total supplementary insurance coverage is \$515,500,000 (2001—\$590,000,000).

Canadian Nuclear Safety Commission— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

All premiums paid by the operators of nuclear installations for the supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. 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.

As explained in Note 2 k), the CNSC administers the Nuclear Liability Reinsurance Account on behalf of the Government of Canada through a specified purpose account. During the year, the following activity occurred in this account.

	2002
	\$
Opening balance.....	551,921
Receipts deposited.....	1,500
Closing balance.....	553,421

REVENUES AND COST OF OPERATIONS BY ACTIVITY FOR THE YEAR ENDED MARCH 31 (UNAUDITED)

	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations
	\$	\$	\$	\$
Licensing & certification activities				
Power reactors	26,871,152		26,871,152	30,114,644
Non-power reactors	900,305	133,007	1,033,312	1,596,312
Nuclear research & test establishments	1,493,278		1,493,278	1,713,271
Particle accelerators	115,140		115,140	319,488
Uranium processing facilities	862,101		862,101	1,174,541
Nuclear substance processing facilities	282,432		282,432	496,918
Heavy water plants	246,473		246,473	101,322
Radioactive waste facilities	374,618		374,618	878,485
Fusion facilities	170,625		170,625	244,826
Class I nuclear facilities	31,316,124	133,007	31,449,131	36,639,807
Class II nuclear facilities	77,527	640,950	718,477	890,545
Dosimetry services	76,742	3,337	80,079	377,197
Uranium mines & mills	2,688,367		2,688,367	3,276,647
Nuclear substances, prescribed equipment	3,344,487	1,713,561	5,058,048	9,133,556
Certification	205,396	6,898	212,294	1,204,641
Total licensing & certification	37,708,643	2,497,753	40,206,396	51,522,393
Non licensing & certification activities				
Contract projects	479,688		479,688	943,431
International obligation & cooperation				6,285,285
Other regulatory activities	30,527		30,527	6,666,778
Total non licensing & certification activities	510,215		510,215	13,895,494
Total	38,218,858	2,497,753	40,716,611	65,417,887

Canadian Polar Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statements of the Canadian Polar Commission in accordance with Canadian generally accepted accounting principles using management's best estimates and judgements where appropriate.

Responsibility for the integrity and objectivity of data in these financial statements rests with the management and Board of Directors of the Commission. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts that provides a centralized record of the Commission's financial transactions.

The Commission develops and disseminates financial management and accounting policies, and issues specific directives that maintain standards of accounting and financial management. The Commission maintains systems of financial management and internal control that give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are within Parliamentary authorities 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.

Management presents these financial statements to the Auditor General of Canada, who audits and provides an independent opinion that has been appended to these financial statements.

Approved by:

PETER JOHNSON

Chairperson

STEVEN C. BIGRAS

Executive Director

June 26, 2002

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 financial position of the Canadian Polar Commission as at March 31, 2002 and the statements of operations, net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian 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 Commission as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 26, 2002

Canadian Polar Commission—Continued**STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31**

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES AND NET ASSETS		
Financial assets			Liabilities		
Due from the CRF	29,141	107,870	Accounts payable and accrued liabilities	29,920	109,630
Accounts receivable	18,020	32,410	Vacation pay accrual	17,103	16,003
Prepaid expense		11,074	Employee severance benefits (Note 8b)	63,473	62,090
Petty cash	600	600			
	47,761	151,954		110,496	187,723
Non-financial assets			Net assets	20,370	62,186
Capital assets (Note 5)	83,105	97,955			
	130,866	249,909		130,866	249,909

Commitments (Note 9)

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

Approved by:

PETER JOHNSON

Chairperson

MICHAEL P. ROBINSON

*Board Member***STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31**

	2002
	\$
Expenses	
Salaries and employee benefits	383,475
Professional and special services	244,352
Travel and relocation	133,968
Accommodation	113,576
Honoraria to board members	35,405
Printing and publishing	34,667
Amortization of capital assets	21,152
Telephone and telecommunications	14,820
Postage and courier service	11,330
Contributions	10,000
Office expenses and equipment	6,950
Materials and supplies	6,935
Net cost of operations (Note 4a)	1,016,630

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

**STATEMENT OF NET ASSETS
FOR THE YEAR ENDED MARCH 31**

	2002
	\$
Net assets beginning of year	62,186
Net cost of operations	(1,016,630)
Services provided by other Government departments and agencies without charge	32,782
Net cash provided by government (Note 4c)	1,028,347
Change in due from the CRF	(78,729)
Amortization of accommodation rebate	(7,586)
Net assets end of year	20,370

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

Canadian Polar Commission—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities:	
Net cost of operations	(1,016,630)
Non-cash items included in net cost of operations	
Services provided by other Government departments and agencies without charge	32,782
Amortization of capital assets	21,152
Increase in employee severance benefits	1,383
Amortization of accommodation rebate	(7,586)
Net change in non-cash working capital	(53,146)
Cash used in operating activities	(1,022,045)
Investing activities:	
Acquisitions of capital assets	(6,302)
Cash used in investing activities	(6,302)
Net cash provided by Government (Note 4c)	(1,028,347)

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

NOTES TO THE FINANCIAL STATEMENTS

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

(a) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and expenses reported in the financial statements. At the time of preparation of these statements, management believes the financial statements and assumptions to be reasonable. The most significant items where estimates are used are employee severance benefit liabilities and amortization of capital assets.

(b) Parliamentary appropriations

Appropriations are based in large part on cash flow requirements. Consequently, items recognized in the statement of financial position and the statement of net assets are not necessarily the same as those provided through appropriations from Parliament. Note 4 shows the reconciliation of parliamentary appropriations used to net cost of operations, parliamentary appropriations voted and net cash provided by Government.

(c) Due from the CRF

The Canadian Polar Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Canadian Polar Commission is deposited to the CRF and all cash disbursements made by the Canadian Polar Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Canadian Polar Commission is entitled to draw from the Consolidated Revenue Fund without further appropriations, in order to discharge liabilities recognized in its financial statements.

(d) Contributions

Contributions are recognized in the year in which the recipient has met eligibility criteria.

(e) Capital assets

Capital assets are recorded at cost less accumulated amortization. Amortization is calculated on a straight-line basis over the estimated useful life of the capital asset as follows:

Asset class	Useful life
Informatics equipment and software	5 years

Canadian Polar Commission—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(f) Vacation pay

Vacation pay is expensed as the benefit accrues to employees under their respective terms of employment using the salary levels at year end.

(g) Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenses at their estimated fair value. A corresponding amount is credited directly to net assets. These include services such as: contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat, audit services provided by the Office of the Auditor General, and salary and associated costs of human resource management provided by Indian Affairs and Northern Development.

(h) Employee severance benefits

The Commission's liability for employee benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Commission that are normally funded through the Treasury Board.

(i) Pension benefits

The Commission's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Commission contribute to the cost of the Plan. Contributions by the Commission are expensed in the period incurred. The Commission is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

(j) Accommodation rebate

The value of any accommodation rebate is amortized over the duration of the rental agreement.

3. Changes in accounting policies

In prior years, the Commission prepared its financial statements on a modified cash basis. This is the first year that the Commission has prepared a set of financial statements on a full accrual accounting basis in accordance with Canadian generally accepted accounting principles. These changes are as follows:

(a) Financial statement presentation and comparative figures

In prior years the Canadian Polar Commission's financial statement consisted of a Statement of Operations and notes to the statement. The Commission's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Assets, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Commission to show comparative amounts on the Statement of Operations, Net Assets, and Cash Flow because the information is not readily available and any estimation of previous year's amounts would not be able to be substantiated with any degree of precision. Comparative amounts are only presented on the Statement of Financial Position.

(b) Vacation pay

In prior years, the Commission recognized expenditures relating to employee accumulated vacation pay on a cash basis. During the year, the Commission changed its accounting policy for employee accumulated vacation pay to that described in note 2(f). As a result, the current year net expenses and liabilities increased by \$1,100.

(c) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. For fiscal year 2002, the Commission retroactively changed its policy of accounting for capital assets. The costs are now capitalized and amortized over their estimated useful life as detailed in note 2(e). During the year, capital asset acquisitions in the amount of \$6,302 which would have previously been expensed have been capitalized. Amortization expense in the amount of \$21,152 has been recorded in the statement of operations. As a result, expenses have increased by \$14,850.

(d) Employee severance benefits

In prior years the Canadian Polar Commission recognized expenditures relating to employee severance benefits on the cash basis. During the year, the Canadian Polar Commission retroactively changed its accounting policy with respect to employee severance benefits to that described in note 2(h). As a result, the current year expenses and liabilities increased by \$1,383.

Canadian Polar Commission—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****4. Parliamentary appropriations****(a) Reconciliation to net cost of operations**

	2002
	\$
Net cost of operations	1,016,630
Items expensed but not charged to vote:	
Services provided without charge by other Government departments and agencies	(32,782)
Change in vacation pay accrual	(1,100)
Change in severance benefits	(1,383)
Amortization of capital assets	(21,152)
Amortization of accommodation rebate	7,586
Other adjustments	18,215
	986,014
Item not expensed but charged to vote	
Capital asset acquisitions	6,302
Total appropriations used	992,316

(b) Reconciliation to Parliamentary appropriations voted

	2002
	\$
Indian Affairs and Northern Development—	
Vote 50	890,000
Supplementary Vote 50a	41,642
Transfer from Treasury Board—Vote 15	6,000
	937,642
Less: lapsed amount	8,326
	929,316
Statutory contributions to employee benefit plans	63,000
Total appropriations used	992,316

(c) Reconciliation to net cash provided by Government

	2002
	\$
Net cash provided by Government	1,028,347
Net change in non-cash working capital charged to vote	(54,246)
Other adjustments	18,215
Total appropriations used	992,316

5. Capital assets

Cost	April 1, 2001	Acqui- sitions	March 31, 2002
	\$	\$	\$
Informatics equipment and software ..	102,204	6,302	108,506
Accumulated amortization	April 1, 2001	Current year amortization	March 31, 2002
	\$	\$	\$
Informatics equipment and software ..	4,249	21,152	25,401
Net book value	97,955		83,105

6. Related party transactions

The Canadian Polar Commission is related in terms of common ownership to all Government of Canada departments and agencies, and Crown corporations. The Canadian Polar Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services are provided without charge. During the year the Canadian Polar Commission expensed \$225,292 from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services without charge of \$32,782 as described in Note 7. Additionally, the Commission has accounts receivable of \$18,020 from other departments, agencies and Crown corporations.

7. Services provided without charge

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These are recorded at fair value in the financial statements as follows:

	2002
	\$
Salary and associated costs of human resource management by DIAND	3,800
Audit services provided by the Office of the Auditor General	12,000
Public service health and dental plans provided by Treasury Board	16,982
	32,782

Canadian Polar Commission—Concluded**NOTES TO THE FINANCIAL STATEMENTS—
Concluded****8. Employee future benefits****(a) Pension benefits**

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the plan. These contributions represent the total pension obligations of the Canadian Polar Commission and are recognized in the accounts on a current basis. The Commission's contribution to the plan was \$42,651 for the year ended March 31, 2002.

(b) Employee severance benefits

The Canadian Polar Commission provides post-retirement and post-employment benefits to its employees through a severance benefit plan. The net expense for the Commission's employee severance plans for the year ended March 31, 2002 was \$1,383.

These benefit plans are not pre-funded and therefore have no related assets. The liability recognized in the Statement of Financial Position at March 31, 2002 respecting these benefit plans is \$63,473 (2001—\$62,090).

9. Commitments

The Canadian Polar Commission has commitments for operating leases of accommodations and equipment of approximately \$386,530 for future years.

Minimum future lease payments are as follows:

	\$
2002-2003	119,612
2003-2004	119,612
2004-2005	119,612
2005-2006	21,874
2006-2007	5,820
Total	386,530

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with management of the Canadian Transportation Accident Investigation and Safety Board (CTAISB).

We have prepared these financial statements in accordance with the Treasury Board of Canada Standards based on Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as departmental policies and statutory requirements.

The transactions and financial statements of the CTAISB have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

CAMILLE H. THÉRIAULT
Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer

July 25, 2002

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 as at March 31, 2002 and the statements of operations, net liabilities and cash flow 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 Canadian 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, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 25, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities	2,742	991
Cash		5	Allowances for employee benefits	814	760
Due from the CRF	2,735	977	Employee severance pay	3,099	3,028
Receivables (Schedule 1)	66	15	Total liabilities	6,655	4,779
Advances (Schedule 2)	49	8			
Total financial assets	2,850	1,005	Net assets	505	466
Non-financial assets					
Prepayments	25	51			
Inventories not for resale	166	109			
Capital assets (Schedule 3)	4,119	4,080			
Total non-financial assets	4,310	4,240			
Total assets	7,160	5,245	Total liabilities and net assets	7,160	5,245

Contingent liabilities and commitments (note 4 and Schedule 4 respectively)

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

Canadian Transportation Accident Investigation and Safety Board—Continued

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

	Estimates	Actual
Revenues		
Sales of goods and services		69
Other non-tax revenues		8
Total revenues		77
Expenses		
Salaries and wages	15,808	18,151
Employee benefit plans	4,290	4,718
Professional and special services	2,336	3,860
Transportation and communications	1,288	1,892
Accommodation	1,556	1,566
Amortization		912
Information	234	666
Utilities, materials and supplies	575	601
Purchased repair and upkeep	383	452
Construction and/or acquisition of machinery and equipment	98	138
Rentals	343	107
Miscellaneous expenses	5	3
Total expenses	26,916	33,066
Net operating results	(26,916)	(32,989)
Other income (Note 7)		237
Other expenses (Note 7)		237
Net results	(26,916)	(32,989)
Net assets beginning of year	466	466
Net cash provided by Government	21,604	28,251
Change in due from the CRF		1,758
Services provided without charge	2,795	3,019
Net assets end of year	(2,051)	505

The accompanying notes and schedules are an integral part of these statements.

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Operating activities:	
Net results	32,989
Non-cash items included in net results	
Services provided without charge	3,019
Amortization of capital assets	912
Loss on disposal of assets	5
	3,936
Statement of financial position adjustments	
Change in liabilities	1,876
Change in cash, receivables, prepayments and inventories	(82)
Change in advances	(3)
	1,791
Cash applied to operating activities	27,262
Investing activities	
Net acquisitions of capital assets	989
Cash applied to investing activities	989
Net cash provided by Government	28,251

The accompanying notes and schedules are an integral part of these statements.

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

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 CTAISB is to advance transportation safety. 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, including where necessary public inquiries into selected occurrences, the CTAISB 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 CTAISB's operating expenditures are funded by a budgetary lapsing authority whereas contributions to employee benefit plans are funded by statutory authorities.

2. Summary of significant accounting policies

- (a) These financial statements have been prepared in accordance with Treasury Board of Canada Standards based on Canadian generally accepted accounting principles.
- (b) Parliamentary appropriations—The CTAISB is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the CTAISB do not parallel financial reporting according to Canadian generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and in the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Schedule 5 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 6 provides a high-level reconciliation between the two bases of reporting.
- (c) As a departmental corporation, the CTAISB operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the CTAISB are paid from the CRF. Due from the CRF represents the amount of cash that the CTAISB is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities.

- (d) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in the Statement of Financial Position as deferred revenue.
- (e) Employee severance benefits—Are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the CTAISB that are normally funded through the Treasury Board.
- (f) Vacation pay and overtime—Are expensed in the year that the entitlement occurs.
- (g) Contributions to Superannuation plans—Are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the CTAISB's books but are recognized in the consolidated financial statements of the Government of Canada.
- (h) Services provided without charge by other Government departments—Are recorded as operating expenses. Note 6 provides estimates of the more significant types of services provided to the CTAISB without charge for the year ended March 31, 2002.
- (i) Receivables—These are stated as amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (j) Inventories not for re-sale—These comprise spare parts and supplies that are held for future program delivery and are not intended for re-sale. They are valued at cost. If they no longer have service potential, they are valued at the lower of cost or net realizable value.
- (k) Capital assets—All assets plus leasehold improvements having an initial cost of \$2,000 or more are recorded at their acquisition cost. Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Informatics hardware	4 years
Informatics software	3 years
Motor vehicles	7 years
Other vehicles	15 years
Leasehold improvements	lesser of useful life or term of the lease

- (l) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31, 2002.

3. Changes in accounting policies

In previous years, the CTAISB prepared its financial results in terms of source and disposition of appropriations. This is the first year that a complete set of financial statements including a Statement of Financial Position, a Statement of Operations and a Statement of Cash Flow has been prepared on a full-accrual accounting basis. These changes are as follows:

- (a) Financial statements presentation and comparative figures—It is neither practical nor possible for the CTAISB to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.
- (b) Employee severance benefits—In prior years, the CTAISB recognized expenditures relating to employee severance benefits on the cash basis. During the year, the CTAISB retroactively changed its accounting policy with respect to employee severance benefits to that described in note 2 (e).
- (c) Vacation Pay—In prior years, the CTAISB recognized expenditures relating to employee vacation pay on the cash basis. During the year, the CTAISB retroactively changed its accounting policy with respect to employee vacation pay to that described in note 2 f).
- (d) Capital assets—The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001.

4. Contingent liabilities

In the normal course of its operations, the CTAISB becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded on the Government's consolidated financial statements. These estimated liabilities are not recognized on the CTAISB's financial statements as a liability until the amount of the liability is firmly established.

For the 2001–2002 fiscal year, there is a contingent liability in the amount of \$50,000 which is the face value of the claim. This liability was not recorded in the financial statements since it is considered unlikely to occur.

5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are amortization of capital assets, employee severance benefits and contingent liabilities.

6. Related party transactions

The CTAISB is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CTAISB enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

Services provided without charge	2002
	(in thousands of dollars)
Public Works and Government Services Canada— Accommodation, accommodation alteration and other services.	1,566
Treasury Board of Canada— Employer's contributions to the health insurance plans.	1,413
Human Resources Development Canada— Administration of workers' compensation.	21
Auditor General of Canada— Audit services.	19
Total.	3,019

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

7. Other income / expenditures

The CTAISB was responsible for coordinating the financial management of funds for the group of departments using the GX financial system. The revenues consist of contributions from all departments to the cost sharing. The expenditures are the disbursements made on behalf of the group. Each department will report their respective portion of expenditures in their financial statements.

8. Expenditures related to the Swissair Flight 111 Accident Investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation. The current year expenditures relating to the investigation are included in the Statement of Operations and are detailed below. The investigation is on-going and additional expenditures are expected in the 2002-2003 financial year.

Swissair Flight 111 Investigation Costs

	2002
	(in thousands of dollars)
Salaries and wages	1,281
Professional and special services	911
Employee benefit plans	353
Information	298
Transportation and communications	210
Rentals	59
Utilities, materials and supplies	50
Accommodation	31
Construction and/or acquisition	
of machinery and equipment	26
Amortization	26
Purchased repair and upkeep	3
Total	3,248

SCHEDULE 1—RECEIVABLES (NET OF ALLOWANCES)

	2002	2001
	(in thousands of dollars)	
Other Government departments	1	15
External parties	65	
Total	66	15

SCHEDULE 2—ADVANCES (NET OF ALLOWANCES)

	2002	2001
	(in thousands of dollars)	
Advances to employees	11	8
GST refundable	38	
Total	49	8

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

SCHEDULE 3—CAPITAL ASSETS

Asset class	Historical cost April 1, 2001	Additions	Disposals	Current amorti- zation	Accumulated amortization March 31, 2002	Net book value March 31, 2002	Net book value April 1, 2001
(in thousands of dollars)							
Buildings.....	2,715			112	1,596	1,119	1,230
Furniture.....	901	36		59	652	285	309
Office equipment.....	358			42	288	70	112
Laboratory equipment.....	3,694	4		108	3,187	511	615
Informatics hardware.....	4,033	464	7	522	3,197	1,293	1,352
Informatics software.....		215		11	11	204	
Motor vehicles.....	873	216	174	55	375	540	413
Other vehicles.....	83	35	5	3	35	78	49
Leasehold improvements.....		19				19	
Total.....	12,657	989	186	912	9,341	4,119	4,080

SCHEDULE 4—COMMITMENTS

From time to time, the nature of the CTAISB's activities results in some large multi-year contracts and obligations whereby the CTAISB will be committed to make some future payments when the services/goods are rendered. Major commitments that can be reasonably estimated are as follows:

	Payments to date	Commitments Year 1	Year 2
(in thousands of dollars)			
Acquisition of other goods and services.....	1,218	952	96
Operating lease.....	38	21	
Total.....	1,256	973	96

SCHEDULE 5—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2002
(in thousands of dollars)	
Parliamentary appropriations voted:	
Vote 15 - CTAISB Operating expenditures.....	21,038
Supplementary Vote 15a.....	480
Supplementary Vote 15b.....	4,059
Transfer from Treasury Board - Vote 10.....	469
Transfer from Treasury Board - Vote 15.....	1,579
Total Parliamentary appropriations voted.....	27,625
Less: lapsed appropriations.....	873
Total Parliamentary appropriations used.....	26,752
Statutory authorities:	
Spending of proceeds from disposal of surplus Crown assets.....	18
Spending of revenues as per FAA section 29.1.....	68
Contributions to employee benefit plans.....	3,213
Total statutory authorities used.....	3,299
Total authorities used.....	30,051

SCHEDULE 6—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2002
(in thousands of dollars)	
Net results.....	32,989
Adjustments for items not affecting appropriations	
Less	
Services provided without charge.....	3,019
Amortization.....	912
Employee severance benefits.....	71
Vacation pay.....	53
Inventory used.....	17
Prepayments.....	26
Loss on disposal of assets.....	5
	4,103
Add	
Spending of cost recovery.....	68
Refund of prior years expenditures.....	5
	73
Adjustments for items affecting appropriations	
Add	
Capital acquisitions.....	989
Receivables and advances.....	115
Inventory purchased.....	74
	1,178
Less	
Receipts of spendable revenues.....	68
Proceeds from the disposal of surplus crown assets.....	18
	86
Total appropriations used.....	30,051

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*.

Law Commission of Canada

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with management.

These statements have been prepared in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that transactions are in accordance with the *Financial Administration Act* and regulations as well as the Commission policies and statutory requirements.

The transactions and financial statements of the Commission have not been audited.

Approved by:

DENIS PELCHAT
Senior Full-Time Financial Officer

BRUNO BONNEVILLE
Executive Director

June 20, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets:			Current liabilities:		
Cash		47	Accounts payable and accrued liabilities	349,804	93,235
Receivables	48,887	3,866	Provision for vacation pay and		
Advances	1,000	1,000	accumulated overtime	89,200	59,010
				439,004	152,245
			NET ASSETS		
			Net assets, beginning of year	(147,332)	(147,332)
			Net results	(3,178,542)	
			Net cash provided by Government	2,936,757	
			Total net assets	(389,117)	(147,332)
Total assets	49,887	4,913	Total liabilities and net assets	49,887	4,913

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

Law Commission of Canada—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31**

	2002	2001
	\$	\$
Revenues		
Miscellaneous revenues	8,336	4,861
Total revenues	8,336	4,861
Expenses		
Salaries and wages	1,008,846	982,911
Professional and special services	1,406,537	1,195,573
Information	342,677	435,700
Travel and relocation	246,590	280,863
Communication	74,973	56,665
Equipment rentals	44,533	43,214
Vacation pay and accumulated overtime	39,789	
Repairs	27,486	27,607
Utilities, material and supplies	17,765	48,277
Equipment	11,332	39,209
Miscellaneous	(33,650)	(23,828)
Total expenses	3,186,878	3,086,191
Net cost of operations	(3,178,542)	(3,081,330)

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

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31**

	2002	2001
	\$	\$
Operating activities		
Net results	(3,178,542)	(3,081,330)
Change in working capital (Note 5)	241,785	147,332
Net cash provided by Government	(2,936,757)	(2,933,998)

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

NOTES TO THE FINANCIAL STATEMENTS**1. Authority and purpose**

The mandate of the Law Commission of Canada is derived from the *Law Commission of Canada Act*, which came into force in 1997.

The Commission's expenditures are funded by an annual appropriation from Parliament.

2. Significant accounting policies

These 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. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the Department are recorded at this time thus the financial statements are not necessarily complete. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada. The accompanying notes provide additional detail and should be read with care.

The significant accounting policies include the following:

(a) Parliamentary appropriations

The Commission is primarily financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to generally accepted accounting principles as they are, in a large part, based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 7 to these financial statements provides information regarding the source and disposition of these authorities.

(b) Net cash provided by Government

All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF) which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by departments are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.

Law Commission of Canada—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****(c) Use of estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.

(d) Basis of financial reporting

All expense transactions and any related asset and liability accounts between sub-entities within the department have been eliminated.

(e) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Employee termination benefits are expensed by the Commission when paid. Estimated accruals are not recorded at the Commission level, rather they are recognized in the consolidated financial statements of the Government of Canada.
- Vacation pay and overtime are expensed in the year that the entitlement occurs.
- Contributions to superannuation plans are recognized in the period that the contributions are made. Actuarial surpluses or deficiencies are not recorded in the Commission's books but are recognized in the consolidated financial statements of the Government of Canada.
- Services provided without charge by other Government departments and agencies are not recorded as operating expenses rather, they are disclosed in a note to the statements. (See note 6)

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

3. Changes in accounting policies

In previous years, the Commission prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, a Statement of Operations and a Statement of Cash Flow has been prepared on a full-accrual accounting basis. Comparative amounts for vacation pay and accumulated overtime are not presented since the information is not available and any estimation would not be able to be substantiated with any degree of precision.

4. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the Commission. (See note 6)

5. Change in working capital

	2002	2001	Change
	\$	\$	\$
Current assets	49,887	4,913	(44,974)
Current liabilities	439,004	152,245	286,759
	<u>(389,117)</u>	<u>(147,332)</u>	<u>241,785</u>

6. Services provided without charge

During the year, the Commission received services that were obtained without charge from other Government departments and agencies. These amounts are not recorded in the financial statements.

	2002	2001
	\$	\$
Accommodation provided by PWGSC	65,600	65,600
Contributions covering employers' share of employees' insurance premiums and expenditures paid by TBS	57,000	60,400
	<u>122,600</u>	<u>126,000</u>

Law Commission of Canada—Concluded**NOTES TO THE FINANCIAL STATEMENTS—
Concluded****7. Parliamentary appropriations**

	2002	2001
	\$	\$
Operating expenditures Vote 35.....	2,870,000	2,861,000
Supplementary Vote 35a.....	143,050	143,050
Transfer from TB Vote 15	60,000	46,000
	3,073,050	3,050,050
Lapsed	33,248	86,085
	3,039,802	2,963,965
Contributions to employee benefit plans	148,000	146,000
Use of appropriations	3,187,802	3,109,965

8. Reconciliation of net results to appropriations used

	2002	2001
	\$	\$
Net results	(3,178,542)	(3,081,330)
Remove items not charged to vote:		
Adjustment to previous years'		
expenditures	(47,135)	(28,635)
Other	(15)	
	(47,150)	(28,635)
Add items not charged to revenue/expense:		
Vacation pay and accumulated overtime.	37,890	
Total appropriations used.....	(3,187,802)	(3,109,965)

National Battlefields Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Management of the National Battlefields Commission is responsible for the preparation of the accompanying financial statements. The financial statements have been prepared in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. Where alternative accounting methods exist, management has chosen methods which it believes to be appropriate in the circumstances. Where estimates or judgements have been required, management has determined such amounts on a reasonable basis.

In meeting its reporting responsibility, management has established and followed policies and procedures and systems of internal control designed to provide reasonable assurance that assets were safeguarded from loss or unauthorized use, operations are in compliance with governing authorities and financial information is reliable. Management recognizes the limits inherent in all systems of internal control but believes the Commission has established effective and responsive systems of internal control.

The members of the Commission carry out their responsibility for the financial statements principally by overseeing management's preparation of the financial statements and ultimately approves them.

The report of the Auditor General of Canada as to the fairness of presentation of these financial statements in conformity with Canadian generally accepted accounting principles is included with the financial statements.

Approved by:

ANDRÉ JUNEAU

Chairman

MICHEL LEULLIER

Secretary

July 8, 2002

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Battlefields Commission as at March 31, 2002 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the Commission's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian 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 Commission as at March 31, 2002 and the results of its operations and cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 8, 2002

National Battlefields Commission— Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities	914,827	622,141
Due from the CRF	1,657,140	1,388,556	Accounts payable and accrued liabilities to other Government departments	335,623	412,742
Accounts receivable	87,500	45,000	Employee severance benefits payable	388,054	319,970
Accounts receivable from other Government departments	43,007	26,450	Salary and vacation payable	61,643	60,253
	1,787,647	1,460,006		1,700,147	1,415,106
Non-financial assets			Net assets (Note 7)	14,808,145	13,288,827
Capital assets (Note 5)	14,720,645	13,243,927			
	16,508,292	14,703,933		16,508,292	14,703,933

Contractual obligations (Note 10)

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

Approved by:

MICHEL LEULLIER
*Secretary*ANDRÉ JUNEAU
Chairman

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities:	
Net results	(7,463,991)
Non-cash items included in net results	
Amortization of capital assets	639,038
Services provided without charge	(57,044)
Statement of financial position adjustments	
Change in liabilities	285,041
Change in accounts receivable	(59,057)
Cash used for operating activities	(6,656,013)
Investing activities:	
Acquisition of capital assets	(2,115,756)
Cash used for investing activities	(2,115,756)
Net cash provided by Government	(8,771,769)

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

	2002
	\$
Cost of operations (Note 8)	
Grants in lieu of taxes	3,613,990
Conservation and landscaping of the Plains	2,338,051
Corporate services	1,483,775
Development of the Plains	709,090
Amortization of capital assets	639,038
	8,783,944
Revenues	
Parking	884,939
Educational activities and welcoming of visitors	220,853
Rent	204,695
Other revenues	41,253
Fines and penalties	7,027
	1,358,767
Net cost of operations	7,425,177
Excess of costs on income from the trust fund (Note 6)	38,814
Net results	7,463,991
Net assets, beginning balance	13,288,827
Net cash provided by Government	8,771,769
Change in due from CRF	268,584
Services provided without charge	(57,044)
Net assets, ending balance	14,808,145

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

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec*.

The Commission is a departmental corporation named in Schedule II of the *Financial Administration Act*.

The Commission's mandate is to ensure that all the cultural, recreational, natural and scientific resources of the Park are developed in the best interest of Canadians and that the image of the Government of Canada is strengthened without compromising the historic character of the site. To achieve that goal, the Commission will acquire, preserve and develop the great historic battlefields at Quebec.

The land administered by the National Battlefields Commission includes:

- The Plains of Abraham, site of the Battle of 1759 between Wolfe and Montcalm;
- Des Braves Park, marking the Battle of St-Foy in 1760;
- St-Denis Park, east of the Quebec Citadel, overlooking Cape Diamond;
- The Plains of Abraham Discovery Pavillion on Wilfrid Laurier Avenue;
- The “maison Louis St-Laurent” situated at 201, 203 Grande-Allée Est in Quebec;
- The adjoining thoroughfares, two Martello Towers on the site and a tower in Quebec City.

2. Significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Net cash provided by Government

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments.

(b) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(c) Accounts receivable

These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(d) Due from the CRF

The Commission operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission are paid from the CRF. Due from the CRF represents the amount of cash that the Commission is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(e) Capital assets

Capital assets are recorded at their acquisition cost and amortized over their estimated useful lives, using the straight-line method as follows:

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings	15 to 35 years
Works and infrastructure	5 to 40 years
Material and tools	3 to 15 years
Motor vehicles and other vehicles	5 to 15 years

(f) Employee severance benefits and vacation pay

Employee severance benefits and vacation pay are expensed as benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. Employee severance benefits and vacation pay liabilities payable represent obligations of the Commission that are normally funded through Parliamentary appropriations on a pay-as-you-go basis.

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as operating expenses by the Commission at their estimated cost. A corresponding amount is credited to Net Assets. The most significant types of services provided without charge are accommodation and banking services provided by Public Works and Government Services Canada; contributions covering employer's share of employee's insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Development Canada; salary and associated costs of legal services provided by Department of Justice and audit services provided by the Office of the Auditor General.

(h) Contribution to the Public Service Superannuation Plan

The Commission's eligible employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Both the employees and the Commission contribute to the cost of the Plan. Contributions by the Commission in respect of current service are expensed in the year in which payments are made. The Commission is not required under present legislation to make contributions with respect to any actuarial deficiencies of the Plan.

(i) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities at the date of the financial statements and the reported amounts of income and cost of operations during the reporting period. The employee severance benefits payable and the estimated useful lives of capital assets are the most significant item where estimates are used.

3. Comparative financial data

In previous years, the Commission prepared its financial results on a modified-cash basis. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and Net Assets and a Statement of Cash Flow has been prepared in accordance with Canadian generally accepted accounting principles. It is neither practical nor cost effective for the Commission to show comparative financial data on the Statements of Operations and Net Assets and Cash Flow because the information is not readily available and any estimation of previous years amounts would not be able to be substantiated with any degree of precision.

4. Parliamentary appropriations

The Commission is funded through annual Parliamentary appropriations. Items recognised in the Statement of Operations in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Commission's net cost of operations for the year based on Canadian generally accepted accounting principles is different than total Parliamentary appropriations used for the year. These differences are reconciled below:

(a) Reconciliation of net cost of operations to Parliamentary appropriations used:

	2002
	\$
Net cost of operations.....	7,463,991
Adjustments for items not affecting appropriations	
Less:	
Amortization of capital assets	639,038
Services provided without charge by a Government department.....	57,044
Cost related to National Battlefields Trust Fund.....	252,214
Add:	
Non-tax income.....	1,358,767
Income from National Battlefields Trust Fund.....	213,400
	8,087,862
Adjustments for items affecting appropriations	
Add:	
Acquisition of capital assets	2,115,756
Total appropriations used.....	10,203,618

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2002
	\$
Parliamentary appropriations voted:	
Canadian Heritage	
Vote 65—Operating cost	8,793,750
Lapsed vote	(225,207)
	8,568,543
Statutory contributions to employee benefit plans	326,000
Spending of income in accordance with Section 29.1(1) of the FAA	1,309,075
Total Parliamentary appropriations used	10,203,618

5. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

Cost	April 1, 2001	Additions	March 31, 2002
	\$	\$	\$
Land	724,710		724,710
Buildings	10,367,704	1,134,130	11,501,834
Works and infrastructure	4,802,316	775,460	5,577,776
Material and tools	837,402	122,739	960,141
Motor vehicles and other vehicles	772,202	83,427	855,629
	17,504,334	2,115,756	19,620,090

Accumulated amortization	April 1, 2001	Amortization	March 31, 2002
	\$	\$	\$
Buildings	1,985,823	379,452	2,365,275
Works and infrastructure	1,271,386	155,169	1,426,555
Material and tools	660,267	35,860	696,127
Motor vehicles and other vehicles	342,931	68,557	411,488
	4,260,407	639,038	4,899,445
Net book value	13,243,927	1,476,718	14,720,645

6. 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 at Quebec. Since September 1984, the Trust Fund has been governed by subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which they were given to the Commission. The income and cost are included in the Statement of Operations of the Commission and are detailed as follows:

	2002
	\$
Cost	
Professional services	77,214
Programming and advertising	175,000
	252,214
Income	
Governmental sponsorship	175,000
Other sponsorship	23,000
Interest	15,400
	213,400
Excess of costs on income	38,814
Balance at beginning of the year	535,856
Balance at end of year, deposited with the Receiver General for Canada	497,042

7. Net assets

The net assets of the Commission include the National Battlefields Trust Fund. The Trust Fund is a consolidated specified purpose account which consists of the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. The transactions are internally restricted for specified purposes. The details of the net assets are as follows:

	March 31, 2002	April 1, 2001
	\$	\$
Consolidated specified account— National Battlefields Trust Fund	497,042	535,856
Net assets excluding National Battlefields Trust Fund	14,311,103	12,752,971
Net assets	14,808,145	13,288,827

National Battlefields Commission— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

8. Information on cost of operations

The activities of the Commission are organized into three activities related to its mandate.

The conservation of the Plains comprising the following services:

- The service of maintenance, which sees to maintenance of the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;
- The service of landscaping which is responsible for the scenery, horticultural and arboricultural activities;
- The service of surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.

The development of the Plains comprising the following services:

- Client services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;
- Communication services, which includes promotion and advertising for the activities and services provided by the Commission and to ensure the visibility of the Commission and the federal Government.

The corporate service includes the management, the administration services and the financial services.

SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE

	2002
	\$
Grants in lieu of taxes.....	3,613,990
Salaries and benefits.....	2,621,195
Utilities, materials and supplies.....	675,309
Professional services.....	559,802
Maintenance.....	438,157
Publicity.....	108,753
Transportation and communication.....	51,073
Rental.....	19,583
Services provided without charge.....	57,044
Amortization of capital assets.....	639,038
	<u>8,783,944</u>

9. Retirement benefits

The Public Service Superannuation Plan requires that employers contribute on an equal basis as employees to the Plan. These contributions represent the total pension obligations of the Commission and are recognised in the accounts on a current basis. The Commission's contribution to the Plan was \$220,702 for the year ended March 31, 2002.

10. Contractual obligations

The Commission is 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.

11. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

National Research Council of Canada

MANAGEMENT RESPONSIBILITY FOR
FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2002 and all information contained in this report rests with the management of the Corporation.

These statements have been prepared by management in accordance with Treasury Board Accounting Standards based upon generally accepted accounting principles, using management's best estimates and judgements where appropriate. Readers of these statements are cautioned that the financial statements are not necessarily complete; certain assets, liabilities and expenses are only recorded at a government-wide level at this time. These statements should be read in conjunction within the context of the significant accounting policies set out in the Notes.

Management has developed and maintains books, records, internal controls and management practices designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of corporate objectives, and that all transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements.

Approved by:

DR. ARTHUR J. CARTY
President

J.G. SÉGUIN
Senior Financial Officer

June 17, 2002

STATEMENT OF FINANCIAL POSITION
(UNAUDITED) AS AT MARCH 31
(in thousands of dollars)

	2002		2002
ASSETS		LIABILITIES AND GOVERNMENT EQUITY	
Financial assets		Liabilities	
Accounts receivable -		Accounts payable and	
non-tax revenue (Schedule 1)	20,127	accrued liabilities (Schedule 5)	105,049
Less: allowance for doubtful accounts	1,115	Allowances for employee benefits	31,299
	19,012	Deferred revenue (Schedule 6)	26,053
Investment - H.L. Holmes Fund		Other liabilities (Schedule 7)	332
(Schedule 2)	3,256	Total liabilities	162,733
Accountable advances to employees	109		
Other loans and advances	47	Equity	
Total financial assets	22,424	Government equity, beginning of year	202,806
		Add: adjustment for	
Non-financial assets		post-capitalization	
Prepaid expenses (Schedule 3)	9,645	of assets	21,263
Inventories held for consumption	3,448	Endowment account - H.L. Holmes	3,256
Capital assets (Schedule 4)	820,270	Net cash provided by government	509,639
Less: accumulated amortization	471,167	Deduct: net operating deficit	515,077
	349,103	Government equity, end of year	221,887
Total non-financial assets	362,196		
Total assets	384,620	Total liabilities and government equity	384,620

The accompanying notes and schedules are an integral part of these statements.

National Research Council of Canada— Continued

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

	2002
Non-tax revenues (Schedule 9)	
Sales of goods and services	
to parties outside the Government	63,666
Sales of goods and services	
to parties within the Government	4,216
Revenues from	
joint research projects	
and cost sharing	
agreements	22,825
Other revenues	97
Total non-tax revenues	90,804
Expenses (Schedule 10)	
Transfer payments	149,080
Program expenses	
Personnel operating expenses	270,862
Operating and maintenance expenses	146,690
Amortization expenses on	
capital assets (Schedule 4)	38,333
Loss on disposal of physical assets	119
Loss on foreign exchange	134
Loss on foreign exchange	
revaluations at year-end	23
Bad debts	550
Losses on write-offs and write-downs	90
Total program expenses	456,801
Total expenses	605,881
Net results (deficit)	(515,077)
Net assets / liabilities, beginning of year	202,806
Add: adjustment to equity	
for post-capitalization	
of assets	21,263
Endowment account of H.L. Holmes	3,256
Net cash provided by Government	509,639
Net assets / liabilities at end of year	221,887

The accompanying notes and schedules are an integral part of these statements.

STATEMENT OF CASH FLOW (UNAUDITED) FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Net results (deficit)	(515,077)
Deduct: non-cash items	
included in net results	
Amortization of capital assets	38,333
Losses on write-offs	
and write-downs	90
Net loss on disposal of physical assets	119
Statement of financial	
position adjustments	
Change in liabilities	73,367
Change in cash, receivables,	
prepayments, inventories,	
prepaid expenses and deferred charges	(17,473)
Adjustment to equity:	
H.L. Holmes endowment	3,256
Post-capitalization	
of fixed assets	21,263
Cash applied to	
operating activities	(396,122)
Investing activities	
Net acquisitions of capital assets	(67,818)
Work-in-progress	(42,443)
Increase in investment	(3,256)
Net cash provided by Government	(509,639)

The accompanying notes and schedules are an integral part of these statements.

National Research Council of Canada— *Continued*

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

The National Research Council of Canada exists under the *National Research Council Act* of 1966–67 and is a departmental corporation named in Schedule 2 of 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.

2. Sources of funding

The National Research Council is primarily financed by the Government of Canada through Parliamentary appropriations and statutory authority. The latter gives the Council authority to spend revenues earned through collaborative research agreements and from fees-for-service-work, sales of publications, rentals of laboratory space, and license fees.

3. Significant accounting policies

- (a) These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board Accounting Standards. These standards are based on generally accepted accounting principles in Canada. The primary source of the accounting principles is from the recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants supplemented by the recommendations of the Accounting Standards Board of the Canadian Institute of Chartered Accountants for situations not covered by the Public Sector Accounting Board. Readers of these statements are cautioned that the introduction of accrual accounting at the departmental level is evolutionary. Not all assets, liabilities and expenses applicable to the department are recorded at the departmental level at this time. As such, the financial statements are not necessarily complete. The accompanying notes provide additional detail and should be read with care. All such assets, liabilities and expenses are recorded at a government-wide level in the financial statements of the Government of Canada.
- (b) Appropriations provided to the department do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through

appropriations from Parliament. Schedule 12 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 13 provides a high-level reconciliation between the two bases of reporting.

- (c) All departments including agencies and departmental corporations operate within the Consolidated Revenue Fund (CRF). The Receiver General for Canada administers the CRF. All cash receipts are deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Net cash provided by the Government is the difference between all cash receipts and all cash disbursements including transactions between other departments.
- (d) Revenue and expense transactions and any related asset and liability accounts between sub-activities within the Council have been eliminated.
- (e) Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are disclosed in Schedule 6 – Deferred Revenues.
- (f) Expenses are recorded when the underlying transaction or expense occurred subject to the following:
- Grants are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.
 - Contributions are recognized in the year in which the recipient has met the eligibility criteria.
 - Employee termination benefits are expensed as paid. The department does not record any estimated accruals. Accruals for these benefits are recognized in the consolidated financial statements of the Government of Canada.
 - Vacation pay and overtime are expensed in the year that the entitlement occurs.
 - Contributions to superannuation plans are recognized in the period that the contributions are made. The department does not record actuarial surpluses nor deficiencies; these are recognized in the consolidated financial statements of the Government of Canada.
 - Environmental liabilities are not recognized in the departmental books of accounts but are recognized in the consolidated financial statements of the Government of Canada.

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

- Services provided without charge by other Government departments are not recorded as operating expenses. The following are the more significant types of services provided without charge: banking services provided by Public Works and Government Services Canada; contributions covering the employer's share of employee insurance premiums and costs paid by Treasury Board Secretariat; workmen's compensation coverage provided by Human Resources Canada; salary and associated costs of legal services provided by Department of Justice; and audit services provided by the Office of the Auditor General. In fiscal 2001-02, these services amounted to about \$13.7 million.
- (g) Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.
- (h) Inventories are valued as follows:
 - Not for re-sale—Inventories not for re-sale comprise spare parts and supplies that are held for future program delivery. Such inventories are valued using the moving-weighted-average method. Inventoried items no longer having service potential are valued at the lower of cost or net realizable value.
 - For re-sale—Costs relating to inventories for resale are expensed when acquired and therefore no cost of sales is recognized.
- (i) Intangible assets, such as patents, are not capitalized but expensed when paid. All other capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost in accordance with the Public Sector Accounting Board Recommendations. The capitalization of software and leasehold improvements was done on a prospective basis from April 1, 2001. Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value nor any similar assets located in museums. Depreciable capital assets are amortized using the straightline method based on their estimated useful life as follows:

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings and facilities	25 years
Works and infrastructure	25 years
Equipment and office furniture	5 years
Machinery and equipment	10 years
Informatics hardware	5 years
Informatics software	5 years
Vehicles	5 years
Aircraft	10 years

- (j) Equity investments are not recognized as assets but as revenue upon the sale of the equity in accordance with the Receiver General of Canada and the Treasury Board Secretariat directives.
- (k) Transactions in foreign currency are translated into Canadian dollar equivalents using the rates of exchange in effect at the time of the transactions. Assets and liabilities denominated in foreign currencies at year-end are translated using the applicable exchange rates in effect on March 31st.
- 4. Changes in accounting policies

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations. This is the first year that a set of financial statements including a Statement of Financial Position, Statement of Operations and a Statement of Cash Flow has been prepared on a full accrual-accounting basis. It is neither practical nor possible for the Council to show comparative amounts because the information is not available and any estimation of previous years would not be able to be substantiated with any degree of precision.
- 5. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of assets.

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

6. Contractual commitments

Commitments are comprised of contractual and other long-term obligations due and payable in subsequent years. As at March 31, 2002, the NRC had the following outstanding commitments:

<u>Fiscal Year</u>	<u>Grants and contributions (in millions of dollars)</u>
2002–2003	52
2003–2004	51
2004–2005	51
2005–2006	30
2006–2007	30

Significant commitments for the four-year period included in the above are:

James Clerk Maxwell Telescope	5
Gemini Twin Telescope Project	30
Tri-University Meson Facility	159
Canada-France-Hawaii Telescope Corporation	20

7. Contingent liabilities

A contingent liability is a potential liability which may become a liability when one or more future events occur or fail to occur. Contingent liabilities are not recognized on the Council's financial statement as a liability until the amount of the liability is firmly established. As at March 31, there were four legal actions pending for which no liability is recognized.

SCHEDULE 1 RECEIVABLES - NET OF ALLOWANCES AS AT MARCH 31 (UNAUDITED)

	<u>2002</u>		
	<u>(in thousands of dollars)</u>		
	<u>Other gov. depts.</u>	<u>External parties</u>	<u>Total</u>
Accounts receivable non-tax revenues		16,510	16,510
Accrued receivables		1,069	1,069
Refunds of program expenses		12	12
Other receivables	2,536		2,536
Sub-total	2,536	17,591	20,127
Less: allowance for doubtful accounts		1,115	1,115
Total accounts receivable - net.	2,536	16,476	19,012

SCHEDULE 2 INVESTMENT - H.L. HOLMES FUND (UNAUDITED) AT MARCH 31

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of the late H.L. Holmes. Up to two thirds of the funds yearly net income from the fund is used to finance the H.L. Holmes award on an annual basis. The award provides the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

	<u>2002</u>
	<u>(in thousands of dollars)</u>
Investment at beginning of period, April 1, 2001.	3,256
Net income during year	
Investment at end of period, March 31, 2002	3,256

SCHEDULE 3 PREPAID EXPENSES (UNAUDITED) AT MARCH 31

	<u>2002</u>
	<u>(in thousands of dollars)</u>
Subscriptions (journals, magazines, libraries, etc)	9,361
Memberships (professional and scientific associations, credit bureaus, etc.)	284
Total	9,645

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 4 FIXED ASSETS (UNAUDITED)

Fixed assets (1)	Depreciation rate (2)	Opening balance April 1, 2001	Additions during year	Deletions during year		Closing balance March 31, 2002
				Disposals	Write-offs	
	%		(in thousands of dollars)			
Land	*	9,632				9,632
Buildings	4	293,541	708			294,249
Facilities ⁽³⁾	4					
Works and infrastructure	4	16,910				16,910
Machinery and equipment	20	307,291	58,137	3,910	1,237	360,281
Informatics equipment	20	79,978	7,715	3,600	358	83,735
Informatics software ⁽⁴⁾	20	(14)	681			667
Aircrafts	10	8,912	997			9,909
Motor vehicles	20	2,139	405	100		2,444
Buildings under construction	*		40,341			40,341
Works in progress	*		1,370			1,370
Other	*		732			732
Total		718,389	111,086	7,610	1,595	820,270

AMORTIZATION SCHEDULE

Fixed assets (1)	Depreciation rate (2)	Accumulated depreciation April 1, 2001 (5)	Adjustments for:		Depreciation for the year	Accumulated depreciation March 31, 2002
			Disposals	Write-offs		
		%		(in thousands of dollars)		
Buildings	4	144,194			11,596	155,790
Facilities	4					
Works and infrastructure	4	8,205			593	8,798
Machinery and equipment	20	215,851	3,859	1,225	19,035	229,802
Informatics equipment	20	64,362	3,533	356	6,385	66,858
Informatics software	20	(14)			59	45
Aircrafts	10	7,675			464	8,139
Motor vehicles	20	1,633	99		201	1,735
Total		441,906	7,491	1,581	38,333	471,167

Notes

* Not available.

(1) Capital assets do not include any intangibles, works of art and historical treasures that have cultural, aesthetic or historical value or any similar assets located in museums.

(2) The straight-line method of depreciation is used.

(3) The fixed assets in this category include facilities and production equipment having a nominal value of one dollar. There are 44 items consisting, for the most part, of testing facilities, laboratories and specialized equipment. At statement date, these assets had not yet been appraised.

(4) Informatics software was capitalized only from April 1, 2001 in accordance with Treasury Board Secretariat policies.

(5) The accumulated depreciation opening balance includes all the adjustments made during the year for the post-capitalization of assets.

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 5 ACCOUNTS PAYABLE AND ACCRUED LIABILITIES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
Accrued salaries and wages	1,486
Accounts payable at year-end	93,791
Other payables to other Government departments	6,860
Goods and services tax (including HST) payable to CCRA	425
Provincial sales tax, excluding HST	152
Contractors' holdbacks	2,335
Total	105,049

SCHEDULE 6 DEFERRED REVENUES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
Deferred revenues	5,832
Deferred revenues - specified purpose accounts	20,221
Total	26,053

SCHEDULE 7 OTHER LIABILITIES (UNAUDITED) AT MARCH 31

	2002
	(in thousands of dollars)
General suspense accounts	331
Garnished salaries	1
Total	332

SCHEDULE 9 NON-TAX REVENUE (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	(in thousands of dollars)
Sales of goods and services to parties outside the Government	
Rights and privileges	4,539
Lease and use of property	2,036
Services of a non-regulatory nature	1,534
Sales of goods and information products	5,648
Other fees and charges	49,909
Sub-total	63,666
Sales of goods and services to parties within the Government	
Rights and privileges	607
Lease and use of property	111
Services of a non-regulatory nature	3,421
Sales of goods and information products	77
Sub-total	4,216
Gains on disposal of non-capital assets to outside parties	93
Interest on overdue accounts receivable	4
Revenues from joint project and cost sharing agreements	22,825
Total	90,804

National Research Council of Canada—
Continued

NOTES TO THE FINANCIAL STATEMENTS
 (UNAUDITED)—*Continued*

SCHEDULE 10
EXPENSES (UNAUDITED)
FOR THE YEAR ENDED MARCH 31

	2002
	(in thousands of dollars)
Transfer payments	
Industrial development payments	142,846
Other transfers to international organisations	6,234
Sub-total	149,080
Personnel operating expenses	
Salaries and wages (including allowances)	236,038
Employer contribution costs	34,824
Sub-total	270,862
Operating and maintenance expenses	146,690
Amortization expenses on	
capital assets (Schedule 4)	
Buildings and facilities	11,597
Works and infrastructure	593
Machinery and equipment	19,034
Informatics equipment	6,385
Informatics purchased and developed software	59
Aircraft	464
Motor vehicles	201
	38,333
Loss on disposal of physical assets	119
Loss on foreign exchange	133
Loss on foreign exchange revaluations at year-end	23
Interest on overdue	
suppliers accounts	1
Bad debts	550
Losses on write-offs and write-downs	90
Total	605,881

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 12

SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) FOR THE YEAR ENDED MARCH 31

Source of funding	Authorities available for use in the CY	Authorities used in the CY	Lapsed	Authorities available for use in subsequent years	Authorities used in the PY
	(in thousands of dollars)				
Operating expenditures	313,962	310,871	3,091		289,832
Capital expenditures	67,001	66,983	18		61,144
Grants and contributions	149,953	149,785	168		148,431
Spending of revenues pursuant to paragraph 5 (1)(e) of the <i>National Research Council Act</i>	100,010	77,934		22,076	55,023
Contributions to employee benefit plans	34,824	34,824			36,666
Spending of proceeds from the disposal of surplus Crown assets	865	851		14	81
Program total (Budgetary)	666,615	641,248	3,277	22,090	591,177

SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) BY BUSINESS LINE FOR THE YEAR ENDED MARCH 31

Business lines	Authorities available for use in the CY	Authorities used in the CY	Lapsed	Authorities available for use in subsequent years	Authorities used in the PY
	(in thousands of dollars)				
Research and technology innovation	406,191	378,848	18,399	8,944	339,583
Support for innovation and the national science and technology infrastructure	182,398	172,349	590	9,459	165,467
Program management	78,026	90,051	(15,712)	3,687	86,127
Program total (Budgetary)	666,615	641,248	3,277	22,090	591,177

National Research Council of Canada— Concluded

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Concluded

SCHEDULE 13 RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED (UNAUDITED) FOR THE YEAR ENDED MARCH 31

	2002
	(in thousands of dollars)
Net results (Deficit)	515,077
Adjustments for items not affecting appropriations	
Less:	
Amortization of capital assets	(38,333)
Trust fund	(18,330)
Vacation pay	(9,507)
Bad debt write-offs	(550)
Loss on foreign exchange	(157)
Net loss on disposal of assets	(119)
Loss on write-off and write-down of assets	(40)
Sub-total	(67,036)
Add:	
Revenues	90,804
Reallocation of capital asset expenditures	42,041
Prepayments	9,645
Adjustment of previous year's accounts payable - PAYE	3,295
Adjustment of prior years expenditures	929
Year-end adjustment for outstanding invoices (expenditures)	173
Sub-total	146,887
Adjustments for items affecting appropriations	
Add:	
Capital acquisitions	46,156
Inventory purchased	126
Advances	38
Sub-total	46,320
Total appropriations used	641,248

National Round Table on the Environment and the Economy

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The objectivity and the integrity of the financial statements and related information presented in this annual report are the responsibility of management and have been examined by the Executive Committee of the Round Table.

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. These statements should be read within the context of the significant accounting policies set out in the notes.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the Government's assets are safeguarded and controlled, resources are managed economically and efficiently in the attainment of the Round Table's objective and that transactions are in accordance with the *Financial Administration Act* and regulations as well as department policies and statutory requirements. Management also seeks to assure the objectivity and integrity of the information in the financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The transactions and financial statements of the Round Table have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

DAVID J. McGUINTY

President and Chief Executive Officer

EUGENE NYBERG

Corporate Secretary and Director of Operations

June 21, 2002

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT
AND THE ECONOMY
AND THE PRIME MINISTER

I have audited the statement of financial position of the National Round Table on the Environment and the Economy as at March 31, 2002 and the statements of operations, equity of Canada and cash flows for the year then ended. These financial statements are the responsibility of the Round Table's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian 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 statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Round Table as at March 31, 2002 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 2002

National Round Table on the Environment and the Economy—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2002	2001		2002	2001
	\$	\$		\$	\$
ASSETS			LIABILITIES AND EQUITY OF CANADA		
Financial assets			Current liabilities		
Due from Consolidated Revenue Fund	850,733	1,154,916	Accounts payable and accrued liabilities (Note 7)	978,644	1,169,041
Receivables (Note 5)	51,235	32,890	Deferred revenues (Note 8)		73,774
Publication inventory for resale	62,642	67,010		978,644	1,242,815
	964,610	1,254,816			
Non-financial assets			EQUITY OF CANADA	396,907	150,380
Prepayments	12,765	4,750			
Capital assets (Note 6)	398,176	133,629			
	410,941	138,379			
Total assets	1,375,551	1,393,195	Total liabilities and Equity of Canada	1,375,551	1,393,195

Commitments (Note 9)

The accompanying notes form an integral part of these statements.

Approved by:

STUART SMITH
*Chair*DAVID J. McGUINITY
President and CEO

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2002
	\$
Revenues	
Funding from other Government departments (Note 4)	1,289,000
Donations and cost-sharing revenues (Note 8)	283,155
Sale of publications	9,184
Total revenues	1,581,339
Expenses	
Operating	
Professional and special services	2,493,589
Salaries and employee benefits	2,002,706
Transportation and communication	861,078
Publications	764,076
Rentals	325,552
Furniture and equipment	106,300
Utilities, materials and supplies	51,236
Amortization	47,056
Repairs and maintenance	22,242
	6,673,835
Executive committee	
Travel and living expenses	14,650
Honoraria	3,970
	18,620
Other committees	
Travel and living expenses	189,800
Honoraria	130,405
	320,205
Total expenses	7,012,660
Net cost of operations	5,431,321

The accompanying notes form an integral part of these statements.

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

	2002
	\$
Equity of Canada, beginning of year	150,380
Net cost of operations	(5,431,321)
Services provided without charge (Note 4)	227,000
Net change in due from Consolidated Revenue Fund	(304,183)
Net cash provided by Government	5,755,031
Equity of Canada, end of year	396,907

The accompanying notes form an integral part of these statements.

National Round Table on the Environment and the Economy—Continued

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2002
	\$
Operating activities:	
Net cost of operations	5,431,321
Non-cash items included in cost of operations:	
Less:	
Amortization of capital assets	(47,056)
Services provided without charge	(227,000)
Statement of financial position adjustments:	
Decrease in deferred revenues	73,774
Decrease in accounts payable and accrued liabilities	190,397
Increase in receivables	18,345
Decrease in publication inventory for resale	(4,368)
Increase in prepayments	8,015
Cash used in operating activities	5,443,428
Investing activities	
Acquisition of capital assets	311,603
Cash used in investing activities	311,603
Net cash provided by Government	5,755,031

The accompanying notes form an integral part of these statements.

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Round Table fulfils its objective of promoting sustainable development, and the integration of the 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 mainly by a budgetary lapsing authority and, to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are in accordance with the related statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. Significant accounting policies are as follows:

(a) Due from Consolidated Revenue Fund (CRF)

The Round Table operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Round Table is deposited to the CRF and all cash disbursements made by the Round Table are paid from the CRF. Due from the CRF represents the amount of cash that the Round Table is entitled to draw from the Consolidated Revenue Fund, without further appropriations, in order to discharge its liabilities.

(b) Pension plan

The Round Table's 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 contribution in the year was \$208,516. The contributions represent the total obligations of the Round Table and are recognized in the accounts in the period that the contributions are made.

(c) Receivables

These are stated at amounts ultimately expected to be realized. An allowance is made for receivables where recovery is considered uncertain.

National Round Table on the Environment and the Economy—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(d) Publication inventory for resale

An independent distributor sells the Round Table's publication inventory for resale. The distributor is entitled to a 50 percent commission fee on the sale price of each publication sold. Inventory for resale is valued at net realizable value, which is always less than cost.

(e) Capital assets

Capital assets with an acquisition cost of \$2,000 or more are capitalized at cost and amortized over their estimated useful lives on a straight-line basis. The estimated useful life of each capital asset class is as follows:

<u>Asset class</u>	<u>Useful life</u>
Informatics equipment and purchased software	3 years
Furniture and equipment	10 years
Leasehold improvements	lower of lease term and 10 years

(f) Deferred revenues

Deferred revenues include revenues received in advance of the services to be provided and the funds received from external parties for specified purposes. Deferred revenues are recognized as operational revenues when the related services are provided.

(g) Services provided without charge by other Government departments

Services provided without charge by other Government departments are recorded as expenditures at their estimated cost. A corresponding amount is credited directly to the Equity of Canada.

(h) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used are amortization of capital assets and write-down and write-offs of inventory of publications for resale.

3. Changes in accounting policies

In prior years, the Round Table prepared only a Statement of Operations using a modified-cash basis of accounting. This is the first year that the Round Table has prepared a full set of financial statements on an accrual basis in accordance with Treasury Board of Canada standards based on Canadian generally accepted accounting principles. The significant changes are as follows:

(a) Financial statement presentation and comparative figures

In prior years, the Round Table financial statement consisted of a Statement of Operations and notes to the statement. The Round Table's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Equity of Canada, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Round Table to show comparative amounts on the Statements of Operations, Equity of Canada and Cash Flow because the information is not readily available and any estimation of previous years' amounts would not be able to be substantiated with any degree of precision. Comparative amounts are presented only on the Statement of Financial Position.

(b) Receivables

In prior years, revenues were recognized on a cash-basis. During the year, the Round Table retroactively changed its accounting policy for receivables to that described in note 2 c).

(c) Publication inventory for resale

In prior years, publication inventory for resale was charged to operations on a cash-basis. During the year, the Round Table retroactively changed its accounting policy for publication inventory for resale to that described in note 2 d).

(d) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. For fiscal year 2002, the Round Table retroactively changed its policy of accounting for capital assets. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2 e). During the year, capital assets acquisitions in the amount of \$311,603 which would have previously been expensed, have been capitalized. Amortization expense in the amount of \$47,056 has been recorded in the Statement of Operations.

National Round Table on the Environment and the Economy—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Related party transactions

The Round Table is related in terms of common ownership to all Government of Canada departments and Crown corporations. The Round Table enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, the Round Table received funding in the amount of \$1,289,000 from other Government departments for specific projects, including \$1.2 million from Environment Canada.

The Round Table also incurred expenses of \$1,055,853, including \$227,000 for services provided without charge. Services provided without charge include \$185,000 for the rental of space, \$40,000 for audit services and \$2,000 for payroll administration services.

5. Receivables (net of allowances)

	2002	2001
	\$	\$
Other Government departments	34,991	30,000
External parties	16,244	2,890
Total receivables (net of allowances)	51,235	32,890

6. Capital assets

	Cost as at April 1, 2001	Net Additions	Cost as at March 31, 2002
	\$	\$	\$
Leasehold improvements		182,521	182,521
Informatics and purchased software	123,951	93,800	217,751
Furniture and equipment	106,944	35,282	142,226
	230,895	311,603	542,498
	Accumulated amortization	Net book value as at March 31, 2002	Net book value as at April 1, 2001
	\$	\$	\$
Leasehold improvements	3,030	179,491	
Informatics and purchased software	93,717	124,034	63,225
Furniture and equipment	47,575	94,651	70,404
	144,322	398,176	133,629

Amortization expense for the year ended March 31, 2002 is \$47,056.

7. Accounts payable and accrued liabilities

	2002	2001
	\$	\$
Trade	782,454	1,132,729
Other Government departments	196,190	36,312
Total accounts payable and accrued liabilities	978,644	1,169,041

8. Deferred revenues

	2002	2001
	\$	\$
Opening balance	73,774	197,852
Add: funds received during the year	209,381	51,044
Less: amounts recognized during the year	(283,155)	(175,122)
Closing balance		73,774

9. Commitments

As at March 31, 2002 the Round Table has entered into a long-term lease for an office photocopier with a remaining value of \$59,490. The future minimum payments are as follows:

	\$
2002-2003	12,100
2003-2004	12,100
2004-2005	12,100
2005-2006	12,100
2006-2007	11,090

10. Parliamentary appropriations

The Round Table receives the majority of its funding through Parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the Statement of Operations and Statement of Equity of Canada in one year may be funded through Parliamentary appropriations in prior and future years. Accordingly, the Round Table has different results of operations for the year on a government funding basis than on an accrual basis of accounting. These differences are reconciled below:

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

(a) Reconciliation of net results of operations to total parliamentary appropriations used:

	2002
	\$
Net cost of operations	5,431,321
Adjustments for items not affecting appropriations	
Less:	
Amortization	(47,056)
Services provided without charge	(227,000)
Vacation pay and compensatory time	(34,998)
Inventory used	(4,368)
Add:	
Increase in prepayments	8,015
Increase in receivables	18,345
	5,144,259
Adjustments for items affecting appropriations:	
Add:	
Capital acquisitions	311,603
Less:	
Expenses to produce publications for resale	(9,184)
	302,419
Total parliamentary appropriations used	5,446,678

(b) Reconciliation of parliamentary appropriations voted to parliamentary appropriations used:

	2002
	\$
Parliamentary appropriation—Voted:	
Vote 40 and 40(b)—Operating expenditures	5,331,500
Statutory appropriation—Voted:	
Contributions to employee benefit plans	308,000
Publication revenue in accordance with section 29.1(1) of the <i>Financial Administration Act</i>	9,184
	5,648,684
Less: lapsed appropriations—Operations	(202,006)
Total parliamentary appropriations used	5,446,678

Natural Sciences and Engineering Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Natural Sciences and Engineering Research Council of Canada for the year ended March 31, 2002 and all information contained in this report rests with the management of the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil 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 these financial statements.

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 the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled 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 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 accounting system and financial statements 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.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 21, 2002

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND ENGINEERING RESEARCH COUNCIL AND THE MINISTER OF INDUSTRY

I have audited the Statement of Financial Position of the Natural Sciences and Engineering Research Council as at March 31, 2002 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian 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 statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 2002

Natural Sciences and Engineering Research Council—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities (Note 7) . .	5,153	3,815
Due from the Consolidated Revenue Fund	4,716	4,600	Allowances for employee vacation		
Accounts receivable (Note 5)	1,471	567	and compensatory benefits	997	708
Advances	341	11	Other liabilities (Note 8)	1,123	1,240
Total financial assets	6,528	5,178	Allowance for employee severance benefits	2,659	2,389
Non-financial assets			Total liabilities	9,932	8,152
Prepaid expenses	66	169	Net liabilities	(498)	(1,513)
Capital assets (Note 6)	2,840	1,292			
Total non-financial assets	2,906	1,461			
	9,434	6,639		9,434	6,639

Commitments (Note 10)

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

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—Continued

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

	2002
Revenues	
Gain on sale of surplus Crown assets	6
Total revenues	6
Expenses	
Grants and scholarships	
Research grants	304,263
Research partnerships	137,972
Training scholarships and fellowships	81,973
Canada research chairs	27,025
General support	4,275
	555,508
Operations (Note 11)	
Salaries and employee benefits	18,423
Employee severance benefits	685
Professional and special services	5,124
Transportation and communications	3,122
Information	2,144
Rentals	1,915
Utilities, materials and supplies	1,305
Amortization of capital assets	755
Repair and maintenance	392
	33,865
Total expenses	589,373
Refunds of previous years' expenditures and other adjustments	(1,240)
Net cost of operations	588,127

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

STATEMENT OF NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Net liabilities	
Net liabilities, beginning of year	(1,513)
Net cost of operations	(588,127)
Services provided without charge by other Government departments (Note 11)	2,698
Net cash provided by Government	586,328
Change in due from the Consolidated Revenue Fund	116
	(498)

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Operation activities	
Net cost of operations	588,127
Non-cash items included in net cost of operations:	
Gain on sale of surplus Crown assets (Note 6)	6
Amortization of capital assets (Note 6)	(755)
Services provided without charge by other Government departments (Note 11)	(2,698)
Statement of financial position adjustments:	
Increase in accounts receivable	904
Increase in advances	330
Decrease in prepaid expenses	(103)
Increase in accounts payable and accrued liabilities	(1,338)
Increase in allowances for employee vacation and compensatory benefits	(289)
Decrease in other liabilities	117
Increase in allowance for employee severance benefits	(270)
Cash used in operating activities	584,031
Investing activities	
Proceeds from disposal of surplus Crown assets (Note 6)	(6)
Acquisitions of capital assets (Note 6)	2,303
Cash used in investing activities	2,297
Net cash provided by Government	586,328

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

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS

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 discovery and innovation and support both research and the provision of highly qualified personnel in the natural sciences and engineering.

The Council supports both basic university research through research grants and project research through partnerships of universities with industry, as well as the advanced training of highly qualified people in both areas through scholarships and fellowships.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements

including transactions between departments of the federal Government and a corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

• Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been authorized and approved and the payment is due before the end of the fiscal year.

• Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. These benefit plans are not pre-funded and therefore have no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

• Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

• Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada. The Council's contribution in the year was \$1,819,776.

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

- Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the net liabilities.

- (e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

- (f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

- (g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

- (h) Capital assets

Capital assets with an acquisition cost of \$2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

Capital asset class	Amortization period
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful life or the term of the lease
Leasehold improvements	

- (i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

3. Changes in accounting policies and related comparative figures

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations on a modified-cash basis of accounting. This is the first year that the Council has prepared a full set of financial statements on a full accrual accounting basis in accordance with Treasury Board of Canada accounting standards which are based upon the Canadian generally accepted accounting principles. The major changes are as follows:

- (a) Financial statements presentation and comparative figures

In prior years, the Council's financial reporting consisted of a Statement of Operations and notes to the statement of operations. The Council's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Liabilities, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Council to show comparative amounts on the Statements of Operations, Net Liabilities and Cash Flow because the information is not readily available and any estimation of previous years would not be able to be sustained with any degree of precision. Comparative amounts are therefore only presented on the Statement of Financial Position.

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(b) Parliamentary appropriations

In prior years, Parliamentary appropriations were disclosed and reconciled to the net cost of operations in a note to the statement of operations. During the year, the Council retroactively changed its accounting policy for Parliamentary appropriations to that described in note 2 a).

(c) Allowances for employee severance benefits

In prior years, the Council recognized expenditures relating to employee severance benefits on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee termination benefits to that described in note 2 d).

(d) Allowances for employee vacation and compensatory benefits

In prior years, the Council recognized expenditures relating to employee accumulated vacation and compensatory pay on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee accumulated vacation and compensatory pay to that described in note 2 d).

(e) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. During the year, the Council retroactively changed its policy for accounting for capital assets except for software and leasehold improvements which are capitalized prospectively from April 1, 2001 and thereafter. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2 h).

4. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a Government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

(a) Reconciliation of net results of operations to total Parliamentary appropriations used:

	2002
	(in thousands of dollars)
Net cost of operations	588,127
Adjustments for items not affecting appropriations:	
Add:	
Gains on disposal of surplus Crown assets	6
Refunds of previous years' expenditures and other adjustments ...	1,240
Less:	
Amortization of capital assets	(755)
Vacation and compensatory pay	(289)
Services provided without charge by other Government departments and agencies	(2,698)
Severance benefits	(270)
Adjustments for items affecting appropriations:	
Add: capital acquisitions	2,304
Less: prepaid expenses	(103)
Other adjustments	(5)
Total Parliamentary appropriations used	587,557

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

	2002
	(in thousands of dollars)
Grants and scholarships	
Main estimates - Vote 95	575,548
Add: supplementary estimates	6,935
Less: grants and scholarships lapse	(26,975)
Grants and scholarships expenditures	555,508
Operating expenditures	
Main estimates - Vote 90	28,738
Add: supplementary estimates, salary increments	1,916
Less: operating lapse	(1,293)
Operating expenditures	29,361
Statutory contributions to employee benefit plans	2,688
Total Parliamentary appropriations used	587,557

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

5. Accounts receivable

	2002	2001
	(in thousands of dollars)	
Other Government departments	1,299	389
External parties	185	191
Allowance for doubtful accounts	(13)	(13)
Total accounts receivable	1,471	567

6. Capital assets

Capital asset class	2001 Historical cost as at April 1	2002 Additions for year ended March 31	2002 Historical cost as at March 31	2002 Accumulated amortization as at March 31	2002 Net book value as at March 31	2001 Net book value as at April 1
	(in thousands of dollars)					
Informatics equipment including standard software issued on desktop computers	2,178	516	2,694	(1,961)	733	646
Purchased network software and in-house developed software		625	625	(63)	562	
Other equipment	133	68	201	(89)	112	76
Furniture	1,547	243	1,790	(1,150)	640	570
Motor vehicles	16	(16)				
Leasehold improvements		851	851	(58)	793	
Total	3,874	2,287	6,161	(3,321)	2,840	1,292

Amortization expense for the year ended March 31, 2002 is \$754,571.

Net additions for the year ended March 31, 2002 include additions amounting to \$2,302,664 offset by the disposal of a fully amortized vehicle having an original cost of \$15,587. Disposals of surplus Crown assets generated a gain of \$5,659 during the year ended March 31, 2002.

7. Accounts payable and accrued liabilities

	2002	2001
	(in thousands of dollars)	
External parties - trade payables	2,165	7
External accrued liabilities	2,336	3,024
Other Government departments	652	784
Total accounts payable and accrued liabilities	5,153	3,815

8. Other liabilities

Other liabilities represent the balance, at year-end, of the specified purpose account which includes earmarked funds held in trust for the North Atlantic Treaty Organization (NATO) and interest generated thereon. These funds must be used for the purposes for which they were received and represent a liability. The transactions related to this specified purpose account are not included in the Council's statement of operations but represent a charge to this account as the Council has simply acted as a facilitator on behalf of NATO. Details of changes in the account are as follows:

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	1,240	1,385
Funds received	460	447
Interest received	38	71
Disbursements	(615)	(663)
Balance, end of year (represented by deposits in the Consolidated Revenue Fund, in the name of the Council)	1,123	1,240

9. 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, amounted to \$11,718,915 (\$12,782,209 in 2001). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations.

Natural Sciences and Engineering Research Council—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

10. 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, 2002 are payable as follows:

	(thousands of dollars)
2002-2003	488,855
2003-2004	410,035
2004-2005	248,434
2005-2006	143,795
2006-2007 and subsequent years	82,750

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(thousands of dollars)
2002-2003	2,873
2003-2004	2,871
2004-2005	2,869
2005-2006	2,850
2006-2007 and subsequent years	18,859

11. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2002 (in thousands of dollars)
Accommodations provided by Public Works and Government Services Canada	1,500
Payroll and banking services provided by Public Works and Government Services Canada	33
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	1,090
Audit services provided by the Office of the Auditor General of Canada	64
Worker's compensation coverage provided by Human Resources Canada	11
Total services provided without charge	<u>2,698</u>

Parks Canada Agency

THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2002
WERE NOT AVAILABLE AT DATE OF PRINTING.

Social Sciences and Humanities Research Council

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

Responsibility for the integrity and objectivity of the accompanying financial statements of the Social Sciences and Humanities Research Council of Canada for the year ended March 31, 2002 and all information contained in this report rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Council.

We have prepared these financial statements in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles, using management's best estimates and judgements where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

To fulfil 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 these financial statements.

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 the *Financial Administration Act* and the prescribed regulations, and are properly recorded and controlled 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 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 accounting system and financial statements 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.

Management presents these financial statements to the Auditor General of Canada who audits them and provides an independent opinion, which has been appended to the financial statements.

Approved by:

DANIEL GOSSELIN
Director of Finance
(Senior Full-Time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 21, 2002

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 financial position of the Social Sciences and Humanities Research Council as at March 31, 2002 and the statements of operations, net liabilities and cash flow for the year then ended. These financial statements are the responsibility of the Council's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian 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 statements presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2002 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Richard Flageole, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 21, 2002

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31 (in thousands of dollars)

	2002	2001		2002	2001
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities (Note 7) . .	1,572	1,918
Due from the Consolidated Revenue Fund	787	1,961	Allowances for employee		
Accounts receivable (Note 5)	1,285	480	vacation and compensatory benefits	630	507
Advances	59	5	Deferred revenues (Note 8)	443	425
Total financial assets	2,131	2,446	Allowance for employee severance benefits	1,503	1,181
Non-financial assets			Total liabilities	4,148	4,031
Prepaid expenses	20	70	Net liabilities (Note 10)	(693)	(791)
Capital assets (Note 6)	1,304	724			
Total non-financial assets	1,324	794			
	3,455	3,240		3,455	3,240
Contingencies (Note 11)					
Commitments (Note 12)					

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

Approved by the Council:

MARC RENAUD
President

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate

Social Sciences and Humanities Research Council—Continued

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

	2002
Expenses	
Grants and fellowships	
Research grants	59,118
Strategic	34,595
Research training	29,736
Canada research chairs	11,175
Research communication	5,080
Initiative on New economy	4,579
	<u>144,283</u>
Operations (Note 14)	
Salaries and employee benefits	10,527
Employee severance benefits	541
Professional and special services	2,799
Rentals	1,452
Transportation and communications	1,045
Amortization of capital assets	421
Information	369
Utilities, materials and supplies	331
Repair and maintenance	152
	<u>17,637</u>
Total expenses	161,920
Refunds of previous years' expenditures and other adjustments	<u>(402)</u>
Net cost of regular operations	161,518
One-time grant expenditures for indirect costs of universities (Note 13)	<u>199,900</u>
Net cost of operations	<u>361,418</u>

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Operating activities	
Net cost of operations	361,418
Non-cash items included in net cost of operations:	
Amortization of capital assets (Note 6)	(421)
Services provided without charge by other Government departments (Note 14)	<u>(1,883)</u>
Statement of financial position adjustments:	
Increase in accounts receivable	805
Increase in advances	54
Decrease in prepaid expenses	(50)
Decrease in accounts payable and accrued liabilities	346
Increase in allowances for employee vacation and compensatory benefits	(123)
Increase in deferred revenues	(18)
Increase in allowance for employee severance benefits	<u>(322)</u>
Cash used in operating activities	<u>359,806</u>
Investing activities	
Acquisitions of capital assets (Note 6)	<u>1,001</u>
Cash used in investing activities	<u>1,001</u>
Net cash provided by Government	<u>360,807</u>

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

STATEMENT OF NET LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	2002
Net liabilities	
Net liabilities, beginning of year	(791)
Net cost of operations	(361,418)
Services provided without charge by other Government departments (Note 14)	1,883
Net cash provided by Government	360,807
Change in due from the Consolidated Revenue Fund	<u>(1,174)</u>
Net liabilities, end of year	<u>(693)</u>

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

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

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 scholarships in the social sciences and humanities.

The Council's funding programs provide support through grants, scholarships and fellowships for basic research (by individual researchers and research teams), targeted research (by multidisciplinary teams and research networks), advanced research training (at the doctoral and postdoctoral level) and research communication.

The Council's grants, scholarships, and operating expenditures are funded by budgetary lapsing authorities. Employee benefits are funded by statutory authorities.

2. Summary of significant accounting policies

These financial statements have been prepared on an accrual basis of accounting in accordance with Treasury Board of Canada accounting standards. These standards are based upon Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Council through Parliamentary appropriations. Appropriations provided to the Council do not parallel financial reporting according to generally accepted accounting principles. They are based in large part on cash flow requirements. Items recognized in the Statement of Operations and the Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

The Council operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Council is deposited to the CRF and all cash disbursements made by the Council are paid from the CRF. Due from the Consolidated Revenue Fund

represents the amounts of cash that the Council is entitled to draw from the CRF, without further appropriations, in order to discharge its liabilities. Net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal Government and a corresponding amount is credited directly to the net liabilities.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received from external parties for specified purposes are disclosed as deferred revenue. Deferred revenue is recognized as operational revenue when the specified purpose has occurred.

(d) Expenses

Expenses are recorded when the underlying transaction or expense occurred subject to the following:

- Grants and scholarships

Grants and scholarships are recognized in the year in which the entitlement of the recipient has been established when the recipient has met the eligibility criteria, the commitment has been authorized and approved and the payment is due before the end of the fiscal year.

- Employee severance benefits

The Council provides post-retirement and post-employment benefits to its employees through a severance benefit plan. These benefit plans are not pre-funded and therefore have no assets. The Council calculates a liability and an expense for employee severance benefits using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of the Council that are normally funded through the Treasury Board Secretariat of Canada.

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

- Vacation and compensatory benefits

Vacation and compensatory pay are expensed in the year that the entitlement occurs.

- Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Public Service Superannuation Plan are recognized in the period that the contributions are made. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. Actuarial surpluses or deficiencies are recognized and recorded in the consolidated financial statements of the Government of Canada. The Council's contribution in the year was \$987,066.

- Services provided without charge by other Government departments and agencies

Services provided without charge by other Government departments and agencies are recorded as operating expenditures at their estimated cost and a corresponding amount is credited directly to the net liabilities.

- (e) Refunds of previous years' expenditures and other adjustments

Refunds of previous years' expenditures are deducted from expenditures. These funds are remitted to the Receiver General for Canada.

- (f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollars equivalents using rates of exchange in effect at the time of those transactions. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

- (g) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for doubtful accounts from external parties for any amounts where the recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

- (h) Capital assets

Capital assets with an acquisition cost of \$2,500 or more are capitalized at cost as well as the standard furniture, equipment and desktop personal computer assigned to each employee due to the material number of such items. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets are amortized over their estimated useful life on a straight-line basis, using a half-year rule in the year of acquisition and disposal, as follows:

<u>Capital asset class</u>	<u>Amortization period</u>
Informatics equipment including standard software issued on desktop computers	3 years
Purchased network software and in-house developed software	5 years
Other equipment	5 years
Furniture	7 years
Motor vehicles	7 years
Items acquired under capital leases	Lesser of their useful life or the term of the lease
Leasehold improvements	

- (i) Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant item where estimates are used is amortization of capital assets.

3. Changes in accounting policies and related comparative figures

In previous years, the Council prepared its financial results in terms of source and disposition of appropriations on a modified-cash basis of accounting. This is the first year that the Council has prepared a full set of financial statements on a full accrual accounting basis in accordance with Treasury Board of Canada accounting standards which are based upon Canadian generally accepted accounting principles. The major changes are as follows:

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(a) Financial statements presentation and comparative figures

In prior years, the Council's financial reporting consisted of a Statement of Operations and notes to the statement of operations. The Council's March 31, 2002 financial statements contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Liabilities, a Statement of Cash Flow and notes to the financial statements. It is neither practical nor cost effective for the Council to show comparative amounts on the Statements of Operations, Net Liabilities and Cash Flow because the information is not readily available and any estimation of previous years would not be able to be sustained with any degree of precision. Comparative amounts are therefore only presented on the Statement of Financial Position.

(b) Parliamentary appropriations

In prior years, Parliamentary appropriations were disclosed and reconciled to the net cost of operations in a note to the statement of operations. During the year, the Council retroactively changed its accounting policy for Parliamentary appropriations to that described in note 2 a).

(c) Allowances for employee severance benefits

In prior years, the Council recognized expenditures relating to employee severance benefits on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee termination benefits to that described in note 2 d).

(d) Allowances for employee vacation and compensatory benefits

In prior years, the Council recognized expenditures relating to employee accumulated vacation and compensatory pay on the cash basis. During the year, the Council retroactively changed its accounting policy with respect to employee accumulated vacation and compensatory pay to that described in note 2 d).

(e) Capital assets

In prior years, purchases of capital assets were charged to operating expenditures in the year of acquisition. During the year, the Council retroactively changed its policy for accounting for capital assets except for software and leasehold improvements which are capitalized prospectively from April 1, 2001 and thereafter. The costs are now capitalized and amortized over their estimated useful lives as detailed in note 2 h).

4. Parliamentary appropriations

The operations of the Council are financed through Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. Accordingly, the Council has different net results of operations for the year on a government funding basis than on a full accrual basis of accounting. These differences are reconciled below:

(a) Reconciliation of net results of operations to total Parliamentary appropriations used:

	2002
	(in thousands of dollars)
Net cost of operations	361,418
Adjustments for items not affecting appropriations:	
Add:	
Refunds of previous years' expenditures and other adjustments	402
Less:	
Amortization of capital assets	(421)
Vacation and compensatory pay	(123)
Services provided without charge by other Government departments and agencies	(1,883)
Allowance for employee severance benefits	(322)
Adjustments for items affecting appropriations:	
Add: capital acquisitions	1,002
Less: prepaid expenses	(50)
Other adjustments	(3)
Total Parliamentary appropriations used	360,020

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

	2002
	(in thousands of dollars)
Grants and scholarships	
Main estimates - vote 105	146,883
Add:	
Supplementary estimates	10,225
One-time grants for indirect costs of universities	199,900
Less:	
Grants and scholarships lapse	(12,825)
Grants and scholarships expenditures	344,183
Operating expenditures	
Main estimates - vote 100	12,477
Add:	
Supplementary estimates, salary increments	2,403
Less:	
Operating lapse	(501)
Operating expenditures	14,379
Statutory contributions to employee benefit plans	1,458
Total Parliamentary appropriations used	360,020

5. Accounts receivable

	2002	2001
	(in thousands of dollars)	
Other Government departments	503	76
External parties	824	446
Allowance for doubtful accounts	(42)	(42)
Total accounts receivable	1,285	480

6. Capital assets

Capital asset class	Historical cost as at April 1, 2001	Additions for year ended March 31, 2002	Historical cost as at March 31, 2002	Accumulated amortization as at March 31, 2002	Net book value as at March 31, 2002	Net book value as at April 1, 2001
	(in thousands of dollars)					
Informatics equipment including standard software issued on desktop computers	1,102	326	1,428	(981)	447	378
Purchased network software and in-house developed software		316	316	(31)	285	
Other equipment	91	44	135	(61)	74	48
Furniture	776	122	898	(570)	328	298
Motor vehicles	19		19	(19)		
Leasehold improvements		193	193	(23)	170	
Total	1,988	1,001	2,989	(1,685)	1,304	724

Amortization expense for the period ended March 31, 2002 is \$ 421,013.

7. Accounts payable and accrued liabilities

	2002	2001
	(in thousands of dollars)	
External parties - trade payables	677	12
External accrued liabilities	388	1,328
Other Government departments	507	578
Total accounts payable and accrued liabilities	1,572	1,918

8. Deferred revenue

Deferred revenue represents the balance, at year-end, of the specified purpose accounts which includes transactions related to the Queen's Fellowship Endowment Fund as well as earmarked funds received in the form of private donations and interest generated thereon. These funds must be used for the purposes for which they were received.

(a) Queen's Fellowship Endowment Fund

The Queen's Fellowship Endowment Fund consists of a \$250,000 endowment which has been deposited in the Consolidated Revenue Fund and is internally restricted for specific purposes in the net liabilities (see Note 10). The interest generated on the endowment is used to fund fellowships to graduate students in certain fields of Canadian studies. Details of the transactions related to the endowment are as follows:

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	36	22
Interest received	9	14
Balance, end of year (represented by deposits in the Consolidated Revenue Fund, in the name of the Council)	45	36

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(b) Restricted gifts, donations and bequests

Deferred revenue also includes transactions for the receipt, interest generated thereon and disbursements related to private restricted gifts, donations and bequests received for the specified purpose of special projects in the field of social sciences and humanities research activities. Details of the operations related to the restricted gifts, donations and bequests are as follows:

	2002	2001
	(in thousands of dollars)	
Balance, beginning of year	389	250
Restricted donations received	1	127
Interest received	8	12
Balance, end of year (represented by deposits in the Consolidated Revenue Fund, in the name of the Council)	398	389

9. 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, amounted to \$48,225,000 (\$11,150,000 in 2001). Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies. The Council receives administrative fees in some circumstances where a significant administrative burden is incurred by the Council for the administration of certain funds on behalf of other Government departments and organizations.

10. Net liabilities

The Government of Canada includes in its revenues and expenses, the transactions of certain consolidated accounts established for specified purposes. The Queen's Fellowship Endowment Fund is a consolidated specified purpose account which consists of an endowment of \$250,000. The transactions generated from the endowment are included in deferred revenue (see Note 8). The endowment itself does not represent a liability to third parties but is internally restricted for specified purposes. The details of the net liabilities are as follows:

	2002	2001
	(in thousands of dollars)	
Consolidated specified purpose account balance—endowment fund	(250)	(250)
Net liabilities excluding endowment fund	943	1,041
Net liabilities	693	791

11. Contingencies

In the normal course of its operations, the Council becomes involved in various legal actions. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the amount can be made, this estimated amount is recorded in the financial statements. In 2001, the Council was served with a statement of claim arising from Employment Equity. The potential liability of the Council and consequent damages arising from such a liability are estimated by management at \$1,920,000. In the opinion of management, the outcome of the claim is not determinable at this time.

12. 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, 2002 are payable as follows:

	(in thousands of dollars)
2002-2003	141,458
2003-2004	102,214
2004-2005	59,407
2005-2006	28,269
2006-2007 and subsequent years	44,481

In addition, the nature of the Council's operating activities result in some large multi-year contracts and obligations whereby the Council will be committed to make some future payments when the services or goods are rendered. Major operating commitments that can reasonably be estimated are as follows:

	(in thousands of dollars)
2002-2003	1,523
2003-2004	1,522
2004-2005	1,519
2005-2006	1,510
2006-2007 and subsequent years	9,068

Social Sciences and Humanities Research Council—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

13. One-time grant expenditures for indirect costs of universities

During the year, the Council was mandated to administer a one-time program for university indirect costs. This program consisted of the awarding of one-time grants to Canadian universities. These grants were for the reimbursement of a portion of the indirect costs associated with the recent increase in federal investments in research performed at universities and their affiliated research hospitals. Payments were aimed at reimbursement of a portion of the expenditures already incurred and, consequently, the funds were provided as a single payment. These expenditures are not expected to be recurring, as there is no firm commitment to render this program permanent.

14. Related party transactions

The Council is related in terms of common ownership to all other Government of Canada departments, agencies and Crown Corporations. The Council enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises except that certain services, as defined previously, are provided without charge.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2002
	(in thousands of dollars)
Accommodations provided by Public Works and Government Services Canada	1,170
Payroll and banking services provided by Public Works and Government Services Canada	18
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	633
Audit services provided by the Office of the Auditor General of Canada	62
Total services provided without charge	1,883

SECTION 3

2001-2002

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

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Accountable advances	3.12
Losses of public money and property	3.15

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)—	
Canada Customs and Revenue Agency	1,839,682,024
Citizenship and Immigration	418,500
Finance—	
Department	185,888
Justice—	
Department	3,455,872
	<u>1,843,742,284</u>
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency	145,173,493
Total	<u>1,988,915,777</u>

* 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			
CANADA CUSTOMS AND REVENUE AGENCY			
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	1,355	PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad	52,884,460
PC 1970-1913, October 21, 1970, remission of Customs duties and GST 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	2,810,062	PC 1983-2525, August 10, 1983, remission of Customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	490,899,512
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	79,493,254	PC 1984-867, March 15, 1984, remission of GST and Excise tax on goods imported for meetings in Canada of foreign organizations	768,381
PC 1976-325, February 17, 1976, remission of Customs duties and GST on specified commercial vehicles, parts and accessories and parts thereof	448	PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media	6
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	8,808,978	PC 1985-811, March 14, 1985, remission of Customs duties on automobiles of Jaguar Canada Inc.	45,183
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Sincruide	164,985,814	PC 1985-1757, May 30, 1985, remission of Customs duties and GST on goods imported for the Canadian Patrol Frigate Project	21,415
PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape	177,745	PC 1985-2071, June 27, 1985, Visiting Forces and Personnel Alcoholic Beverages Remission Order, provides for a remission of Customs duties, Excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and Excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	89,963
PC 1976-1884, July 20, 1976, remission of GST 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	264,889	PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail	661
PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value	938,863	PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services	151,387
PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers	17,861	PC 1987-1044, May 21, 1987, remission of GST and Excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization....	166,975
PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST 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	468,991	PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	1,823,817
		PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta	17
		PC 1988-2898, December 30, 1988, remission of Customs duties and GST on vehicles of Toyota and parts thereof	7,008
		PC 1988-2901, December 30, 1988, remission of Customs duties and GST in respect of Toyota Canada Inc. and parts thereof	739,851
		PC 1988-2910, December 30, 1988, remission of Customs duties and GST on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.	3,733,494

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	233	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of Customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	236,990
PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United State Government projects	90,427	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band	2,470,061
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	50,463	PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993, extending the application of section 3 of the Remission Order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	4,772
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	995,160,226	PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986	1,330
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or designated certain Indian settlements that are not yet designated as reserves	2,891,054	PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's river (Manitoba)	1,069,348
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the <i>Excise Tax Act</i> on machinery and equipment imported into Canada for use in servicing foreign aircraft	52,513	PC 1997-1829, December 9, 1997, Order amending the Treaty Land Entitlement (Saskatchewan) Remission Order, adds the Crowessess and Carry the Kettle First Nations to the schedule of PC 1994-585, Treaty Land Entitlement (Saskatchewan) Remission Order	(1)
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i>) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	10,135,150		
PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies	1,777,787		
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST 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 <i>Excise Tax Act</i> , for use or consumption in Canada solely in the production of goods for export	3,029,677		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III for Part IX and any other Part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada	8,004	PC 2001-18, January 9, 2001, remission of income tax and all relevant interests and penalties, payable by Kelvin Palm for the 1999 taxation year	398
PC 1998-396, March 19, 1998, amended the Income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation's years	4,604	PC 2001-373, March 15, 2001, remission of Income Tax and all relevant interests and penalties payable by Gerald Wolcoski for the 1977 taxation year	16,391
PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services designed to rendered through, the operation of a mechanical coin-operated device accept only a single coin of 25 cents or less, for periods before April 24, 1996	4,561,220	PC 2001-429, March 22, 2001, remission of Income Tax payable and all relevant interests and penalties, payable by certain taxpayers of the Newfoundland Public Service Employees for the 1991 to the 1999 taxation years	2,826,877
PC 2000-1112, July 27, 2000, Indian Settlements Remission Order (2000), grants a remission of certain income taxes and GST paid or payable by Indians or Indian bands on the settlements of Alexander, Fox Creek, Fort Assiniboine, Loon River, and Loon Prairie in Alberta	807,337	PC 2001-477, March 29, 2001, first Nation of Nacho Nyak Dun (GST) Remission Order remits amounts of GST for the period October 1, 1997 to March 31, 2001 in respect of purchases made in the context of governmental activities of the First Nation of Nacho Nyak Dun that were carried out within their settlement lands	166,369
PC 2000-1662, October 23, 2000, Tr'ondek Hwech'in (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Tr'ondek Hwech'in for the period September 15, 1998 to October 31, 2000	323,507	PC 2001-580, April 5, 2001, Robert Blair Remission Order, remits an amount in respect of a GST New Housing Rebate.	8,180
PC 2000-1663, October 23, 2000, Vuntut Gwitchin First Nation (GST) Remission Order, remits amounts GST paid in the context of government activities carried out by the Vuntut Gwitchin First Nation for the period October 1, 1997 to October 31, 2000	604,182	PC 2001-686, May 9, 2001, Order Respecting the Remission of a portion of the Tax Paid by Patricia Merkel under Part IX of the Excise Tax Act in Respect of Her Purchase of a Bare Land Unit, remits an amount of GST equal to the amount of non-recoverable tax in respect of the purchase of property which was returned to the vendor.	14,175
PC 2000-1665, October 23, 2000, Champagne and Aishihik First Nations (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Champagne and Aishihik first Nations for the period October 1, 1997 to October 31, 2000	59,839	PC 2001-690, April 26, 2001, Relco Systems Inc. Remission Order, remits an amount of GST in respect of certain reporting periods which reflects a decision rendered by the Tax Court of Canada concerning other reporting periods in identical circumstances.	11,110
PC 2000-1667, October 23, 2000, Teslin Tlingit Council (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Teslin Tlingit Council for the period October 1, 1997 to October 31, 2000	373,470	PC 2001-691, April 26, 2001, remission of Income tax and all relevant interests and penalties payable by Dominique Bédard (1982), Josée Bédard (1982) and Joseette Bédard for the 1980, 1981 and 1982 taxation years.	38,199
		PC 2001-692, April 26, 2001, Donald McMillan Remission Order, remits amounts of excise tax and GST in respect of a used automobile imported into Canada by Mr. McMillan.	881

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2001-895, May 17, 2001, Hampton Place and Taylor Way Remission Order, remits amounts of GST paid in error in respect of condominiums units located on leased land.	3,525,875	of the sanctioning national or international sport federation who is participating in the IAFF World Championship in Athletics in Edmonton in 2001 or the 2001 Games of La Francophonie; or b) is a performer invited by the organizing committee of the 2001 Games of La Franco- phonie to participate in a cultural festival that is part of or is associated with those games	117,225
PC 2001-896, June 6, 2001, Certain Road Vehicle Supply Remission Order, remits amounts of GST to certain Indians in Quebec where tax relief did not apply because automobiles that had been purchased off-reserve between December 1, 1998 and January 31, 2000 were not delivered to a reserve.	37,605	PC 2001-1913, October 3, 2001, granted remission: a) of the fee of 75\$ paid or payable under item 3 of the schedule to the <i>Immigration Act Fees Regulations</i> for the processing of a duly completed application for a visitor visa to come into Canada once, on condition that the applicant is a participant in the World Youth Day 2002; b) of the fee of 150\$, paid or payable under item 4 of the schedule to the <i>Immigration Act Fees Regulations</i> for the processing of a duly completed application for a visitor visa to come into Canada more than once, on condition that the applicant is a volunteer organizer of the World Youth Day 2002 invited by the Canadian Conference Centre of Catholic Bishops to facilitate and administer the activities of that event	301,275
PC 2001-1148, June 14, 2001, Hank K. Der Remission Order, remits amounts of excise tax and GST in respect of a ring imported into Canada by Mr. Der	2,283	Total	418,500
PC 2001-1511, August 28, 2001, remission of tax and all relevant interests and Income penalties, payable by The Owners Strata Plan No. 2 for the 1986 taxation year.	517	FINANCE	
PC 2001-1863, October 18, 2001, Maurice and Jean Didkowski Remission Order, remits an amount in respect of a GST New Housing Rebate.	4,370	Department	
PC 2001-1864, October 18, 2001, Helen Spalding Remission Order, remits an amount in respect of a GST New Housing Rebate.	3,478	PC 2001-1519, August 28, 2001, remission of accrued interest on a loan made to the Government of Jamaica	185,888
PC 2001-1865, October 18, 2001, Tracy Pellerin Remission Order, remits an amount in respect of a GST New Housing Rebate.	1,200	JUSTICE	
PC 2001-1866, October 18, 2001, Donald McLean and Eleanor MacLean Remission Order, remits an amount in respect of the importation of a motor home that was replaced under warranty.	11,532	Department	
Total	1,839,682,024	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 debt or at that time, is hereby remitted.	3,044,082
CITIZENSHIP AND IMMIGRATION		PC 2001-1605, September 6, 2001, Her excellency the Governor General in council considering that it is in the public interest to do so, on the recommendation of the Minister of Justice and the Treasury Board, pursuant to subsection 23(2.1) (SC.1991, c.24.s. 7.(2)) of the <i>Financial Administration Act</i> , hereby makes the annexed Firearms Fees Remission Order (Registration Certificate).	411,790
Department		Total	3,455,872
PC 2001-212, February 9, 2001, granted remission of the fee of \$75, paid or payable under item 3 of the <i>Immigration Act Fees Regulations</i> for the processing of duly completed application for a visitor visa to come into Canada once, on condition that the applicant a) is an athlete, coach, trainer, member of the medical staff, national team official, judge or member			

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF			
CANADA CUSTOMS AND REVENUE AGENCY			
PC 1988-1242, June 23, 1988, remission of Customs duties and GST on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	2,802,792	PC 1997-2001, December 29, 1997, remission of a portion of the Customs duties, GST and Exise taxes on certain goods originating in Commonwealth developing countries	210,380
PC 1988-1243, June 23, 1988, remission of Customs duties and GST 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	28,805	PC 1997-2055, December 29, 1997, remission of Customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004	857,773
PC 1988-1244, June 23, 1988, remission of Customs duties and GST 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	30,153	PC 1997-2056, December 29, 1997, remission of Customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004	3,346,728
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	254,305	PC 1997-2057, December 29, 1997, remission of Customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004	17,886,538
PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture	19,124,785	PC 1998-1118, June 18, 1998, remission of Customs duties and GST to Alpine Joe Sportswear on specified fabrics imported during the period beginning on January 1, 1997 and ending on December 31, 2002	12,116
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions	64,521	PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States	886,062
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers	452,790	PC 2001-1445, June 14, 2001 remission of Customs duties on refractory briks, blocks, tiles and similar refractory constructional products employed in the production of metallurgical coke, iron and steel	22,350
PC 1997-830, June 17, 1997, remission of Customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004	19,225,838	PC 2001-1150, June 14, 2001, remission of Customs duties, excise taxes and GST on goods such as personal effects, goods for free distribution, display goods and equipment imported into Canada in connection with the 8th IAAF World Championships in Athletics to be held in Edmonton, Alberta, from August 3 to 12, 2002.	186,724
PC 1997-952, July 4, 1997, remission of Customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and imported into Canada by distillers for the purpose of bottling in bond	79,595,582	PC 2001-1232, July 12, 2001, remission on customs duties under the General Tariff that exceed the customs duties applicable under the Most-Favoured-Nation Tariff under the Customs Tariff on goods imported from Albania and the Sultanate of Oman	125,235
PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc.	59,816	PC 2001-2283, December 13, 2001, remission of Customs duties for certain Canadian fashion designers of men's and women's apparel	200
		Total	145,173,493

(1) Amount included in figure for PC 1994-585.

Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) 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, through Treasury Board regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances.
 - (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 (e.g. *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 arising from accountable advances or overpayments of salaries, wages or employment-related allowances.
- (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 otherwise 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 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 is to be written off, the amount to be written off must be authorized by Parliament as a budgetary expenditure 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

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department.....	A	1,826	6,199,218						1,826	6,199,218
Canadian Grain Commission—										
Canadian Grain Commission										
Revolving Fund.....	A	7	254						7	254
Canadian Food Inspection										
Agency.....	A	580	369,042						580	369,042
CANADA CUSTOMS AND REVENUE AGENCY.....										
	A/D	1,964,773	1,053,629,346						1,964,773	1,053,629,346
CANADIAN HERITAGE										
Canadian Radio-television and										
Telecommunications Commission ..	A	11	1,028,463						11	1,028,463
National Film Board	A	25	5,053						25	5,053
Public Service Commission	A	1	3,918						1	3,918
Staff Development and Training										
Revolving Fund.....	A	5	3,229						5	3,229
CITIZENSHIP AND IMMIGRATION										
Department.....	A	309	608,979						309	608,979
Transportation and assistance loans ...	E					2b	3,394	1,757,203	3,394	1,757,203
ENVIRONMENT										
Department.....	A/D	702	40,719						702	40,719
FINANCE										
Department.....	C					*	1	185,888	1	185,888
Jamaica—Deferred principal and										
deferred interest.....	E					2a	1	17,889,590	1	17,889,590
FISHERIES AND OCEANS.....										
	A/D	6,240	11,181,524						6,240	11,181,524
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department.....	A/D	1,096	2,520,275						1,096	2,520,275
Canadian International										
Development Agency	A	8	995,661						8	995,661
HEALTH										
Canadian Institutes of Health Research ..	A	1	66						1	66
HUMAN RESOURCES DEVELOPMENT										
Department.....	A	43,333	190,987,982						43,333	190,987,982
Canadian Centre for Occupational										
Health and Safety	A	13	12,776						13	12,776
Canada Industrial Relations Board.....	A	22	773						22	773
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department.....	A	1	12,079						1	12,079
INDUSTRY										
Department.....	A	140	3,582,803						140	3,582,803
Atlantic Canada Opportunities										
Agency	A	92	2,039,829						92	2,039,829
Assistance loans.....	E	85	11,615,072						85	11,615,072
National Research Council of Canada ...	A	131	115,345						131	115,345
Natural Sciences and Engineering										
Research Council.....	A	2	2,853						2	2,853
Social Sciences and Humanities										
Research Council.....	A	2	3,886						2	3,886

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
Western Economic Diversification	A	24	8,015,338						24	8,015,338
JUSTICE										
Department	C					*	73,378	3,455,872	73,378	3,455,872
Federal Court of Canada	A	12	24,102						12	24,102
Tax Court of Canada	A	11	193						11	193
NATIONAL DEFENCE										
Department	A	19	23,884						19	23,884
NATURAL RESOURCES										
Department	A/D	502	2,295						502	2,295
Geomatics Canada Revolving Fund	A/D	126	505						126	505
National Energy Board	A	22	27,776						22	27,776
PRIVY COUNCIL										
Chief Electoral Officer	A	1,188	93,031						1,188	93,031
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	7,734	622,196						7,734	622,196
SOLICITOR GENERAL										
Correctional Service	A	113	131,891						113	131,891
Royal Canadian Mounted Police	A	10	717						10	717
TRANSPORT										
Department	A	181	226,006						181	226,006
VETERANS AFFAIRS	A	9	51,001						9	51,001
		2,029,356	1,294,178,080				76,774	23,288,553	2,106,130	1,317,466,633
BANKRUPTCY AND INSOLVENCY ACT—										
CANADA CUSTOMS AND REVENUE AGENCY.....	A	38,907	299,838,765						38,907	299,838,765
FISHERIES AND OCEANS.....	A	3	5,776						3	5,776
INDUSTRY										
Atlantic Canada Opportunities Agency—										
Assistance loans	A	1	795						1	795
TRANSPORT	A	67	27,787						67	27,787
		38,978	299,873,123						38,978	299,873,123
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾	B	1,505	1,771,800						1,505	1,771,800
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	A	40,816	53,996,962						40,816	53,996,962
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽²⁾	B	7,139	16,110,761						7,139	16,110,761

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY⁽²⁾.....	B	51,153	84,577,124						51,153	84,577,124
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department.....	B	1,607	3,149,986						1,607	3,149,986
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	950	239,732						950	239,732
OTHER—										
SOLICITOR GENERAL—										
Correctional Service—										
Parolee loans ⁽³⁾	F	143	6,018						143	6,018
		2,171,647	1,753,903,586			76,774	23,288,553	2,248,421	1,777,192,139	
SUMMARY—										
Write-offs.....	A/E	236,950	1,461,686,320			3,394	1,757,203	240,344	1,463,443,523	
Remissions (section 23 of the FAA).....	C					73,379	3,641,760	73,379	3,641,760	
Forgiveness	B/F	62,497	105,855,421			1	17,889,590	62,498	123,745,011	
Waivers.....	D	1,872,200	186,361,845					1,872,200	186,361,845	
		2,171,647	1,753,903,586			76,774	23,288,553	2,248,421	1,777,192,139	

* 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.

(1) See introduction above.

(2) Forgiveness related to the Fairness Package that emanates from the identified statutes.

(3) 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, 2002		Advances settled in April 2002		Advances outstanding as at April 30, 2002	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department	128	109,327	128	109,327		
Canadian Dairy Commission	1	400			1	400
Canadian Food Inspection Agency	625	180,819	51	78,369	574	102,450
Canadian Grain Commission	18	5,025			18	5,025
	772	295,571	179	187,696	593	107,875
CANADA CUSTOMS AND REVENUE AGENCY	3,226	2,518,285	3,060	2,401,543	166	116,742
CANADIAN HERITAGE						
Department	107	95,687	29	49,100	78	46,587
Canadian Radio-television and Telecommunications Commission	1	400	1	400		
National Archives of Canada	68	28,687	39	21,687	29	7,000
National Film Board	101	44,211	16	20,525	85	23,686
National Library	8	2,815			8	2,815
Parks Canada Agency	234	153,900	2	5,500	232	148,400
Public Service Commission	84	53,899	83	50,999	1	2,900
Status of Women—Office of the Co-ordinator	8	7,423			8	7,423
	611	387,022	170	148,211	441	238,811
CITIZENSHIP AND IMMIGRATION						
Department	405	676,145	390	624,623	15	51,522
Immigration and Refugee Board of Canada	54	31,084	53	30,584	1	500
	459	707,229	443	655,207	16	52,022
ENVIRONMENT						
Department	301	259,124	106	92,666	195	166,458
Canadian Environmental Assessment Agency	2	1,500			2	1,500
	303	260,624	106	92,666	197	167,958
FINANCE						
Department	45	51,303	45	51,303		
Auditor General	86	65,635	78	60,485	8	5,150
Canadian International Trade Tribunal	1	300	1	300		
Financial Consumer Agency of Canada	1	200			1	200
Financial Transactions and Reports Analysis Centre of Canada	2	2,500			2	2,500
Office of the Superintendent of Financial Institutions	18	26,310	5	5,410	13	20,900
	153	146,248	129	117,498	24	28,750
FISHERIES AND OCEANS	449	345,299	409	313,781	40	31,518
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	136	387,081			136	387,081
Canadian International Development Agency	281	766,229	281	766,229		
International Joint Commission	3	3,717	3	3,717		
NAFTA Secretariat, Canadian Section	1	750			1	750
	421	1,157,777	284	769,946	137	387,831
GOVERNOR GENERAL	13	18,450	4	4,950	9	13,500

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2002		Advances settled in April 2002		Advances outstanding as at April 30, 2002	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
HEALTH						
Department	2,082	388,305	157	79,768	1,925	308,537
Canadian Institutes of Health Research	34	159,500	34	159,500		
Patented Medicine Prices Review Board	1	500	1	500		
	<i>2,117</i>	<i>548,305</i>	<i>192</i>	<i>239,768</i>	<i>1,925</i>	<i>308,537</i>
HUMAN RESOURCES DEVELOPMENT						
Department	1,064	854,691	863	681,343	201	173,348
Canada Industrial Relations Board	28	14,362	10	6,262	18	8,100
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	<i>1,093</i>	<i>869,853</i>	<i>874</i>	<i>688,405</i>	<i>219</i>	<i>181,448</i>
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	<i>184</i>	<i>210,875</i>	<i>118</i>	<i>141,674</i>	<i>66</i>	<i>69,201</i>
INDUSTRY						
Department	385	230,629	351	197,321	34	33,308
Canadian Space Agency	146	217,627	100	125,754	46	91,873
Competition Tribunal	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec	60	19,711	60	19,711		
National Research Council of Canada	55	134,305	50	43,950	5	90,355
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	1	3,600			1	3,600
Statistics Canada	332	188,268	332	188,268		
Western Economic Diversification	13	5,300	13	5,300		
	<i>994</i>	<i>804,940</i>	<i>907</i>	<i>580,804</i>	<i>87</i>	<i>224,136</i>
JUSTICE						
Department	46	112,332	45	111,776	1	556
Canadian Human Rights Commission	8	2,740	8	2,740		
Commissioner for Federal Judicial Affairs	44	1,420,007	6	107,612	38	1,312,395
Federal Court of Canada	55	24,472	55	24,472		
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	7	33,075	7	33,075		
Supreme Court of Canada	6	9,030	6	9,030		
Tax Court of Canada	9	950			9	950
	<i>176</i>	<i>1,603,606</i>	<i>128</i>	<i>289,705</i>	<i>48</i>	<i>1,313,901</i>
NATIONAL DEFENCE						
Department	12,192	27,001,859	4,747	9,308,160	7,445	17,693,699
Canadian Forces Grievance Board	1	500			1	500
Military Police Complaints Commission	2	2,000	2	2,000		
	<i>12,195</i>	<i>27,004,359</i>	<i>4,749</i>	<i>9,310,160</i>	<i>7,446</i>	<i>17,694,199</i>
NATURAL RESOURCES						
Department	328	455,330	326	449,030	2	6,300
Canadian Nuclear Safety Commission	12	24,980	12	24,980		
National Energy Board	6	6,413	5	6,103	1	310
	<i>346</i>	<i>486,723</i>	<i>343</i>	<i>480,113</i>	<i>3</i>	<i>6,610</i>
PARLIAMENT						
House of Commons	14	26,868	14	26,868		
Library of Parliament	9	2,997	1	447	8	2,550
The Senate	16	7,841	16	7,841		
	<i>39</i>	<i>37,706</i>	<i>31</i>	<i>35,156</i>	<i>8</i>	<i>2,550</i>

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2002		Advances settled in April 2002		Advances outstanding as at April 30, 2002	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
PRIVY COUNCIL						
Department	196	221,988	194	219,513	2	2,475
Canadian Transportation Accident Investigation and Safety Board	16	8,550			16	8,550
Chief Electoral Officer	12	15,562			12	15,562
Commissioner of Official Languages	11	2,275			11	2,275
Millenium Bureau of Canada	1	1,366			1	1,366
Public Service Staff Relations Board	2	1,141	1	141	1	1,000
	238	250,882	195	219,654	43	31,228
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	578	1,079,690	546	1,019,866	32	59,824
Communication Canada	27	21,877	9	5,735	18	16,142
	605	1,101,567	555	1,025,601	50	75,966
SOLICITOR GENERAL						
Department	31	10,200			31	10,200
Canadian Security Intelligence Service	1	2,000,000	1	2,000,000		
Correctional Service	385	356,806			385	356,806
National Parole Board	9	4,375			9	4,375
Royal Canadian Mounted Police	1,687	8,797,032	600	5,809,690	1,087	2,987,342
	2,113	11,168,413	601	7,809,690	1,512	3,358,723
TRANSPORT						
Department	320	376,485	178	206,391	142	170,094
Canadian Transportation Agency	10	13,200	8	12,300	2	900
	330	389,685	186	218,691	144	170,994
TREASURY BOARD	45	40,331	45	40,331		
VETERANS AFFAIRS	131	88,458	129	88,158	2	300
Total	27,013	50,442,208	13,837	25,859,408	13,176	24,582,800

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 2001-2002

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY					
Issuance of fraudulent tax refunds by an employee	1	14,425		14,425	

PUBLIC ACCOUNTS OF CANADA 2001-2002

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2001-2002

Brief description of loss	Charged to 2001-2002 Vote	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Theft of petty cash (3 cases)		348		348	
Theft of United Way receipts		707		707	
Canadian Food Inspection Agency					
Loss of receipts	25	20		20	
CANADA CUSTOMS AND REVENUE AGENCY					
Fraudulent use of taxi vouchers	1	388		388	
Loss of change float	1	90		90	
CANADIAN HERITAGE					
Parks Canada Agency					
Theft from vending machine		300		300	
Hiking fees stolen from cash box in parks vehicle		150		150	
Cashier shortage		84		84	
Replenishment cash float		660		660	
Theft of two CIBC deposit bags and cash float		5,325		5,325	
Public Service Commission					
Theft of money		205		205	
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortages, Canada (7 cases)	1	846	150	632	64
Cashier shortages, overseas (64 cases)	1	10,954		10,954	
Loss of petty cash (2 cases)	1	122		122	
Loss of revenue	1	205		205	
Misappropriation of receipts	1	2,800	2,800		
Loss of personal property while in CIC's custody	1	1,409		1,409	
Immigration and Refugee Board of Canada					
Loss of petty cash	1	240		240	
FINANCE					
Financial Consumer Agency of Canada					
Personal use of taxi vouchers	1	1,399		1,399	
FISHERIES AND OCEANS					
Fraudulent use of credit card	1	4,097		4,097	
Loss of petty cash on the CCGS Gull Isle	1	150		150	
Robbery of parking fees by parking attendant	1	4,284	4,284		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Theft of Mission funds (3 cases)		77,363		77,363	
Fraudulent travel claim		6,582	6,582		
Unauthorized use of telephone lines		3,730		3,730	
Net cashier shortages		2,968		2,968	
Loss of petty cash		96		96	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Charged to 2001-2002 Vote	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Employment insurance benefits	(S)	105,709,129	28,438,966	3,735,838	73,534,325
Family allowances	(S)	26,637	600	16,294	9,743
Old Age Security	(S)	3,658,263	220,545	576,649	2,861,069
Canada Pension Plan	(S)	1,675,005	26,983	63,087	1,584,935
Unexplained losses of petty cash:					
Loss of petty cash at Estevan, HRCC, Saskatchewan	1	25		25	
Loss of petty cash, NHQ	1	73		73	
Others:					
Theft of receipts at HRCC Sydney, Nova Scotia	1	118	118		
Theft of change fund at HRCC Woodstock, New Brunswick	1	30		30	
Loss of receipts at HRCC Verdun, Quebec	1	150		150	
Loss of receipts at HRCC Outaouais, Quebec	1	912		912	
Loss of receipts at HRCC Laval, Quebec	1	3,208		260	2,948
Cash float shortage at HRCC Sainte-Foy, Quebec	1	20		20	
Theft of revenue, Ontario	1	318		198	120
Loss of revenue, Ontario	1	395		395	
Cashiers shortage at Winnipeg, Manitoba	1	30		30	
Loss of change fund at HRCC, British Columbia (3 cases)	1	105	55	50	
Loss of receipts, British Columbia (4 cases)	1	553	10	543	
INDUSTRY					
Department					
Loss of taxi booklet (10 pages)		1,190		1,190	
Loss of cellular phones (2 cases)		600		600	
Loss of taxi booklet		300		300	
Theft of petty cash cheque		198	198		
Atlantic Canada Opportunities Agency					
False or fraudulent claims on contribution agreements		75,011		75,011	
Loss of petty cash	20	67		67	
Canadian Space Agency					
Fraudulent endorsement of cheque cashed		1,683			1,683
Natural Sciences and Engineering Research Council					
Fraudulent use of American Express travellers cheques of President's Office		4,000	600	3,400	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Payment to incorrect payee, Alberta	5	1,021		1,021	
NATIONAL DEFENCE					
Department					
Missing financial receipts and funds from the deposit for base accommodations, CBF Halifax		375			375
Discrepancy in money held by cashier, HMCS Vancouver	1	1,178	1,178		
Adjustments to reconcile FMAS with cashier automated system	1	32		32	
Cashier shortages. The cause could not be determined (possible human error or lost vouchers)	1	2,053		2,053	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Concluded*

Brief description of loss	Charged to 2001-2002 Vote	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Military Police Complaints Commission					
Fraudulent use of government acquisition card.....		595			595
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash (break and enter)					
Fort Smith Office, BC.....	1	500		500	
Theft of petty cash.....	(S)	100		100	
Theft of petty cash (2 cases)	1	342		342	
Receiver General—Cheque Redemption Control					
Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (10,520 cases)		4,080,746	3,981,482	99,264	
Irregular endorsements (230 cases).....		113,999	113,454	545	
Not endorsed (1,776 cases)		682,459	601,844	80,615	
Misdirected direct deposits		1,425,829	1,083,526	342,303	
Others		1,538,465	1,061,760	476,705	
Ministerial bank accounts—					
Forged endorsements (3 cases)		28,445	28,445		
Not endorsed (6 cases)		1,957	1,957		
Others (2 cases)		819	819		
Foreign accounts—					
Forged endorsements (3 cases)		2,030	2,030		
Not endorsed.....		75	75		
SOLICITOR GENERAL					
Correctional Service					
Loss of receipts (7 cases)		1,908		1,908	
Misappropriation of receipts		11,339		11,339	
Petty cash loss		50		50	
Fraudulent reports		3,600		3,600	
Royal Canadian Mounted Police					
Loss of money (5 cases)		3,712	497	3,115	100
TRANSPORT					
Department					
Theft of survival equipment.....	1	81		81	
Theft of cash from travel claim	1	251		251	
Loss of an amount of petty cash	1	10		10	
		119,185,513	35,578,958	5,610,598	77,995,957

(S) Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of laptop computer (13 cases)	46,044		46,044	
Theft of computer components	1,000		1,000	
Theft of Kubota diesel generator	2,600		2,600	
Theft of batteries charger	150		150	
Theft of batteries (2 cases)	200		200	
Theft of Government vehicle—Damage repairs	4,799		4,799	
Vandalism to Government vehicle	498		498	
Theft of PC viewer (3 cases)	20,490		20,490	
Theft of cellular phone (2 cases)	379		379	
Theft of CD player	150		150	
Theft of headset	150		150	
Theft of soundstations (2 cases)	1,200		1,200	
Theft of electronic mail devices (2 cases)	1,100		1,100	
Theft of microcomputers (2 cases)	7,000		7,000	
Theft of lately planted trees	1,000		1,000	
Canadian Food Inspection Agency				
Theft of laptop computers (18 cases)	58,151	3,720	54,431	
Vandalism to Government vehicle (15 cases)	7,145		7,145	
Canadian Grain Commission				
Theft of walkie talkies (2 cases)	3,000		3,000	
Theft of Mettler scales (3 cases)	9,000		9,000	
CANADA CUSTOMS AND REVENUE AGENCY				
Theft of laptop computers (27 cases)	83,600		83,600	
Theft of informatic equipment (7 cases)	10,339		10,339	
Theft of cellular phones (7 cases)	1,739		1,739	
Theft of tactical jacket	300		300	
Theft of books (3 cases)	104		104	
Theft of electronic equipment	95		95	
Theft of briefcase	80		80	
CANADIAN HERITAGE				
Department				
Theft of video cassette recorder	145		145	
Theft of computers (2 cases)	2,524		2,524	
Theft of computer laptop	4,317		4,317	
Theft of palm pilot	600		600	
National Archives of Canada				
Theft of computer equipment	8,000			8,000
Theft of office equipment	800			800
National Film Board				
Theft of a computer	3,000			3,000
Theft of a video VHS	185			185
National Library				
Theft of computer equipment	2,200			2,200
Theft of office equipment	250			250
Parks Canada Agency				
General vandalism (many cases)	3,135		3,135	
Vandalism to gravesite historic plaque	987		987	
Graffiti on Historic House	200		200	
Damage to lattice work	1,500		1,500	
Panes of glass broken at Historic House	350		350	
Theft of all-terrain vehicles (2 cases)	12,000		12,000	
Theft of artifacts	1,905		1,905	
Theft of equipment (2 cases)	410		410	
Theft of gasoline	1,740		1,740	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of a micro-computer (3 cases)	8,000		8,000	
Theft of materials and equipment (9 cases)	13,468	150	13,318	
Theft of computer laptop	3,080		3,080	
Loss of cellular phone	100		100	
Vandalism to road sign (3 cases)	870		870	
Vandalism to locks (7 cases)	1,380		1,380	
Arson	200		200	
Vandalism to door (5 cases)	6,130		6,130	
Vandalism to decorative hide	50		50	
Vandalism to window	250		250	
Vandalism to the grounds	100		100	
Vandalism to ventilation motor	100		100	
Vandalism to buildings (3 cases)	400		400	
Vandalism to beams	700		700	
Public Service Commission				
Theft of laptops (7 cases)	23,669		23,669	
Theft of a projector	8,815		8,815	
Theft of a video cassette recorder	180		180	
Theft of a walkman	98		98	
Theft of a PC viewer	10,200		10,200	
Status of Women—Office of the Co-ordinator				
Theft of laptop computer	3,479		3,479	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of laptops (9 cases)	35,000		35,000	
Theft of a television	1,000		1,000	
Theft of videotape recorders (3 cases)	1,200		1,200	
Loss of desktop computers (20 cases)	55,534		55,534	
Loss of servers (3 cases)	50,316		50,316	
Loss of printers (7 cases)	4,046		4,046	
Loss of port of entry stamps (2 cases)	90		90	
Loss of scanners (2 cases)	1,200		1,200	
Loss of computer peripherals (10 cases)	2,825		2,825	
Loss of processing units (27 cases)	53,300		53,300	
Loss of monitors (12 cases)	6,000		6,000	
Immigration and Refugee Board of Canada				
Theft of electronic label printer	399		399	
Theft of laptop computer	4,500		4,500	
ENVIRONMENT				
Department				
Theft of laptop computers (16 cases)	63,390		58,390	5,000
Theft of tools (7 cases)	3,030		3,030	
Theft of technical equipment (6 cases)	3,240		3,240	
Theft of office equipment (8 cases)	2,008		1,508	500
Theft of optical equipment (7 cases)	15,485		8,485	7,000
Theft of electronic equipment (8 cases)	88,450		88,450	
Theft of motor and generators (3 cases)	862		862	
Theft of vehicles and trailers (3 cases)	29,438	10,647	18,791	
Vandalism of Government vehicle (6 cases)	9,240		9,240	
FINANCE				
Department				
Theft of microcomputer	1,200		1,200	
Theft of technical equipment	20		20	
Auditor General				
Theft of laptop computer	3,331		3,331	
Theft of computer monitor	1,313		1,313	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian International Trade Tribunal				
Theft of microcomputer	3,495		3,495	
FISHERIES AND OCEANS				
Theft of boat and boating equipment (6 cases)	14,850		5,650	9,200
Theft of office equipment and supplies (3 cases)	9,304		9,304	
Theft of computer and computer equipment (12 cases)	44,563		44,563	
Theft of a power supply (2 cases)	7,436		7,436	
Theft of shorelander trailer	700		700	
Theft of DVD player	350		350	
Theft of portable telephone headset	200		200	
Theft of snowplow blade and hydraulic equipment	2,000		2,000	
Theft of motor vehicle equipment (2 cases)	22,519		22,519	
Theft on MCTS Iqaluit	3,500		3,500	
Theft and damage to solar captors (2 cases)	24,400			24,400
Theft of outside maintenance equipment	6,000		6,000	
Theft of vehicles	51,000		51,000	
Theft of tools (2 cases)	4,765		4,765	
Theft of technical equipment (3 cases)	27,292		27,292	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of CD burner	283		283	
Theft of cellular telephones (7 cases)	1,886		1,886	
Theft of CPU	1,000		1,000	
Theft of laptop computer (8 cases)	28,679		28,679	
Theft of personal digital assistant	571		571	
Theft of video cassette recorder	199		199	
HEALTH				
Department				
Theft/loss of laptops and computers (10 cases)	37,329			37,329
Theft/loss of laptops and computer equipment (18 cases)	25,760			25,760
Theft/loss of cellular telephone	299			299
Theft/loss of Palm Pilots (4 cases)	1,538			1,538
Theft of a vehicle—Damages	493			493
Theft of a vehicle (Ford Explorer) —Damages	5,000			5,000
Theft/loss of narcotics (11 cases)	3,120		3,120	
Theft/loss of audiovisuals (3 cases)	6,125			6,125
Theft/loss of taxi chit book (2 cases)	650		650	
Theft/loss of two gas cans and a lawnmower	250		250	
Theft/loss of keys to narcotic cupboard	5		5	
Theft/loss of administration equipment	2,000		2,000	
Theft/loss of housekeeping supplies	200		200	
Theft/loss of tuning forks and stethoscopes	1,000		1,000	
Theft/loss of reference book (8 cases)	200		200	
Canadian Institutes of Health Research				
Theft of portable computers (3 cases)	11,145		11,145	
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Theft of microcomputer	3,986		3,986	
NEW BRUNSWICK				
Vandalism to a Government vehicle (8 cases)	9,988		9,988	
Theft of computers and peripheral equipment (5 cases)	11,993		11,993	
QUEBEC				
Theft of a laptop computer	2,000		2,000	
Theft of microcomputers (5 cases)	10,400		10,400	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ONTARIO				
Theft of microcomputers (3 cases)	4,400		4,400	
Theft of telephones (4 cases)	1,106		1,106	
Vandalism to building	1,000		500	500
Theft of miscellaneous equipment	280		280	
MANITOBA				
Theft of laptop computer	3,613	2,000	1,613	
Vandalism to Government vehicle	203		203	
SASKATCHEWAN				
Vandalism to Government vehicle	4,400		4,400	
ALBERTA/NORTHWEST TERRITORIES/NUNAVUT				
Theft of Government vehicle	15,000		15,000	
Theft of laptop computers (5 cases)	15,000		15,000	
Theft of desktop computers (3 cases)	10,000		10,000	
Theft of laser printers (2 cases)	8,000		8,000	
BRITISH COLUMBIA / YUKON				
Theft of technical equipment	1,000		1,000	
Theft of cellular phone	250		250	
Theft of microcomputers (4 cases)	6,000		6,000	
Theft of office furniture	45		45	
Theft of appreciation awards	282		282	
Vandalism of Government vehicle (4 cases)	3,755		3,755	
Vandalism to microcomputers (4 cases)	800		800	
Vandalism to building	50		50	
Vandalism to office equipment	45		45	
NATIONAL HEADQUARTERS				
Theft of laptop computers (3 cases)	9,619		9,619	
Theft of computer from residence	2,195		2,195	
Theft of computer equipment (2 cases)	2,592		2,592	
Canada Industrial Relations Board				
Theft of computer laptop and accessories	6,061	4,831	1,230	
Theft of computer laptop and accessories	5,018		5,018	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of laptop computer and handheld computer, Nunavut	4,600		4,600	
Theft of laptop, Yukon	3,999		3,999	
Theft of an all-terrain vehicle, Yukon (2 cases)	13,047		13,047	
Theft of a portable radio, Yukon (2 cases)	1,486		1,486	
Theft of a station radio, Yukon	1,030		1,030	
Theft of Polaroid camera, Yukon	200		200	
Theft of Olympus digital camera, Yukon	1,000		1,000	
Theft of an all-terrain vehicle's helmet, Yukon	400		400	
Theft of 6 pairs of leather gloves, Yukon	60		60	
Theft of digital camera, PGIC	1,599		500	1,099
Theft of Sony digital camera with memory stick and adapter, Manitoba	1,723		1,723	
Theft of a decorative blanket, Saskatchewan	300		300	
Loss of cellular phones, Alberta (4 cases)	873		873	
Theft of laptop computer, Alberta	3,550		3,550	
Theft of CPU Touch computer, BC	1,539		1,539	
Theft of handheld computer, BC	300		300	
Theft of a back pack, BC	100		100	
Theft of a Toshiba laptop computer, BC	3,000		3,000	
Theft of a dictaphone, BC	120		120	
Theft of a compact disk drive, BC	200		200	
Theft of a floppy disk drive, BC	100		100	
Theft of a cell phone battery charger, BC	50		50	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of a mouse, BC	40		40	
Theft of assured loading ferry tickets, BC	1,500		1,500	
Theft of Toshiba laptop computer, BC	6,200		6,200	
Loss of a Toshiba laptop computer, BC	5,000		5,000	
Loss of IBM laptop computer, BC	4,107		4,107	
Theft of Startac cellular telephone, BC	200		200	
Loss of Startac cellular telephone, BC (2 cases)	350		350	
Loss of hand held computer, BC (3 cases)	1,200		1,200	
Theft of black duffel bag by Briggs & Riley, BC	302		302	
Loss of Canada Art Bank Killer Whale Picture, BC	2,140		2,140	
Theft of cellular telephone, BC	200		200	
Loss of a cellular telephone, NWT	160		160	
Loss of a camera, 2 lenses and 2 filters, NWT	9,200		9,200	
INDUSTRY				
Department				
Theft of laptop computers (9 cases)	38,254		27,387	10,867
Theft of computers (2 cases)	4,390		4,390	
Theft of computer component	300		300	
Theft of computer accessories	165		165	
Theft of laptop, cell phone and accessories	4,130		4,130	
Theft of portable printers (3 cases)	1,440		1,440	
Theft of fax machine	299		299	
Theft of CD writer	460		460	
Theft of scanner	395		395	
Theft of wheeled brief case	190		190	
Theft of oscilloscope	4,430		4,430	
Theft of Blackberry (2 cases)	1,100			1,100
Theft of telephones (2 cases)	300		300	
Theft of cell phone	300		300	
Theft of cell phone accessories	100		100	
Theft of projector	12,710		12,710	
Theft of VCR	300		300	
Theft of taxi booklet	300		300	
Canadian Space Agency				
Theft of computer and equipment (3 cases)	17,750	1,000	16,750	
Theft of head set with equipment	330		330	
Theft of cellular phone	200		200	
National Research Council of Canada				
Theft of microcomputers (2 cases)	15,946		15,946	
Theft of computer monitors (2 cases)	10,632		10,632	
Natural Sciences and Engineering Research Council				
Theft of IBM Thinkpad (2 cases)	6,000		6,000	
Social Sciences and Humanities Research Council				
Theft of a laptop	4,000		4,000	
Theft of a projector	12,000		12,000	
Western Economic Diversification				
Theft of laptop computer	4,150		4,150	
JUSTICE				
Department				
Theft of a digital camera	2,130		2,130	
Theft of computers and related electronic equipment (9 cases)	16,162		16,162	
Theft of a palm pilot	400		400	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL DEFENCE				
Department				
Theft of military kit (1375 cases)	164,286	1,528	162,758	
Theft of transportation equipment (19 cases)	4,450		4,450	
Theft of construction engineering equipment	2,067		2,067	
Theft of machinery (2 cases)	349		349	
Theft of telecommunication equipment	280		280	
Theft of electrical equipment (9 cases)	3,896		3,896	
Theft of technical equipment (11 cases)	6,703		6,703	
Theft of tools (7 cases)	3,366		3,366	
Theft of weapons (13 cases)	631		631	
Theft of military specific equipment (106 cases)	11,698	5	11,693	
Theft of non military specific equipment (134 cases)	25,052	374	24,678	
Theft of computers (2 cases)	10,000		10,000	
Theft of laptops (6 cases)	21,936		21,936	
NATURAL RESOURCES				
Department				
Theft of laptop computers (12 cases)	42,152		42,152	
Theft of Versa notebook and case	6,616		6,616	
Theft of Thinkpad (2 cases)	12,528		12,528	
Theft of Palm Pilot III	300		300	
Theft of PSION Palmtop	888		888	
Theft of CO2 detector	750		750	
Theft of digital camera (2 cases)	2,530		2,530	
Theft of a US Robotics modem	358		358	
Theft of IREX micro surgical scissors	200		200	
Theft of aluminum cylinders	2,000		2,000	
Theft of precious metals	8,000		8,000	
Theft of cellular phone	300		300	
Theft of an off-road vehicle with trailer	8,558		8,558	
Vandalism to four department vehicles	1,545		1,545	
Vandalism to buildings	2,000		2,000	
Vandalism to buildings—Broken window (break-in)	1,333			1,333
Theft of televisions (break-in) (3 cases)	600			600
PRIVY COUNCIL				
Department				
Loss of technical equipment (3 cases)	950		950	
Canadian Centre for Management Development				
Theft of technical equipment (3 cases)	3,000			3,000
Canadian Transportation Accident Investigation and Safety Board				
Theft of a computer as a result of a break-in	1,935		1,935	
Vandalism to Government vehicle	523		523	
Chief Electoral Officer				
Theft of a micro-computer	1,445		1,445	
Commissioner of Official Languages				
Theft of cellular phone	320		320	
Theft of Palm Pilot agenda	534		534	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Damages to building as a result of break-in (3 cases)	16,000		16,000	
Theft of laptop computers (13 cases)	42,765		42,765	
Theft of printer	200		200	
Theft of Palm Pilot (7 cases)	2,563		2,563	
Theft of video card and book	70		70	
Theft of Alnor Flow Hood	3,269		3,269	
Theft of Hewlett Packard business calculator	200		200	
Theft of cellular phone Audiovox	276		276	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of computer, NEC Powermate CT 815	1,900		1,900	
Theft of Palm III C, 1 digital camera	1,600		1,600	
Theft of camera	800		800	
Theft of 1 laptop, 2 calculators, 1 laser printer, 1 Palm Pilot	7,450		7,450	
Theft of 1 LCD Projector, 2 laptops	13,000		13,000	
Theft of HP Jornada 540 series pocket organizer	775		775	
Theft of Targus keyboard attachment	180		180	
Theft of Racal Waltm Word Calculator	700		700	
Theft of Compaq IPAQ Handheld Computer Model	600		600	
Theft of Nortel Meridian Phone 9316CW	250		250	
Theft of Compaq PDA SER# 117697004	700		700	
Theft of 1 hard drive	300		300	
Theft of 1 CPU case and 1 T-10 MidTower ATX	2,227		2,227	
Theft of 1 Zip drive, 1 calculator, 1 wrist rest, 2 computer mouses	550		550	
Theft of 1 printer, and parts (2 cases)	1,232		1,232	
Theft of compact disc	200		200	
Lost pager (2 cases)	260		260	
Theft of LCD Screen (2 cases)	1,800		1,800	
Theft of agent tool kit	50		50	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (56 cases)	66,865		66,865	
Damage due to inmate riots (22 cases)	1,546,288		1,546,288	
Theft of asset inventories (64 cases)	128,184	2,204	118,247	7,733
Theft of computers (3 cases)	8,208		8,208	
Theft of automobiles (2 cases)	37,049		37,049	
Theft of supplies (3 cases)	1,400		1,400	
Vandalism of property and equipment (403 cases)	168,931	4,497	163,582	852
Royal Canadian Mounted Police				
Vandalism to Government vehicles	312,937	140,252	2,294	170,391
Willful damage to police vehicles	48,221	12,322	32,982	2,917
Damage to police transport	1,099		1,099	
Damage/loss of equipment	3,446	54	3,392	
Theft of Government property	81,455		81,455	
TRANSPORT				
Department				
Theft of laptop computers (4 cases)	17,489		17,489	
Theft of notebook computers (5 cases)	19,328		19,328	
Theft of a computer	3,000		3,000	
Theft of projectors (3 cases)	11,835		11,835	
Theft of a camcorder	4,620		4,620	
Theft of a digital camera	1,200		1,200	
TREASURY BOARD				
Secretariat				
Theft of microcomputers (2 cases)	4,640		4,640	
VETERANS AFFAIRS				
Department				
Veterans Affairs Program				
Theft of Palm Pilot	249		249	
Theft of laptop computer (3 cases)	11,655		11,655	
Theft of desktop CPU	1,918		1,918	
Theft of video camera	300		300	
Theft of two tires	100		100	
Theft of three boxes of carpet tiles	510		510	
	4,475,495	183,584	3,954,440	337,471

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage to Government vehicle (9 cases).....	28,934		28,934	
Damage to Government vehicle in an accident (2 cases).....	2,161	226	1,935	
Damage to Government vehicle in an accident—repair.....	8,749		8,749	
Canadian Food Inspection Agency				
Loss of microcomputer due to fire.....	2,390		2,390	
Loss of incubator due to fire.....	1,000		1,000	
Damage to Government vehicle in an accident (23 cases).....	50,369		45,373	4,996
CANADA CUSTOMS AND REVENUE AGENCY				
Damage to vehicle (51 cases).....	117,375	15,009	90,375	11,991
CANADIAN HERITAGE				
Parks Canada Agency				
Loss of camera.....	1,200		1,200	
Damage to Government vehicle (4 cases).....	16,250		16,250	
Loss of material and equipment (2 cases).....	1,285		1,285	
Damage to material and equipment (2 cases).....	485		485	
Damage to door in Visitor's Center.....	117		117	
Storm damage causing trees and debris in roads.....	1,325		1,325	
Fire at campground kiosk.....	9,500		9,500	
Status of Women—Office of the Co-ordinator				
Damage to computer monitor due to flooding.....	330		330	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of mobile radios (7 cases).....	8,229		8,229	
ENVIRONMENT				
Department				
Damage to Government vehicles due to accidents (17 cases).....	54,216		52,422	1,794
Damage to technical equipment (49 cases).....	176,188		176,188	
Damage to microcomputers and related equipment (62 cases).....	116,073		116,073	
FINANCE				
Auditor General				
Loss of microcomputers due to broken water sprinkler.....	4,453		4,453	
Loss of computer monitors due to broken water sprinkler.....	826		826	
Loss of facsimile due to broken water sprinkler.....	1,995		1,995	
Financial Transactions and Reports Analysis Centre of Canada				
Loss of cellular phones (2 cases).....	419		419	
Loss of blackberry.....	549		549	
FISHERIES AND OCEANS				
Damage to Government vehicles (79 cases).....	192,351	9,137	158,514	24,700
Damage to property—lighthouse.....	200		200	
Damage to trawl and forklift.....	1,485		1,485	
Damage to computer.....	599		599	
Loss of boat Smokercraft.....	1,425		1,425	
Loss of equipment (5 cases).....	4,213		2,613	1,600
Loss of Jerome Mercury Analyser.....	17,000		17,000	
Loss of radar at sea.....	10,700			10,700
Loss of DAPS receiver.....	5,360			5,360

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of echo sounder	27,000			27,000
Loss of GPS receiver	4,280			4,280
Loss of hydraulic generator	1,050			1,050
Loss of portable computers (2 cases)	8,210			8,210
Loss of computer screen	2,100			2,100
HUMAN RESOURCES DEVELOPMENT				
Department				
NOVA SCOTIA				
Damage to Government vehicle due to accidents (3 cases)	13,501	5,595	7,329	577
QUEBEC				
Loss of a cellular phone	150		150	
Damage to telephone system due to lightning	325		325	
ONTARIO				
Damage to computer equipment due to flooding	7,200		7,200	
Loss of radio	1,098		1,098	
MANITOBA				
Loss of printer due to water leakage	1,100		1,100	
BRITISH COLUMBIA / YUKON				
Damage to Government vehicle due to accident	406		406	
Damage to cellular phone	200		200	
NATIONAL HEADQUARTERS				
Loss of computer and peripheral equipment due to fire	3,863		3,863	
Loss of cellular phones (3 cases)	1,877		1,877	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Damage to Government vehicle due to an accident, Nunavut	8,336			8,336
Damage to Government vehicle due to an accident, Atlantic (3 cases)	26,716	26,716		
Damage to Government vehicle, Saskatchewan (2 cases)	6,895		6,895	
Damage beyond economic repair of a Startac cellular phone, BC	200		200	
INDUSTRY				
Department				
Damage to Government vehicle following accident (7 cases)	4,725	2,484	2,241	
Scanner dropped by employee	6,000		6,000	
Economic Development Agency of Canada for the Regions of Quebec				
Loss of laptop	3,645		3,645	
Western Economic Diversification				
Loss of laptop computer	7,046		7,046	
Loss of cellular phones (2 cases)	348		348	
JUSTICE				
Supreme Court of Canada				
Damage to Government vehicle in an accident (2 cases)	4,016		4,016	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2001-2002 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL DEFENCE				
Department				
Loss or damage to military kit (2602 cases)	82,061	549	81,512	
Loss or damage to transportation equipment (68 cases)	58,306	4,004	54,302	
Damage to construction engineering equipment	6		6	
Loss or damage to machinery (9 cases)	57,281		57,281	
Loss or damage to telecommunication equipment (152 cases)	31,724		31,724	
Loss or damage to electrical equipment (16 cases)	61,145		61,145	
Loss or damage to technical equipment (58 cases)	73,949		73,949	
Loss or damage to tools (87 cases)	22,538		22,538	
Loss of weapons (46 cases)	19,273		19,273	
Loss or damage to military specific equipment (158 cases)	14,815		14,815	
Loss or damage to non military specific equipment (1668 cases)	14,303		14,303	
Loss or damage to computers (40 cases)	4,822		4,822	
Loss or damage to laptops (2 cases)	7,498		7,498	
NATURAL RESOURCES				
Department				
Damage to equipment due to extreme weather conditions in the High Arctic—				
Steel tanks (2 cases)	4,400		4,400	
Antenna towers (2 cases)	2,200		2,200	
Accidental destruction of cellular phone	150		150	
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board				
Damage to furniture due to flooding in Winnipeg office	8,038		8,038	
Damage to Government vehicle	675		675	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
15-pound block smashed three (3) tiles and bent two (2) ceiling tile supports, 330 Gare du Palais, Que.	50		50	
Fire on roof, Learning Centre, Rigaud, Que.	125,000		125,000	
Major fire on the roof, 715 Peel, Que.	1,200,000		1,200,000	
SOLICITOR GENERAL				
Correctional Service				
Damage due to water pipe break (2 cases)	6,440		6,440	
Damage due to acts of nature (2 cases)	56,948		56,948	
Damage following motor vehicle accident (42 cases)	104,045	9,593	91,797	2,655
Damage to property and equipment (28 cases)	40,028		40,028	
Loss of asset inventories (4 cases)	2,940		2,940	
Royal Canadian Mounted Police				
Damage to RCMP vehicles (accidents)	1,296,339	377,256	643,545	275,538
Damage to property/equipment	389,980		38,230	351,750
Damage/loss of equipment	84,553	1,919	58,430	24,204
TRANSPORT				
Department				
Damage to a computer notebook	3,500		3,500	
Damage to a cellular telephone	352		352	
Damage to vehicles (2 cases)	15,537		15,537	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE
OR DISCOVERY IN 2001-2002 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
VETERANS AFFAIRS				
Department				
Veterans Affairs Program				
Loss of cellular telephones (3 cases)	600		600	
Loss of Palm Pilot	199		199	
Damage to CD ROM drive	154		154	
Loss of access cards (3 cases)	300		300	
	4,768,187	452,488	3,548,858	766,841

PUBLIC ACCOUNTS OF CANADA 2001-2002

**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 <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY						
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds	1996-97	40,323	39,947	376		
Fraudulent overtime claims (2 cases)	1997-98	133,792	82,517	4	45,000	6,271
Issuance of fraudulent tax refunds by employees	2000-2001	518,904	58,553	46,014	43,087	371,250
Misrepresentation by employee in the acquisition of computer equipment	2000-2001	23,738		45		23,693
Damage to vehicle (37 cases)	2000-2001	105,050	13,118	1,140	90,792	
CANADIAN HERITAGE						
Canadian Film Development Corporation						
Theft of petty cash	1999-2000	687				687
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	
Theft of television/video-cassette recorder	1997-98	1,021			1,021	
Parks Canada Agency						
Vandalism to buildings (42 cases)	2000-2001	17,060			300	16,760
Missing grates on bridge (3 cases)	2000-2001	525			300	225
Broken road sign (4 cases)	2000-2001	906			325	581
Damage to Government vehicle (3 cases)	2000-2001	9,565			500	9,065
Theft of life ring	2000-2001	60				60
Vehicle accident (4 cases)	2000-2001	2,066	618		200	1,248
Damage to animal fences (7 cases)	2000-2001	4,319	3,669			650
Damage to alarm system due to lightning storm (2 cases)	2000-2001	840				840
Damage to building caused by motor vehicle ⁽¹⁾	1999-2000	1,372			346 ⁽¹⁾	1,026 ⁽¹⁾
Status of Women—Office of the Co-ordinator						
Theft of a laptop computer (2 cases)	2000-2001	9,460			9,460	
CITIZENSHIP AND IMMIGRATION						
Department						
Loss of revenue, Ontario Region	2000-2001	10,063			10,063	
Cashier shortage	1999-2000	3,092 ⁽¹⁾		20	3,072	
ENVIRONMENT						
Department						
Misuse of Government mastercard and authorized use of ARI card	1997-98	7,400				7,400
Misappropriation of receipts by a term employee	2000-2001	8,780	5,274			3,506
Theft of vehicles and trailers (5 cases)	2000-2001	30,147			20,147	10,000
Fraudulent use of credit cards	2000-2001	6,859 ⁽¹⁾	2,654	404	3,801	
FISHERIES AND OCEANS						
Damage to Government vehicles (25 cases)	1999-2000	35,630			26,130	9,500
Items lost at sea (15 cases)	1999-2000	122,212			106,912	15,300
Theft of computer and computer equipment (9 cases)	1999-2000	44,070	1,000		29,070	14,000
Theft of a boat and boating equipment	1999-2000	800				800
Theft of vehicle and vehicle parts (3 cases)	1999-2000	4,300			2,000	2,300
Damage to a boat	1999-2000	1,500				1,500
Damage to vehicle and vehicle parts	1999-2000	5,000				5,000
Theft of computer and computer equipment (12 cases)	2000-2001	57,399			52,899	4,500
Theft of digital cameras (5 cases)	2000-2001	10,990			9,390	1,600
Damage to Crown vehicles (35 cases)	2000-2001	82,111			81,375	736
Fraudulent use of credit card	2000-2001	21,899		211 ⁽¹⁾		21,688

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 <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration funds	1999-2000	300				300
Theft of mission funds	1996-97	55,728	5,393		18,835	31,500
Theft of mission funds	1997-98	454,824	1,451		373	453,000
Theft of mission funds	1999-2000	283,022				283,022
Theft of mission funds (3 cases)	2000-2001	935,794			85,794	850,000
Fire in Canadian Embassy, Caracas, Venezuela	1997-98	4,000,000			4,000,000	
Fraudulent claim for salary-related benefits	1998-99	18,084	13,084	5,000		
Fraudulent claim for payment by an employee	1999-2000	104,264	48,970			55,294
Loss of change floats at the Edmonton Regional Office	1999-2000	50			50	
Net cashier shortages/overages	1999-2000	4,862			4,862	
HEALTH						
Department						
Theft of computers (3 cases)	1998-99	15,363			2,100	13,263
Theft of cellular phone	1998-99	955				955
Damage to Government vehicles following accident (5 cases)	1999-2000	33,517			7,879	25,638
Destruction of medical vaccines due to refrigeration failure	1999-2000	47,841				47,841
HUMAN RESOURCES DEVELOPMENT						
Department						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	1,050	2,228		8,682
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190	22,690	500		30,000
Fraudulent claims for benefits:						
Employment Insurance Benefits	1996-97	143,199,640	108,110,365	4,140,484	6,759,928	24,188,863
Employment Insurance Benefits	1997-98	139,711,649	99,145,197	4,829,850	6,128,094	29,608,508
Employment Insurance Benefits	1998-99	156,186,404	96,451,422	7,205,195	8,680,197	43,849,590
Employment Insurance Benefits	1999-2000	120,404,240	63,616,129	13,723,020	6,248,839	36,816,252
Employment Insurance Benefits	2000-2001	120,790,146	33,710,061	29,285,915	4,278,609	53,515,561
Family Allowances	1988-89	120,284	56,190	600	61,849	1,645
Family Allowances	1989-90	95,663	49,060		36,688	9,915
Family Allowances	1990-91	32,464	14,722	50	16,377	1,315
Family Allowances	1991-92	73,703	25,689		42,967	5,047
Family Allowances	1992-93	46,804	20,884	225	23,691	2,004
Family Allowances	1993-94	156,746	34,282	300	104,310	17,854
Family Allowances	1994-95	3,690	2,039			1,651
Old Age Security	1987-88	339,615	239,874 ⁽¹⁾	10,992	35,501	53,248
Old Age Security	1988-89	1,044,068	555,836 ⁽¹⁾	20,941	167,784	299,507
Old Age Security	1989-90	721,089	246,384		115,963	358,742
Old Age Security	1990-91	639,880	309,069	5,252	101,715	223,844
Old Age Security	1991-92	617,627	169,644	6,696	293,055	148,232
Old Age Security	1992-93	1,074,363 ⁽¹⁾	305,185 ⁽¹⁾	1,334	273,443	494,401
Old Age Security	1993-94	353,743	166,376	13,589	70,815	102,963
Old Age Security	1994-95	1,226,335 ⁽¹⁾	286,589	32,514	618,615	288,617
Old Age Security	1995-96	839,522	327,793 ⁽¹⁾	31,200	110,357	370,172
Old Age Security	1996-97	475,078	88,675 ⁽¹⁾	22,883	1,836	361,684
Old Age Security	1997-98	659,829	80,442	9,026	164,472	405,889
Old Age Security	1998-99	980,863 ⁽¹⁾	178,572 ⁽¹⁾	69,785	76,595	655,911
Old Age Security	1999-2000	545,355 ⁽¹⁾	26,790	9,266	96,881	412,418

PUBLIC ACCOUNTS OF CANADA 2001-2002

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 <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Old Age Security	2000-2001	946,304 ⁽¹⁾	20,692 ⁽¹⁾	38,921		886,691
Canada Pension Plan	1986-87	7,040	6,956			84
Canada Pension Plan	1987-88	8,978	5,383			3,595
Canada Pension Plan	1989-90	240,552	145,896		71,507	23,149
Canada Pension Plan	1990-91	1,105,864	604,304 ⁽¹⁾	12,017	151,786	337,757
Canada Pension Plan	1991-92	437,731	150,921 ⁽¹⁾	10,041		276,769
Canada Pension Plan	1992-93	1,320,231 ⁽¹⁾	590,147 ⁽¹⁾	44,108	98,411	587,565
Canada Pension Plan	1993-94	765,586	262,019 ⁽¹⁾	30,143	45,489	427,935
Canada Pension Plan	1994-95	552,710	145,859 ⁽¹⁾	9,571	65,956	331,324
Canada Pension Plan	1995-96	798,814	308,642 ⁽¹⁾	24,433	1,968	463,771
Canada Pension Plan	1996-97	283,263	61,578 ⁽¹⁾	20,565		201,120
Canada Pension Plan	1997-98	1,815,162 ⁽¹⁾	376,776 ⁽¹⁾	53,000	16,941	1,368,445
Canada Pension Plan	1998-99	895,799 ⁽¹⁾	109,006 ⁽¹⁾	74,227		712,566
Canada Pension Plan	1999-2000	1,103,218 ⁽¹⁾	42,394 ⁽¹⁾	123,461	17,262	920,101
Canada Pension Plan	2000-2001	1,452,737 ⁽¹⁾	10,000	74,021		1,368,716
Fraudulent travel claim at Newfoundland	1999-2000	2,600	1,000	1,200		400
Fraudulent cheques issued by an employee, National Headquarters region	1997-98	186,158	17,260	1,621		167,277
Damage to technical equipment due to flooding, Alberta	2000-2001	13,298			13,298	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Fraudulent claims for social assistance payment, Saskatchewan region	1987-88	20,784	14,299	855		5,630
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	19,196	5,175		2,581	11,440
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases)	1993-94	27,752	4,291		4,134	19,327
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, HQ	1995-96	100			100	
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Government vehicle burned, Atlantic region	1997-98	17,930				17,930
Theft of cellular phone, Saskatchewan	1997-98	501			301	200
Education funding fraud, Saskatchewan	1999-2000	2,710	100			2,610
Theft of computer equipment, HQ	1999-2000	5,300				5,300
Theft of a credit card and taxi chits, HQ	1999-2000	100				100
Theft of laptops, HQ (7 cases)	1999-2000	40,528	10,974			29,554
Distorted or falsified grants and contributions requests related to social services program, Quebec	2000-2001	5,000,000			5,000,000	⁽¹⁾
Distorted or falsified grants and contributions requests related to social assistance program, Quebec	2000-2001	44,000				44,000
Theft of cell phone from a Government vehicle, Atlantic	2000-2001	149			149	
Theft of laptop computer from a private residence, Atlantic	2000-2001	3,100			3,100	
Theft of a laptop computer, Saskatchewan (2 cases)	2000-2001	10,500	1,500		9,000	
Loss of a notebook with power adapter, PCMCIA card, NIC and modem adapters, external mouse and carrying bag, Manitoba	2000-2001	3,999				3,999
INDUSTRY						
Department						
Theft of laptop computer, projector, case and a cellular phone	1997-98	18,630	13,033		5,597	
Theft of petty cash (4 cases)	1998-99	925			925	
Damage to Government vehicle following accident	1998-99	700			700	

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 <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Canadian Space Agency						
Theft of two laptops and equipment	2000-2001	8,170			5,865	2,305
Economic Development Agency of Canada for the Regions of Quebec						
False or fraudulent claims for grants and contributions	2000-2001	2,422,077	835,923	176,588	270,980	1,138,586
NATIONAL DEFENCE						
Department						
Misappropriation of funds from a standing advance at CFB Det. Sydney	1996-97	17,074				17,074
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	18,423	12,517			5,906
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109			8,018	21,091
Theft of cash from a standing advance at RCSE St Jean	1997-98	7,000			7,000	
Misappropriation of funds from a standing advance, CTCHQ Gagetown	2000-2001	1,098				1,098
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa)	2000-2001	62,334				62,334
Theft of funds in an accountable advance at CFB Montreal	1997-98	21,129			21,129	
Unauthorized payment of damage to private property by a standing advance holder at CCSFOR Velika Kladusa	1999-2000	1,096			1,096	
Theft of cash from a standing advance, break and enter at CFB Valcartier	1999-2000	968				968
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater	1999-2000	5,130				5,130
Theft of funds from the ship's pay office safe at HMCS Montreal	1999-2000	32,498				32,498
Discrepancy in a standing advance at CFSU Ottawa	1999-2000	557 ⁽¹⁾			557	
Discrepancy in a standing advance at Communications Regiment in Toronto	1999-2000	964				964
Cash shortage in an advance returned to the cashier at 14 Wing Greenwood	1999-2000	1,689				1,689
Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay	1999-2000	23,527			9,797	13,730
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	91,352				91,352
Missing funds from the cashier deposit, CFB Shilo	2000-2001	400			400	
Discrepancy in accountable advance, CFB Borden	2000-2001	962		962		
Discrepancy in money held by cashier, HMCS Preserver	2000-2001	2,003				2,003
Misappropriation of funds from a standing advance, 4 Wing Cold Lake	2000-2001	1,361				1,361
Theft of revenue from meal sales, CFB Borden (2 cases)	2000-2001	81	41	40		
Discrepancy in money held by cashier, TC Wainwright	2000-2001	200		200		
Discrepancy in money held by cashier, CCUNDOF Ziouani	2000-2001	37			37	
Discrepancy in money held by cashier, CFSU Ottawa	2000-2001	100			100	
Discrepancy in a standing advance, CTCHQ Gagetown	2000-2001	6,100				6,100
Discrepancy in a standing advance, 17 Wing Winnipeg	2000-2001	394				394
Discrepancy in money held by cashier, CFSU (E) Ramstein	2000-2001	1,024 ⁽¹⁾			1,024	
Discrepancy in money held by cashier, USS Valcartier	2000-2001	435			435	
Cashier shortages. The cause could not be determined (possible human error or lost vouchers)	2000-2001	1,320			1,320	

PUBLIC ACCOUNTS OF CANADA 2001-2002

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 <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATURAL RESOURCES						
Department						
Loss due to unauthorized use of Government acquisition cards (2 cases)	1996-97	12,745	4,259		8,486	
Theft of laptop computer (3 cases)	2000-2001	12,434			12,434	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Theft of VCRs	1998-99	1,724				1,724
Theft of various office supplies	1998-99	3,495			3,147	348
Receiver General — Cheque Redemption Control Directorate						
Foreign accounts— False endorsements	1996-97	167,797	134,924			32,873
SOLICITOR GENERAL						
Correctional Service						
Damage due to inmate riot	1996-97	1,496,873	22,875		1,473,998	
Damage due to inmate riot (10 cases)	1999-2000	440,656	179		440,477	
Vandalism of property and equipment by inmates (315 cases)	1997-98	229,813	6,568		223,245	
Theft of canteen stock (3 cases)	1998-99	3,816			3,816	
Fraudulent inmate time sheets for salary	1999-2000	6,645	4,615		2,030	
Damage due to fire (78 cases)	1999-2000	133,899			133,899	
Theft of canteen inventories (6 cases)	1999-2000	16,710	2,500		14,210	
Vandalism of property and equipment (241 cases)	1999-2000	56,317	13,883		42,434	
Vandalism of property and equipment (775 cases)	2000-2001	163,177	13,049		150,128	
Loss of cheques (2 cases)	2000-2001	178			178	
Fraudulent reports	2000-2001	1,929	708		1,221	
Royal Canadian Mounted Police						
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism to police vehicles	1995-96	31,945	5,702		26,243	
Loss of monies (fine, advance)	1996-97	5,400				5,400
Theft of monies (fine, certificate)	1996-97	4,595	4,264		331	
Damage to vehicles	1996-97	86,537	16,042		68,018	2,477
Damage to vehicles (police car and snowmobile)	1996-97	1,374,921	274,958		1,099,963	
Damage to Government vehicle following accident (491 cases)	1997-98	1,241,898	441,409		800,489	
Wilful damage to Government equipment	1998-99	12,248	490		858	10,900
Loss of equipment	1998-99	5,500	2,500		3,000	
Damage to police vehicles due to accident	1998-99	1,062,783	185,283		874,497	3,003
Damage to police vehicles	1998-99	13,234	1,349		8,229	3,656
Wilful damage to police vehicles	1997-98	352,708	58,538	353	279,182	14,635
Wilful damage to police vehicles	1998-99	169,929	45,984		123,513	432
Wilful damage to police vehicles	1999-2000	121,289	8,251	200	97,128	15,710
Wilful damage to police vehicles	2000-2001	6,690	553		3,251	2,886
Property damage	1999-2000	7,506	1,413		3,690	2,403
Damage to police transport	1999-2000	256,329	49,891		179,621	26,817
Damage to police transport	2000-2001	71,593	17,444		22,696	31,453
Damage/loss of equipment (2 cases)	1999-2000	27,089	541		26,548	
Damage/loss of equipment	2000-2001	6,850			6,600	250
Theft of Government property	1999-2000	21,688			19,523	2,165
Theft of Government property	2000-2001	54,331			39,183	15,148
Damage to RCMP vehicles due to accidents	1999-2000	901,108	151,632		559,524	189,952
Damage to RCMP vehicles (accidents)	2000-2001	1,348,510	228,464	86,166	948,444	85,436
Damage to property/equipment	2000-2001	63,150			58,150	5,000

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 <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 2001-2002	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	21,123 ⁽¹⁾	750		20,933
Misappropriation of cash collected from parking meters	1999-2000	22,594	22,594 ⁽¹⁾			
Damage to Hopper Cars as a result of accident (118 cases)	2000-2001	5,200,243	2,190,269 ⁽¹⁾		3,009,974	
VETERANS AFFAIRS						
Department						
Veterans Affairs Program						
Misappropriation of public funds by an employee	1988-89	69,414	47,624			21,790
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	5,250	300		34,362
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1991-92	27,133	19,100	1,313		6,720
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	9,980	1,800		85,438
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	7,011			18,879
False or fraudulent claims for War Veterans Allowance benefits ⁽¹⁾	1994-95	23,022 ⁽¹⁾	10,900 ⁽¹⁾	1,200		10,922
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920	150		60,260
False or fraudulent claims for War Veterans Allowance benefits	1997-98	60,456				60,456
False or fraudulent claims for War Veterans Allowance benefits	1998-99	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828	12,459	135		95,234
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991	3,150	1,500		98,341
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) ⁽¹⁾	1995-96	52,440 ⁽¹⁾	19,289			33,151
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) ⁽¹⁾	1996-97	21,006 ⁽¹⁾	7,920 ⁽¹⁾	1,560		11,526
Fraudulent endorsement of disability pension cheques cashed following death of payee ⁽¹⁾	1997-98	18,952 ⁽¹⁾	3,900	2,250		12,802
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases) ⁽¹⁾	1999-2000	76,969 ⁽¹⁾		10,049		66,920
Misappropriation of administered account by an employee	1999-2000	22,013	17,468	2,000		2,545
Theft of petty cash	2000-2001	220				220
Theft of sound equipment, mixer, amplifier and CD player	2000-2001	1,765			1,765	
Theft of security access card	2000-2001	100			100	
		734,063,154	412,440,896	60,280,759	55,824,549	205,516,950

⁽¹⁾ Amends previous year's *Public Accounts of Canada*.

SECTION 4

2001-2002

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.

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	2002			2001
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Net accounts receivable
Tax revenues receivable—				
Income tax—				
Personal.....	8,524,822	680,501	7,844,321	6,730,754
Corporation.....	2,622,315	122,888	2,499,428	2,017,256
Non-resident.....	511,227	59,302	451,925	374,273
Other income tax revenues.....	170,862	48,665	122,196	55,778
	11,829,226	911,356	10,917,870	9,178,061
Employment insurance premiums.....	177,348	20,572	156,775	156,489
Other taxes and duties—				
Goods and services tax.....	3,688,148	368,815	3,319,334	3,159,863
Customs import duties.....	89,895	8,989	80,905	103,060
Other excise taxes and duties.....	128,940	12,894	116,046	144,125
Miscellaneous.....	294	186	100	100
Energy taxes.....	2,965	2,924	41	38
	3,910,242	393,808	3,516,426	3,407,186
Total tax revenues receivable.....	15,916,816	1,325,736	14,591,071	12,741,736

SECTION 5

2001-2002

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 allocated 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	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department	405,105	2,121,752	56,369	3,878,453	719,500	4,816,287
Canadian Dairy Commission	49,766			44,223	89,617	70,657
Canadian Food Inspection Agency	56,889	294,547	35,672	792,453	(187,995)	1,054,860
Canadian Grain Commission	22,043		17,288			60,589
	533,803	2,416,299	109,329	4,715,129	621,122	6,002,393
CANADA CUSTOMS AND REVENUE AGENCY						
	4,710,322	54,230	1,545,890	44,922,699	8,089,433	9,084,036
CANADIAN HERITAGE						
Department	528,827	437,872		5,161,712	82,809	3,888,228
Canadian Radio-television and Telecommunications Commission				503,221	23,250	311,987
National Archives of Canada	69,010	76,546		270,353		1,052,413
National Battlefields Commission		10,523		8,025	19,404	603
National Film Board	49,200	7,831,701		732,968	11,938	
National Library	17,212	1,351				992,708
Parks Canada Agency	123,047	21,925,897		991,485	484,040	6,253,539
Public Service Commission			38,192	1,651,414	12,562	1,314,760
Status of Women—Office of the Co-ordinator	60,628			41,209	3,685	247,236
	847,924	30,283,890	38,192	9,360,387	637,688	14,061,474
CITIZENSHIP AND IMMIGRATION						
Department	829,785		71,925,476	20,845,568	2,101,430	9,708,735
Immigration and Refugee Board of Canada	3,462			2,712,387	62,945	244,272
	833,247		71,925,476	23,557,955	2,164,375	9,953,007

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html> or can be obtained on request by completing the Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. 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 payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,390,683	1,054,279 11,750	2,372,345 45,977	4,179,570 43,882	33,782,652 4,880	34,311,146 215,315	574,216 49,353	89,662,357 625,420
508,435	10,769,670 47,026	1,396,579 188,369	1,555,115 203,474	8,371,320 279,297	13,616,878 739,809	1,348,711	39,613,134 1,557,895
1,899,118	11,882,725	4,003,270	5,982,041	42,438,149	48,883,148	1,972,280	131,458,806
11,705,859	3,126,503	5,293,181	20,801,496	27,389,888	39,474,090		176,197,627
8,814	6,728	2,267,119	1,847,287	933,412	40,342,604		55,505,412
102,789		283,826	298,647	47,107	1,730,415		3,301,242
1,313,048		200,561	415,756	1,655,802	3,214,841		8,268,330
240,769		18,739	3,221	362	277,859		579,505
271,320		262,401	265,274		3,928,580		13,353,382
		198,148	309,884	1,142,231	1,376,880		4,038,414
1,605,747	3,629,286	1,728,805	2,642,424	4,186,761	26,664,765		70,235,796
83,341		378,013	5,975,479	184,618	7,737,618		17,375,997
3,214		79,229	89,798	7,688	1,779,085		2,311,772
3,629,042	3,636,014	5,416,841	11,847,770	8,157,981	87,052,647		174,969,850
9,352,585		1,307,274	4,616,326	3,377,235	20,317,785	629,337	145,011,536
166,950		328,231	340,101	138,151	12,005,037		16,001,536
9,519,535		1,635,505	4,956,427	3,515,386	32,322,822	629,337	161,013,072

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
ENVIRONMENT						
Department	63,923	1,467,786	243,513	2,265,240	3,150,614	21,541,021
Canadian Environmental Assessment Agency		4,809	2,832	446,018	60,915	321,214
	63,923	1,472,595	246,345	2,711,258	3,211,529	21,862,235
FINANCE						
Department						
Economic, Social and Financial Policies Program	20,624			906,416	996,657	3,211,283
Auditor General	760,496			802,351	11,452	122,802
Canadian International Trade Tribunal				87,434	58,437	87,355
Financial Consumer Agency of Canada				805,732		15,269
Financial Transactions and Reports Analysis Centre of Canada	26,821	97,174		2,178,589	285,430	99,305
Office of the Superintendent of Financial Institutions				411,000		290,897
	807,941	97,174		5,191,522	1,351,976	3,826,911
FISHERIES AND OCEANS	339,110	14,573,883	297,791	16,356,014	4,340,405	19,811,374
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	210,573	3,334,615	147,768	21,042,082	17,059,821	14,435,565
Canadian International Development Agency	8,373	341,266	3,584		132,433	16,573,302
International Joint Commission				46,442		114,377
NAFTA Secretariat, Canadian Section				1,700	191,999	
Northern Pipeline Agency	25,636					58,088
	244,582	3,675,881	151,352	21,090,224	17,384,253	31,181,332
GOVERNOR GENERAL				59,029	347	606,956
HEALTH						
Department	2,204,108	552,465	189,391,923	14,826,640	5,493,945	20,974,249
Canadian Institutes of Health Research			1,675	2,538,297	16,090	123,340
Hazardous Materials Information Review Commission					37,202	21,287
Patented Medicine Prices Review Board		4,345		2,750	30,009	27,389
	2,204,108	556,810	189,393,598	17,367,687	5,577,247	21,146,265

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,475,838	26,589,938	1,999,321	4,957,828	7,673,717	50,229,418	68,672	121,726,829
		52,842	121,344	39,719	1,127,447		2,177,140
1,475,838	26,589,938	2,052,163	5,079,172	7,713,436	51,356,865	68,672	123,903,969
1,161,612		1,330,526	1,375,056	258,713	5,523,939		14,784,826
132,516		502,177	235,945	422,445	4,178,094		7,168,278
		29,481	56,826		239,483		559,016
		7,002	11,495	12	621,894		1,461,404
23,073		122,612	464,861	61,512	2,108,667		5,468,044
		611,963	1,040,317	55	2,548,182	12,850	4,915,264
1,317,201		2,603,761	3,184,500	742,737	15,220,259	12,850	34,356,832
5,855,587	23,373,914	2,833,877	10,003,837	64,699,553	45,159,722		207,645,067
20,354,258	4,954	16,069,206	7,851,454	32,749,959	64,646,067	249,740	198,156,062
		963,528	2,684,877	1,027,357	9,501,274		31,235,994
13,464	60,136	39,891	35,816	17,992	2,875,069		3,203,187
		24,161	27,059		419,037		663,956
		1,120	1,489	26,691	10,052		123,076
20,367,722	65,090	17,097,906	10,600,695	33,821,999	77,451,499	249,740	233,382,275
		39,809	65,342	230,230	1,133,455		2,135,168
1,805,309	10,262,254	22,879,291	7,148,998	4,340,525	120,312,932		400,192,639
6,924		212,338	233,519	2,714	5,697,700		8,832,597
		10,091	70,194	5,384	187,365		331,523
	73,441	40,095	35,236	45	219,202		432,512
1,812,233	10,335,695	23,141,815	7,487,946	4,348,668	126,417,199		409,789,271

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
HUMAN RESOURCES						
DEVELOPMENT						
Department	7,201,950	7,998	10,839,217	53,514,278	6,195,573	65,215,138
Canada Industrial Relations Board			2,816	62,499	70,793	56,446
Canadian Artists and Producers Professional Relations Tribunal				18,810		47,960
Canadian Centre for Occupational Health and Safety						8,160
	7,201,950	7,998	10,842,033	53,595,587	6,266,366	65,327,704
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program		3,075,634	45,590	1,915,786		1,087,326
Indian and Inuit Affairs Program	1,424,035	8,911,422	65,816	10,028,291	6,288,134	3,719,885
Northern Affairs Program	139,097	318,875	1,680	248,856	124,181	4,179,370
	<i>1,563,132</i>	<i>12,305,931</i>	<i>113,086</i>	<i>12,192,933</i>	<i>6,412,315</i>	<i>8,986,581</i>
Canadian Polar Commission	32,800			66,961		30,500
	1,595,932	12,305,931	113,086	12,259,894	6,412,315	9,017,081
INDUSTRY						
Department	269,913	1,853,458	95,964	20,361,594	1,833,255	29,287,635
Atlantic Canada Opportunities Agency	1,351,435			3,984,914	76,284	929,728
Canadian Space Agency	297,938	72,836,073	74,635	2,009,073	46,183	2,469,488
Competition Tribunal				48,647		9,910
Copyright Board					43,820	168,254
Economic Development Agency of Canada for the Regions of Quebec	248,631	62,120		506,906	188	789,210
National Research Council of Canada	213,429	24,806,302	153,695	2,618,396	6,561,060	3,942,624
Natural Sciences and Engineering Research Council	27,913	120		2,113,828	64,021	467,355
Social Sciences and Humanities Research Council	30,946	175		1,129,072		362,864
Statistics Canada	60,477			1,803,775	74	99,061,215
Western Economic Diversification	1,607,503			1,421,208	215,305	1,431,813
	4,108,185	99,558,248	324,294	35,997,413	8,840,190	138,920,096

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
2,403,987	46,014	6,087,871	13,351,803	127,011,173	219,440,253		511,315,255
4,072		60,505	91,980	89,091	863,288		1,301,490
		25,141	5,665	18,686	194,513	11,000	321,775
1,921		84,175	66,613	304,210	819,883		1,284,962
2,409,980	46,014	6,257,692	13,516,061	127,423,160	221,317,937	11,000	514,223,482
271,132		553,307	1,048,915	2,352,798	14,384,979	806	24,736,273
441,235	123,939	962,268	1,639,299	6,832,151	34,174,564	153,023	74,764,062
75,467	6,316,747	346,459	773,437	495,469	19,312,636	1,062	32,333,336
787,834	6,440,686	1,862,034	3,461,651	9,680,418	67,872,179	154,891	131,833,671
		29,903	500		50,906		211,570
787,834	6,440,686	1,891,937	3,462,151	9,680,418	67,923,085	154,891	132,045,241
1,509,811	76,591	4,306,601	5,248,674	4,805,193	58,548,476		128,197,165
		505,898	762,824	780,478	11,871,784		20,263,345
737,247	39,631,922	346,846	812,337	3,356,845	13,365,661		135,984,248
		5,420	32,798	30,984	372,106		499,865
		34,777	20,868	52,263	169,304		489,286
293,763		257,594	420,518	83,574	5,184,883		7,847,387
2,043,602	4,525,444	3,027,688	2,675,912	4,537,143	5,412,670	53,853	60,571,818
8,911	169,176	148,358	269,785	452,828	1,672,750		5,395,045
3,850	1,500	69,515	132,939	139,960	1,054,394		2,925,215
1,741,003		1,015,013	3,787,401	9,444,402	36,889,413		153,802,773
129,026		488,595	452,675	991,009	3,630,719		10,367,853
6,467,213	44,404,633	10,206,305	14,616,731	24,674,679	138,172,160	53,853	526,344,000

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
JUSTICE						
Department	211,395		169,472	7,663,111	39,414,382	49,680,583
Canadian Human Rights Commission	56,578		12,088	73,292	1,316,563	264,975
Canadian Human Rights Tribunal				94,934	2,331	29,706
Commissioner for Federal Judicial Affairs					238,773	574,978
Federal Court of Canada	34,410	148,945		294,730	21,002	160,167
Law Commission of Canada				955	8,225	149,494
Offices of the Information and Privacy Commissioners of Canada	10,000			534,776	262,232	191,783
Supreme Court of Canada	27,957	3,637	70	316,975	3,000	294,220
Tax Court of Canada				3,975		200,690
	340,340	152,582	181,630	8,982,748	41,266,508	51,546,596
NATIONAL DEFENCE						
Department		691,894,367	80,849,348	113,222,369	2,137,673	56,140,914
Canadian Forces Grievance Board				251,609	278,088	
Military Police Complaints Commission	32,044		114	97,007	155,813	86,983
	32,044	691,894,367	80,849,462	113,570,985	2,571,574	56,227,897
NATURAL RESOURCES						
Department	757,667	4,719,845	11,890	12,449,402	1,318,607	12,847,036
Canadian Nuclear Safety Commission	9,625		5,463	496,819	43,440	249,319
National Energy Board				990,646	45,881	157,674
	767,292	4,719,845	17,353	13,936,867	1,407,928	13,254,029
PARLIAMENT						
The Senate	59,300		33,143	201,509	309,540	521,374
House of Commons			144,965	6,011,712	402,061	685,563
Library of Parliament	88,891			311,172	51,684	324,383
	148,191		178,108	6,524,393	763,285	1,531,320
PRIVY COUNCIL						
Department	14,648			3,552,692	630,245	1,209,439
Canadian Centre for Management Development	4,025	38,400		497,682		770,028
Canadian Intergovernmental Conference Secretariat						27,294
Canadian Transportation Accident Investigation and Safety Board	19,178	12,713	24,129	1,014,895	133,177	263,598

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,454,074		5,143,313	3,408,532	3,670,002	16,581,601		127,396,465
30,583		104,571	194,337		1,152,176		3,205,163
104		7,213	16,144	277,578	796,367		1,224,377
		34,383	749,034	806,777	583,939		2,987,884
1,134,250		92,358	362,802	923,734	1,797,723		4,970,121
		25,139	4,115		1,218,609		1,406,537
8,604		68,473	69,766	25,534	502,504		1,673,672
45,897		177,856	150,005	118,150	1,291,272		2,429,039
123,488		68,950	91,114	856,784	1,606,204		2,951,205
2,797,000		5,722,256	5,045,849	6,678,559	25,530,395		148,244,463
33,087,614	(1,778,644)	6,536,622	64,934,787	135,212,101	271,318,218	60,368,051	1,513,923,420
1,153			186,111		874,409	343,863	1,935,233
1,545		23,820	12,795	17,571	759,096		1,186,788
33,090,312	(1,778,644)	6,560,442	65,133,693	135,229,672	272,951,723	60,711,914	1,517,045,441
2,102,891	4,164,057	2,037,095	5,436,777	27,318,207	41,344,529		114,508,003
10,843	1,075,730	83,313	583,635	122,212	4,885,678		7,566,077
		156,422	802,113	179,418	1,140,567		3,472,721
2,113,734	5,239,787	2,276,830	6,822,525	27,619,837	47,370,774		125,546,801
187,266		702,748	383,703	311,668	3,839,179		6,362,164
		1,356,708	1,289,091	307,488	6,078,969		16,463,823
		57,964	144,177	202,833	1,045,960		2,227,064
187,266		2,117,420	1,816,971	821,989	10,964,108		25,053,051
933,748		932,461	726,533	748,220	7,039,009		15,786,995
48,313		167,787	387,135	962,932	7,353,588		10,229,890
23,687		3,308	4,175	25,168	463,377		547,009
46,404	62,224	60,610	329,664	832,118	1,060,655		3,859,365

PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
Chief Electoral Officer	1,153,212		7,763	6,214,160	845,446	562,120
Commissioner of Official Languages				389,306	199,124	220,932
Millennium Bureau of Canada	108,602	26,159		27,407	8,486	143,664
National Round Table on the Environment and the Economy	132,302			36,347	75	37,387
Office of Indian Residential Schools Resolution of Canada				146,934	27,895	323,235
Public Service Staff Relations Board	25,125	(27,500)		67,122		23,529
Security Intelligence Review Committee				77,835	14,089	16,105
	1,457,092	49,772	31,892	12,024,380	1,858,537	3,597,331
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department Government Services Program	6,447,524	90,303,030	206,542	18,500,002	4,534,015	274,501,524
Communication Canada				390,854		521,330
	6,447,524	90,303,030	206,542	18,890,856	4,534,015	275,022,854
SOLICITOR GENERAL						
Department	252,846					440,511
Correctional Service	69,172	1,286,535	76,479,349	12,810,053	1,635,616	10,132,886
National Parole Board			11,090	1,051,741	18,916	98,788
Office of the Correctional Investigator					211	113,856
Royal Canadian Mounted Police	217,126		4,106,611	13,379,817	1,481,757	25,884,320
Royal Canadian Mounted Police External Review Committee						27,146
Royal Canadian Mounted Police Public Complaints Commission					132,884	305,028
	539,144	1,286,535	80,597,050	27,241,611	3,269,384	37,002,535
TRANSPORT						
Department	350,378	21,407,408	549,041	13,592,994	3,314,590	15,667,963
Canadian Transportation Agency	74,023		20,880	82,179	29,072	335,849
Civil Aviation Tribunal				11,944	186,876	22,453
	424,401	21,407,408	569,921	13,687,117	3,530,538	16,026,265

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
203,340		104,721	248,212	335,505	3,981,977		13,656,456
9,717		168,539	156,317	9,007	1,630,872		2,783,814
79		6,282	53,956	199,565	108,867		683,067
	429,771	98,001	9,790	33,440	1,699,623		2,476,736
8,515		35,274	11,882	35,258	12,272,770		12,861,763
		33,531	21,830		992,441	124,226	1,260,304
		8,917	6,046	12,292	155,891		291,175
1,273,803	491,995	1,619,431	1,955,540	3,193,505	36,759,070	124,226	64,436,574
22,810,479	1,027,533	2,245,926	20,167,858	142,600,800	292,870,170		876,215,403
60		144,390	377,874	358,486	2,566,679		4,359,673
22,810,539	1,027,533	2,390,316	20,545,732	142,959,286	295,436,849		880,575,076
318,262		334,496	552,323	64,279,849	5,126,884		71,305,171
5,186,790		1,747,025	17,433,991	5,195,036	63,957,701	19,997,172	215,931,326
226,802		119,143	122,973	165,421	1,118,500		2,933,374
2,226		12,271	35,443	781	96,496		261,284
18,632,391	293,398	2,041,104	6,291,165	84,150,865	43,026,095	1,585,926	201,090,575
		15,504	1,365	35,563	20,773		100,351
34,772		38,132	27,885	245,922	422,160		1,206,783
24,401,243	293,398	4,307,675	24,465,145	154,073,437	113,768,609	21,583,098	492,828,864
2,261,172	17,362,420	1,965,534	9,063,550	10,065,389	46,936,908		142,537,347
		177,579	264,070	145,799	525,502		1,654,953
		7,376	19,063				247,712
2,261,172	17,362,420	2,150,489	9,346,683	10,211,188	47,462,410		144,440,012

PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Accounting services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Legal services	Non- professional contracted services
	\$	\$	\$	\$	\$	\$
TREASURY BOARD						
Secretariat				5,603,728	315,363	2,825,004
VETERANS AFFAIRS						
Department						
Veterans Affairs Program			180,563,393	2,540,947	209,957	5,900,897
Veterans Review and Appeal Board Program			2,196		3,776	9,433
			180,565,589	2,540,947	213,733	5,910,330
Total	33,647,055	974,816,478	618,184,933	470,188,430	124,628,111	813,745,024

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
229,955		1,218,720	1,710,611	390,111	44,046,944		56,340,436
1,311,185		672,039	1,450,677	6,084,808	8,613,727		207,347,630
417		24,177	51,844	33,116	68,115		193,074
1,311,602		696,216	1,502,521	6,117,924	8,681,842		207,540,704
157,723,788	152,537,701	111,533,858	249,949,439	842,131,792	1,854,857,612	85,571,861	6,489,516,082

SECTION 6

2001-2002

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

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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 the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html>, or can be obtained on request by completing the

Unpublished Information Request Form included at the beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. 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 accrued charges) and the total expenditures to date.

ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department	161,000	871,130	23,478,493	185,645	24,696,268
Canadian Food Inspection Agency			326,201		326,201
	161,000	871,130	23,804,694	185,645	25,022,469
CANADA CUSTOMS AND REVENUE AGENCY	2,400,944		22,480,766		24,881,710
CANADIAN HERITAGE					
National Battlefields Commission		827,106	1,134,130		1,961,236
Parks Canada Agency	2,675,304	15,834,197	2,845,861	607,418	21,962,780
	2,675,304	16,661,303	3,979,991	607,418	23,924,016
ENVIRONMENT					
Department		256,869	366,296		623,165
FINANCE					
Department					
Financial Consumer Agency					
of Canada			361,654		361,654
Office of the Superintendent of Financial					
Institutions			748,373		748,373
			1,110,027		1,110,027

ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
FISHERIES AND OCEANS	815,193	32,700,839	4,750,393	118,003	38,384,428
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	205,195	644,989	83,653,802	7,508,412	92,012,398
HEALTH					
Department		1,544,844	4,583,985	352,769	6,481,598
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program	1,674,787	3,778,400			5,453,187
INDUSTRY					
Department		2,354,251	888,666		3,242,917
Canadian Space Agency		249,263	540,721		789,984
National Research Council of Canada			23,510,364		23,510,364
		2,603,514	24,939,751		27,543,265
JUSTICE					
Department			3,348,364		3,348,364
NATIONAL DEFENCE					
Department	500,000	75,850,970	106,780,837	3,686,091	186,817,898
NATURAL RESOURCES					
Department	765,000	9,910,306	7,566,193		18,241,499
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	6,813,045	64,457,246	209,068,363	4,947,884	285,286,538
SOLICITOR GENERAL					
Correctional Service		1,689,099	85,782,099		87,471,198
Royal Canadian Mounted Police	430,379	6,369,395	31,218,836	6,732,477	44,751,087
	430,379	8,058,494	117,000,935	6,732,477	132,222,285

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
TRANSPORT					
Department.	4,694	1,155,775	7,109,855		8,270,324
VETERANS AFFAIRS					
Department					
Veterans Affairs Program		1,448,858	2,779,547		4,228,405
Total	16,445,541	219,943,537	623,323,799	24,138,699	883,851,576

SECTION 7

2001-2002

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

CONTENTS

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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.

ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	2,424,714		75,486
Canadian Dairy Commission			
Canadian Food Inspection Agency	3,417,974		
Canadian Grain Commission	140		
	5,842,828		75,486
CANADA CUSTOMS AND REVENUE AGENCY	4,568,464	1,546	9,940,054
CANADIAN HERITAGE			
Department	254,381		86,886
Canadian Radio-television and Telecommunications Commission	20,957		
National Archives of Canada	109,685		103,875
National Battlefields Commission	86,075		600
National Film Board			
National Library			352,826
Parks Canada Agency	4,969,803		62,305
Public Service Commission	37		539,718
Status of Women—Office of the Co-ordinator			3,112
	5,440,938		1,149,322
CITIZENSHIP AND IMMIGRATION			
Department	1,809,276		2,989,909
Immigration and Refugee Board of Canada			266,338
	1,809,276		3,256,247

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
25,236,711	12,593,406	1,648,295	55,662	527,895	5,819,175	48,381,344
181,265		310,827		68		492,160
11,868,275	5,368,827	1,375,381		304,312	1,332,906	23,667,675
1,871,546	1,516,813	104,917		72,344	94,830	3,660,590
39,157,797	19,479,046	3,439,420	55,662	904,619	7,246,911	76,201,769
67,680,364	4,026,107	21,694,118		2,240,476	2,625,109	112,776,238
5,663,050	802,674	1,763,595	45,600	438,452	236,162	9,290,800
1,866,035		68,709		32,165		1,987,866
2,212,653	1,571	295,727		672,700	1,865,740	5,261,951
20,617	593	30,064	2,904	924	149,514	291,291
1,729,707		198,213			1,034,488	2,962,408
4,187,516		417,865		95,776	226,702	5,280,685
4,369,444	780,133	621,027	56,513	817,479	2,574,326	14,251,030
4,943,979		992,233		215,302	63,207	6,754,476
722,093		189,716		669		915,590
25,715,094	1,584,971	4,577,149	105,017	2,273,467	6,150,139	46,996,097
36,726,754	2,370,208	4,835,828		2,565,029	1,090,167	52,387,171
3,213,437		1,179,369		26,632		4,685,776
39,940,191	2,370,208	6,015,197		2,591,661	1,090,167	57,072,947

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
ENVIRONMENT			
Department	4,598,068	21,206	2,878,871
Canadian Environmental Assessment Agency			15,332
	4,598,068	21,206	2,894,203
FINANCE			
Department			
Economic, Social and Financial Policies			
Program	28,985		73,461
Public Debt Program			
	28,985		73,461
Auditor General	2,914		147,576
Canadian International Trade Tribunal			
Financial Consumer Agency			
of Canada			
Financial Transactions and Reports Analysis			
Centre of Canada			
Office of the Superintendent of Financial Institutions	(21,757)		
	10,142		221,037
FISHERIES AND OCEANS	20,282,709	195,712	3,527,440
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	5,815,914		1,688,001
Canadian International Development Agency	22,167		75,951
International Joint Commission	46,272		26,830
NAFTA Secretariat, Canadian Section			1,844
Northern Pipeline Agency			
	5,884,353		1,792,626
GOVERNOR GENERAL	1,688		
HEALTH			
Department	1,969,247		1,683,244
Canadian Institutes of Health Research			16,290
Hazardous Materials Information Review			
Commission			13,372
Patented Medicine Prices Review Board			1,079
	1,969,247		1,713,985

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
28,226,802	20,643,474	2,305,263		910,514	2,915,990	62,500,188
107,289		150,855		3,731	2,858	280,065
28,334,091	20,643,474	2,456,118		914,245	2,918,848	62,780,253
3,848,503		717,182		785,600	25,788	5,479,519
29,754						29,754
3,878,257		717,182		785,600	25,788	5,509,273
1,730,143		70,510		12,840	131,581	2,095,564
85,917		9,472		2,605		97,994
16,150		362,907			36,845	415,902
15,094,671		511,067		407,407		16,013,145
2,213,273		117,230			134,156	2,442,902
23,018,411		1,788,368		1,208,452	328,370	26,574,780
42,718,343	13,525,219	4,181,635	986,001	805,918	18,687,602	104,910,579
50,339,184	3,927,841	18,053,390		1,871,402	5,847,419	87,543,151
3,390,096		1,770,710			376,613	5,635,537
171,486		21,669		769		267,026
9,353		17,002				28,199
2,667						2,667
53,912,786	3,927,841	19,862,771		1,872,171	6,224,032	93,476,580
370,696		40,736		9,199	1,874	424,193
44,667,318	32,082,762	4,678,539	812,372	892,319	1,620,854	88,406,655
2,276,898		143,078		9,192	75	2,445,533
147,956		146,537		6,576		314,441
63,709		3,773		680	1,069	70,310
47,155,881	32,082,762	4,971,927	812,372	908,767	1,621,998	91,236,939

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT			
Department	154,181		4,281,938
Canada Industrial Relations Board			165,390
Canadian Artists and Producers Professional Relations Tribunal	113		
Canadian Centre for Occupational Health and Safety			
	154,294		4,447,328
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program			162,927
Indian and Inuit Affairs Program	156,410		456,018
Northern Affairs Program	867,638		132,047
	<i>1,024,048</i>		<i>750,992</i>
Canadian Polar Commission			
	1,024,048		750,992
INDUSTRY			
Department	2,378,793		3,982,001
Atlantic Canada Opportunities Agency	129,552		230,277
Canadian Space Agency	46,918		1,564,152
Competition Tribunal			
Copyright Board			
Economic Development Agency of Canada for the Regions of Quebec	173,045		80,612
National Research Council of Canada	1,207,777		
Natural Sciences and Engineering Research Council			5,103
Social Sciences and Humanities Research Council			1,800
Statistics Canada	25,659		
Western Economic Diversification	20,420		461,352
	3,982,164		6,325,297
JUSTICE			
Department	59,561		485,310
Canadian Human Rights Commission	42		35,728
Canadian Human Rights Tribunal			
Commissioner for Federal Judicial Affairs			
Federal Court of Canada	329,687		256,864
Law Commission of Canada			540

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
67,785,420	216,979	9,658,807		1,048,702	438,305	83,584,332
341,604		44,629		7,896	942	560,461
46,277		1,864		1,265		49,519
252,968		6,364		6,920		266,252
68,426,269	216,979	9,711,664		1,064,783	439,247	84,460,564
6,696,043	6,866	1,321,931		147,141	16,833	8,351,741
11,442,552	79,782	2,290,651		230,302	58,689	14,714,404
1,862,249	271,452	231,713		102,119	540,042	4,007,260
20,000,844	358,100	3,844,295		479,562	615,564	27,073,405
11,755						11,755
20,012,599	358,100	3,844,295		479,562	615,564	27,085,160
28,310,135	6,207,737	5,308,310	60,734	715,796	3,213,010	50,176,516
3,123,033		579,924		61,034		4,123,820
4,919,186	75,729,721	523,181	23,091	29,646	6,168,141	89,004,036
46,933		2,862		4,467		54,262
64,748		8,694				73,442
2,162,016		490,832		4,320	6,008	2,916,833
17,369,379	16,552,341	2,144,912	39,051,967	1,380,608	4,392,390	82,099,374
1,018,262		758,956		2,155	59,933	1,844,409
529,494		160,098		795	47,923	740,110
2,278,931					1,618,780	3,923,370
2,173,934		720,592		92,445		3,468,743
61,996,051	98,489,799	10,698,361	39,135,792	2,291,266	15,506,185	238,424,915
15,064,215		5,741,285		763,951	6,753	22,121,075
368,308		178,467		991	175	583,711
70,205		14,115		855	6,955	92,130
65,199		12,810		22,416		100,425
1,807,839	3,847	653,850		115,043	9,050	3,176,180
8,765		2,027				11,332

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Offices of the Information and Privacy Commissioners of Canada—			
Office of the Information Commissioner of Canada Program			788
Office of the Privacy Commissioner of Canada Program			16,864
			17,652
Supreme Court of Canada	29,480		28,575
Tax Court of Canada			
	418,770		824,669
NATIONAL DEFENCE			
Department	1,030,550,186	567,277,879	196,564,564
Canadian Forces Grievance Board			
Military Police Complaints Commission			45,427
	1,030,550,186	567,277,879	196,609,991
NATURAL RESOURCES			
Department	1,390,174		1,353,193
Canadian Nuclear Safety Commission	108,350		311,471
National Energy Board	921		42,961
	1,499,445		1,707,625
PARLIAMENT			
The Senate			2,409
House of Commons	81,652	784	1,047,535
Library of Parliament			10,680
	81,652	784	1,060,624
PRIVY COUNCIL			
Department	87,492		1,676,785
Canadian Centre for Management Development	225		44,787
Canadian Intergovernmental Conference Secretariat			26,160
Canadian Transportation Accident Investigation and Safety Board	262,340		123,111
Chief Electoral Officer			7,302
Commissioner of Official Languages	1,091		3,625

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
100,384		16,735		239	432	118,578
556,491		75,607			1,295	650,257
656,875		92,342		239	1,727	768,835
457,012	1,726	67,701		11,108	239	595,841
436,489		53,375		53,725		543,589
18,934,907	5,573	6,815,972		968,328	24,899	27,993,118
314,165,386	149,627,628	23,240,685	2,147,335	17,330,316	73,705,588	2,374,609,567
413,824		10,407		27,391		451,622
90,087	150	53,941		100	15	189,720
314,669,297	149,627,778	23,305,033	2,147,335	17,357,807	73,705,603	2,375,250,909
23,839,887	7,381,988	3,208,378	369,883	245,841	3,443,022	41,232,366
1,649,658	9,180	289,523			62,576	2,430,758
1,062,257		421,517		13,728		1,541,384
26,551,802	7,391,168	3,919,418	369,883	259,569	3,505,598	45,204,508
1,622,786	342,229	371,810		394,570	14,590	2,748,394
6,292,789		2,381,745		542,688	1,099,955	11,447,148
985,689		209,347		17,858	1,470	1,225,044
8,901,264	342,229	2,962,902		955,116	1,116,015	15,420,586
4,537,163	80,789	1,158,925		32,655	107,024	7,680,833
1,004,923		214,027		13,290	44,857	1,322,109
209,314		24,442		16,984		276,900
697,762	3,150	98,902		59,268	22,222	1,266,755
3,146,470		102,661		106,709	194,248	3,557,390
682,018		186,940		64,814	29,864	968,352

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Millennium Bureau of Canada			
National Round Table on the Environment and the Economy			265
Office of Indian Residential Schools Resolution of Canada			2,642
Public Service Staff Relations Board			30,979
Security Intelligence Review Committee			7,839
	351,148		1,923,495
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program	1,316,850		2,171,571
Communication Canada ⁽⁴⁾	13,479		
	1,330,329		2,171,571
SOLICITOR GENERAL			
Department			15,797
Correctional Service	6,154,577	365,564	1,676,667
National Parole Board	125,006		44,716
Office of the Correctional Investigator			
Royal Canadian Mounted Police	58,066,249	2,910,170	34,243,323
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			1,000
	64,345,832	3,275,734	35,981,503
TRANSPORT			
Department	20,477,036	7,920	556,690
Canadian Transportation Agency			2,038
Civil Aviation Tribunal			
	20,477,036	7,920	558,728

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
479					796	1,275
171,408		54,917		188,517		415,107
477,470		607,229				1,087,341
168,882		37,092		4,918	24,996	266,867
100,321		35,923		5,099		149,182
11,196,210	83,939	2,521,058		492,254	424,007	16,992,111
77,041,758	1,540,841	39,809,430	3,033,294	6,619,062	5,254,135	136,786,941
1,242,536		571,302		48,531	58,079	1,933,927
78,284,294	1,540,841	40,380,732	3,033,294	6,667,593	5,312,214	138,720,868
1,170,540		199,842		168,805		1,554,984
26,672,087	259,416	3,235,978	21,778	90,135	17,531,416	56,007,618
856,261		171,805		16,658		1,214,446
32,251		189,122		6,939	(14)	228,298
80,580,758	6,242,948	6,477,328	71,490	2,363,918	17,204,674	208,160,858
11,232		2,785				14,017
58,138		36,609		2,105		97,852
109,381,267	6,502,364	10,313,469	93,268	2,648,560	34,736,076	267,278,073
20,583,370	50,962,795	2,474,444	208,825	83,797	4,589,350	99,944,227
802,433		87,050		7,483	3,115	902,119
2,832						2,832
21,388,635	50,962,795	2,561,494	208,825	91,280	4,592,465	100,849,178

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
TREASURY BOARD			
Secretariat			
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	133,771		253,971
Veterans Review and Appeal Board Program			4,023
	133,771		257,994
Total	1,174,756,388	570,780,781	277,190,217

⁽¹⁾ This category includes ships and boats, \$131,627,976; aircraft, \$649,879,431; military and non-military road motor vehicles, \$361,643,498; and, miscellaneous vehicles, \$31,605,483.

⁽²⁾ 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.

⁽³⁾ This category includes items such as conveying, elevating and materiel-handling and other equipment.

⁽⁴⁾ Previously Canada Information Office.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
3,247,637		1,094,666		574,208	8,137	4,924,648
4,841,275	7,709	978,255		453,177	404,324	7,072,482
20,683		46,214		22,457		93,377
4,861,958	7,709	1,024,469		475,634	404,324	7,165,859
1,115,855,844	413,168,902	188,180,972	46,947,449	48,054,935	187,285,384	4,022,220,872

SECTION 8

2001-2002

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

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Transfer payments	8.2

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 the web in a PDF (Acrobat) format at the following URL address: <http://www.pwgsc.gc.ca/recgen/text/pub-acc-e.html>, or can be obtained on request by completing the Unpublished Information Request Form included at the

TRANSFER PAYMENTS

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD			
Department	314,583,160	547,563,443	931,366,934
Canadian Food Inspection Agency	28,082,978		12,473
	342,666,138	547,563,443	931,379,407
CANADA CUSTOMS AND REVENUE AGENCY	125,025,618		108,125,558
CANADIAN HERITAGE			
Department	16,241,025	125,535,671	230,218,274
National Archives of Canada			
National Film Board			
National Library			
Parks Canada Agency			2,534,625
Status of Women—Office of the Co-ordinator			
	16,241,025	125,535,671	232,752,899
CITIZENSHIP AND IMMIGRATION			
Department	39,062,798		161,211,716
ENVIRONMENT			
Department	150,938	5,983,063	8,190,908
Canadian Environmental Assessment Agency		113,705	173,500
	150,938	6,096,768	8,364,408
FINANCE			
Department			
Economic, Social and Financial Policies			
Program			(243,250,535)
Federal-Provincial Transfers Program			26,752,411,440
			26,509,160,905
Auditor General			
			26,509,160,905

beginning of this volume or by contacting Public Works and Government Services Canada at (819) 956-8551. 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 accrued 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 or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
3,191,297	61,846,952	10,358,937		1,868,910,723 28,095,451
3,191,297	61,846,952	10,358,937		1,897,006,174
				233,151,176
1,400	475,690,097 4,065,000 321,728 30,206 689,221 10,000,000	2,037,728		849,724,195 4,065,000 321,728 30,206 3,223,846 10,000,000
1,400	490,796,252	2,037,728		867,364,975
1,010,141	135,866,648			337,151,303
8,830,037 15,400	152,712,179 226,369	30,750		175,897,875 528,974
8,845,437	152,938,548	30,750		176,426,849
518,927,504	1,250,000,000			1,525,676,969 26,752,411,440
518,927,504	1,250,000,000 377,343			28,278,088,409 377,343
518,927,504	1,250,377,343			28,278,465,752

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
FISHERIES AND OCEANS	127,871,778	3,000,248	2,832,999
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	32,481,519		
Canadian International Development Agency			
	32,481,519		
GOVERNOR GENERAL	321,115		
HEALTH			
Department	3,414,232		66,399,427
Canadian Institutes of Health Research	494,046,361		
	497,460,593		66,399,427
HUMAN RESOURCES DEVELOPMENT.....	26,399,565,000	247,126,063	213,416,596
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program			
Indian and Inuit Affairs Program	35,742,786	308,653,743	384,466,940
Northern Affairs Program	1,336,511	1,077,360	48,933,323
	37,079,297	309,731,103	433,400,263
Canadian Polar Commission			
	37,079,297	309,731,103	433,400,263
INDUSTRY			
Department	27,521,058	465,691,555	1,037,608
Atlantic Canada Opportunities Agency	14,597,388	128,405,700	50,530,760
Canadian Space Agency	163,983	26,000,000	
Economic Development Agency of Canada for the Regions of Quebec		102,089,005	
National Research Council of Canada		68,158,343	
Natural Sciences and Engineering Research Council	555,507,850		
Social Sciences and Humanities Research Council	344,182,532		
Statistics Canada			
Western Economic Diversification		80,753,005	28,237,555
	941,972,811	871,097,608	79,805,923

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
615,040	38,928,505			173,248,570
276,608,881	185,809,592		2,624,750	497,524,742
1,907,732,554				1,907,732,554
2,184,341,435	185,809,592		2,624,750	2,405,257,296
				321,115
6,161,879	1,046,060,828			1,122,036,366
	493,850			494,540,211
6,161,879	1,046,554,678			1,616,576,577
1,099,000	107,377,396	4,724,992		26,973,309,047
	458,000			458,000
	3,753,824,079	2,721,409		4,485,408,957
	20,204,591			71,551,785
	3,774,486,670	2,721,409		4,557,418,742
	10,000			10,000
	3,774,496,670	2,721,409		4,557,428,742
5,488,602	373,215,943			872,954,766
	43,281,179	3,168,035		239,983,062
19,625,581	1,254,467			47,044,031
	91,911,591	22,670,843		216,671,439
11,392,375	70,233,578			149,784,296
				555,507,850
				344,182,532
	560,800			560,800
	91,540,858	1,263,196		201,794,614
36,506,558	671,998,416	27,102,074		2,628,483,390

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
JUSTICE			
Department	9,904,157		360,944,785
NATIONAL DEFENCE			
Department	12,962,949	1,634,701	184,847,279
NATURAL RESOURCES			
Department	49,750	51,657,795	59,380,442
Canadian Nuclear Safety Commission			
	49,750	51,657,795	59,380,442
PARLIAMENT			
The Senate	200,021		
House of Commons			
	200,021		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
Millennium Bureau of Canada		4,240	
Office of Indian Residential Schools			
Resolution of Canada		1,418,371	
		1,422,611	
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program		790,401	
Communication Canada ⁽¹⁾			
		790,401	
SOLICITOR GENERAL			
Department			402,148
Correctional Service	97,981		
National Parole Board			
Royal Canadian Mounted Police	47,343,794		
	47,441,775		402,148

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
1,059,043	42,828,651		(94,500)	414,642,136
110,164,240	15,490,230			325,099,399
1,440,456	144,160,304 245,740			256,688,747 245,740
1,440,456	144,406,044			256,934,487
279,366 771,033				479,387 771,033
1,050,399				1,250,420
	4,482,459 154,000 61,983 25,711,208 1,207,392			4,482,459 154,000 61,983 25,715,448 2,625,763
	31,617,042			33,039,653
	3,862,002 2,677,200	416,513,525	(410,085,426)	11,080,502 2,677,200
	6,539,202	416,513,525	(410,085,426)	13,757,702
75,000	44,280,871 4,508,938 19,200	4,768,493 240,295		49,451,512 4,922,214 19,200
1,900	348,725			47,694,419
76,900	49,157,734	5,008,788		102,087,345

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	\$	\$	\$
TRANSPORT			
Department	1,016,156	181,461,607	103,567,256
TREASURY BOARD			
Secretariat	366,835		
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	1,538,693,692		
Total	30,170,533,965	2,347,118,019	29,455,992,011

⁽¹⁾ Previously Canada Information Office.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
350,000	49,862,737	58,152,016		394,409,772
	20,155,379			20,522,214
6,657,264	12,093,365			1,557,444,321
2,881,497,993	8,289,141,384	526,650,219	(407,555,176)	73,263,378,415

SECTION 9

2001-2002
PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

	<i>Page</i>
Public debt charges	9.2

PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the servicing costs and costs of issuing new borrowings.
- the amortization of premiums, discounts and commissions on unmatured debt; and,

The following statement presents details of current year's public debt charges.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J2—1976/78-2001 (matured October 1, 2001).....	9.5		43,621,428
J7—1977-2002 (matured February 1, 2002).....	8.75		15,143,137
J18—1978-2003	9.5	452,407,000	40,507,453
J24—1979-2004	10.25	1,081,144,000	112,923,928
J25—1979-2002	10	1,662,040,000	168,959,046
J30—1979/87-2004	10.5	295,914,000	34,555,077
J34—1979/80/83-2002.....	11.25	1,072,928,000	115,098,095
J35—1980/83-2003	11.75	1,733,148,000	219,787,030
J42—1980/81-2001 (matured May 1, 2001).....	13		15,319,454
J79—1982-2002 (matured March 15, 2002).....	15.5		50,255,737
H6—1983/85-2005	12.25	1,065,355,000	126,669,603
H9—1983/84-2005	12	715,929,000	96,096,215
H18—1984/85-2006.....	12.5	334,664,000	50,262,895
H22—1984-2004	13.5	541,000,000	63,669,424
H26—1984-2006	14	804,115,000	118,473,027
H30—1984-2007	13.75	260,747,000	33,552,619
H36—1984-2007	13	524,249,000	69,808,067
H41—1984-2008	12.75	626,950,000	82,576,224
H52—1985-2008	11.75	449,282,000	57,008,680
H58—1985-2009	11.5	264,947,000	21,349,804
H63—1985/88-2009.....	10.75	454,066,000	53,184,759
H68—1985/87-2009.....	11	672,831,000	68,464,622
H74—1985/87/88/89-2008	10	3,257,854,000	325,785,400
H79—1986-2010	9.75	149,309,000	20,239,763
H81—1986/87/89/90-2010	9.5	2,474,254,000	229,247,203
H85—1986-2010	8.75	159,146,000	13,329,948
H87—1986/87/88-2011	9	905,209,000	99,452,266
H98—1987-2011.....	8.5	669,390,000	56,898,150
A23—1989/90/91-2014	10.25	2,584,438,000	288,210,958
A34—1990-2015	11.25	2,106,140,000	249,561,755
A39—1990/91-2021.....	10.5	1,723,000,000	183,401,055
A40—1991-2001 (matured June 1, 2001).....	9.75		39,214,888
A43—1991-2021	9.75	3,989,004,000	409,832,976
A45—1991-2001 (matured December 1, 2001).....	9.75		221,372,146
A47—1991/92-2002	8.5	5,450,000,000	464,621,892
A49—1991/92-2022.....	9.25	1,633,078,000	204,582,530
A55—1992/93/94-2023	8	8,200,000,000	656,000,000
A57—1992/93-2003	7.25	6,900,000,000	497,594,936
A61—1993-2003	7.5	8,800,000,000	639,615,210
A72—1994-2004	6.5	7,900,000,000	506,699,294
A75—1994/95-2004.....	9	7,700,000,000	692,747,290
A76—1994/95-2025.....	9	8,900,000,000	801,000,000
A79—1995-2005	8.75	8,000,000,000	688,856,134
L25—1991/92/93/94/95-2021.....	4.25	6,159,750,849	260,433,795
VS05—1995/96/97-2026.....	4.25	5,911,148,489	249,922,872
WV25—1999-2031	4	4,761,282,579	155,695,663
M01—1990-2019	10.186	8,436,324	2,821,589

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
VU50—1996-2006	7	9,100,000,000	634,591,913
VW17—1996/97-2027	8	9,600,000,000	768,000,000
VX99—1996-2001 (matured September 1, 2001)	7		291,003,762
WB60—1996/97-2007	7.25	9,500,000,000	669,943,535
WE00—1997-2002	5.5	9,522,000,000	537,594,486
WH31—1997-2008	6	9,200,000,000	531,992,864
WL43—1998-2029	5.75	13,900,000,000	792,365,753
WN09—1998-2003	5.25	9,700,000,000	502,378,059
WR13—1998/99-2009	5.5	9,400,000,000	510,954,181
WT78—1998/99-2001 (matured June 1, 2001)	4.5		40,541,009
WU42—1999-2004	5	10,850,000,000	542,683,084
WW08—1999-2001 (matured December 1, 2001)	5.25		211,240,223
WX80—1999/2000-2010	5.5	10,400,000,000	577,942,985
WY63—1999/2000-2005	6	11,100,000,000	666,040,777
XA78—1999/2000-2002	5.75	5,162,000,000	326,994,659
XB51—2000/2001-2011	5.75	15,000,000,000	832,800,942
XC35—2000-2002	6	5,711,000,000	438,437,753
XD18—2000/2001-2006	5.75	10,000,000,000	493,475,230
XE90—2000/2001-2003	5.75	7,000,000,000	402,500,000
XF65—2001-2003	5	7,000,000,000	240,205,479
XG49—2001/02-2033	6	4,400,000,000	76,057,534
XH22—2001/02-2012	5	5,000,000,000	72,277,397
XJ87—2001/02-2007	5	5,000,000,000	53,321,918
XK50—2001/02-2004	4	7,000,000,000	48,328,767
		294,898,156,241	19,876,096,347
Less: Government's holdings		1,054,907,000	
		293,843,249,241	19,876,096,347
Payable in foreign currencies—			
1995-2005	6.375	2,391,300,000	151,377,350
1996-2001 (matured May 30, 2001)	6.5		15,540,724
1996-2006	6.75	1,594,200,000	96,365,101
1997-2002	6.125	1,594,200,000	106,362,544
1997-2007	floating	508,549,800	15,942,012
1998-2003	5.625	3,188,400,000	176,688,844
1998-2008	4.875	2,838,488,008	126,079,793
1998-2008	5.25	3,985,500,000	164,061,529
1999-2004	6.375	3,188,400,000	199,622,464
2001-2003/19	9.5	497,572,139	12,161,042
		19,786,609,947	1,064,201,403
Less: Government's holdings		515,164,692	
		19,271,445,255	1,064,201,403
		313,114,694,496	20,940,297,750
Interest on Canada savings and Canada premium bonds—			
Canada savings bonds—			
S44—1989-2001	various		85,761,137
S45—1990-2002	various	1,396,241,132	80,375,796
S46—1991-2003	various	1,988,015,481	107,979,483
S47—1992-2004	various	2,314,913,085	121,047,239
S48—1993-2005	various	1,423,566,633	72,902,443
S49—1994-2006	various	2,012,120,592	107,133,027
S50—1995-2007	various	1,307,537,262	58,987,708
S51—1996-2008	various	2,530,665,349	185,904,829
S52—1997-2009	various	2,527,081,415	153,174,418
S53—1997-2009	various	13,798,687	889,743
S54—1998-2008	various	907,760,553	25,834,117
S55—1998-2008	various	67,402,812	4,263,006
S56—1999-2009	various	12,585,448	(172,099)
S57—1999-2009	various	8,435,911	365,108
S58—1999-2009	various	14,619,183	760,014
S59—1999-2009	various	11,022,905	311,481
S60—1999-2009	various	520,082,851	25,055,869

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
S61—1999-2009	various	55,340,360	3,737,602
S62—2000-2010	various	18,978,073	894,094
S63—2000-2010	various	12,778,076	561,958
S64—2000-2010	various	20,790,527	919,347
S65—2000-2010	various	26,590,115	1,105,237
S66—2000-2010	various	687,351,418	36,949,652
S67—2000-2010	various	42,703,053	2,993,468
S68—2001-2011	various	23,759,531	1,164,172
S69—2001-2011	various	21,341,615	1,166,732
S70—2001-2011	various	18,969,409	837,697
S71—2001-2011	4	11,436,001	450,735
S72—2001-2011	2	846,380,141	6,510,257
S73—2001-2011	2	41,677,025	217,472
S74—2002-2011	1	10,315,769	34,867
S75—2002-2011	1	10,286,012	
S76—2002-2011	1	25,127,061	
S77—2002-2011	1	73,760	
		18,929,747,245	1,088,116,609
Less: Government's holdings		55,191,706	
		18,874,555,539	1,088,116,609
Canada premium bonds—			
P1—1997-2007	various	78,505,717	5,478,647
P2—1998-2008	various	18,324,705	823,792
P3—1998-2008	various	1,288,021,113	22,039,074
P4—1998-2008	various	115,342,771	4,753,501
P5—1999-2009	various	23,113,863	1,014,556
P6—1999-2009	various	20,376,527	1,071,380
P7—1999-2009	various	68,867,837	4,439,858
P8—1999-2009	5	61,000,020	3,522,886
P9—1999-2009	various	473,372,046	27,864,579
P10—1999-2009	various	135,719,178	7,954,523
P11—2000-2010	various	42,592,575	2,298,443
P12—2000-2010	various	35,637,655	2,128,971
P13—2000-2010	various	81,269,837	4,997,927
P14—2000-2010	6	114,705,477	6,836,405
P15—2000-2010	various	697,849,821	39,902,505
P16—2000-2010	various	138,013,015	7,909,618
P17—2001-2011	various	175,670,889	9,163,804
P18—2001-2011	various	423,062,484	22,996,394
P19—2001-2011	various	38,238,142	1,732,186
P20—2001-2011	4	59,879,693	2,611,980
P21—2001-2011	2	742,127,094	20,909,028
P22—2001-2011	2	98,872,236	659,346
P23—2002-2011	2	27,503,002	137,506
P24—2002-2011	2	27,644,167	92,080
P25—2002-2011	2	105,872,307	176,626
P26—2002-2011	2	157,900	
		5,091,740,071	201,515,615
		23,966,295,610	1,289,632,224
Interest on bonds for Canada Pension Plan	various	3,385,915,000 ⁽¹⁾	345,539,248
Interest on promissory notes - TD Trust Company	various	4,643,329	314,787
Interest on promissory notes - Montreal Trust Company	various		1,933,565
Interest on Canada notes	various	1,201,800,000	26,181,925
Interest on Euro medium term notes	various	3,203,092,787	137,495,777
Total interest on unmatured debt		344,876,441,222	22,741,395,276
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1999-2000 issues			1,460,048,403
Amortization of discounts on 2000-2001 issues		94,038,584,000	2,013,991,105
		94,038,584,000	3,474,039,508

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
Amortization of discounts and premiums on marketable bonds.....			845,200,320
Amortization of discounts on Canada bills—			
Amortization of discounts on 2000-2001 issues			65,035,156
Amortization of discounts on 2001-2002 issues		3,355,445,059	127,118,473
		3,355,445,059	192,153,629
Amortization of commissions and remunerations on Canada savings bonds			13,797,546
Total amortization of premiums, discounts and commissions on unmatured debt		97,394,029,059	4,525,191,003
Servicing costs and costs of issuing new borrowings			133,829,159
Total public debt charges related to unmaturred debt		442,271,470,281	27,400,415,438
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	80,550,373,546	6,887,142,785
Public Service Pension Fund Account	various	67,428,155	1,942,381
Canadian Forces Superannuation Account	various	38,626,648,464	4,387,043,123
Canadian Forces Pension Fund Account	various	35,335,370	309,072
Royal Canadian Mounted Police Superannuation Account	various	9,884,641,946	819,920,402
Royal Canadian Mounted Police Pension Fund Account	various	10,275,746	33,226,181
Members of Parliament Retiring Allowances Account	various	345,001,463	6,396,262
Members of Parliament Retirement Compensation Arrangements Account	various	64,640,804	18,224,088
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service	various	310,374,499	37,162,820
RCA No. 1—Canadian Forces	various	7,543,013	70,593,558
RCA No. 1—Royal Canadian Mounted Police	various	833,455,844	82,763,152
RCA No. 2—Public Service	various	130,855,644,822	12,228,730,300
Supplementary Retirement Benefits Account	various	(3,935,000,000)	
		126,920,644,822	12,228,730,300
Allowance for pension adjustments			
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	6,769,845,583	214,462,312
Government Annuities Account	various	471,251,053	33,162,946
Confederation Bridge		752,726,336	
Pilot Training Program—MILIT-AIR Inc.		687,005,503	
Deposit accounts—			
General security deposit	various	358,196	10,784
Canada Labour Code—Wage Recovery			
Appeals	various	528,540	26,441
Security for costs	various	355,844	1,217
Contractors' security deposits	various	5,937,136	176,356
Indian moneys suspense account	various	36,190,516	1,869,951
Non-interest bearing accounts		164,777,720	
		208,147,952	2,084,749
Trust accounts—			
Halifax 1917 explosion pension account	various		1,665
Indian band funds	various	1,140,378,885	65,107,831
Indian estate accounts	various	11,602,499	490,691
Indian savings accounts	various	51,948,339	3,326,248
Canadian Security Intelligence Service—			
Scholastic awards	various	31,183	936
Royal Canadian Mounted Police—Benefit trust fund	various	2,087,578	58,139
Inmates' trust fund	various	9,824,843	5,934
Administered trust accounts	various	2,746,152	78,792
Estates fund	various	2,588,724	52,320
Veterans administration and welfare trust fund	various	775,149	22,993
Non-interest bearing accounts		337,093	
		1,222,320,445	69,145,549

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 2001-2002
	%	\$	\$
Insurance and death benefit accounts—			
Insurance company liquidation	various		161,223
Regular forces death benefit account	various	191,986,722	15,214,154
Public Service death benefit account	various	1,897,231,807	155,511,816
Non-interest bearing accounts		18,153,052	
		2,107,371,581	170,887,193
Pension accounts—			
Annuities agents' pension account	various	10,263	307
Royal Canadian Mounted Police—			
Dependants' pension fund	various	31,370,192	2,638,350
		31,380,455	2,638,657
Other specified purpose accounts—			
Commodity Industry Development Fund—Province	various	2,674	9,173
Net Income Stabilization Account	various	1,748,796,879	56,463,973
Shared-cost agreements—Research—Agriculture	various	29,428,224	847,841
Common school funds—Ontario and Quebec	5	2,677,771	133,888 ⁽²⁾
Miscellaneous projects deposits	various	10,533,280	6,203
Natural Sciences and Engineering Research Council—			
Trust fund	various	1,123,095	37,648
Federal Court special account	various	14,978,032	298,649
Non-interest bearing accounts		154,371,040	
		1,961,910,995	57,797,375
Deferred revenue specified purpose accounts—			
Laurier House	various	57,897	12,623
Endowments for health research	various	5,231	39,459
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	44,669	8,690
Trust fund	various	398,607	7,801
Non-interest bearing accounts		27,120,011	
		27,626,415	68,573
Other accounts—			
Interest on currency swap transactions	floating		
Special drawing rights allocations	various	⁽³⁾	45,623,221
			45,623,221
Total public debt charges related to pension and other accounts		141,160,231,140	12,824,600,875
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	39,362,635,856	1,087,286,751
Agricultural Commodities Stabilization Accounts (net)	various	259,916	
National Battlefields Commission—Trust fund	various	409,542	15,400
Ship-Source Oil			
Pollution Fund	various	316,491,470	15,192,225
Non-interest bearing accounts		(743,286,991)	
		38,936,509,793	1,102,494,376
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(38,936,509,793)	
Total public debt charges related to consolidated specified purpose accounts			1,102,494,376
TOTAL PUBLIC DEBT CHARGES		583,431,701,421	41,327,510,690

⁽¹⁾ 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.

⁽²⁾ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

⁽³⁾ No amount of principal is shown since the closing balance of these liability accounts are reclassified to the Foreign Exchange Accounts.

SECTION 10

2001-2002

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Payments of claims against the Crown.....	10.2
Ex gratia payments.....	10.14
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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
	\$		\$
AGRICULTURE AND AGRI-FOOD			
Department			
Out of court settlement with a bank—		Doiron, LeBouthillier, Boudreau in trust for	
Bank of Montreal	2,500,000	Soniet J	155,000
Payment for mental prejudice—		Dominion of Canada for El Cheikh D	8,773
2 names withheld ⁽¹⁾	60,111	Insurance Corporation British Columbia for	
Payment under the <i>Canadian Human</i>		Johnston V	2,013
<i>Rights Act</i> —		Labonte Y	1,995
Name withheld ⁽¹⁾	1,000	McCaffery Goss Mudry in trust for Yakey D	33,031
Damage to crop land—		Saskatchewan Government Insurance for	
Maryn Associates in trust for		Hitchens D	1,690
McIntosh F Mitchell and McIntosh J	24,000	Elias J	4,143
Loss of livestock—		Image Printers	5,164
Bennett B	\$ 2,524	Sunalliance Claims Department Atlantic Region	
Farquhar B	7,500	for Bryson D	6,484
McTavish W	1,500	The Wawanesa Mutual Insurance Company for	
	11,524	Lutz B	2,940
Accident involving a Crown vehicle—		Vowels N	1,000
Manitoba Public Insurance for		Damages relating to imports—	
Suidy G	1,001	Robert Jagielski-Solicitor in trust for	
Manitoba Public Insurance for		Delipol Inc	39,250
Fyk H	3,572	Loss incurred as a result of the delay in the	
Saskatchewan Government Insurance for		inspection of fruit—	
Mann R	2,313	Cohen, Sabsay LLP in trust for	
Manitoba Public Insurance for		Ontario Tree Fruits	87,500
Jones L	\$ 2,600	Settlement in the purchase of bison—	
Macalalad M	3,088	Pilatus Farms Ltd	17,150
	5,688	Settlement relating to an elk calf unintentionally	
Accident involving a Government lawnmower—		euthanized—	
Insurance Corporation of British Columbia for		Richarson C	4,000
Wurtz S	2,685	Settlement relating to a violation of <i>Food and</i>	
Settlement of a grievance—		<i>Drugs Act</i> —	
Anderson R	\$ 5,000	Stephens Arnot Heffernan in trust for	
Chan C	3,491	Randolph & James Flax Mills Ltd	8,001
	8,491	Grievance settlement—	
4 names withheld ⁽¹⁾	55,245	Britton I	5,000
Compensation for educational leave repayment—		Cruikshank M	3,000
Minister of Finance for		Mykytyshyn N	8,000
Johnson E	6,064	Waterbury Norton in trust for Adams M	12,000
Compensation for interest cost due to excessive		Settlement related to employment—	
processing time—		Casselman W	1,400
Satten A	2,617	Watson C	24,500
Claims under \$1,000 (10)	6,578	Settlement in the breach of contract over the retirement	
	2,690,889	of a detector dog—	
		Clark H	2,500
		Claims under \$1,000 (20)	7,680
			492,672
Canadian Food Inspection Agency		Canadian Grain Commission	
Accidents involving a motor vehicle—		Human Rights settlement—	
Birt McNeill in trust for Peters A	30,000	Cargill Alberta Terminals Limited	70,000
CGU Insurance Company of Canada for		Chevette P	1,000
Cribby G	4,031	Goderich Elevators	18,000
Dadswell-Foster Insurance for Bodell D	3,427		89,000
Danson, Zucker & Connelly in trust for			3,272,561
S & R Car Rentals	13,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CANADA CUSTOMS AND REVENUE AGENCY			
Settlement of claims under the <i>Canadian Human Rights Act</i> —		Wawanesa Mutual Insurance Co.	2,487
8 names withheld ⁽¹⁾	119,040	Zurich Canada	1,550
Settlement of claims protected by privacy clause—		Accidents involving a Crown vehicle—	
7 names withheld ⁽¹⁾	619,302	Allan, Francis, Pringle, Helm, S.	80,000
Settlement for personal injury—		Fraser, Milner, Cosgrain, Wendland	14,371
Doyle S.	20,000	Spencer R.	1,302
McLaughlan W.	53,000	Worthington, David & Co for	
Pawar O.	45,000	Black Velvet Tours	179,574
Settlement of claims as a result of administrative error—		Accidents not involving Crown vehicle or property damage—	
Chaussures M.	10,077	CP Rail	1,028
Lupton W.	1,200	Fraser, Milner, Cosgrain, McLelland, B.	40,000
Pawar O.	2,722	ICBC	2,705
Settlement of claims for accidental damages or loss of property—		Jasper Electric	1,350
Chow-Loo M.	1,639	Whistler Inn	1,027
DeForge L.	2,647	Fatal motor vehicle accident in Waterton Park—	
ING Groupe commerce	2,458	Neville B.	420,000
Insurance Corporation of British Columbia.	8,890	Accident involving a rented vehicle—	
Leboeuf L.	6,901	BC National Auto Location.	3,045
Lee Y.	2,977	Inter-Park Management Inc.	1,260
Leonetti A.	2,536	Injury to a person—	
Madge P.	1,133	Fleury C.	25,000
Tommy's Welding LTD.	1,206	Claims under \$1,000 (33)	12,697
Tremblay Express.	2,000		857,272
Weser-Schiffahrts R.	6,351		
Claims under \$1,000 (100)	18,909	Public Service Commission	
	927,988	Lump sum payment for the settlement of a complaint of harassment in the workplace—	
		Name withheld ⁽¹⁾	20,000
			932,377
CANADIAN HERITAGE		CITIZENSHIP AND IMMIGRATION	
National Archives of Canada		Department	
Accident involving a Crown vehicle—		Compensation for expense incurred or to be incurred for hurt feeling pursuant to the <i>Canadian Human Rights Act</i> —	
City of Ottawa	3,605	Name withheld ⁽¹⁾	10,000
National Film Board		Claim under \$1,000 (1)	600
A sum of money claimed other than the amount originally agreed in his/her director's agreement—			10,600
Jean-Claude Coulbois	3,500		
Jill Haras	48,000		
	51,500		
Parks Canada Agency		ENVIRONMENT	
Injury from fall on Trent - Severn Waterway—		Department	
Boland, Howe in trust for		Accident involving a Crown vehicle—	
Joe, John, Joseph & M Kennedy.	60,000	Insurance Corporation of British Columbia for	
Damage to boat being transported on Big Chute Railway—		Dominion Woodworking	4,930
H.B. Group Insurance for		Sandra Heeley	1,118
Matt, Maureen & P Brierly	2,207	Kelly Sherlock	14,752
Damage to boat in Rideau Canal Locks—		Damage to the equipment of another tenant due to a water hazard caused by a mechanical malfunction—	
Krueger B.	2,002	Eternitee Solutions Informatiques.	4,226
Macaluso J.	1,221	Settlement of a CFS lawsuit—	
Damage to boat in Peterborough Locks—		Goodman and Carr in trust	250,000
Mueller M.	1,231	Payment of claim for pension benefits—	
Vehicle damage due to accident—		Nelligan O'Brien Payne LLP	31,000
Phillips R.	3,215	PWGSC, Superannuation Branch	108,000
		Claims under \$1,000 (9)	5,558
			419,584

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
FINANCE			
Office of the Superintendent of Financial Institutions		Compensation for loss of property—	
Compensation for wrongful dismissal—		NB Tel.	1,050
Dussault Bernard	364,387	Compensation for personal injury and property—	
		Air Canada	1,443
		Air Canada	1,050
		Compensation for body injuries—	
		Chouinard & Company in trust for Robinson M.	15,000
		Name withheld ⁽¹⁾	5,000
		Damage to hydro wires by Canadian Coast	
		Ship—	
		Hydro Quebec.	2,382
		Discrimination in employment (alleged) —	
		Coultis J.	2,025
		Settlement of a discrimination complaint —	
		Belanger A.	24,000
		Boudreault S.	11,000
		Incident involving a drag anchor in Mooyah Bay,	
		Nootka sound—	
		Interfor Forestry and Logging Group	14,809
		Reimbursement for cutting trees on	
		private property—	
		Cimon C.	3,000
		Settlement of Canadian Human Rights complaint—	
		Dillman R.	14,300
		Dillman R.	40,000
		Dillman R.	10,000
		Settlement of harassment complaint—	
		Robertson, Downe and Mullally in trust for	
		Coward M.	16,243
		McMillan D.	10,173
		Vivian T.	5,500
		Third party claims against a boat owner, the city of	
		Kingston and CCG/SCH for damages relating to	
		personal injury—	
		Lucienne MacLauchlan in trust for	
		Montgomery Ms & Walcer Ms	26,400
		Nelson, Lafrance & Tranmer Lewis	33,600
		Claims under \$1,000 (27)	14,575
			843,822
		FOREIGN AFFAIRS AND INTERNATIONAL	
		TRADE	
		Department	
		Compensation for expenses associated with	
		prior years buy back—	
		Leduc J-P.	3,239
		NAFTA Chapter 11 Tribunal payment—	
		S D Myers, Inc vs Government of Canada.	235,840
		Claim pursuant to the <i>Canadian</i>	
		<i>Human Rights Act</i> —	
		Barcados A.	4,500
		Out of court settlement—	
		Reuber W et al. v. H.M.Q.	19,355
		Names withheld ⁽¹⁾	300,000
		Claims under \$1,000 (158)	15,847
			578,781
		Canadian International Development Agency	
		Payment of a settlement—	
		Name withheld ⁽¹⁾	692,882
			1,271,663
FISHERIES AND OCEANS			
Accidental breaking of the Gros Cacouna wharf			
by Canadian Coast Guard Ship—			
Black M.	15,200		
Accidental breaking of the Sorel wharf			
by Canadian Coast Guard Ship—			
Ocean Construction	1,754		
Accident Insurance Claim—			
Lappa G.	250,000		
Accidents involving a Crown driver—			
Bowers B.	1,179		
Collingwood M.	1,144		
Cruikshank K.	23,225		
Duguay M.	1,606		
Tibbo D.	31,573		
Winter R.	5,154		
Accidents involving a Crown vehicle—			
Adjusters Incorporation/Wheaton J.	1,700		
Chafe K.	2,028		
Cooperators/Snow D.	7,157		
Cooperators/Snow D.	1,548		
Dyer K.	2,669		
Fowle & Company in trust for			
Bookey P.	15,750		
Bookey P.	9,000		
Fudge J.	1,031		
Harvey J.	1,535		
Hitching Post/Payne T.	1,309		
Hartshore & Mehl Barristers & Solicitors for			
Manson L.	7,163		
Insurance Corporation of British Columbia for			
Bookey S.	3,335		
Kelly B.	1,982		
Laxdal C.	1,141		
Pointon R.	2,000		
Stenecker D.	3,213		
Toop K.	1,127		
Lanteigne J.	2,500		
Lowen K.	2,682		
McLean & Company in trust for Keate C.	38,957		
Philip N. Williams in trust for Stecher L.	3,000		
Richard M Brooks in trust for Manson A.	19,500		
Richard Y.	1,439		
Snow D.	24,960		
Steers Insurance/Johnston L.	2,080		
Terrace Totem Ford.	2,355		
Accident involving a Crown vessel—			
Jones P.	3,991		
Compensation for the loss of clam fishing			
period at Nanaimo—			
Bailey K.	3,150		
Compensation for general damages—			
Canadian Human Rights	3,000		
Canadian Human Rights	25,000		
Canadian Human Rights	65,135		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HEALTH		Settlement of claims—	
Department		Macpherson & Terman in trust for	
Settlement of claim following alleged breach of trust		3 names withheld ⁽¹⁾	207,500
with contractor —		Taylor McCaffrey Barristers & Solicitors for	
Ajawajiwesi Consultation Production Incorporated	14,499	Name withheld ⁽¹⁾	200,000
Medical Devices Litigation for		Ackroyd, Piasta, Roth & Day LLP for	
Legee & Legee	5,000	Name withheld ⁽¹⁾	27,500
Claim under \$1,000 (1)	712	Macleod Dixon in trust for	
		Name withheld ⁽¹⁾	400,000
	20,211	Miller Thomson LLP Barristers for	
		Name withheld ⁽¹⁾	150,000
HUMAN RESOURCES DEVELOPMENT		Settlement for investment loss of Ojibways of	
Department		Onegaming First Nation—	
Accidents involving a Crown vehicle—		Don Colborne	17,000
Co-Operators General Insurance Co.	4,348	Settlement for expropriation of land for widening	
Pardy C	5,000	highway to settle the Estate of the Late Everett L Maness	
Pardy K	7,500	and the Chippewas of Sarnia Band Council—	
Compensation for Canadian Human		Dally & Elliot in trust	12,000
Rights violations—		Settlement for a fatal accident railway crossing to	
McAllister Windsor V	3,094	settle the succession of the decedent—	
Compensation for general damages—		Co-operators General Insurance Company	15,000
McDonald N	28,500	Out of court settlements—	
Ojistoh Management	2,481	Receivable from The Roman Catholic Bishop	
Pearl House Manor Ltd	20,000	of Kamloops	(450)
General damages through mediation process with		Settlement for payment on contracts—	
Canadian Human Rights—		Mediascan Canada Inc.	10,000
Essar K	2,000	Amount owing for legal assistance—	
Out of court settlement-Damages for wrongful		McDougall Gauley Barristers & Solicitors for	
dismissal—		Name withheld ⁽¹⁾	4,000
Bergeron J.	96,000		1,080,550
Out of court settlement-Wrongful actions by a		NORTHERN AFFAIRS PROGRAM	
manager—		Settlement of claim—	
Weir Bowen in trust for Wheatly B	42,500	Glowacki & Libitka for	
Reimbursement of legal fees for a complaint against		Name withheld ⁽¹⁾	15,000
Employment Insurance Program—			1,095,550
Carrière L	1,692	INDUSTRY	
Radigan M	1,500	Department	
Velez S	2,896	Settlement for a contractual consultant—	
Settlement of a claim as a result of an accident		Gouin F.	25,000
involving a Crown vehicle—		Settlement under the Canadian Human Rights	
Fredericksen McAlister in trust for Ordanes A	205,846	Commission—	
Settlement of Human Rights complaint—		Name withheld ⁽¹⁾	10,000
Name withheld ⁽¹⁾	27,500	Claims under \$1,000 (2)	620
Claims under \$1,000 (30)	6,368		35,620
	457,225	Atlantic Canada Opportunities Agency	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Accident involving a Crown vehicle—	
Department		The Dominion of Canada General Insurance Co for	
INDIAN AND INUIT AFFAIRS PROGRAM		Miller B.	5,749
Loss of rent—		Settlement of a grievance and complaints filed with	
Robert Morales, Barrister & Solicitor in trust for		the Canadian Human Rights Commission—	
Locatees First Uwhunshun Investments Ltd.	24,000	Name withheld ⁽¹⁾	27,500
Trespass on land—		Claim under \$1,000 (1)	616
Hutchins, Soroka & Grant legal costs for			33,865
Metlakta Indian Band	6,000		69,485
Hutchins, Soroka & Grant in trust for			
Metlakta Indian Band	1,000		
Raymond Aukland	7,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
JUSTICE		D Brown Motors (Barrie) Limited	1,113
Department		Department of Justice	250,325
Settlement of claims related to employment—		Department of the United States Army	18,370
7 names withheld ⁽¹⁾	271,680	Desmeules E.	6,027
Settlement of discrimination complaint as a result		Direction Nord Sud	7,779
of procurement process—		Director Nord Sud (DNS) Ltee	2,735
Gowling Lafleur, Henderson, Barristers &		Discount Car and Truck Rental	109,022
Solicitors for Cognos Inc.	3,800	Dominion Insurance	4,000
Compensation for wrongful conviction and		Doug's Auto Glass	1,241
imprisonment—		Downey Ford Sales	4,507
Government of Manitoba for Thomas Sophonow	259,350	Dubois P.	2,220
Rejean Pepin	94,000	Ducharme Motors Limited	1,176
	628,830	Eisan M.	17,415
Canadian Human Rights Commission		Enterprise Rent A Car	48,744
Out of court settlement—		Firstline Car and Truck Rental	4,180
Keith Fiona	2,028	Gagné C.	8,354
Name withheld ⁽¹⁾	98,122	Gauthier M/Dufour H.	1,514
	100,150	Gauthier V.	3,355
Law Commission of Canada		Harris C.	2,000
Out of court settlement—		Hawkins R.	4,499
George Simpson & Rowland Carey	5,000	Hertz Dallas Investments	37,131
	733,980	Huckabone, Shaw, O'Brien, Radley-Waters	5,865
		Hunt P.	1,400
		Huyah S.	7,248
		ING Insurance	4,565
		Insurance Corporation of Newfoundland Limited	1,654
		La Personnelle for Bailly C.	2,560
		Langer P.	9,408
		Lang Michner in trust for Patriarcki C.	71,750
		Linda Mercer in trust for Blaquiére J.	3,380
		Location Pelletier	1,081
		Lovick L.	1,210
		MacLean, MacDonald, Wiedman, Pitcher in trust for	
		Flegel M.	5,000
		Malloy M.	2,715
		Manitoba Public Insurance Corporation	6,593
		Manon Asselin Automobile	1,895
		Marchand C.	1,372
		Marjolaine H.	17,869
		Marsh Adjustment for the Portage La Prairie	
		Mutual Insurance Company	1,456
		McCreedy W.	1,315
		McLeod and Company	16,076
		McLeod S.	1,520
		Metro General Insurance Company Limited	1,376
		Michael Robertson in trust for Paradi N.	12,000
		Moore J.	1,738
		Murdock Group Inc.	25,006
		Nagle Idealease	1,156
		Nanaimo Port Authority	2,415
		National Car Rental (Canada) Inc.	5,373
		O'Regans Collision Centre	1,905
		Patriarchy V.	3,658
		Penske Truck Leasing Canada	1,320
		Pete's Sales and Service	4,316
		Port of New Orleans	1,022
		Portage Mutual Insurance in trust for Doucet A.	6,607
		Porter D.	4,000
		Porter E.	5,592
		Robinson Mazda	1,340
		Rodeo Ford Sales Limited	3,870
		Rural Municipality of Armstrong	1,310
		R&D Trailer Rentals	1,009
NATIONAL DEFENCE			
Department			
Settlement of a claim as a result of an accident involving a			
departmental vehicle—			
1 st Guaranty	9,345		
Ace Auto Leasing Limited	7,921		
Alex's Reconditioning	2,820		
Allstate Insurance Company	1,000		
Arsenault M.	1,406		
Associates Fleet Services	1,264		
Atlantic Tractor and Equipment	12,600		
Auto Glass Plus	5,292		
Auto Source	10,964		
Bay King Motors (1968) Limited	1,188		
Bayview International Truck Limited	8,269		
Bell Bris Installation	2,198		
Black O.	1,100		
Bruce Chev Olds	2,910		
Budget Car and Truck Rental	18,158		
Budget Hanover	1,067		
Budget Ottawa Laperrière	4,109		
Budget Rent A Car	11,391		
Calmont Leasing Limited	1,126		
Captain (N) Girouard R.	15,773		
CGV Insurance Company	3,608		
Chartrand J.	14,358		
Clarke's Auto Body	1,110		
Coachworks Auto Body Limited	2,041		
Collins and Associates in trust for			
Shannondoah Fox Ranch	30,000		
Comeau K.	1,511		
Cunningham, Lindsay Canada Limited for the			
Co-operators General Insurance Company	26,570		
Cunningham Lindsay Canada Limited for the			
Shaw Automotive Group	2,500		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance Corporation	9,703	Major Baker R	1,955
Service Master of Fredericton for Mazerolle M	6,687	Major Nicholls M	1,090
State Farm Insurance Company	17,686	Martin D	1,999
Super Carstar Collision	14,237	Mazerolle M	2,000
Swindells S	1,802	MCpl Carrierre I	1,054
Taylor Chev Olds Limited	1,066	MCpl Reoch G	2,689
The Co-operators General Insurance Company	16,962	Pte Krauss T	1,142
The Co-operators in trust for McLeod J	1,096	Sandstrom and Scott in trust for Eagle M	2,438
Transport Thom	1,327	Villeneuve P	1,057
Trius Car and Truck Rental	49,217	Out of court settlement for termination of employment—	
Trius Inc	2,928	Armandos J	35,000
Trius Leasing Limited	8,111	Canadian Forces Central Fund for	
Underwriters Adjustment Bureau Limited for		Baerman P and Lammert W	189,792
Stewart J	1,362	Grondin Poudrier Bernier in trust for Hebert D	76,500
Unifund Adjusting Inc for Tiller J	3,861	Harding H	50,739
United States Department of the Treasury	121,051	Harding H	30,000
Urlacher Construction Limited	12,746	Vigneau N	6,700
Valee N	1,415	Wagner and Associates in trust for Mack D	36,000
Warrant Officer Jacques D	8,379	Miscellaneous disbursements—	
Western Star Trucks	6,000	Alian Côté Renards	6,809
Western Union Insurance for Radke L	1,315	Brauer M	3,703
Whitehead, Bird and Miles in trust	13,668	Burke - Robertson in trust for Lauzon J	5,500
Wilson's Carpetland	3,200	Daigle S	6,374
Wilson R	1,953	Department of Justice	12,559
Woods Motors Ford	1,632	Goodman C	14,198
Out of court settlement for injuries sustained in		Hydro One	8,728
an accident—		Irving Oil Limited	1,074
Cooper and McDonald in trust for Black SL	35,000	LCdr Chartrand E	4,200
Minier L	25,000	Mahon B	3,098
R Rigley in trust for Salsman R	529,079	Minister of Finance Saskatchewan	8,806
Vandor and Company in trust for Watson G	45,000	Muise C	1,447
Settlement of claims as a result of personal		Mury C	1,258
injuries—		OHSC Quebec	1,250,000
Crowe, Dillon, Robinson in trust for Lorde P	29,875	Oramocto Indian Band	1,771,803
Cunningham M	257,329	Robinson S	5,000
Fairbairn E	4,167	Smith D	5,000
Laforest S	5,000	Soloway Wright in trust for Marsot M	5,006
The Co-operators Insurance	16,242	Spicer G	3,742
The Nordic Insurance Company of Canada for		Symtron Systems Inc	1,500,000
Berring P	16,242	The Co-operators General Insurance Company for	
Thompson, Dorfman, Sweetman in trust for		Lucas T and Lucas L	1,717
Logan M	31,099	The Whitecap Dakota First Nation	134,868
Washington Mahody in trust for Keller K	12,000	Whiting M	7,238
Settlement of claims for loss and/or damage to personal		Wilson R	1,343
effects—		Windsor Law Group in trust for Baker S	6,211
Alterson R	25,200	Ministerial claims pursuant to the <i>Canadian</i>	
Archer S	1,382	<i>Human Rights Act</i> —	
Belanger C	5,226	47 names withheld ⁽¹⁾	571,981
Bélisle D	15,796	Claims under \$1,000 (560)	1,226,128
Bélisle J	18,735		
Braith Boyle in trust for Simpson M	35,000		9,541,263
Cpl Dubois P	2,220		
Foreman D	1,262		
Gagnon S	1,442		
Gendron A	15,573		
Gervais N	17,500		
Gilhully A	1,145		
Goulet S	27,582		
Gravel A	2,500		
Imtiaz J	12,778		
Jolimore C	1,893		
Lalonde K	12,846		
Lalonde L	7,500		
LCdr (Retd) Mury C	26,049		

NATURAL RESOURCES

Department

Out of court settlement regarding portability of pension—	
Caroline, Engelmann and Gottheil in trust for Guérette J	220,000
Out of court settlement regarding misrepresentation and breach of agreement—	
Smith Lyons in trust for	
MAG Engineering and Constructors International	500,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Claim regarding personal attributable to the working environment—		Negligent misrepresentation regarding erroneous advice—	
Barry Spalding Richard in trust for		Civile Service Co-operative	110,473
McCarthy Peter	175,000	Out of court settlement to defray repair costs for damages related to rental of building—	
Settlement under the <i>Canadian Human Rights Act</i> —		Colonia Development (1987) Inc	8,000
Morrow C	30,000	Out of court settlement for payments of additional work on major renovations related to project 609664—	
Out of court settlement—		Construction Socam Ltee.	655,000
Eyamie S.	9,657	Out of court settlement for damages to a building caused by Construction Sogescon Inc—	
	934,657	Construction Sogescon Inc	80,929
PARLIAMENT		HMCS Cabot projet—	
House of Commons		Cox Hanson O'Reilly and Matheson legal services	15,559
Claim under \$1,000 (1)	134	Flood on the 11 floor of CD Howe building —	
		Crawford Adjuster Canada	1,256
		Costs incurred for oil spill remediation—	
		Department of National Defence	47,264
PRIVY COUNCIL		Saline Water Supply Upgrade project—	
Canadian Transportation Accident Investigation and Safety Board		Diamond Construction	87,410
Accident involving a Crown vehicle—		Research and productivity	1,609
Insurance Corporation of British Columbia	1,961	Out of court settlement for inconveniences resulting from Sun Life's refusal to reimburse an employee for medical expenses—	
Office of Indian Residential Schools Resolution of Canada		Dubois A.	1,052
Settlement of claims of abuse—		Claims for cost of delay in contract negotiations—	
227 payments issued to legal representatives.	10,141,280	Dufour Isabelle Cusson Avocats	10,836
	10,143,241	Deer Lake RCMP Detachment project—	
		EFCO Enterprises- corrective measures.	41,505
PUBLIC WORKS AND GOVERNMENT SERVICES		Warranty and roof repair—	
Department		Environment Canada- North Vancouver Environmental Science Center	60,000
Claim due to error and omission of contract wording—		Damages to training manual caused by a flood in Lester B Pearson Building—	
Barry Padolsky Architect Ltd	30,210	Foreign Affairs and International Trade	1,000
Charlottetown Animal Lab project—		Out of court settlement to compensate for damages and inconveniences sustained due to excessive delay to appoint the employee for interim and salary increase realted—	
Boyne C legal services.	30,644	Gaumont G.	2,800
MacPherson Duncan S legal sevices.	50,547	Flooding in a building for Minto Properties Ltd—	
Pringle AR legal services	39,212	Green B.	36,686
Motor vehicle accident—		Port Royal Water Supply project—	
Budget Rent-A-Car	28,186	HE Armstrong Mechanical Ltd.	5,995
Claim for lost opportunity on actual rations served—		Settlement under terminated contract—	
Canadian Industrial Trade Tribunal	12,000	Hewitt (Brockville) Ltd.	11,306
Out of court settlement for personal injuries sustained in Complexe Guy-Favreau—		Irving Shipbuilding Inc	30,000
Cartier G	12,500	Injury sustained in a slip and fall at Colonel By entrance of the Government Conference Centre—	
A four (4) inch sewage pipe was blocked and backflowed onto the parking area behind the Booth Building—		Huges D	30,000
Casual Comfort Wear.	3,031	Settlement of lawsuit for lost opportunity in contract award—	
Claim due to error and omission of contract wording for replacement of a border crossing facility—		Hunter Garrett Lobay.	15,000
CCRA Nelway	6,814	Out of court settlement for interest payments resulting from temporary financing required prior the signing of lease—	
Charlottetown airport runway project—		Lamarche G	2,994
Charlottetown Airport	2,863	Mike Chevrier accident—	
Island Construction	118,024	Laushway Law Office	3,045
Jacques Whitford Environment.	1,725	Damage to vehicle in National Defence parking lot—	
		Marcel Belanger.	1,096

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Disbursements relating to costs of litigation process—		Tannis Earnest G in trust	100,000
McBride Group Inc	3,956	Vandale Calvin	5,000
Berth #30, St John's project—		Viscount Brian	1,000
McInness C legal services	4,321	Whetung B	20,459
Contract awarded in error negotiated a settlement		Compensation for computer destroyed by casual	
with successful bidder—		employee—	
McLennan R in trust	20,000	Hurley - Inmate	2,170
Alleged Breaches of Canada Labour Code—		Compensation relating to the death of M. Alain Beaulé—	
Department of Finance	30,000	Beaulé, Gerald and Adam in trust	2,000
Contribution for transfer of quay to allow for		Unauthorized release of confidential information—	
maintenance of the maritime structure—		Ferguson and Boeckle in trust	4,000
Municipalité de Grande Vallée	12,000	Reimbursement of union dues—	
Out of court settlement—		Moore Richard	1,372
Name withheld ⁽¹⁾	35,000	Transfer fund to hire employee during United	
Stephenville Dredging project—		Way Campaign—	
O'Brien & Associates legal services	1,573	United Way	8,000
Disbursements relating to their costs of filing		Settlement of lawsuit—	
and proceeding a complaint—		Ludwig Lichtenheldt in trust	8,000
P & L Communications Inc	2,845	May Jensen Shawa Solomon (claimant Silva)	245,663
Siemens Westinghouse Inc	24,038	Teryl & Scott in trust	20,000
Sewage lift station upgrade—		Damages due to fire at outside of training	
PWGSC legal services	19,974	facility—	
Personal injury of an employee—		Saskatoon Wildlife Federation	4,407
PWGSC legal services	22,667	Damages to personal property—	
Damage to personal property—		Dickson B	1,068
Rausch J	4,067	Jensen I	2,093
Out of court settlement for professional fees related		Van Dusen E	2,048
to law suit between Les Industries Strongbar Inc versus		Compensation for discrimination and harassment—	
Groupe Canvar and the Attorney General of Canada—		David Iain Tench	8,000
Raymond Chabot Grant Thorn	2,207	Compensation for services rendered in good faith—	
Claim for consultant and legal costs for Riding Arena		Edgewood Foundation	8,500
Remedial Repair—		Compensation for damage to personal effects—	
Royal Canadian Mounted Police	15,250	Name withheld ⁽¹⁾	25,000
Motor vehicle accident on Alaska Highway—		Compensation for injuries sustained—	
Smith S in trust	275,000	Barry Spalding Richard in trust	20,000
Damage caused by flood—		Bercier, Denis via Antymniuk & Antymniuk	5,000
Stellor Holdings Ltd.	9,775	Boyne Clarke in trust	33,350
Settlement of claim for late cancellation of conference		Brian A Adair in trust	80,000
facility—		Brian Callender in trust	3,500
The Algonquin	34,830	Phillips Paul in trust	40,000
Settlement for an employee motor vehicle accident—		Racioppo, Zuber, Coetzee, Dionne in trust	12,000
Worthington David & Company	280,000	Robichaud, Godin, Williamson, Theriault & John in trust ..	8,500
Legal fees to settle a motor vehicle accident that		Ruth Reimer in trust for Oliver GL	5,000
involved an employee—		Schwartz Gillen in trust	8,758
Worthington Simm & David	1,879	Vaughan Barrett, Barrister & Solicitor in trust	10,000
Claims under \$1,000 (11)	(170)	Compensation for lost items—	
	2,395,783	Anderson R	1,621
		Chesborough - Inmate	1,464
		Clinton J - Inmate	1,051
		Denis Eric	1,162
		Dorscheid K	1,392
		Nott J - employee/ vehicle	1,130
		Pelletier S - inmate/computer	1,548
		Sacco Guiseppe	1,900
		Souca A	1,146
		Compensation for the murder by an offender—	
		Lauk & Associates in trust	740,000
		Settlement of motor vehicle accidents—	
		Arseneau G	1,200
		Harvey E	2,000
		Holmes & Company/Brian A Adair	80,000
		Humphries Dave	1,055
		McNeil D (employee)	1,395

SOLICITOR GENERAL**Department**

Claim under \$1,000 (1)

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Correctional ServiceCanadian Human Rights Commission
settlements—

Atnikov Earl A in trust for McGuire C	30,000
Lenglet Richard	2,400
Lipscombe Richard	3,000
Littlefield L	7,000
Maracle A	65,000
Prestsell Cavanaugh, Barristers - Maracle A	10,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Pilot Insurance/ Smith D - contractor	2,848	Colonial Collision Center for Ettinger D	2,194
Powers L	6,356	Coquitlam Chrysler Dodge Jeep Ltd for Topping P	1,257
Smyth K	1,024	Coutts A	1,774
The Personal Insurance Company of Canada for Debbie Wright	1,786	Don Golden Auto Body Ltd for Lee J H	1,891
Settlement for termination of contract payment— J. David Ross in trust	11,000	Dot-Lyn Sales & Service Ltd for Nobel C	2,820
Thériault Dr. L	1,800	Enfield Auto Services Ltd for Lewis G	1,236
Compensation for the loss of a possibility of being appointed to a position— Nelligan O'Brien Payne LLP in trust	65,000	Enterprise Rent-A-Car	1,091
Compensation for work related issues— Desmoulin G -Grievance	13,302	Family Insurance Solutions Inc for Hanson T	1,827
Sonmor K	3,000	Federated Insurance for Francis Plumbing & Heating Ltd	1,626
Wiggins	30,323	Federation Insurance Company of Canada for Huston A	1,897
Compensation for litigation costs— Biron G	12,785	Frenette M C	1,547
Deines P	2,677	Goldman Lakhani Zimmer Bray for Casey J	1,787
Harvey M-C	5,960	Hadley K	1,275
Laforest P	80,000	Hall Reverinng & DeMong in trust for Levangie V	3,997
Mandelcorn Michael in trust	7,000	Hertz Canada Limited for Gilroy A	1,291
Compensation for wrongful dismissal— Me Richard Letendre in trust	3,000	Hickman Motors Limited for Power D	1,327
Mediated settlement CHC complaint— Stokowski Corrine	10,000	Ing Halifax for Newton S	1,812
Compensation for assault by an offender in full parole— Boucher Manon	50,000	ING / Wellington Insurance Company for Rouleau L	2,838
Grievance for Therapy upheld— Foote J	2,240	Insurance Corp of British Columbia for Lahoda D	3,281
Claims under \$1,000 (880)	151,115	Insurance Corp of British Columbia for McManus D	1,110
	2,111,568	Insurance Corp of British Columbia for Audet J M	1,727
		Insurance Corp of British Columbia for Biladeau R	1,006
		Insurance Corp of British Columbia for Bourne D	3,452
		Insurance Corp of British Columbia for Brauer B	5,045
		Insurance Corp of British Columbia for Calimisan N	1,093
		Insurance Corp of British Columbia for Creedican A	1,231
		Insurance Corp of British Columbia for Dentrotte D	2,019
		Insurance Corp of British Columbia for Doyle M	6,332
		Insurance Corp of British Columbia for Durant P	8,279
		Insurance Corp of British Columbia for Enterprise Rent-A-Car	1,613
		Insurance Corp of British Columbia for Fung C P	4,494
		Insurance Corp of British Columbia for Gibb T	1,104
		Insurance Corp of British Columbia for Hall W	1,390
		Insurance Corp of British Columbia for Hole C	1,324
		Insurance Corp of British Columbia for Holman R	5,900
		Insurance Corp of British Columbia for Isherwood K	5,158
		Insurance Corp of British Columbia for Kampman D	3,337
		Insurance Corp of British Columbia for Keith Plumbing & Heating	2,799
		Insurance Corp of British Columbia for Lange R	1,313
		Insurance Corp of British Columbia for Lloyd J	9,813
		Insurance Corp of British Columbia for Lyons M	1,739
		Insurance Corp of British Columbia for Macintyre S	4,051
		Insurance Corp of British Columbia for Maric P	1,415
		Insurance Corp of British Columbia for Matic I	1,646
		Insurance Corp of British Columbia for McNeil R	1,137
		Insurance Corp of British Columbia for Nicola D	9,744
		Insurance Corp of British Columbia for Ousey E	2,479
		Insurance Corp of British Columbia for Reeves D	8,355
		Insurance Corp of British Columbia for Riat H	1,436
		Insurance Corp of British Columbia for Stitch D	2,089
		Insurance Corp of British Columbia for Tang P	1,935
		Insurance Corp of British Columbia for Vien T L	8,459
		Insurance Corp of British Columbia for Webster J & J	12,753
		Insurance Corp of British Columbia for Nijjar R	1,181
		Insurance Corp of British Columbia for Amezcuja J	4,814
		Kuzyk E M	1,839
		Legge's Garage & Autobody Shop for MacGillivray B	1,925
		Louitt G R	1,244

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Manitoba Hydro	5,844	Wawanesa Mutual Insurance Company for Johnston L	2,134
Manitoba Public Insurance Corp for Dunn J M.	4,687	Wawanesa Mutual Insurance Company for Stevens A	1,336
Manitoba Public Insurance for Robertson P.	1,268	Westland Insurance for Bettencourt F	4,516
Manitoba Public Insurance for Rousseau	3,338	Settlements for injuries/fatality arising from	
Manitoba Public Insurance for Andrews McVagh Ltd	2,852	motor vehicle accidents—	
Manitoba Public Insurance for Bharj J	2,880	Babb Sheppard in trust for Bassett D G	6,474
Manitoba Public Insurance for Bradburn M.	1,978	Barry Spalding Richard in trust for Firzpatrick R A	25,000
Manitoba Public Insurance for Chief P	2,595	Becker Mathers in trust for Singhat R	19,000
Manitoba Public Insurance for Murphy R	2,887	Boyne Clarke in trust for Hagans D	5,000
Manitoba Public Insurance for Preston D M	3,547	Braithwaite Boyle in trust for Ozar S	20,000
Manitoba Public Insurance for Sheehan G	2,093	Burke Electric Ltd	1,065
Metro General Insurance Corp for Hutchings D	1,820	Carruthers & MacDonnell in trust for Paul-Marr J	6,522
Metro Motors	20,292	Ches Crosbie Barristers in trust for Fleming G	35,000
Mueller D	2,494	Christopher J Van Twest in trust for Kainth A	3,000
Mundies Towing Storage	1,369	Christopher J Van Twest in trust for Kainth D	6,000
Nicola D	1,733	Christopher J Van Twest in trust for Kainth S	5,000
Pacific Sign & Design for Famous Players	1,263	Christopher Johnston in trust for Yorke-Hardy M	5,500
Peace Hills General Insurance Co for Walker C	3,820	Coleman Lacroix Fraser & Whittome in trust for	
Pointe-Verte Police	5,083	Crichton M	8,750
Portage Mutual Insurance for Hedges D	6,976	Coley Hennessy & Cassis in trust for Rymak G & R	10,000
Queen City Auto Body Ltd for Leibel Trucking J	2,366	Cox Trofimuk Campbell - Larbalestier Stewart in trust	
Royal Sun Alliance Insurance of Canada for		for Harder J	70,000
Kehewin W	1,643	Crabbe T J	22,500
Royal & Sunalliance for Lagac J	5,117	Creelman H	1,000
Rutu I	4,500	Crinall D	2,500
Sabey K W	1,000	David E Kiester in trust for Forseth J	2,275
Saskatchewan Government Insurance for Bourassa J	1,691	Deems K	3,988
Saskatchewan Government Insurance for Chambers A	4,535	Dick Byl Law Corporation in trust for Maack V	6,203
Saskatchewan Government Insurance for Heisler C	1,004	Dick Bylaw Corporation in trust for Blackburn T I	21,637
Saskatchewan Government Insurance for Honish S	1,193	Dr Gabriel Hirsch for Laysmith A	1,350
Saskatchewan Government Insurance for Hryciuk G	1,381	Edwards Edwards & Edwards in trust for Smith J C	5,000
Saskatchewan Government Insurance for Hudy G	1,722	Edwards Edwards & Edwards in trust for Smith J C	23,000
Saskatchewan Government Insurance for Hudy G	1,722	Forse Nathanson in trust for Thomson M	6,000
Saskatchewan Government Insurance for		Fowle & Company in trust for Best D	40,000
Langenberger L	1,557	Fowle & Company Trust Account for Kehewin W	13,500
Saskatchewan Government Insurance for Oakley M	1,408	Fritz Lail Shirreff Vickers in trust for Sidhu A S	5,000
Saskatchewan Government Insurance for Schraeder D	1,363	Gerard G Griffin in trust for Hutchings C	29,000
Saskatchewan Government Insurance for Stocks B	1,142	Goldsmann Ritzen Shadlyn Account Gleason M	25,475
Saskatchewan Government Insurance for		Gulati K	5,270
Stonehouse G	1,984	Gullberg Wiest Macpherson & Kay for Hodder J	4,275
Saskatchewan Government Insurance for Tansley H	3,493	Hammerberg Altman Beaton & Maglio in trust for	
Saskatchewan Government Insurance for Wade J	2,912	Dean C	25,000
Saunders Auto Body Ltd for Malladi V S	1,111	Hanson Wirsig Matheos in trust for Baker P	30,000
Saunders Motors Co for Eisner B & D	1,495	Hanson Wirsig Matheos in trust for Kennedy P	19,500
State Farm Insurance Companies for Chan S	4,976	Hanson Wirsig Matheos in trust for Penaloza F	3,903
State Farm Insurance Companies for Maynard G	15,003	Henderson Livingston Stewart in trust for Sinclair C	15,182
Stomp W M	1,366	Hostyn Fontaine & Podemski in trust for Dube Y	2,000
Taylor Llincoln Ford for Allen A	1,172	Insurance Corp of British Columbia for Fields A	4,000
The Co-Operators General Ins for Wright B	23,838	J D Thomas in trust for Wehrmann H	22,000
The Co-Operators General Insurance Company		Jackson Davis Harper in trust for Young J B	12,000
for Dorner A	13,320	John A Davis Law Corporation in trust for	
The Co-operators General Insurance Company		Warrington C N	3,000
for Smith A	1,104	Johnson Law Offices Trust Account for Miller C	55,000
The Dominion of Canada for Wagner D	2,062	Koffman Kalef in trust for Hobbis E	14,500
The Economical Insurance Group for Burden D	1,834	Kousonsavath P	15,500
The Economical Insurance Group for Crawford K	1,825	Lauk & Associates in trust for Cooper B J	100,000
The Personal Ins Co of Canada for Lewis G	3,104	Logan & Lennon in trust for Ranch R	1,075
Thrifty Car Rental for MacConnell B	14,500	MacIsaac & Company in trust for Bennett S	125,000
Tom Woodford Ltd for Picco B	1,110	McComb Witten in trust for Chang L H	5,000
Town of Beaumont	1,051	McComb Witten in trust for Lei Z P	1,500
Unifund Assurance for Denhaan J	2,375	McComb Witten in trust for Lui K P	8,000
Viet Hieu Nguyen for Heacock B	2,525	McComb Witten in trust for Yang Y L	5,700

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
McGinty McCleave in trust for Cresine G.....	7,500	Constas A.....	5,000
Michael Golden in trust for Tan M.....	21,000	Doiron & Bastarache in trust for Albert J R.....	10,000
Owen & Morrison in trust for Hawes C.....	1,183	Doiron & Bastarache in trust for Losier Y.....	10,000
Owen & Morrison in trust for Hawes C.....	7,716	Doiron & Bastarache in trust for Noel C.....	30,000
Patrick R Wilbur in trust for Rose P D.....	20,000	Madeiros R.....	5,000
Piddocke T.....	1,697	McDougall Gauley in trust for Kerbs F L.....	2,000
Pink Nickerson Star in trust for Allen A J.....	35,000	Ron Buddenhagen in trust for Wautynchuk J.....	15,000
Presse & Mason Law Office in trust for Trucker F.....	43,478	Schouler H.....	2,000
Presse & Mason Law Office in trust for Tucker F.....	15,000	Thomas M Engel Law Office dor Stokes/Saddleback.....	41,886
Ram B.....	3,860	Thomas M Engel Law Office in trust for	
Ram M.....	3,860	Buffalo L & D.....	3,750
Robert M Moffat in trust for Dulaba A R.....	42,500	Wagman Sherkin in trust for Cater P.....	12,007
S G Segal Law Office in trust for Pasloski J.....	100,000	Wagman Sherkin in trust for McAllister.....	12,007
Shaw McLellan & Ironside in trust for Reuber W.....	16,667	Wagman Sherkin in trust for Scullion R.....	12,007
Sirois Paquette in trust for Paulin M.....	25,000	White Ottenheimer & Baker in trust Barrett M E.....	33,500
Stephens & Holman in trust for Celier B.....	14,500	Settlement for loss of income—	
Stephens & Holman in trust for Whiteside K.....	7,000	M D Charlton Co Ltd.....	20,000
Sugden McFee & Roos in trust for Horvath J.....	15,000	Wagman Sherkin in trust for Branton D.....	327,500
Taylor E.....	1,500	Wescam Inc.....	4,695
Terry McCaffery in trust for Williams C.....	75,000	Damage to personal and private property, buildings,	
Vanstone de Turbeville in trust for Michael H.....	20,000	land and animals—	
Vernon & Thompson in trust for Locke L.....	67,500	Airdrie Carpet Craft.....	2,538
Wagner & Associates in trust for Keddy L.....	95,000	Brad's Cabinet & Renovations Co Ltd for Taylor D.....	1,500
Wheatley Sadownik in trust for O'Donoghue H.....	60,000	Bushenlonga A.....	1,000
Workers' Compensation Board of B C for Munro R.....	14,589	Carew P.....	2,000
Zed & Company in trust for Crawford P.....	4,000	Chan S.....	1,126
Zed & Company in trust for Crawford P.....	4,160	Clarke Burnett in trust for Harasym R.....	20,000
Zed & Company in trust for Crawford P.....	4,250	Doerksen L.....	1,120
Settlements for damages to aircraft —		Freeman C.....	1,000
Air Transat.....	349,289	How Lawrence White Bowes in trust for Johnsen T.....	43,478
Settlement for damages caused by personal		How Lawrence White Bowes in trust for Johnsen T.....	25,000
injury, assault, false arrest, excess force,		Mercer D.....	1,400
loss of income and negligence—		Ministry of Transport (Light Post).....	1,287
Andersen Paul in trust for Dunn L & J.....	20,000	Morrison S.....	1,817
Bouchard Picard in trust for Paquet B.....	15,000	Normandeau J E.....	3,407
Chassin & Roy in trust for Marchand G.....	10,000	Penticton Veterinary Hospital Gagnon B (Rambo).....	4,361
Chouinard & Company in trust for Hamilton G.....	30,000	Penticton Veterinary Hospital Gagnon B (Rambo).....	4,717
Dwayne (Trudeau) G Ron Law Office in trust for		Selkirk Signs & Services Ltd.....	3,062
Pedersen B.....	3,000	The Corporation of the City of North Vancouver.....	25,031
Eggum Abrametz & Eggum for Bear C.....	50,000	The Planning Centre for Matheson C V.....	5,248
Franco P Tarulli Trust Account Howell J.....	10,000	Tratch C.....	3,000
Harper Grey Easton in trust for Estate		Settlement for loss, destruction and damage	
of Kamikar Singh Haer.....	153,381	to exhibits—	
Jackson J.....	1,321	Hope Heinrich in trust for Koocher W.....	2,500
McJanet Rich for Knight J.....	1,000	Hui R.....	1,094
Oliver Smith & Crook in trust for Hamilton G R.....	2,972	Rabbit J T.....	2,000
Scarborough Herman & Harvey in trust for Lund S.....	40,000	Ratzlaff J.....	2,861
Snary L J.....	10,000	Thomas T.....	2,000
Teed & Teed in trust for Denton J B.....	2,500	Settlement for Human Rights	
Treacle T.....	1,000	complaint—	
Virginia Palsgrove in trust for McGill J.....	14,000	Cynthis Sams in trust for Jackson R.....	29,000
Warner Bandstra Brown in trust for Hawes I.....	7,500	Compensation claims —Court judgements—	
Worthington & David in trust for Brooks D,		Blanchard B L.....	15,130
Graham G & Swift E.....	60,000	Caacaulay McColl in trust for Hill R.....	36,000
Settlements for physical injuries, mental stress		Emery P.....	33,000
and/or pain and suffering—		Falconer Charney MacKlin for Gibas L.....	15,000
Anthony Varesi in trust for Sloan T.....	2,450	Gauthier Bellehumeur S.E.N.C. in trust for	
Assurances G Gosselin.....	1,395	Gagnon A.....	79,761
Bjornson K.....	1,143	Gauthier Bellehumeur S.E.N.C. in trust for	
Buffy Blakley in trust for Grouette T.....	5,000	Gagnon A.....	2,599
Buffy Blakley in trust for Powell K.....	5,000	Hope Heinrich in trust Isadore W.....	4,745
Clifford Wheatley Law Office in trust for Hunt R.....	5,000	Lawson Glod in trust Aurora Boat Centers Ltd.....	33,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Muldoon D	4,000	Racine R	1,600
Scurfield Tapper Cuddy for Uni-Jet	90,521	Veilleux R	3,200
Trudgian J	10,000	Compensation for damages to an airplane motor as a result of ice left on the runway—	
Claims under \$1,000 (336)	124,283	Mendelsohn Rosentzweig Schacter in trust for El AL Israël Airlines Ltd	160,000
	<u>4,656,469</u>	Settlement for damages as a result of a fire at Jean Lesage Airport—	
	<u>6,768,067</u>	DeBlois and Associates in trust for Assurance Royale, Larivière L, Technisol Inc, Vanair Inc, Société d'Investissement Enclume Inc, Tel— Air	
TRANSPORT		Électronique Inc, 2161—9580 Québec Inc,	
Department		Legault J, Air Saguenay 1980 Inc, Chubb du	
Compensation ordered in application for injunction—		Canada Compagnie d'Assurance, Cigna du	
Marine Serve MG Inc	2,000	Canada Compagnie d'Assurance	782,691
Payment of compensation under the <i>Canadian Human Rights Act</i> —		Compensation for personal injury resulting from a deadly boat accident—	
Lavigne P A	5,000	Donnelly and Murphy in trust for Simmons W	223,125
Oszust S	25,000	Claim under \$1,000 (1)	800
Waugh D	16,500		<u>1,897,222</u>
Compensation for harassment complaint—			
Oullet Nadon and Associates in trust for Name withheld ⁽¹⁾	13,000	TREASURY BOARD	
Departmental General Counsel Green R J for Name withheld ⁽¹⁾	4,890	Secretariat	
Settlement for personal injury as a result of the sinking of the True North II—		Compensation for personnel expenses relating to holiday cancellations at the request of employer—	
Andrew Dekany Barrister and Solicitor in trust for Foerster M	318,750	Billings R	2,000
Compensation for damages to vehicle as a result of accident—			
Insurance Corporation of British Columbia	2,000	VETERANS AFFAIRS	
Labrador Motors Limited	1,071	Department	
Compensation for personal injury as a result of a fall—		Settlements of claim for legal costs—	
Browne Fitzgerald Morgan & Avis in trust for Cloutier S	13,000	Ogilvie & Company in trust for King, Garry R	4,321
Martin Whalen Hennebury & Stamp in trust for Roberts E	4,000	Crundwell E & Crundwell A	13,134
Maître Réal Boudreau in trust for Derrick K	5,000	Settlement of claim for interest—	
Johnston & Co in trust for Hebert J R	16,305	Robarts E for the estate of Robarts R	35,730
Compensation as a result of an employee injured on duty—		Settlement of grievance—	
Gander International Airport	14,690	Bertrand L	5,000
Settlement for personal injury as a result of electrocution to a contracted electrician—		Settlement of claim relating to the <i>Canadian Human Rights Act</i> —	
Stewart McKelvey Stirling Scales in trust for Nash M	225,000	Labbé J	6,000
Settlement for wrongful confiscation of the Redcap concession—		Settlement of claim relating to Work Place Health and Safety Commission—	
Robert Shour in trust for Allcap Baggage Claim	30,000	Vallée G	2,500
Compensation paid to employees as a result of termination of contract at Jean Lesage Airport—		Settlement of claim related to potential liability resulting from the misfeasance of a Departmental employee—	
Bilodeau S	3,200	Beaumont A	1,808
Bizeau P	3,200	Bureau P	2,348
Chamberland R	3,200	Charette R	6,289
Cote M	1,600	Coulombe G	1,470
Cote P	2,400	Hayes W & Pileci R	2,529
Dery J	3,200	Prévost C	7,700
Desrochers G	3,200	St-Laurent H	2,787
Landry M	3,200	Claims under \$1,000 (3)	607
Messier G	3,200		<u>92,223</u>
Pare G	3,200	Total	<u>42,194,022</u>

⁽¹⁾ 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		Compensation for damage to motor vehicles—	
Department		Courtiers Nichol Ltée.	298
Compensation for the cost of tickets that were failed to be used due to a last minute requirement from the minister—		Lim J.	692
Corey M.	100	Pell M.	892
Compensation for the loss of a CD player—		Rollins A.	967
Davis Debbie.	138	Rollins Al.	533
Compensation for stolen items while on travel status—		Sidhom F.	250
travel status—		Thomas S.	127
Gaube R.	308	Compensation for damage to clothing and/or other personal effects—	
Payments under \$100 (3)	134	Arseneau K.	125
	680	Deschenes F.	129
		Filipeck L.	108
Canadian Food Inspection Agency		Lahti L.	261
Compensation for personal expenses relating to holiday cancellations at the request of the employer—		Langlois J.	221
Laterman W.	442	Martin R.	297
Compensation for PSHCP coverage denied due to administrative errors—		Morency J.	119
Desmarais W.	800	Richer M.	119
Compensation for theft of personal items—		Roper M.	155
Chaput J.	138	Sinclair M.	100
Compensation for damages to personal property—		Swanson W.	107
Issa A.	805	Tipton K.	225
Lafontaine R.	130	Zin C.	400
Prebinski N.	106	Compensation for loss of personal effects—	
Tarasco C.	332	Dobko H.	105
Compensation for losses incurred in relation to the export of horses to Germany—		Lachapelle E.	415
Sea Air.	905	Lee O.	213
Compensation for disposal of soya protein imported from the United States mistakenly identified as a dairy product—		O'Brien.	195
Belanger J.	256	Compensation for PSHCP coverage denied due to an administrative error—	
Compensation for items that were refused entry into Canada and returned to Italy—		Giguere M.	1,053
Mandel M&K.	1,000	Lombaert B.	578
Payments under \$100 (13)	631	Mc Caig H.	501
	5,545	Mc Cafferty S.	231
		Petropoulos S.	813
Canadian Grain Commission		Rae A.	221
Human Rights Settlement—		Rogerson T.	142
Chevrette P.	1,000	Reimbursement for Public Service Superannuation contribution as a result of an administrative error—	
	7,225	Landowski T.	1,720
		Nicoloff K.	399
CANADA CUSTOMS AND REVENUE AGENCY		Compensation in lieu of docking fees—	
Relief payments for heating expenses—		Fisheries Museum of the Atlantic.	570
217,869 entitlements @ \$125	27,233,625	Compensation for tuition fees for courses cancelled as the result of a work reassignment—	
59,908 entitlements @ \$250	14,977,000	Murphy M.	1,800
Compensation for medical expenses—		Reimbursements of costs incurred as a result of an administrative error—	
Milloy W.	140	Der H.	993
		MacPherson D.	100
		Ramiah I.	951

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for non-refundable prepaid costs as a result of cancellation of vacation—		ENVIRONMENT	
Boston W	4,572	Department	
Cenne P	2,267	Compensation for repairs to a boat damaged by a submerged staff gauge—	
Payments under \$100 (74)	2,781	Anton Vanzwol	518
	42,237,510	Payment for personal work boots stolen from Government vehicle parked in office parking lot—	
CANADIAN HERITAGE		Watson S	248
Department		Reimbursement of a claim refused by Sun Life for lenses and frames—	
Compensation for a broken radio—		Whitall Cherri	112
Lépine L	129	Payments under \$100 (4)	248
Payments under \$100 (2)	153		1,126
	282		
Parks Canada Agency		FINANCE	
Compensation for loss of camera—		Department	
Boyd B	460	Payment to the Ottawa Firefighters Toy Parade in recognition of inconveniences associated with the rescheduling of the parade to accommodate security arrangements for the forthcoming G-20 meeting in Ottawa—	
Compensation for damage to vehicle—		Toy Parade	5,000
Varma M	1,469		
Compensation for damage to safety footwear—		FISHERIES AND OCEANS	
Boutilier R	129	Payment for financial support for the fourth meeting on the working group on allocation criteria, held November 7-9, 2001 in Spain—	
Compensation for harassment complaint—		The International Commission for the Conservation of	
Kochems M	722	Atlantic Tunas	20,780
Reimbursement of benefits deficiencies—		Reimbursement to employee due to administrative error—	
Kingdom Raelata	3,263	Mellano G	767
Reimbursement of veterinary costs to put horse down—		Reimbursement for medical expenses—	
Voth D	377	Smith D	462
Compensation for damage to camper trailer—		Reimbursement for a human rights settlement—	
Mitchell R	770	Baskin H	8,500
Compensation for personal loss—		Reimbursement of insurance deductible expense for a broken passenger window (golf ball)—	
Electro Centre Garage	652	CGC Instructor	100
Genest R	227	Payment for glass frame replacement—	
Girard L	134	Gauthier G	133
Margarian R	408	Personal items lost in damaged vehicle accident—	
Payments under \$100 (1)	30	Garapick P	883
	8,641	Compensation for damage to personal effects during an accident during relocating—	
Public Service Commission		Ammundsen R	742
Reimbursement of a stolen jacket and medication—		Williamson R	435
Charrette J	670	Compensation for loss of personal benefit coverage due to an administrative error—	
Payment for the cost of replacement eyeglass frames—		Collier D B	107
Merrifield R	115	Funk B	216
Payments under \$100 (4)	61	Richardson N	1,030
	846	Compensation for loss of personal benefit due to an administrative error—	
	9,769	Oikawa C	112
CITIZENSHIP AND IMMIGRATION			
Department			
Compensation for loss of personal property in the office—			
Bisson P	325		
Immigration and Refugee Board of Canada			
Payment under \$100 (1)	22		
	347		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for loss of personal effects during an accident while on duty—		Summit of the Americas, Loss of Business—	
Fisher P.	319	Les Dames de Soie.	300
Helbig E.	615	Platine Le Disquaire Inc.	302
Spencer P.	165	Les Mauvais Garçons.	379
Compensation for loss of personal effects as a result of a theft from a Government vehicle while on duty—		Métaux K J M Canada 1990 Inc.	470
Mitchell T.	636	David Moore Chiropratique.	500
Payment for deductible-broken window—		Gestiparc.	501
Brand P.	100	Les Collections N A C.	677
Reimbursement of PSHCP coverage—		Clinique de Santé de l'Aéroport.	750
Roff D.	156	Pâtisserie Queue de Castor.	800
Reimbursement for damage to personal effects—		Subway.	900
Fitzgerald A.	150	U A P Inc.	959
Lambert D C.	500	Concept 4/4 Inc.	969
Compensation for loss of personal property—		Restaurant Al Wadi.	991
Henderson B.	383	Bar Fixtion.	1,000
Payment for broken vehicle window caused by debris from DFO lawnmower—		Galerie Michel.	1,043
Jones R.	407	Consulparc.	1,044
Compensation for damage to a vehicle—		Café Zorba.	1,143
Waiwood B.	905	Fideart.	1,146
Compensation for broken eyeglasses—		France Raiche.	1,200
Baiod A.	435	Setarwe Ltée.	1,200
Blanchet M A.	344	Tabagie Dumas.	1,320
Bouchard J.	477	Isatis la clé du plaisir.	1,330
Darche B.	229	9050-2980 Canada Inc. (Finfineau).	1,374
Gagnon G.	321	Musée du Fort.	1,413
Guy J.	130	Burger King.	1,478
Reimbursement for the accidental destruction of clothing—		Chicoine (monde végétal).	1,500
Brodeur Y.	135	Gestion Immobilière le 700.	1,540
Inkel J.	101	Pub Sherlock Holmes.	1,561
Reimbursement for the accidental damage of a craft by NGCC G Creed owned by F Arseneault—		Garage Raymond Linteau.	1,621
Baie Hall T N.	300	Voyage Claire Champoux.	1,971
Payments under \$100 (13).	676	Restaurant Diane.	1,982
	41,751	Le Café Viviane.	1,984
		Café La Paix.	2,030
		Inter-Voyage.	2,081
		Dr Elisabeth Blackburn.	2,096
		Y M C A (Québec).	2,292
		Kamasutra Inc.	2,359
		9027-7542 Québec Inc.	2,600
		Club de Conditionnement Physique.	2,600
		Anne Gery Inc.	2,646
		Galerie d'Art du Château.	2,875
		Tabagie Youville.	3,020
		Charley Blues Bar.	3,124
		Bistro Bar Trottoria.	3,125
		Bar Le Monkey.	3,184
		Calèches.	3,500
		La Vieille Maison du Spaghetti.	3,621
		Garage Yvon Crête.	3,672
		Société Cigare Ltée.	3,950
		Pneus Central.	4,200
		Tribune Café.	4,237
		Café Gar.	4,296
		Boutique Revue.	4,300
		Restaurant Le Cavour Inc.	4,663
		Restaurant Au Vieux Québec.	5,196
		Musée Royal au 22 Régiment.	5,700
		Fairmont Le Château Frontenac.	6,319
		Funiculaire du Vieux Québec.	6,404
		À la Bastille.	6,600
		Brandy.	6,794

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Department

Refund for damaged pants—	
Brunet S.	160
Refund for 2 airline tickets—	
Luis N.	2,142
Refund for 2 airline tickets—	
Young P.	981
Compensation for medical expenses—	
Jessica Manuel (injury).	5,000
Compensation for expenses (security costs)—	
City of Windsor.	4,000,000
Compensation for loss of personal effects—	
Goyette H.	140
Monge G.	325
Belec J.	425
Messett R.	962
Hughes W.	500
Sudeyko R.	23,850

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Restaurant Le Parmesan	7,707	Compensation for sick leave—	
Institut Aéronautique	7,927	Stephenson S	806
Création Suzanne	8,127	Compensation for lost glasses—	
2971-9499 Québec Inc.	8,133	Dow L	177
Restaurant La Caravelle	8,162	Compensation for physical and material damages—	
Gestion Champs Élysées	8,300	St-Gelais R	274
Restaurant Gambrinus	9,435	Compensation to an employee for commuting	
Lavoie Montminy Inc. CGA	10,123	allowances—	
Berlitz Canada	10,342	Kendel B	1,716
Inter Marché St-Jean	10,563	Lecour S	1,750
Restaurant Bar Clapham	10,744	Compensation to an employee to refund union dues	
La Pointe des amériques	11,200	that were remitted in error to Public Service Alliance	
Golf Albatros	11,231	of Canada rather than to Social Science	
9058-4541 Québec Inc.	12,530	Employees Association—	
Restaurant Aspara	12,652	Sawyer M	2,216
Cosmos Café.....	13,100	Grievance settlement—	
Pub Ozone.....	13,500	Surette L	1,400
Aero Gramme	16,844	Reimbursement for cost incurred for health care	
94326 Canada Inc.	19,623	resulting from rejected reimbursement from	
Restaurant Continental.....	20,520	insurance company—	
Salon Bar Chez Maurice	29,623	Ashton J	2,308
Disco Spec Dagobert	38,029	Bertrand M	293
Hôtel Palace Royal.....	45,746	Lalande L	2,297
Société Parc auto	61,815	Martin N	182
Payments under \$100 (2)	111	Robillard N	171
	<u>4,583,404</u>	Reimbursement for union dues deducted by	
		error—	
HEALTH		Trepanier L	601
Department		Reimbursement to employee of Public Service	
Extraordinary Assistance Plan—		Health Care Plan—	
Liberty Health	240,000	Saxton S	572
Compensation for Canadian Human Rights complaint—		Repairs to vehicle damaged during	
Wilcott M	19,516	Government business—	
Compensation for employee's medical expenses—		Branton SD	2,000
Séguin D	500	Brazil EA	330
Payments under \$100 (3)	298	Payments under \$100 (61)	1,745
	<u>260,314</u>		<u>20,155</u>
Canadian Institutes of Health Research		INDUSTRY	
Compensation for lost cellular telephone—		Department	
Maitland P J	162	Department error- Mistake in assigning	
	<u>260,476</u>	a frequency for a client—	
		Gentel Wireless Centre	105
HUMAN RESOURCES DEVELOPMENT		Compensation for replacement of lost luggage	
Department		during travel—	
Compensation for a damaged jacket—		Pannu D	146
Lamontagne M	173	Compensation for replacement of glasses	
Indemnity for an administrative error in		damaged while working—	
compensation that caused an employee's claim		Marsh C	236
at Public Service Health Care Plan to be		Compensation for replacement of damaged luggage	
disallowed—		while on travel status—	
McCarthy K	422	Corbu O	141
Compensation for damages to a pair of pants—		Compensation for replacement of clothing—	
Waiss H	120	Zabo N	311
Compensation for damages to a vehicle—		Compensation for replacement of shoes—	
Cantwell P	495	Malboeuf M	404
Compensation for damages to personal clothing—		Settlement of claim—	
Kerr R	107	Marquis M	1,910

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of separation claim—		Linh Truong V	202
Fournier M	2,000	Lussier G.	170
Payments under \$100 (4)	184	Parent L Estate	300
	5,437	Pellitier A	748
Atlantic Canada Opportunities Agency		Picard P.	523
Payment under \$100 (1)	60	Plante M A	550
Canadian Space Agency		Poirier L	204
Compensation to an employee for damages—		Pouliot D.	374
Scribailo J.	3,000	Pouliot A.	190
Lavallée C.	12,500	Proulx M.	755
Jones J.	79,330	Rainier S.	500
Payments under \$100 (2)	152	Ratte J P	150
	94,982	Richer J R	380
Economic Development Agency of Canada for the Regions of Quebec		Robert G	500
Compensation following the Summit of the Americas held in Quebec City from April 20 to 22, 2001—		Rousseau G.	150
Aloulou K.	250	Roy J C	650
Beaudoin R.	153	Simard A.	403
Bernard R.	115	Soucy J	443
Bernardo M.	500	Tawell L	200
Bernier A	220	Tremblay S	100
Berube J	150	Tremblay P	312
Bilodeau D	361	Tremblay L	247
Boily C	500	Tremblay R.	500
Boivin M.	264	Tremblay F	866
Bouchard J	364	Turcotte C	250
Cardinal P.	299	Vallee B.	500
Careau D.	360	138175 Canada Inc.	847
Carenc C	120	2316-5475 Quebec Inc.	8,342
Caron I	118	2863-4988 Quebec Inc.	2,433
Couture R	235	3098-2912 Quebec Inc.	500
Couture M.	150	9002-5479 Quebec Inc.	897
Cuglietta R	250	9013-7134 Quebec Inc.	19,000
D'Argy Yvon	200	9016-5796 Quebec Inc.	13,825
DeGrasse H.	125	9034-1421 Quebec Inc.	5,290
Dion A.	172	9036-9232 Quebec Inc.	7,249
Dion C.	144	9042-2205 Quebec Inc.	3,363
Dion Y.	100	9042-3674 Quebec Inc.	2,160
Doyon M.	250	9074-2321 Quebec Inc.	2,700
Drouin C	100	9079-2391 Quebec Inc.	4,625
Drouin R	250	9081-4708 Quebec	1,123
Dubreuil MM	1,402	9096-7381 Quebec Inc.	611
Dumais J F	500	Armée du Salut.	500
Dumont L	300	Artisans Bas Canada Inc.	2,475
Farnell J	125	Au Relais de la Place	11,732
Garon L	300	Aubaines Jean Croteau Inc.	3,000
Gendron F.	145	Aux Petits Délices GT Inc.	2,381
Gignac M C	690	Bar Chez son père Inc.	1,900
Goulet J- Estate Marcel	500	Baron Jacques R Pharmaciens.	787
Guillemette G	166	BBF Société Immobilier Inc.	788
Hebert L	100	Bertrand Marois Designer	2,711
Joncas A	4,273	Boutique Fejos Inc.	6,715
Lamarre J	403	Boutique Militaire Quebec	120
Lamothe J	211	Boutique X20 Inc.	2,311
Langlois E.	500	Boutique La Corriveau Inc.	18,209
Lebel A	905	Brûlerie Tatum Inc.	3,450
Letourneau J P	174	Café Bistro Le 50 Inc.	679
Levesque C	265	Café Buade Inc.	10,830
		Carmelle et Vincent Guillot.	200
		Caron Bernier Pharmacien Enr.	3,638
		Centre de l'auto Shell	2,780
		Centre d'accueil Nazareth Inc.	2,897

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Charestou Inc.	3,781	Restaurant St-James	7,932
Chaussures Blanchet Inc.	500	Restaurant Le Commensal	5,988
Chocolaterie Cartier	716	Restaurant d'Europe Inc.	6,409
Collection Lazuli Inc.	2,894	Restaurant Laurie Rapahel Inc.	19,000
Condominiums Allée de Montcalm	500	Restaurant d'Youville	4,625
Confiserie du Petit	312	Restaurant Le Memento	7,225
Coop d'habitation	1,150	Restaurant Initiale Inc.	2,151
Coopérative d'habitation	500	Restaurant Kimono Sushi Bar	1,896
Coopérative de la côte	265	Restaurant Chez Rabelais	2,426
L'Odyssée	500	Restaurant Le Cremaillerie Inc.	7,252
Corporation immobilière	500	Restaurant Le Marie Clarisse	3,483
De Toutes les couleurs	463	Restaurant Thang Long Inc.	2,379
Épicerie Sofia	500	Restauration L and C Inc.	2,763
Épices du Szechwar Enr.	3,000	Revolution In-Line	4,457
Fabrique de la Paroisse	1,010	S O S Études	154
Financière Micado Inc.	1,276	Sauna Back Boys	420
Friperie Lobo Lavida Enr.	458	Service de Pneus Michaud Ltée	500
Gestion Immobilière	131	Société Atout Inc.	201
Gestion Paris-France Inc.	453	Société 510 Père Marquette Inc.	500
Gestion Danebourg Inc.	300	Sous-Marins Pierre Inc.	3,352
Global Marine Inc.	2,900	Sushi Taxi Inc.	888
GM Developpe Inc.	500	Syndicat des Copropriétaires	460
Groupe Mediom Inc.	250	Syndicat des Lofts	121
Groupe Archambault Inc.	9,390	Théâtre Niveau Parking	2,508
Groupe Resto Plaisir Inc.	13,809	Théâtre La Bordée Inc.	9,240
Habitations MBA	500	Théâtre Périscope	275
J B Laliberté Ltée	12,882	TQS-Québec	540
J A Roy Ltée	500	Vélo Passe-Sport Plein air	2,100
L'Archipel d'Entraide	226	Videoflex Enr. (Lise Martineau)	3,016
L'Oiseau de Bois Inc.	2,957	Payments under \$100 (19)	945
La Capital Immobilière	3,434		428,724
La Galerie Le Chien d'or	1,778		
La Boîte à Pain	178		
Le D'Orsay Restaurant Pub.	4,512	National Research Council of Canada	
Le 47 Parallèle Inc.	11,029	Compensation for medical expenses incurred by—	
Leblond et Associés Inc.	500	Oleszkiewicz Igor	611
Les Placements Neury Inc.	1,676	Payment under \$100 (1)	81
Les Façades de la Gare	641		692
Les Entreprises Vianney	3,544		
Les Fous du Plein Air	3,032	Statistics Canada	
Les Concepts Zone Inc.	2,462	Payments under \$100 (32)	2,279
Les Soeurs du Bon-Pasteur Quec	4,053		532,174
Les Entreprises Chamel Inc.	1,187		
Les Terrasses St-Matthew	500		
Librairie Générale Française	763	JUSTICE	
Location Les Développements	4,500	Department	
Maison des Métiers	500	Compensation for medical expenses incurred due to	
Mode Benicastor Inc. (Roots)	2,573	a delay in process for automatic coverage—	
Musée de la Verrerie	5,324	Vass Harding Linda	448
Note à la Page Enr.	1,019	Roussy Natalie Anne	444
Oasis de Beauté	318	Compensation procedural error—	
Papou Inc.	1,302	Noel Eric	3,536
Pause-Café Crème Inc.	518	Trudel-Sullivan Colette	7,500
Peau sur Peau Inc.	5,500	Near David	23
Pierrette et René Lefebvre	217	Bonthoux Dennis	1,408
Pizzeria la Piazzatta Inc.	1,207	Compensation for personal effects—	
Premier Acte	1,535	MacNair Deborah	350
Quincaillerie St-Jean-Baptiste	620	Merner David	350
Regroupement des Bingos Limoilou	2,511	Alibhai Aly	105
Regroupement Voyages	3,618	Deschênes Gérard	48
Restaurant T St-Amour Inc.	13,900	Henderson Craig	11
			14,223

10.20 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damage to a Polling Site— School Board of Montreal	600	Keith Jans	171
Compensation for damage to a vehicle— Golab D.	600	King L.	180
Payments under \$100 (2).	140	Langford Frances	120
	1,909	Lehouillier Alain	117
Commissioner of Official Languages		Little P.	189
Compensation for workplace conflict— Kheil-Tittley J.	8,303	MacDonald R.	608
Office of Indian Residential Schools Resolution of Canada		Martin Caron	187
34 payments issued to legal representatives in settlement of claims of abuse—.	2,888,585	Mazerolle J.	313
	2,899,397	Mohl Gary.	174
		Moore G.	329
		Myers R.	150
		Parizeau J.	103
		Pearson N.	178
		Proulx-Menzel L.	115
		Renaud Christian	132
		Reynolds S.	249
		Rhodes G J.	435
		Rosgen Joseph	175
		Savard Yves	915
		Shoppers Optical	358
		Simmons R.	164
		Scott Pronych	132
		Tellier Jean M Joseph	189
		Thomas Robert	107
		Verbling Lisa Bernadette	160
		Weatherhead-McCoy Shannon	145
		Eyeglasses damaged during CSC contingency exercise— Bussey M.	334
		Cameron J.	140
		Falk B.	326
		Sharp P.	130
		Personal items stolen from locker— Knox T.	108
		Brake lines on vehicle cut at work— Buhay B.	100
		Vehicle damaged at institution— Good W.	100
		Sloan J.	339
		Payment under \$100 (69).	3,172
			14,956
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
GOVERNMENT SERVICES PROGRAM			
Deductible reimbursement— Bates L.	200		
Cost for a trip cancellation— Curran G.	2,219		
Cost for incorrect information provided— Edward Jones Account #328683.	8,851		
Theft of money while on travel— Fletcher B.	370		
Damage claim— Lam A.	135		
Compensation for damaged vehicle— Paillard T.	331		
Theft of money while on travel— Steinberg N.	255		
Payment under \$100 (1).	34		
	12,395		
SOLICITOR GENERAL			
Department			
Payment under \$100 (1).	40		
Correctional Service			
Compensation for employee's personal effects lost or damaged while on duty— Albert Chantal	146		
Ayotte Denise	178		
Bruyère Jacques	304		
Chapman E.	447		
Châteauneuf Daniel	697		
Cox B.	120		
Cooper J.	249		
Duguay B.	130		
Flanagan M E.	576		
Gallant D.	163		
Goguen B.	614		
Goulet Denise.	150		
Hale A.	110		
Holtzman A.	228		
		Royal Canadian Mounted Police	
		Damage to glasses or contacts— Blocke D M M.	373
		Densmore E R.	222
		Yakiwchuk M G.	191
		Leblanc E.	254
		Mitzel L.	174
		Rennick J C.	544
		Urquart D S.	339
		Palfy K N.	154
		Hall M.	170
		Thompson B.	464
		Norman L.	442
		Ouimet R.	188
		Rorison D M.	283
		Krenz R W.	402
		Descoteaux R.	171
		Wade N J.	132
		Holland W A.	340
		Penner G.	363
		Oke G.	188

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Gallop F N	134	Willaway A	290
Arsenault A	216	Columbia Property Management	104
Frenette J	187	Anchor Door & Window	207
O'Brien A A	196	Filer S M	150
Nisbit J D	285	Fleming A	102
James J A	157	Gordon Silver Real Estate Ltd	192
Olson R P	105	Bonnar B	310
Mallett R	254	Village of Mayo	1,722
Schmidt D C	332	Williams E	664
Gallant D S	353	Valley Glass for Wilson C	223
Wallis R P	223	Damage to personal vehicle—	
Pierce B D	160	Rothwell J	189
Damage to personal apparel/effects—		Steele J	155
Bastarache C	151	Mazerolle B & T	618
MacCallum A J	150	Shellbrook Chevrolet Oldsmobile for Sanderson L	225
Michael L J	232	Vandenbilt Auto Body Ltd for Bennett I	241
Villeneuve C	163	Netowastenum R	377
Zeineddine M Z	217	Lasson R	225
Robar R S	108	Haynes R A	253
MacIntosh A N	278	Natyshak S	200
MacKinnon A J	160	Reimbursement of costs/expenses—	
McCambridge A	374	Coyle D	275
Flack J M	181	Clark J	134
Reeves L	600	Stapleton D J	108
Jonsson D	204	Patenaude P J G	241
Archambault P	271	Stemken B W	165
Morrisseau J	183	Tognela J N	172
Ryan R	130	Anderson J C	278
Gibbon T L	434	Speedy Auto Glass for Aubichon E	180
Raffle J R	211	MacLeod C	1,600
Keats E	174	MacLeod C	1,600
Legault J	269	Smith M A	1,085
Duguay G J E	431	Aéroport de Québec Inc.	6,635
Lemieux P	283	Roy-Cyr Y E	198
Damage to personal/private property—		Legault J P	198
Jamieson K	377	Lemir F W J	133
Dent M	1,014	Kaczkowski G	500
Halwas D H	432	Chartrand P J V	110
Giannoulis N	417	Roper D B	165
Mischke Y G	210	Walker A S	125
Wasylik Bros Const Ltd for Jarvis D & J	467	Emond P R	128
A-Direct Access Glass Ltd for Krauter H	176	Dr Coughlin B E for S Partington's dog Nitro	324
Tu S	1,246	Howitt R	115
Steer M	320	Kostick T	115
Pick R R	696	Terrace R R	307
Hudy G	254	Baylin R D	144
Tracy L	364	Christian R M	472
Wright R	1,980	Jackson R	300
McNeil R	200	Bowman R V	124
Ball W J	281	Boutilier C L	601
Lue P	494	Loss of income/money—	
BCG eFuels Inc	954	Kantilas S	210
Wilson B	334	River Valley Farm Equipment	607
Statton M	490	Charlton T	200
Christensen G	308	Sampson R	158
Malmo D E	308	Loss of personal items—	
McNabb G	1,874	Demings D A	123
Investigational Services for Kalogerakos S	146	Irving P A	128
Emco Limited for MacIsaac P	337	Bowes S	199
Ring G	474	Mikulica A	270
John V	165	Mikulica A	180

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Rothwell J.	118	VETERANS AFFAIRS	
Babek W L.	189	Department	
Southeastern Alberta Search and Rescue for Bern.	206	Compensation for damage to clothing and personal property—	
Mantyko F.	189	Shead W.	500
Wyton G C.	272	Compensation for deductible amount on insurance claim relating to automobile damage—	
Basque J M.	311	Jackstein M.	100
McKenzie A.	400	Compensation for prisoners of war—	
Wheeler R.	161	Bell E F.	1,098
Delisle L J.	117	Bell E F.	5,403
Creed G R.	118	Clark M Z.	5,403
Smith S.	144	Grenon L.	5,403
L'Heureux J.	152	McCulloch A J.	2,702
Gingras J G J M R.	120	McCulloch A J.	549
Anderson K.	295	Soterholm E.	11,970
Zarr M.	131	Young L.	2,702
Lyreco (Canada) Inc for Clement G W G.	507	Compensation for broken eye glasses—	
Payments under \$100 (235).	9,587	Phillippon B.	117
	87,740	Compensation for loss of electric razor—	
National Parole Board		Short V.	150
Compensation for damages to a vehicle—		Compensation relating to exceptional incapacity allowance—	
Van-Keith S.	330	Estate of Deverson R.	18,745
	103,026	Compensation relating to interest on Veteran's Insurance Policy—	
TRANSPORT		Estate of Turner A.	10,925
Department		Special Benefit payments to Merchant Navy Veterans (3920) —	23,396,500
Compensation for lost sunglasses —		Payments under \$100 (21).	1,023
Milligan John.	159		23,463,290
Compensation for money lost in the office—			
Parkes David.	251		
Payments under \$100 (7).	203		
	613	Total.	74,250,900

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
	\$		\$
CANADA CUSTOMS AND REVENUE AGENCY		<i>A-632-00</i>	
<i>Authority—Supreme Court of Canada</i>		Forbes, Roth, Basque in trust	
26596		Moncton Computer Exchange Ltd.	4,803
Bennett Jones in trust		<i>A-402-99</i>	
Shell Canada Ltd.	45,916	Kelly Howard Santini in trust	
<i>Authority—Federal Court - Appeal Division</i>		Murphy, A.	1,976
<i>A-670-98</i>		<i>A-722-97</i>	
Human Resources Development		Cavanagh & Almedia in trust	
Bilodeau, P.	3,965	Perusse, L.	4,656
<i>A-368-00</i>		<i>A-182-97</i>	
Felesky Flynn in trust		Ogilvy Renault in trust	
Brooks Cosmo Hair Studio (1981) Ltd.	1,642	Queenswood Land Associations Limited.	3,359
<i>A-733-99</i>		<i>A-609-99</i>	
Thorsteinssons in trust		Cassels, Brock & Blackwell in trust	
Campbell, K J		Razek, G.	16,822
Price, D (et al)	4,970	<i>A-550-00</i>	
<i>A-739-99</i>		Ogilvy Renault in trust	
Spiegel, Shomer in trust		Sandvik Tamrock Canada (CITT/TRADE ADMIN CASE) .	3,833
Fédération des Caisses Populaires Desjardins	3,473	<i>A-410-99</i>	
<i>A-950-96</i>		McKechine & Company in trust	
Gowling Lafleur Henderson in trust		Saturn Construction System Ltd.	2,500
Fortino, G (et al)	3,000	<i>A-398-97</i>	
<i>A-275-00</i>		Bennett Jones in trust	
Edwards, Kenny & Bray in trust		Shell Canada Ltd.	21,028
Gaucher, J M.	2,653	<i>A-154-00</i>	
<i>A-191-01</i>		Smith, G E.	320
Gregory J Ducharme in trust		<i>A-365-01</i>	
Gifford, T.	53,127	BW Strassburger Limited.	6,500
<i>A-837-00</i>		<i>Authority—Federal Court Trial Division</i>	
Noonan Oakley in trust		<i>T-2541-94</i>	
Hillier, L D.	1,616	Fraser Milner Casgrain in trust	
<i>A-678-96</i>		Capital Records/A Division of TEMI Canada Inc.	12,171
Morisson, Brown Sosnovitch in trust		<i>T-172-01</i>	
James, K.	18,502	Mockler Peters Oley Rouse & Williams in trust	
<i>A-372-99</i>		506913 NB Ltd Nautica Motors Inc.	1,000
White, Ottenheimer & Baker in trust		<i>T-2007-95</i>	
Keeping, L.	1,730	Bertrand Leduc in trust	
<i>A-234-99</i>		Gestion Prego Inc.	432
Lab Chrysotile Inc.		<i>T-2006-95</i>	
Lac D'Amiante du Canada.	800	Bertrand Leduc in trust	
<i>A-377-99</i>		Les Industries SLM Inc.	10,437
Landry, J.	4,005	<i>T-1019-01</i>	
<i>A-636-99</i>		Neary, E R & D.	500
Carson & Co in trust		<i>T-1915-99</i>	
Lebras Farms Ltd.	1,100	Robertson, J H R.	827
<i>A-108-00</i>		<i>T-941-99</i>	
Lind, J.	849	Ogilvy Renault in trust	
<i>A-201-01</i>		Rolls Wood Group (Repairs and Overhauls) Ltd.	57,797
Felesky Flynn in trust			
Lokmer, S.	2,978		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-2772-93 (GST)</i>		<i>2001-201(IT)I</i>	
Kenneth W Penonzek in trust		Chi Dang, D.	100
Thompson Bros Construction Ltd.	4,352	<i>2000-2394(IT)I</i>	
<i>Authority—Federal Court - Appeal Division</i>		Chudd, M.	182
<i>and Trial Division A-512-96 & T-3007-89</i>		<i>97-2965(IT)G</i>	
McInnes Cooper in trust		Peter Kravchuk in trust	
Timmins, J F.	33,124	Continental Steel Ltd.	2,770
<i>Authority—Tax Court of Canada</i>		<i>2000-1679(IT)I</i>	
<i>98-1052(IT)G</i>		Jean Becotte in trust	
Birnie & Company in trust		Cossette, M-A.	1,050
Ainsworth Lumber Co Ltd.	15,344	<i>1999-1758(IT)G</i>	
<i>2000-3093(IT)G, 2000-3094(IT)G</i>		Patterson, Palmer, Hunt Murphy in trust	
Ravinsky Ryan in trust		Coughlan, T D.	5,168
Amit, Z.	2,210	<i>2000-5110(IT)I</i>	
<i>2000-1856(IT)I</i>		Alpert Law Firm	
Applebee, S.	100	Crolla, P.	1,441
<i>1999-4219(IT)G</i>		<i>98-1855(IT)G</i>	
Ash Farms Ltd.	2,750	Hope Heinrich in trust	
<i>2001-1135(IT)I</i>		Delisle, L.	6,361
Jones Emery Hargreaves Swan in trust		<i>2000-3791(IT)I</i>	
Aschraft, B.	669	Deluca, F.	100
<i>98-2015(IT)G</i>		<i>98-2448(IT)G</i>	
Patterson Palmar Hunt Murphy in trust		Harris & Harris in trust	
Aylward, F (Estate of)	4,760	Disbrowe, J.	13,500
<i>98-2652(IT)I</i>		<i>2001-430(IT)I</i>	
Madorin Snyder in trust		Ducharme, L.	69
Baker, R L.	3,028	<i>98-1562(IT)I</i>	
<i>2000-1513(IT)I</i>		El-Hennawy, H.	231
Moon Heath in trust		<i>96-1746(GST)G</i>	
Barber, R.	900	Beverly Bulysovsky	
<i>2001-2745(IT)I</i>		861410 Ontario Inc.	250
Biggs, R.	100	<i>1999-2085(GST)I</i>	
<i>2000-1176(IT)I</i>		Denis Michel, Lacroix, Forest & Del Frate in trust	
Howard E Katz in trust		510628 Ontario Limited	
Blinkhorn, L.	950	O/a Rosset Landscaping.	6
<i>95-2615(IT)G</i>		<i>96-3201(IT)G</i>	
Sand Exploration Ltd		Spiegel, Sohmer in trust	
Bosa Developments Inc.	500	Fédération des Caisse Populaires Desjardins.	2,375
<i>98-1575(IT)G</i>		<i>1999-4220(IT)G</i>	
National Revenue Canada		Gerlo Farms Ltd.	2,750
Burkes, D.	5,208	<i>2000-433(IT)</i>	
<i>96-1231(IT)G, 96-1235(IT)G, 96-1239(IT)G, 96-1248(IT)G</i>		Goodman, Solomon & Gold in trust	
Thorsteinssons in trust		Feld, S.	500
Campbell, K J		<i>2000-138(IT)I</i>	
Price, D (et al)	49,375	Ravinsky Ryan in trust	
<i>98-2561(IT)G</i>		Ferron, D.	1,500
Barsalou Lawson in trust		<i>88-484(IT), 88-541(IT)</i>	
Canadian Helicopters Ltd.	10,830	Sidney Green in trust	
<i>2000-1232(IT)G</i>		Folster, F M (et al)	2,150
Donahue in trust		<i>94-1028(IT)G</i>	
Canadian Occidental US		Gowling Lafleur Henderson in trust	
Petroleum Corporation.	2,853	Fortino, G (et al)	59,991
<i>1999-3143(IT)I</i>		<i>1999-2936(IT)G</i>	
Felesky Flynn in trust		David Share Associates in trust	
Christian, G.	1,232	Fry, B.	1,500

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>98-148(IT)G</i>		<i>98-2151(GST)G</i>	
Edwards, Kenny & Bray in trust		Wolf Lea Huckell in trust	
Gaucher, J M.	1,613	Libra Transport (BC) Ltd.	5,788
<i>2000-2450(IT)I</i>		<i>2000-420(IT)G</i>	
Gaudet, A.	1,100	Felesky Flynn in trust	
<i>1999-1974(IT)G</i>		McAnulty, N.	5,265
Heenan Blaikie in trust		<i>98-2778(IT)G</i>	
Gestion d'Événements GesteV Inc.	1,000	Kerry McClelland in trust	
<i>98-2383(IT)G</i>		McClelland, B G.	1,500
Priel, Stevenson, Hood & Thorton in trust		<i>1999-2857(IT)I, 1999-3789(IT)I</i>	
Geransky, D.	6,401	Marchand, M C.	750
<i>2001-749(IT)I</i>		<i>96-1998(IT)I</i>	
Girard, R E.	200	Marcil, D.	170
<i>2001-761(IT)I</i>		<i>96-3685(IT)I</i>	
Grace, M.	200	Duewel, D	
<i>2000-2527(IT)I</i>		Micheelsen, H B (estate of).	250
Kenneth R Fiddes in trust		<i>1999-4920(GST)I</i>	
Hennessy, B.	1,150	Forbes, Roth, Basque in trust	
<i>2000-3928(IT)I</i>		Moncton Computer Exchange Ltd.	1,449
Foster Townsend Graham & Associates in trust		<i>2001-4326(IT)I</i>	
Highley, P A.	707	Anderson Law Firm, in trust	
<i>2001-1539(IT)I</i>		Mueller, B.	1,023
McDougall Gauley in trust		<i>1999-5088(IT)I, 1999-5089(IT)I</i>	
Hunter, J.	681	Jones Emery Hargreaves Swan in trust	
<i>98-2519(IT)G</i>		Muirhead, B & J.	706
David Brown in trust		<i>2001-59(IT)I</i>	
James, K W.	4,121	Nichols, L.	500
<i>1999-1749(IT)G</i>		<i>92-1950(IT)G</i>	
Mendelsohn, Rosentzveig, Schacter in trust		Norris, G P.	375
Jurak, A.	4,500	<i>2000-754(IT)I</i>	
<i>1999-2647(IT)G</i>		O'Donovan, J.	100
Giffen & Partners in trust		<i>98-563(IT)G, 98-565(IT)G, 98-566(IT)G, 98-567(IT)G</i>	
Kadrie, E.	4,341	William Johnston, for	
<i>2000-3674(IT)I</i>		Ogden Palladium Servies (Canada Inc)	250
King, S.	150	<i>1999-2515(IT)I</i>	
<i>1999-1978(IT)G</i>		Ostapyk, W A.	450
Aikins, MacAulay & Thorvaldson in trust		<i>2000-353(IT)I, 2000-355(IT)I</i>	
Klewchuk, W.	4,162	Oxicano, V & E.	50
<i>1999-5117(IT)I</i>		<i>97-950(IT)G, 97-951(IT)G</i>	
Snyder & Associates in trust		Fraser Milner Casgrain in trust	
Lakeside Properties Ltd.	715	PCL Construction Management Inc. (et al)	9,693
<i>1998-872(IT)G</i>		<i>98-1161(IT)I</i>	
Carson & Co in trust		Phillips, J.	1,149
Lanning, D.	750	<i>2000-422(IT)G</i>	
<i>1998-873(IT)G</i>		Richler and Tari in trust	
Carson & Co in trust		Prior, J.	974
Lanning, W.	750	<i>97-3437(IT)G</i>	
<i>97-2648(IT)G</i>		Ogilvy Renault in trust	
Kenneth R Hausser Law Corporation in trust		Provigo Distribution Inc.	2,600
Larsen, J.	3,427	<i>94-2409(IT)G</i>	
<i>98-562(IT)G</i>		Ogilvy Renault in trust	
Carson & Co in trust		Queenswood Land Associates Limited.	8,251
Lebras Farms Ltd.	3,469	<i>98-915(GST)I, 98-917(GST)I</i>	
<i>1999-566(IT)I, 1999-568(IT)I</i>		Richler and Tari in trust	
Parlee McLaws in trust		Quon, A (et al)	2,619
Levert, J and Levert, E.	4,069		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
97-221(IT)G		2001-790(IT)I	
Peter Kravchuk in trust		Van Angeren, P	100
READ Enterprises Ltd	2,594	1999-2299(GST)G	
2000-2416(IT)I		Walback, R.	7,284
Christina, A Tari in trust		1999-5116(IT)I	
Rachamalla, K	5,000	Snyders & Associates in trust	
2000-3258(IT)I		Wallsten, J.	415
Jones Emery Hargreaves Swan in trust		2000-1401(IT)I	
Raper, C	706	Watzel, M G	300
1999-1366(IT)G		96-4184(IT)G, 96-4712(IT)G	
Heenan, Blaikie in trust		Goodman, Phillips & Vineberg	
Rikley, B	9,109	Whitland Construction Company Limited	7,013
2000-4295(IT)I		1999-1542(IT)G	
Merchant Law Group in trust		Aikins, MacAulay & Thorvaldson	
Robins, D	650	Wilson, D	2,074
2000-202(GST)I		1999-4108(IT)I	
Rolfe, L	1,900	David Charles Woods	
98-1750(IT)G		Woods, E L (estate of)	650
Jacques St-Onge Inc	4,655	Authority—Federal Court Appeal Division & Tax Court of Canada	
2000-458(IT)G, 2000-956(IT)G, 2000-964(IT)G, 2000-965(IT)G		96-1749(IT)G, 96-1750(IT)G, 96-1752(IT)G, A-421-98, A-422-98, A-425-98, A-426-98, A-432-98	
Lafleur, Brown in trust		Thorsteinssons in trust	
Salame, R (et al)	400	Worrell, B (et al)	5,125
1999-1851(IT)G, 1999-1852(IT)I		Authority—Ontario Superior Court	
Savage, C J & D	5,732	500-05-061690-002	
95-3955(IT)G		Fraser, Miller, Casgrain in trust	
Bennett Jones in trust		Gestion RF & Fils Inc	
Shell Canada Ltd.	54,217	Faillie, R.	231
2000-3830(IT)I		Authority—Ontario Court of Appeal	
Shields, D.	100	Appeal C28817	
98-2067(IT)G		Sutts, Strosberg LLP	
Koskie Minsky in trust		Edgar, D	217,467
Singh, S.	3,766		974,690
98-3861(IT)I			
Sirtonski, M	250		
2000-5046(IT)I			
Standnyk, K	93		
2001-3506(IT)I			
Todd, J G	250		
2001-639(IT)I			
Peters Westfall in trust			
Tramble, L	950		
2000-3766(IT)I			
Turgeon, M D	50		
1999-3446(IT)I			
Roy, Mercier in trust			
Turmel, Y	11,141		
1999-1969(IT)G			
Heeman Blaikie in trust			
Union Cycliste Internationale	2,527		
2000-3574(IT)I			
Urpesz, R	225		
98-1009(IT)G			
Reino, Conte in trust			
Valladolid, R.	2,732		

CANADIAN HERITAGE

Public Service Commission

Authority—Federal Court Award T-1529

Payment for the damage pursuant to unintentional discrimination in a selection process	
Green, N	48,323

CITIZENSHIP AND IMMIGRATION

Department

Authority—Federal Court Award IMM-3552-00

Settlement for legal costs resulting from a wrongful decision made by an immigration officer— Rudolf Kischer in trust for Yang Qu.	1,000
Authority—Federal Court Award IMM-1613-00	
Settlement for legal cost resulting from a review of the decision of a visa officer application for permanent residence— Joel Guberman in trust for Yi An	200

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award IMM-536-00</i>		<i>Authority—Federal Court Award</i>	
Settlement for legal cost resulting from a wrongful decision made by a visa officer—		<i>IMM-525-99 & A-214-00</i>	
Paul VanderVennen in trust for		Settlement for legal costs resulting from a wrongful decision made by a visa officer—	
Awtar Singh	1,000	Nassim Mohammad Popal, Dept of Justice	750
<i>Authority—Federal Court Award T-706-00</i>		<i>Authority—Federal Court of Appeal A-613-00 & A-614-00</i>	
Settlement for legal costs resulting from a refusal of application for citizenship—		Appeal dismissed with costs.	
Mary Lam in trust for		Settlement for legal costs—	
Hatem Lufti Ali Barghouth, Abeer Hasaan Barghouth, Noor Hatem Barghouth and Aya Hatem Barghouth	75,000	Michael Crane in trust for	
<i>Authority—Federal Court Award T-1063-98</i>		Jan, M	500
Settlement for legal costs resulting from a dismissal of judicial review—		<i>Authority—Federal Court Award IMM-6123-00</i>	
Panteras and Lezzoni in trust	19,995	Settlement for legal costs for leave and for judicial review for an Order of Mandamus requiring the respondent to complete the processing of the applicant's application for permanent residence—	
<i>Authority—Federal Court Award IMM-791-98</i>		Darwent Law Office in trust for	
Settlement for legal costs resulting from a wrongful decision made by an immigration officer—		Paulos Bogale	1,250
Galati, Rodrigues, Azevedo & Associates in trust for		<i>Authority—Federal Court Award IMM-3060-01</i>	
Mankit Singh Atwal	22,500	Settlement for legal costs resulting from a wrongful decision made by a visa officer—	
<i>Authority—Federal Court Award</i>		South Ottawa community legal services in trust for	
<i>IMM-525-99 & A-214-00</i>		Hassan Diriye Warsame	130
Settlement for legal costs resulting from a wrongful decision made by a Visa officer—		<i>Authority—Federal Court Award T-1498-99</i>	
Nassim Mohammad Popal, Dept of Justice	4,000	Settlement for legal costs resulting from an extension of time for filing—	
<i>Authority—Federal Court Award IMM-3951-99</i>		Kandasamy Ravichandran Make Peace,	
Settlement for legal costs resulting from an adjournment of a judicial review hearing—		Romof in trust	1,500
Joan Manafa in trust for		<i>Authority—Federal Court Award IMM-1022-01</i>	
Odette, M S	300	Settlement for legal costs resulting from a judicial review for Kenroy Barrington Haye—	
<i>Authority—Federal Court of Appeal A-686-98</i>		Douglas Baum in trust	900
Appeal dismissed with cost.		<i>Authority—Superior Court of Justice F-24-97</i>	
Settlement for legal costs—		Settlement for legal costs resulting from an examination of a false statement	
Michael Crane in trust for		from Angelina Codina—	
Muyumba, AC; Yamba, BK; Yamba, M-C;		Supreme Court of Justice for	
Yamba, O; Yamba, W	1,367	Cordina, A	5,000
<i>Authority—Federal Court Award IMM-633-00</i>		<i>Authority—Federal Court Award IMM-4264-01</i>	
Settlement resulting from a wrongful decision made by an immigration officer—		Settlement for legal costs resulting from an application of judicial review—	
Michael Crane in trust for		Jesus B Yanes Rodriguez, Hagan and McDowell, in trust	300
Selvarajah, Vairamuthu	250	<i>Authority—Supreme Court of Canada TL-271703</i>	
<i>Authority—Federal Court Award IMM-3951-99</i>		Settlement for legal costs resulting	
Settlement for legal costs resulting from a judicial review about refusal of application for landing—		from a leave—	
David Matas in trust for		Hoang Van Chu	944
Rousko Valtchew	3,581	<i>Authority—Federal Court Award A-288-00</i>	
<i>Authority—Federal Court Award IMM-3184-01</i>		Settlement for legal costs resulting from a wrongful decision made by a visa officer—	
Settlement for legal costs resulting from an extension of time for filing—		Mary Lam in trust for	
Zoran Jovic in trust	250	Shou Ping Chou	7,495
<i>Authority—Federal Court Award IMM-908-01</i>		<i>Authority—Federal Court Award IMM-4565-01</i>	
Settlement for legal costs relating to a notice of discontinuance of the mandamus application—		Settlement for legal costs resulting from an order granting the application for judicial review to continue processing the application for permanent residence—	
Raoul Moulakia in trust for		South Ottawa community legal service in trust for	
Amadou Mahama	3,000	Beheredin Ahmed and Nuria Shukra	94

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court Award T-121-97</i>		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Settlement for legal costs resulting from a discontinuance in court—		Department	
Douglas Cannon in trust for		INDIAN AND INUIT AFFAIRS PROGRAM	
Jocelyn Sorreda	10,000	<i>Authority—Federal Court Award</i>	
<i>Authority—Federal Court Award IMM-5504-01</i>		<i>T-617-85 & T-782-97 & T-2804-97</i>	
Settlement for legal costs resulting from a wrongful decision made by an immigration officer—		Payment of court costs—	
Roger Rowe in trust for		Blake, Cassels & Graydon, LLP in trust for	
Iskander Ikabai Hezbyal	1,500	Ermineskin Band	1,500
<i>Authority—Federal Court Award IMM-4578-01</i>		Blake, Cassels & Graydon, LLP in trust for	
Settlement for legal costs resulting from dismissing the application for judicial review on the grounds of its being moot—		Ermineskin Band	7,500
Fei Xiao	1,000	Parlee McLaws in trust for	
<i>Authority—Federal Court Award IMM-4849-00</i>		Samson Band	7,500
Settlement for legal cost resulting from a wrongful decision made by an immigration officer—		Dubuc Osland Barristers and Solicitors in trust for	
Laurence Cohen in trust for		Montana Band	7,500
Oluwatoyin Joseph Martins	750	<i>Authority—Federal Court Award A-568-98</i>	
<i>Authority—Federal Court Award IMM-6095-00</i>		Payment of court costs—	
Settlement for legal costs resulting from a judicial review being struck out and the proceeding is dismissed—		Farris, Vaughan, Wills & Murphy in trust for	
Firoz Rahman	2,008	Smith (Tsartlip Band)	15,500
<i>Authority—Federal Court Award A-173-01</i>		<i>Authority—Federal Court Award T-909-99 & A-232-00</i>	
Settlement for the cost of Mr Nizam's deportation resulting from dismissing the application for judicial review—		Payment of court costs—	
Greer Shipping Ltd.	10,640	Felesky Flynn in trust for	
	177,204	Carcross/Tagish First Nation	11,691
		<i>Authority—Federal Court Award T-125-00</i>	
ENVIRONMENT		Payment of court costs—	
Canadian Environmental Assessment Agency		Chamberlain Hutchison in trust for	
<i>Authority—Federal Court Award T-1400-99, T-1993-99</i>		Fred Prince	3,200
Settlement of legal costs—		Rath and Company in trust for	
City of Hamilton	16,667	Sucker Creek Band	3,554
		<i>Authority—Supreme Court of British Columbia</i>	
HEALTH		<i>Docket No. 90 0913</i>	
Department		Payment for future costs of legal fees and disbursements—	
<i>Claim Number Q49589</i>		Woodward and Co in trust for	
Court fees awarded—		Roger Williams and the Xenigwet First Nation	45,000
Veteran: J-G Labbe	14,998	Woodward and Co in trust for	
		Roger Williams and the Xenigwet First Nation	45,000
HUMAN RESOURCES DEVELOPMENT		Woodward and Co in trust for	
Department		Roger Williams and the Xenigwet First Nation	4,837
<i>Authority—Court of Queen's Bench of Alberta 82100</i>		<i>Authority—Federal Court Trial Division</i>	
Payment order for bankruptcy.		<i>T-747-94</i>	
Faber and Company Inc. in trust for		Low Murchison Barristers for	
Shane, C.	1,000	Name of plaintiff withheld	1,000
		<i>Authority—Court of Appeal of Saskatchewan</i>	
Department		<i>2001 SKCA 76</i>	
<i>Authority—Court of Queen's Bench of Manitoba</i>		Merchant Law Group for	
<i>CI 00-0120597</i>		Name of plaintiff withheld	3,825
Georgina Garrett Barristers and Solicitors for		<i>Authority—Court of Queen's Bench of Manitoba</i>	
Name of plaintiff withheld	873	<i>CI 00-0120597</i>	
<i>Authority—Superior Court of Justice—Ontario</i>		Georgina Garrett Barristers and Solicitors for	
<i>406/95</i>		Name of plaintiff withheld	873
Blake, Cassels & Graydon LLP for		<i>Authority—Superior Court of Justice—Ontario</i>	
Name of plaintiff withheld	203,059	<i>406/95</i>	
<i>Authority—85-CQ-003064CM</i>		Blake, Cassels & Graydon LLP for	
Power Budd LLP Barristers & Solicitors for		Name of plaintiff withheld	203,059
Name of plaintiff withheld	5,000	<i>Authority—85-CQ-003064CM</i>	

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Docket No. 27154</i>		Office of Indian Residential Schools Resolution of Canada	
Farris, Vaughan, Wills & Murphy	9,000	<i>Authority—Saskatchewan Supreme Court 1048-1997-1</i>	
<i>Receivable—Authority—Federal Court Award</i>		Payment of costs—	
<i>T-617-85, T-782-97, T-2804-97</i>		Kanuka Thuringer in trust	580
Payment of court costs—		<i>Authority—Supreme Court of British Columbia</i>	
Cost awarded to Crown appeals for		<i>A960336</i>	
Montana Band case.		Payment of damages due to abuse complaint on	
Dubuc Osland Barristers & Solicitors	(4,348)	behalf of twenty plaintiffs—	
Receivable from Lerner & Associates	(603)	David Paterson Personal Law in trust	72,709
	370,588	Hutchins, Soroka & Grant in trust	203,808
		<i>Authority—Court of Queen's Bench of Alberta 9903-3821</i>	
JUSTICE		Payment of costs—	
Department		Bennett Jones LLP in trust	5,000
<i>Authority—Federal Court Trial Division</i>			282,097
Payment of legal defence costs—			286,230
Cavuzzo Hayes Shilton McIntyre &			
Cornish Barristers & Solicitors in trust for		PUBLIC WORKS AND GOVERNMENT SERVICES	
Marie Carmel Corbett.	131,052	Department	
<i>Authority—Federal Court Trial Division</i>		GOVERNMENT SERVICES PROGRAM	
Payment of legal defence costs—		<i>Authority—Superior Court of Montreal</i>	
Ackroyd Piasta Roth & Day		<i>500-5-63308-17</i>	
c/o Lilianne Cook DOJ Edmonton in trust for		PWGSC reimbursed rent due to variation	
Ambrose, Maurice	1,500	in property and water taxes—	
<i>Authority—Ontario Court of Appeal</i>		Corporation immobilière Magil Laurentienne	18,457
Payment of legal defence costs—		<i>Authority—Canadian International Trade Tribunal Act</i>	
Davis & Associates in trust for		<i>Subsection 30.16(1) - PR-2000-044, PR-2000-049 to 053</i>	
Wesley Grant.	2,000	PWGSC reimbursed their share of costs incurred in relation	
<i>Authority—Superior Court of Justice</i>		to filing and proceeding complaints—	
Payment of legal defence costs—		Polaris Inflatable Boats (Canada) Ltd.	2,292
Beresh Depoe Cunningham in trust for		<i>Authority—Superior Court of Montreal</i>	
Nicholas Ribich.	10,000	<i>200-17-1963-8</i>	
William H Wiley		PWGSC reimbursed part of the payment made in	
c/o Scott Chamberlain Shields & Hunt		error to subcontractor Dan My Inc.—	
Barristers & Solicitors	36,668	Rodrigue Métal Ltée	14,798
<i>Authority—Nova Scotia Court of Appeal</i>		<i>Authority—Department of Justice File No. 358378</i>	
Payment of legal defence costs—		Canadian Human Rights Commission's	
Kevin A Burke,		rulings—	
Burke, Mitton, Thompson, Halifax NS in trust for		Engleman Gottheil, C in trust for	
Gilles Poirier.	35,000	Le, Triet.	5,000
<i>Authority—Provincial Court of Alberta</i>		Borden Ladner Gervais in trust for	
Payment of legal defence costs—		Lawyers for M. Robinson (Defendant)	2,868
Yuen, Gerald Ming-Chung,		Le, Triet	10,000
c/o DOJ Calgary for			53,415
Rob Constantinescu	2,200		
c/o DOJ Edmonton for			
McElheran, Kevin Lyle	500		
	218,920	SOLICITOR GENERAL	
		Correctional Service	
PRIVY COUNCIL		<i>Authority—Federal Court Award T-605-01</i>	
Chief Electoral Officer		Action by Gordon McKenzie-Crowe et al to obtain an order	
<i>Authority—Canadian International Trade</i>		compelling the reclassification of correctional	
<i>Tribunal PR-2000-003</i>		supervisors—	
Reimbursement of costs of filing and proceeding due		Canadian Association of Correctional Supervisors	
to a procurement complaint—		in trust for McKenzie-Crowe	1,000
Canadian computer rentals	4,133		

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Supreme Court of British Columbia</i> <i>S034442</i>		<i>Authority—Supreme Court of Quebec 500-05-011749-940</i>	
Settlement for an inmate who suffered damages after being attacked and beaten by another inmate, while being transferred to a segregation unit— Paul McMurray, Barrister & Solicitor in trust for McIlroy Kerry Lincoln	15,500	Judgment for damages caused to claimant and her children following negligence of CSC to withdraw warrant of arrest against husband— Alain Arsenault in trust for Lefebvre, Sylvie	21,855
<i>Authority—Federal Court Award T-1597-00</i>			58,052
Costs of an inmate's application for a judicial review of a warden's refusal to disclose reason for denying visitor contact with inmate— Lloyd Grant Wedow	1,911	TREASURY BOARD	
<i>Authority—Federal Court Award T-1487-99</i>		Secretariat	
Costs of an inmate's application for a judicial review of the decision of CSC denying inmate a vegetarian diet— Maurice, Jack	1,560	<i>Authority—Federal Court Certificate of Judgement</i> <i>T-2160-99</i>	
<i>Authority—Federal Court of Appeal A-99-00, T-287-99</i>		Payments for the pay equity settlement pursuant to section 30 of the <i>Crown Liabilities and</i> <i>Proceedings Act</i>	55,496,449
Costs of an inmate's application for a judicial review of decision of an independent chairperson regarding disciplinary violations— Daniel Royer in trust for Pontbriand, Jean-Guy	1,428	<i>Authority—Federal Court Award T-1949-00</i>	
<i>Authority—Supreme Court of Quebec 200-17-001963-008</i>		Costs awarded with respect to pension benefits— Raven, Allen, Cameron & Ballantyne in trust	3,911
Judgment for unpaid amounts under a contract for provision of goods and services to Donnacona Penitentiary— Pothier, Delisle in trust for Rodrigue Métal Ltée	14,798		55,500,360
		Total	57,720,447

SECTION 11

2001-2002

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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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 and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Canada Agriculture Infrastructure Program . . . . .	...	...	...	...

Canada/Saskatchewan Agri-Food Innovation Agreement . . . . .	...	...	...	...

Contributions to 4-H clubs	7	8	15	8
	7	8	15	8
	<i>187</i>	<i>161</i>	<i>310</i>	<i>175</i>
Crop insurance and waterfowl	128	996	486	1,695
	127	912	459	1,786
	<i>1,730</i>	<i>25,749</i>	<i>7,883</i>	<i>30,010</i>
Economic and regional development agreements . . . . .	...	...	...	...

	<i>6,740</i>	<i>27,545</i>	<i>33,040</i>	<i>32,296</i>
Grants to organizations under the Safety Net Companion Programs . . . . .	...	...	...	...

	...	...	...	<i>1,500</i>
Gross revenue insurance plan . . . . .	...	...	...	...

	...	<i>9,813</i>	<i>2,315</i>	<i>4,904</i>
Net Income Stabilization Account	119	2,802	1,935	1,839
	91	2,988	1,673	1,470
	<i>719</i>	<i>18,213</i>	<i>10,130</i>	<i>9,340</i>
New Brunswick Debt Refinancing Program . . . . .	...	...	...	...
	...	...	...	78
	...	...	...	<i>570</i>
Payments in connection with the <i>Farm Income Protection Act</i> — Canada/Nova Scotia Apple Industry Development Fund . . . . .	...	...	26	...

	...	...	<i>312</i>	...
Payments in connection with the <i>Farm Income Protection Act</i> — Net Income Stabilization Account	55	...	1,472	1,904
	43	2,143	742	...
	<i>228</i>	<i>8,344</i>	<i>4,137</i>	<i>1,904</i>

11.2 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	2,480	2,642	130	...	5,252	...	...	...	5,252
...	...	2,159	11,536	3,132	...	16,827	...	...	...	16,827
...	...	22,373	73,837	28,754	1,478	126,442	...	...	...	126,442
...	...	...	1,101	...	...	1,101	...	...	...	1,101
...	...	...	3,397	...	...	3,397	...	...	...	3,397
...	...	...	46,305	...	...	46,305	...	...	...	46,305
14	47	23	23	35	18	198	...	...	...	198
10	48	23	23	35	18	195	...	...	...	195
222	1,483	520	587	709	345	4,699	...	...	...	4,699
19,590	24,136	33,005	92,108	53,224	6,079	231,447	...	...	...	231,447
17,332	19,841	36,600	92,169	46,333	7,015	222,574	...	...	...	222,574
335,487	528,492	571,571	1,718,147	1,148,172	110,796	4,478,037	...	...	...	4,478,037
...
428	...	...	...	...	...	428	...	...	...	428
45,485	...	12,797	13,169	8,676	19,555	199,303	...	...	...	199,303
...
...
...	...	...	34,870	56	2,000	38,426	...	...	...	38,426
...	...	8	...	2	...	10	...	...	...	10
...	...	17	...	12	...	29	...	...	...	29
250,200	340,762	384,456	902,975	567,182	12,578	2,475,185	...	...	...	2,475,185 (a)
4,249	54,066	35,447	83,101	59,054	6,845	249,457	...	...	...	249,457
3,720	51,212	34,907	80,881	43,216	5,983	226,141	...	...	...	226,141
21,322	371,436	269,788	856,573	399,877	44,793	2,002,191	...	...	...	2,002,191
...
...	...	...	...	...	...	78	...	...	...	78
...	...	...	...	...	...	570	...	...	...	570 (a)(f)
...	...	...	...	...	...	26	...	...	...	26
...
...	...	...	...	...	...	312	...	...	...	312 (f)
...	21,816	...	...	32,155	3,713	61,115	...	...	...	61,115
...	17,677	...	...	23,637	3,189	47,431	...	...	...	47,431
...	88,407	...	75,000	78,139	6,902	263,061	...	...	...	263,061

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Payments in connection with the <i>Farm Income Protection Act</i> —				
Safety Net Companion Programs	773	3,197	975	...
	1,350	753	969	...
	6,710	7,598	4,699	902
Payments in connection with the <i>Farm Income Protection Act</i> —				
Transition programs for Red Meats .....	...	...	...	...

	...	181	209	124
Canada-Saskatchewan Agri-Food Innovation Fund (AFIF) .....	...	...	...	...

Payments in lieu of grants to the provinces of Saskatchewan and Manitoba to establish emergency farm relief packages .....	...	...	...	...

Agricultural Income Disaster Assistance (AIDA) .....	...	...	...	...
	220	2,717	4,902	2,527
	377	9,065	7,455	3,137
Payments in connection with the <i>Farm income Protection Act</i> —				
\$500,000,000 Assistance Program	1,000	5,400	4,300	2,202

	1,000	5,400	4,300	2,202
Plum Pox Virus -				
Survey .....	...	...	...	...

Canadian Farm Income Program (CFIP)	120	15,202	5,183	1,020
	34	4,049	2,325	792
	154	19,251	7,508	1,812
Canada-Saskatchewan Livestock Water				
Farm Program .....	...	...	...	...

Canadian Food Inspection Agency				
Rabies indemnification program .....	...	...	...	...

	...	...	...	5
Total ministry	2,202	27,605	14,392	8,668
	1,872	13,570	11,085	6,661
	17,845	131,320	82,298	88,881
CANADIAN HERITAGE				
Department				
Official language in education program	2,872	4,959	5,407	18,742
	2,732	2,209	6,885	17,304
	76,767	42,520	144,674	574,218
Winnipeg development agreement on culture .....	...	...	...	...

11.4 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
49,141	42,936	768	20,100	54,961	7,681	180,532	...	...	175	180,707
53,148	48,896	2,991	14,834	4,293	11,331	138,565	...	...	...	138,565
284,830	155,917	18,164	40,784	141,162	19,467	680,233	...	...	175	680,408
...	...	...	...	813	...	813	...	...	...	813
...	...	...	...	763	...	763	...	...	...	763
5,217	3,617	2,080	1,108	14,998	288	27,822	...	...	...	27,822
...
...	...	...	397	...	...	397	...	...	...	397
...	...	...	957	...	...	957	...	...	...	957
...
...
...	...	60,000	180,000	...	...	240,000	...	...	...	240,000 (f)
...
122,211	117,158	97,468	166,288	84,538	6,955	604,984	...	...	...	604,984
240,326	170,238	152,884	259,268	162,305	22,872	1,027,927	...	...	...	1,027,927 (f)
56,100	104,100	55,200	118,500	126,800	22,000	495,602	...	...	...	495,602
...
56,100	104,100	55,200	118,500	126,800	22,000	495,602	...	...	...	495,602 (f)
...	2,230	...	...	...	...	2,230	...	...	...	2,230
...
...	2,230	...	...	...	...	2,230	...	...	...	2,230
46,200	88,556	21,779	150,062	54,386	11,477	393,985	...	...	...	393,985
43,400	81,980	26,711	64,066	126,534	7,508	357,399	...	...	...	357,399
89,600	170,536	48,490	214,128	180,920	18,985	751,384	...	...	...	751,384 (a)
...	...	...	1,774	...	...	1,774	...	...	...	1,774
...
...	...	...	1,774	...	...	1,774	...	...	...	1,774
...	5	7	...	...	...	12	...	...	...	12
...	7	8	...	...	...	15	...	...	...	15
232	2,372	75	18	1	...	2,703	...	...	...	2,703
175,294	337,892	148,717	469,411	381,560	57,813	1,623,554	...	...	175	1,623,729
240,249	336,819	200,884	433,591	332,493	41,999	1,619,223	...	...	...	1,619,223
1,329,021	1,939,590	1,598,398	4,538,000	2,857,751	282,059	12,865,163	...	...	175	12,865,338
50,833	77,252	11,565	5,637	8,541	10,467	196,275	1,161	2,334	1,004	200,774
51,090	69,204	11,540	5,618	10,758	11,107	188,447	1,123	3,126	1,004	193,700
2,261,249	1,939,714	213,556	167,388	224,679	237,154	5,881,919	23,614	6,574	17,270	5,929,377
...	...	299	...	...	...	299	...	...	...	299
...	...	89	...	...	...	89	...	...	...	89
...	...	1,773	...	...	...	1,773	...	...	...	1,773

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Parks Canada Agency				
Canada/Alberta Strategic Alliance .....	...	...	...	...

Total ministry	2,872	4,959	5,407	18,742
	2,732	2,209	6,885	17,304
	76,767	42,520	144,674	574,218
ENVIRONMENT				
Department				
Canada/Newfoundland climate network expansion agreement .....	...	...	...	...
	39	...	...	...
	1,149	...	...	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...

North American Waterfowl Management Plan .....	...	...	...	...

Ottawa River regulation .....	...	...	...	...

Protection and clean-up of St-Lawrence River .....	...	...	...	...

Pulp and paper .....	...	...	...	...

Water quantity survey agreement	140	12	52	139
	178	12	71	109
	466	35	240	372
Weather radio network	43	...	...	...

	1,107	21	791	2,376
Research program for the effects of acid rain on ecosystems .....	...	...	...	...

Canadian Environmental Assessment Agency				
Alberta Energy and Utilities Board .....	...	...	...	...

Total ministry	183	12	52	139
	217	12	71	109
	2,722	56	1,031	2,748

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	...	...	...	3,318	...	3,318	...	...	...	3,318 (f)
50,833	77,252	11,864	5,637	8,541	10,467	196,574	1,161	2,334	1,004	201,073
51,090	69,204	11,629	5,618	10,758	11,107	188,536	1,123	3,126	1,004	193,789
2,261,249	1,939,714	215,329	167,388	227,997	237,154	5,887,010	23,614	6,574	17,270	5,934,468
...
...	...	...	...	...	...	39	...	...	...	39
...	...	...	...	...	...	1,149	...	...	...	1,149
125	...	...	...	...	...	125	...	...	...	125
207	...	...	...	...	...	207	...	...	...	207
5,726	...	...	...	...	...	5,726	...	...	...	5,726
...	...	176	480	408	...	1,064	...	...	...	1,064
...	...	381	448	164	3	996	...	...	...	996
...	...	2,471	4,207	3,185	19	9,882	...	...	...	9,882
64	30,824	...	...	...	...	30,888	...	...	...	30,888
40	...	...	...	...	...	40	...	...	...	40
1,446	31,980	...	...	...	...	33,426	...	...	...	33,426
1,500	...	...	...	...	...	1,500	...	...	...	1,500
1,500	...	...	...	...	...	1,500	...	...	...	1,500
25,910	...	...	...	...	...	25,910	...	...	...	25,910
...
...
1,750	...	...	...	...	273	2,023	...	...	...	2,023
200	992	...	...	...	...	1,535	...	...	...	1,535
200	576	...	...	...	...	1,146	...	...	...	1,146
19,083	17,284	6,117	5,823	14,211	...	63,631	...	...	...	63,631
...	...	...	...	...	...	43	...	...	...	43
...
...	...	...	...	...	...	4,295	...	...	...	4,295
105	...	...	...	...	...	105	...	...	...	105
...
105	...	...	...	...	...	105	...	...	...	105
...
...	...	...	...	23,636	...	23,636	...	...	...	23,636
...	...	...	...	171,685	...	171,685	...	...	...	171,685 (f)
1,994	31,816	176	480	408	...	35,260	...	...	...	35,260
1,947	576	381	448	23,800	3	27,564	...	...	...	27,564
54,020	49,264	8,588	10,030	189,081	292	317,832	...	...	...	317,832

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program
	2,042	...	...	...
	<i>10,096</i>	<i>43</i>	<i>2,688</i>	...
BC Hydro Water Use Planning

Burrard Inlet Environmental Action Plan

Canada/BC Agreement —Joint Habitat Restoration, Protection and Data Sharing

Defensible Methods Project (OMNR)

Forest Renewal— BC Watershed Restoration Program

Fraser Basin Management Program

Fraser River Estuary Management

Hamilton Harbour Remedial Action Plan

Hydrographic Surveys of Coral Harbour, Offshore Corridor & Chart Production

Hydrographic Arctic Survey—Rankin Inlet

Northern Cod early Retirement Program
	3,917	...	...	...
	<i>67,764</i>	...	...	...
Operation of Alouette River hatchery

Restoration of Atlantic salmon stocks in Lake Ontario

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	1,842	...	...	...	...	1,842	...	...	...	1,842
...	...	...	...	...	...	2,042	...	...	...	2,042
673	1,842	...	...	...	...	15,342	...	...	...	15,342
...
...	...	...	...	...	207	207	...	...	...	207
...	...	...	...	...	517	517	...	...	...	517
...	...	...	...	...	60	60	...	...	...	60
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	612	612	...	...	...	612
...	...	...	...	...	389	389	...	...	...	389
...	...	...	...	...	361	361	...	...	...	361
...	...	...	...	...	2,745	2,745	...	...	...	2,745
...	239	...	...	...	...	239	...	...	...	239
...	210	...	...	...	...	210	...	...	...	210
...	839	...	...	...	...	839	...	...	...	839
...	...	...	...	...	513	513	...	...	...	513
...	...	...	...	...	335	335	...	...	...	335
...	...	...	...	...	1,774	1,774	...	...	...	1,774
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	1,437	1,437	...	...	...	1,437
...	...	...	...	...	90	90	...	...	...	90
...	...	...	...	...	45	45	...	...	...	45
...	...	...	...	...	875	875	...	...	...	875
...	100	...	...	...	...	100	...	...	...	100
...	80	...	...	...	...	80	...	...	...	80
...	782	...	...	...	...	782	...	...	...	782
...	170	...	...	...	...	170	...	...	...	170
...	200	...	...	...	...	200	...	...	...	200
...	370	...	...	...	...	370	4,860	...	...	5,230
...
...
...	...	...	...	...	...	...	486	...	...	486
...	2,384	...	...	...	...	2,384	...	...	...	2,384
...	...	...	...	...	...	3,917	...	...	...	3,917
...	2,384	...	...	...	...	70,148	...	...	...	70,148
...	...	...	...	...	1	1	...	...	...	1
...	...	...	...	...	70	70	...	...	...	70
...	...	...	...	...	638	638	...	...	...	638
...
...
...	39	...	...	...	...	39	...	...	...	39

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Watershed Management Plan

Canadian Fisheries Adjustment Restructuring Program

	24,047	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR)

Lower Trophic Level Production in Lake Erie (ONT)

Productive Capacity Research

Puntledge River Steelhead

Atlantic Salmon

Methods & Standard Manual for Escapement

OMNR Watershed Workshop

Effects of Hydro Ramping on Fish Habitat

Project Quinte

Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis

Aquaculture Database Division

Escapement Database Division

First Nations Participation in Atlantic Salmon Watch Program

Harvest Catch Database Maintenance

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	111	...	...	...	...	111	...	...	...	111
...
...
...	...	...	...	...	...	24,047	...	...	...	24,047
...	59	...	...	...	...	59	...	...	...	59
...	139	...	...	...	...	139	...	...	...	139
...	517	...	...	...	...	517	...	...	...	517
...	22	...	...	...	...	22	...	...	...	22
...	22	...	...	...	...	22	...	...	...	22
...	186	...	...	...	...	186	...	...	...	186
...	303	...	...	...	...	303	...	...	...	303
...	303	...	...	...	...	303	...	...	...	303
...	1,041	...	...	...	...	1,041	...	...	...	1,041
...	...	...	...	...	5	5	...	...	...	5
...
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	42	42	...	...	...	42
...	...	...	...	...	36	36	...	...	...	36
...	...	...	...	...	119	119	...	...	...	119
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	14	14	...	...	...	14
...	...	...	...	...	55	55	...	...	...	55
...
...	25	...	...	...	...	25	...	...	...	25
...	35	...	...	...	...	35	...	...	...	35
...	235	...	...	...	...	235	...	...	...	235
...	252	...	...	...	...	252	...	...	...	252
...	817	...	...	...	...	817	...	...	...	817
...	207	...	...	...	...	207	...	...	...	207
...	207	...	...	...	...	207	...	...	...	207
...	636	...	...	...	...	636	...	...	...	636
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	93	93	...	...	...	93
...	...	...	...	...	123	123	...	...	...	123
...	180	...	...	...	...	180	...	...	...	180
...	327	...	...	...	...	327	...	...	...	327
...	507	...	...	...	...	507	...	...	...	507
...	...	...	...	...	385	385	...	...	...	385
...	...	...	...	...	215	215	...	...	...	215
...	...	...	...	...	980	980	...	...	...	980
...	...	...	...	...	113	113	...	...	...	113
...	...	...	...	...	220	220	...	...	...	220
...	...	...	...	...	333	333	...	...	...	333
...
...	...	...	...	...	10	10	...	...	...	10
...	...	...	...	...	173	173	...	...	...	173

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Information Technology & Science Division

Oxygen Toxicity Study on Atlantic Salmon Watch Program

Science and Technology Internship Program

Science Council of BC

Species at risk in Ontario

Fisheries Restoration in Toronto Harbour

Queen Charlotte Strait Sea Lice Investigation 2001

North Island Strats & Quatsino Sound Aquaculture Opportunities

Campbell River Water Use Plan and Estuary Rehabilitation

Owikeno/Long Lakes Watershed—based Fish Sustainability

Nimpkish River Watershed—based Fish Sustainability Plan

Quinsam Hatchery Steelhead & Cutthroat Conservation Enhancement

Snootli Hatchery Steelhead & Cutthroat Conservation Enhancement

Central Coast Land & Coastal Resource Management Plan Review

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	8	8	...	...	...	8
...	8	8	...	...	...	8
...
...	4	4	...	...	...	4
...	4	4	...	...	...	4
...	120	...	...	...	...	120	...	...	...	120
...	120	...	...	...	...	120	...	...	...	120
...	240	...	...	...	...	240	...	...	...	240
...
...	157	157	...	...	...	157
...	157	157	...	...	...	157
...	450	...	...	...	...	450	...	...	...	450
...	450	...	...	...	...	450	...	...	...	450
...	900	...	...	...	...	900	...	...	...	900
...	48	...	...	...	...	48	...	...	...	48
...
...	48	...	...	...	...	48	...	...	...	48
...	25	25	...	...	...	25
...
...	25	25	...	...	...	25
...	20	20	...	...	...	20
...
...	20	20	...	...	...	20
...	25	25	...	...	...	25
...
...	25	25	...	...	...	25
...	40	40	...	...	...	40
...
...	40	40	...	...	...	40
...	20	20	...	...	...	20
...
...	20	20	...	...	...	20
...	10	10	...	...	...	10
...
...	10	10	...	...	...	10
...	10	10	...	...	...	10
...	10	10	...	...	...	10
...	20	20	...	...	...	20
...
...	20	20	...	...	...	20

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
BC Hydro Collaboration—Birtwell .....	...	...	...	...

GVRD—Cleveland Dam East Abutment Seepage Control .....	...	...	...	...

Carpenter Reservoir Food Web Study.....	...	...	...	...

Fish Forestry—FRBC .....	...	...	...	...

Variable Retention Forestry—FRBC .....	...	...	...	...

BC Hydro Collaboration— Shortreed.....	...	...	...	...

Total ministry.....	...	...	...	...
	5,959	...	...	...
	<i>101,907</i>	<i>43</i>	<i>2,688</i>	...
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	484	304	591	536
	489	306	599	542
	<i>4,725</i>	<i>1,528</i>	<i>7,713</i>	<i>5,180</i>
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan .....	...	...	...	...

	<i>2,148,021</i>	<i>488,139</i>	<i>2,945,818</i>	<i>2,951,522</i>
Employability Assistance for people with disabilities.....	4,110	625	7,445	5,274
	4,110	625	7,445	5,274
	<i>78,011</i>	<i>8,253</i>	<i>130,702</i>	<i>109,053</i>
Total ministry.....	4,110	625	7,445	5,274
	4,110	625	7,445	5,274
	<i>2,226,032</i>	<i>496,392</i>	<i>3,076,520</i>	<i>3,060,575</i>
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Beverly and Kaminuriak Caribou management agreement .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	6	6	...	...	...	6
...
...	6	6	...	...	...	6
...	139	139	...	...	...	139
...
...	139	139	...	...	...	139
...	42	42	...	...	...	42
...
...	42	42	...	...	...	42
...	68	68	...	...	...	68
...
...	68	68	...	...	...	68
...	38	38	...	...	...	38
...
...	38	38	...	...	...	38
...	30	30	...	...	...	30
...
...	30	30	...	...	...	30
...	6,359	...	...	...	2,221	8,580	...	...	...	8,580
...	2,335	...	...	...	1,880	10,174	...	...	...	10,174
673	11,294	...	...	...	11,048	127,653	5,346	...	...	132,999

2,807	4,191	684	660	1,341	1,608	13,206	...	...	...	13,206
2,866	4,283	694	670	1,154	1,640	13,243	...	...	...	13,243 (a)
32,417	70,651	5,554	9,693	16,013	25,494	178,968	846	...	789	180,603 (a)

...
...
21,543,662	28,508,500	3,603,795	3,065,566	7,995,189	11,918,211	85,168,423	318,437	...	94,797	85,581,657
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
426,442	1,176,988	162,985	186,094	443,479	447,371	3,169,378	15,094	...	20,742	3,205,214
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
39,133	65,362	7,914	9,953	22,343	27,000	189,159	...	...	...	189,159
21,970,104	29,685,488	3,766,780	3,251,660	8,438,668	12,365,582	88,337,801	333,531	...	115,539	88,786,871

...
...	...	...	...	...	...	...	14	...	...	14
...	...	...	...	...	...	...	191	...	...	191

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Commission for Health and Social Services for the First Nations of Quebec and Labrador

Cree-Kativik school board (James Bay)

Cree trappers association

Forest protection

Infrastructure program

Infrastructure rehabilitation—Schefferville

Joint Education Capital Agreement—IANC, Manow—NAN bands

Natural resources development

Newfoundland agreement	8,789	...	...	...
	8,325	...	...	...
	121,549	...	...	...
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	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
166	...	...	...	...	...	166	...	...	...	166
166	...	...	...	...	...	166	...	...	...	166
1,181	...	...	...	...	...	1,181	...	...	...	1,181
87,401	...	...	...	...	...	87,401	...	...	...	87,401
75,872	...	...	...	...	...	75,872	...	...	...	75,872
1,070,220	...	...	...	...	...	1,070,220	...	...	...	1,070,220
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	82	...	...	...	82
1,870	...	...	...	...	...	1,870	...	...	...	1,870
279	2,082	...	1,657	...	...	4,018	...	...	...	4,018
177	2,065	...	1,400	...	...	3,642	...	...	...	3,642
558	16,968	...	11,168	...	...	28,694	...	...	...	28,694
...
...
...	...	...	...	...	...	...	6,753	...	...	6,753
...
...
2,685	...	...	...	...	...	2,685	...	...	...	2,685
...
...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	499	...	...	...	...	499	...	...	...	499
...	605	...	...	...	...	605	...	...	...	605
...	11,685	...	...	...	...	11,685	...	...	...	11,685
...	...	...	...	...	...	8,789	...	...	...	8,789
...	...	...	...	...	...	8,325	...	...	...	8,325
...	...	...	...	...	...	121,549	...	...	...	121,549
2,173	...	...	...	...	...	2,173	...	...	...	2,173
2,060	...	...	...	...	...	2,060	...	...	...	2,060
52,050	...	...	...	...	...	52,050	...	...	...	52,050
...	...	2,177	...	...	...	2,177	...	...	...	2,177
...	...	1,834	...	...	...	1,834	...	...	...	1,834
...	...	115,106	...	...	...	115,106	...	...	...	115,106
...	...	4,452	...	...	...	4,452	...	...	...	4,452
...	...	3,490	...	...	...	3,490	...	...	...	3,490
...	...	28,419	...	...	...	28,419	...	...	...	28,419
...	130,627	...	...	...	...	130,627	...	...	...	130,627
...	126,781	...	...	...	...	126,781	...	...	...	126,781
...	1,617,180	...	...	...	...	1,617,180	...	...	...	1,617,180
48	...	...	...	...	...	48	...	...	...	48
474	...	...	...	...	...	474	...	...	...	474
4,646	...	...	...	...	...	4,646	...	...	...	4,646 (f)
...
...
...	3,159	...	...	...	...	3,159	...	...	...	3,159 (f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Tripartite Indian services

Tripartite treaty negotiations

Nunavik Housing

Interim Resource Management Assistance Program

Nunavik Commission

Labrador Inuit Agreement

	23	...	...	...
Agreement concerning the implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik housing

Seine River First Nation - HWY: 11 Expropriation

Air charter in Labrador
	4	...	...	...
	4	...	...	...
Canada Geoscience Office

Canada/Yukon Infrastructure Program

Yukon Geoscience Office

Total ministry	8,789	...	...	...
	8,329	...	...	...
	121,576	...	...	...
INDUSTRY				
Department				
Canada/Ontario infrastructure

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	9,620	...	...	...	...	9,620	...	...	...	9,620 (f)
...	5,588	5,588	...	...	...	5,588
...	5,536	5,536	...	...	...	5,536
...	37,972	37,972	...	...	...	37,972
...
...
2,500	2,500	...	...	...	2,500
...	1,535	...	...	1,535
...	1,200	...	...	1,200
...	5,080	...	...	5,080
...
209	209	...	...	...	209
369	369	...	...	...	369 (f)
...
...
...	23	...	...	...	23
5,000	5,000	...	...	...	5,000
5,000	5,000	...	...	...	5,000 (a)
10,000	10,000	...	...	...	10,000
...
...	4	...	...	...	...	4	...	...	...	4
...	4	...	...	...	...	4	...	...	...	4 (f)
...
...	4	...	...	...	4
...	4	...	...	...	4 (f)
...	415	...	415
...	415	...	415
...	830	...	830
...	300	300
...
...	300	300
...	680	680
...
...	680	680
95,149	133,208	6,629	1,657	...	5,588	251,020	1,535	415	980	253,950
84,040	129,455	5,324	1,400	...	5,536	234,084	1,214	415	...	235,713
1,146,079	1,691,676	143,525	11,168	...	37,972	3,151,996	12,024	830	980	3,165,830

...	1,038	...	...	...	...	1,038	...	...	...	1,038
...
...	796,809	...	...	...	...	796,809	...	...	...	796,809

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Eastern Ontario Economic Recovery Initiative.....	...	...	...	...

Industrial and regional development.....	...	...	...	...

	630,651	310,879	690,209	561,133
Atlantic Canada Opportunities Agency				
Cooperation agreements.....	14,682	2,292	18,880	7,353
	6,531	3,451	9,162	9,287
	193,465	108,774	204,487	194,478
Cooperation agreements - TAGS/CED.....	1,811	...	...	...
	3,702	...	...	...
	32,934	...	6,579	983
Cooperation agreements - TAGS/ER.....	5,450	...	...	...
	10,010	...	2,769	83
	69,101	...	10,206	2,307
Economic Development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development sub-agreement.....	...	...	...	...

Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement.....	...	...	...	...

Contributions under the temporary economic reconstruction program.....	...	...	...	...

Contributions to the province of Quebec under structure Canada program.....	...	...	...	...

Western Economic Diversification				
Canada Infrastructure Works.....	...	...	...	...

Partnership Agreements.....	...	...	...	...

Upgrading the Port of Churchill to Hudson Bay Port Company.....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	8,681	...	...	...	...	8,681	...	...	...	8,681 (f)
...
4,128	4,128	...	...	...	4,128
491,993	279,136	312,968	193,718	142,342	162,075	3,775,104	30,708	...	13,439	3,819,251
...	43,207	...	...	...	43,207
2	28,433	...	...	...	28,433
16	139	...	...	...	...	701,359	...	...	...	701,359
...	1,811	...	...	...	1,811
...	3,702	...	...	...	3,702
...	40,496	...	...	...	40,496
...	5,450	...	...	...	5,450
...	12,862	...	...	...	12,862
...	81,614	...	...	...	81,614
...
...
26,201	26,201	...	...	...	26,201
5,159	5,159	...	...	...	5,159
10,024	10,024	...	...	...	10,024
624,764	624,764	...	...	...	624,764
...
...
13,789	13,789	...	...	...	13,789
16,772	16,772	...	...	...	16,772
...
16,772	16,772	...	...	...	16,772
...	6,137	6,137	...	...	...	6,137
...	69	5,751	5,820	...	...	...	5,820
...	...	81,859	69,262	207,918	272,617	631,656	...	...	...	631,656
...	...	4,383	6,966	2,283	5,982	19,614	...	...	...	19,614
...	...	1,890	5,937	4,578	1,086	13,491	...	...	...	13,491
...	...	14,792	16,507	17,551	7,068	55,918	...	...	...	55,918
...	...	68	...	...	...	68	...	...	...	68
...	...	4,099	...	...	...	4,099	...	...	...	4,099
...	...	11,967	...	...	...	11,967	...	...	...	11,967

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Red River Flood Protection Program .....	...	...	...	...

Infrastructure Canada Program .....	...	...	...	...

Total ministry	21,943	2,292	18,880	7,353
	20,243	3,451	11,931	9,370
	926,151	419,653	911,481	758,901
JUSTICE				
Department				
Fire-arms .....	...	224	1,035	1,069
	...	222	1,010	1,135
	2,220	446	2,049	2,209
Legal aid	1,708	321	3,039	1,724
	1,546	262	2,808	1,401
	31,376	4,764	58,906	27,889
Native courtworker	81	...	...	...
	81	...	...	...
	1,876	52	558	...
Young offenders assistance juvenile justice	5,604	2,213	6,755	5,280
	5,504	2,129	6,501	5,081
	74,358	29,265	88,699	69,810
Contributions for access to justice services to the territories (being legal aid, aboriginal courtwork and public legal aid, aboriginal courtwork and public legal education and information services) .....	...	...	...	...

Total ministry	7,393	2,758	10,829	8,073
	7,131	2,613	10,319	7,617
	109,830	34,527	150,212	99,908
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	2,390	582	208	8,416
	230	474	200	144
	19,234	7,436	8,833	39,217
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	3,045	...	...	...
	4,952	...	...	...
	220,700	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	10,534	...	...	...	10,534	...	...	...	10,534
...	...	6,365	...	...	...	6,365	...	...	...	6,365
...	...	40,899	...	...	...	40,899	...	...	...	40,899
...	...	3,678	11,446	5,490	450	21,064	...	...	...	21,064
...	...	268	...	42	...	310	...	...	...	310
...	...	3,946	11,446	5,532	450	21,374	...	...	...	21,374
21,931	1,038	18,663	18,412	7,773	12,569	130,854	...	...	...	130,854
14,154	...	12,622	5,937	4,689	6,837	89,234	...	...	...	89,234
1,173,535	1,084,765	466,431	290,933	373,343	442,210	6,847,403	30,708	...	13,439	6,891,550
17,504	8,465	...	...	...	6,212	34,509	...	...	...	34,509
15,220	9,983	...	...	...	8,404	35,974	...	...	...	35,974 (a)
32,745	18,473	2,464	2,190	4,567	14,629	81,992	1,137	...	1,297	84,426
21,704	44,268	3,500	2,831	7,910	12,322	99,327	...	...	...	99,327
16,682	35,725	3,135	2,490	6,630	9,148	79,827	...	...	...	79,827
344,387	713,806	66,987	52,292	132,006	173,761	1,606,174	24,435	...	7,605	1,638,214
473	866	337	500	865	837	3,959	...	...	...	3,959
481	889	321	500	865	860	3,997	...	...	...	3,997
8,714	15,350	6,447	7,694	20,724	19,541	80,956	6,554	...	2,167	89,677
37,138	71,088	6,982	8,263	17,791	23,451	184,565	3,383	1,727	1,319	190,994
34,732	65,701	6,394	7,671	17,601	21,381	172,695	3,202	1,662	1,205	178,764
512,137	946,437	87,779	107,497	217,951	270,180	2,404,113	66,005	4,906	20,055	2,495,079
...	...	...	...	...	...	...	1,657	1,370	744	3,770
...	...	...	...	...	...	...	1,434	1,192	667	3,293
...	...	...	...	...	...	...	4,365	3,740	2,079	10,183
76,819	124,687	10,819	11,594	26,566	42,822	322,360	5,040	3,097	2,063	332,560
67,115	112,298	9,850	10,661	25,096	39,793	292,493	4,636	2,854	1,872	301,855
897,983	1,694,066	163,677	169,673	375,248	478,111	4,173,235	102,496	8,646	33,203	4,317,579
115,619	23,060	20,323	219	1,067	3,643	175,527	176	152	286	176,141
51,467	51,530	367	176	332	5,471	110,391	190	152	161	110,894
889,666	156,452	225,953	16,504	81,934	46,541	1,491,770	5,138	455	5,197	1,502,560
...	...	...	...	...	...	3,045	...	...	...	3,045
...	...	...	...	...	...	4,952	...	...	...	4,952
...	...	...	...	...	...	220,700	...	...	...	220,700

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Canada/Newfoundland Offshore Petroleum Board	1,823	...	...	...
	1,390	...	...	...
	32,203	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	1,575	...
	...	...	1,512	...
	...	...	11,279	...
Quebec Ice Storm Recovery Program .....	...	...	...	...

Ontario Ice Storm Recovery Program .....	...	...	...	...

Total ministry	4,868	...	1,575	...
	6,342	...	1,512	...
	252,903	...	11,279	...
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
GOVERNMENT SERVICES PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Canada Mortgage and Housing Corporation				
Cost-shared Housing Program	59,372	8,976	63,718	48,324
	60,342	8,314	72,270	48,639
	894,289	123,668	977,551	601,474
Total ministry	59,372	8,976	63,718	48,324
	60,342	8,314	72,270	48,639
	894,289	123,668	977,551	601,474
SOLICITOR GENERAL				
Department				
Aboriginal policing	172	59	1,584	440
	171	63	1,601	408
	916	820	13,235	1,412
TRANSPORT				
Department				
Atlantic region freight assistance transition program .....	...	...	662	...
	780	106	2,524	...
	20,999	21,480	85,963	121,078
Highway improvements .....	...	...	...	14,927
	...	...	35	9,500
	286,482	...	73,874	264,380

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	1,823	...	...	...	1,823
...	...	...	...	...	...	1,390	...	...	...	1,390
...	...	...	...	...	...	32,203	...	...	...	32,203
...	...	...	...	...	...	1,575	...	...	...	1,575
...	...	...	...	...	...	1,512	...	...	...	1,512
...	...	...	...	...	...	11,279	...	...	...	11,279
3,477	...	...	...	...	...	3,477	...	...	...	3,477
2,409	...	...	...	...	...	2,409	...	...	...	2,409
7,448	...	...	...	...	...	7,448	...	...	...	7,448
...
...	298	...	...	...	...	298	...	...	...	298 (a)
...	1,373	...	...	...	...	1,373	...	...	...	1,373 (a) (f)
3,477	...	...	...	...	...	9,920	...	...	...	9,920
2,409	298	...	...	...	...	10,561	...	...	...	10,561
7,448	1,373	...	...	...	...	273,003	...	...	...	273,003
107	107	...	...	...	...	213	...	...	...	213
47	47	...	...	...	...	94	...	...	...	94 (a)
2,211	7,349	...	...	...	...	9,559	...	...	...	9,559 (a)
214,529	583,210	88,817	128,068	84,017	121,806	1,400,837	33,592	58,103	4,863	1,497,395
198,011	529,409	88,581	119,449	88,053	116,645	1,329,713	31,998	61,379	5,856	1,428,946 (a)
2,853,943	7,323,655	1,044,912	1,817,365	1,395,010	1,425,160	18,457,027	1,279,180	173,912	63,663	19,973,782
214,636	583,317	88,817	128,068	84,017	121,806	1,401,050	...	...	...	1,401,050
198,058	529,456	88,581	119,449	88,053	116,645	1,329,807	31,998	61,379	5,856	1,429,040
2,856,154	7,331,004	1,044,912	1,817,365	1,395,010	1,425,160	18,466,586	1,279,180	173,912	63,663	19,983,341
16,754	16,414	3,362	6,548	4,641	4,822	54,796	193	415	1,217	56,621
15,047	16,163	3,174	6,474	4,292	4,440	51,833	197	415	1,222	53,667
98,672	191,236	41,325	54,293	48,874	45,548	496,331	5,629	1,245	11,611	514,816
90	...	...	...	...	...	752	...	...	...	752
21	...	...	...	...	...	3,431	...	...	...	3,431
78,112	...	...	...	...	...	327,632	...	...	...	327,632
...	...	...	...	...	...	14,927	...	...	...	14,927
...	...	...	...	...	...	9,535	...	...	...	9,535
410	...	...	...	...	...	625,146	...	...	...	625,146

PUBLIC ACCOUNTS OF CANADA, 2001-2002

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
National Safety Code	241	202	414	296

	<i>1,103</i>	<i>938</i>	<i>1,833</i>	<i>1,331</i>
Outaouais Road Development .....	...	...	...	...

Quebec Bridge Maintenance .....	...	...	...	...

Strategic capital investment initiative—Highways and airports.....	...	...	...	...
	...	...	181	...
	<i>10,000</i>	...	<i>101,724</i>	<i>150,508</i>
Strategic Highway Infrastructure Program .....	...	...	1,998	...

	...	...	<i>1,998</i>	...
Total ministry.....	241	202	3,074	15,223
	780	106	2,740	9,500
	<i>318,584</i>	<i>22,418</i>	<i>265,392</i>	<i>537,297</i>
Grand total.....	115,019	48,374	127,755	121,188
	118,947	31,743	126,658	105,568
	<i>5,073,481</i>	<i>1,280,381</i>	<i>5,652,907</i>	<i>5,769,811</i>

Amounts in roman type are 2001-2002 expenditures.

Amounts in bold face type are 2000-2001 expenditures.

Amounts in *italic* type are expenditures from inception (including 2001-2002 expenditures).

(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
986	1,488	...	386	680	516	5,209	174	...	174	5,557
...
4,219	6,328	1,268	1,711	2,935	2,251	23,917	819	...	819	25,555
4,193	...	...	...	...	...	4,193	...	...	...	4,193
1,838	...	...	...	...	...	1,838	...	...	...	1,838
18,767	...	...	...	...	...	18,767	...	...	...	18,767
600	...	...	...	...	...	600	...	...	...	600
600	...	...	...	...	...	600	...	...	...	600
3,300	...	...	...	...	...	3,300	...	...	...	3,300
...
...	...	...	...	...	23	204	...	...	...	204
77,980	108,751	35,258	35,333	30,000	30,898	580,452	10,015	...	10,072	600,539 (f)
...	...	...	...	...	...	1,998	...	...	...	1,998
...
...	...	...	...	...	...	1,998	...	...	...	1,998
5,869	1,488	...	386	680	516	27,679	174	...	174	28,027
2,459	...	...	...	...	23	15,608	...	...	...	15,608
182,788	115,079	36,526	37,044	32,935	33,149	1,581,212	10,834	...	10,891	1,602,937
820,315	1,406,084	317,968	653,025	538,937	290,875	4,439,540	8,279	6,413	5,899	4,460,130
770,034	1,317,779	341,420	594,377	513,010	262,374	4,181,910	39,358	68,341	10,115	4,299,724
32,899,808	45,961,651	7,716,998	10,373,751	14,036,854	15,430,320	144,195,963	1,809,346	191,662	272,757	146,469,728

SECTION 12

2001-2002

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
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD			Statutory amounts	11,890,288	(1,175,062)
Department				34,539,976	21,156,515
Vote 1—Operating expenditures—			Total Ministry.....	3,076,478,719	2,936,271,217
Operating budget	532,060,398	517,233,391			
Frozen	3,568,490		CANADA CUSTOMS AND REVENUE AGENCY		
Less: revenues netted against expenditures	22,731,017	22,731,017	Vote 1—Operating expenditures—		
	512,897,871	494,502,374	Operating budget	2,239,253,263	2,088,582,818
Vote 5—Capital expenditures	53,219,923	53,202,731	Compensation to Canada Post Corporation	10,728,915	7,731,921
Vote 10—Grants and contributions—			Retroactive lump-sum payments—		
Grants and contributions	1,421,657,463	1,351,467,878	Operating budget	2,783,000	2,514,000
Frozen	12,290,783		Yukon First Nations—Termination of tax exemption—		
	1,433,948,246	1,351,467,878	Operating budget	534,000	496,000
Vote 15—Guarantee payments under the Spring credit advance program	1		Treaty-based exemptions non-residents corporation—		
Vote 16b—Guarantee payments under the Renewed (2001) national biomass ethanol program	1		Operating budget	679,000	679,000
Statutory amounts	578,766,499	575,090,060	Enhanced registered plans program—		
Total Department.....	2,578,832,541	2,474,263,043	Operating budget	1,113,000	1,113,000
Canadian Dairy Commission			Officers powers and personal protection training—		
Vote 20—Program expenditures	3,059,000	3,052,515	Operating budget	9,841,000	7,012,000
Canadian Food Inspection Agency			Taxation migration rules—		
Vote 25—Operating expenditures and contributions—			Operating budget	5,713,000	4,497,000
Operating budget	418,901,752	405,884,880	Revenue generation compliance funds—		
Grants and contributions	1,003,583	1,003,583	Operating budget	617,508,000	591,190,000
Frozen	1,737,786		Revenue generation collection funds—		
Less: revenues netted against expenditures	52,860,627	52,860,627	Operating budget	197,048,000	196,385,000
	368,782,494	354,027,836	Less: revenues netted against expenditures	150,073,474	140,923,530
Vote 30—Capital expenditures	15,762,806	8,278,332		2,935,127,704	2,759,277,209
Statutory amounts	75,501,902	75,492,976	Vote 5—Capital expenditures	27,235,803	26,744,764
	460,047,202	437,799,144	Vote 10—Contributions	113,028,236	108,125,558
Canadian Grain Commission			Statutory amounts	547,346,557	547,346,557
Vote 35—Program expenditures—			Total Ministry.....	3,622,738,300	3,441,494,088
Operating budget	21,619,687	21,301,577			
Capital	1,030,000	1,030,000	CANADIAN HERITAGE		
	22,649,687	22,331,577	Department		
Vote 36b—Canadian Grain Commission Revolving Fund—Decrease in drawdown authority limit	1		Vote 1—Operating expenditures—		
			Operating budget	228,892,340	224,772,702
			Frozen	3,026,146	
			Less: revenues netted against expenditures	4,493,000	4,008,342
				227,425,486	220,764,360
			Vote 5—Grants and contributions—		
			Grants and contributions	817,634,257	817,153,276
			Canada Magazine Fund	35,950,000	31,854,308
				853,584,257	849,007,584

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	18,694,261	18,692,064	National Archives of Canada		
Total Department.....	1,099,704,004	1,088,464,008	Vote 55—Program expenditures—		
Canada Council for the Arts			Operating budget	55,248,223	54,308,973
Vote 15—Payments to the Canada Council—			Grants and contributions.....	4,065,000	4,065,000
Other operating costs	154,287,729	154,287,311		59,313,223	58,373,973
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	418		Statutory amounts	6,201,134	6,176,134
	154,287,311	154,287,311		65,514,357	64,550,107
Canadian Broadcasting Corporation			National Arts Centre Corporation		
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures—			Vote 60—Payments to the National Arts Centre Corporation—		
Other operating costs	840,404,001	840,404,000	Other operating costs	23,994,000	23,994,000
Frozen	58,217,000		Capital repairs and payments to the City of Ottawa	7,000,000	7,000,000
	898,621,001	840,404,000		30,994,000	30,994,000
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000	National Battlefields Commission		
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures.....	138,481,000	138,481,000	Vote 65—Program expenditures—		
	1,041,102,001	982,885,000	Operating budget	8,793,750	8,457,682
Canadian Film Development Corporation			Statutory amounts	1,635,167	1,635,074
Vote 35—Payments to the Canadian Film Development Corporation—				10,428,917	10,092,756
Other operating costs	105,868,500	105,868,500	National Capital Commission		
Frozen	19,735,500		Vote 70—Payment to the National Capital Commission for operating expenditures	52,491,000	52,491,000
	125,604,000	105,868,500	Vote 75—Payment to the National Capital Commission for capital expenditures	36,234,000	36,234,000
Canadian Museum of Civilization			Vote 80—Payment to the National Capital Commission for grants and contributions	12,983,000	12,983,000
Vote 40—Payments to the Canadian Museum of Civilization for operating and capital expenditures	53,734,198	53,734,197		101,708,000	101,708,000
Canadian Museum of Nature			National Film Board		
Vote 45—Payments to the Canadian Museum of Nature for operating and capital expenditures	26,234,586	26,234,586	Vote 85—National Film Board Revolving Fund—Operating loss—		
Canadian Radio-television and Telecommunications Commission			Operating budget	73,306,622	69,676,168
Vote 50—Program expenditures—			Grants and contributions.....	321,728	321,728
Operating budget	36,746,141	36,447,394	Less: revenues netted against expenditures	8,900,000	6,907,274
Less: revenues netted against expenditures	30,983,000	30,983,000		64,728,350	63,090,622
	5,763,141	5,464,394	Vote 86b—National Film Board Revolving Fund—Decrease in drawdown authority limit.....	1	
Statutory amounts	5,118,770	5,115,000	Statutory amounts	1,324,890	
	10,881,911	10,579,394		66,053,241	63,090,622
			National Gallery of Canada		
			Vote 90—Payments to the National Gallery of Canada for operating and capital expenditures	37,233,688	37,233,688

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 95—Payment to the National Gallery of Canada for the purchase of objects for the collection	6,000,000	6,000,000	Status of Women—Office of the Co-ordinator		
	43,233,688	43,233,688	Vote 125—Operating expenditures—		
National Library			Operating budget	10,980,062	10,595,802
Vote 100—Program expenditures—			Vote 130—Grants	10,000,000	10,000,000
Operating budget	40,062,329	38,970,028	Statutory amounts	1,190,308	1,189,000
Grants and contributions	36,000	30,206		22,170,370	21,784,802
Frozen	194,173		Total Ministry	3,577,604,014	3,409,415,088
	40,292,502	39,000,234			
Statutory amounts	4,160,964	4,160,959	CITIZENSHIP AND IMMIGRATION		
	44,453,466	43,161,193	Department		
National Museum of Science and Technology			Vote 1—Operating expenditures—		
Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures	24,649,627	24,649,626	Operating budget	518,045,308	481,426,560
Parks Canada Agency			Interim federal health program	42,745,000	42,542,410
Vote 110—Program expenditures—			Illegal migrant smuggling	5,000,000	2,791,126
Operating budget	363,023,127	321,031,241	Frozen	6,084,437	
Grants and contributions	3,223,846	3,223,846		571,874,745	526,760,096
Frozen	3,669,356		Vote 2b—Write-off of outstanding loans	1,757,203	1,757,203
	369,916,329	324,255,087	Vote 5—Capital expenditures	25,249,000	24,907,461
Vote 111b—Parks Canada Agency Enterprise Units Revolving Fund—Write-off of the drawdown authority and termination of operations	1		Vote 10—Grants and contributions	345,810,214	337,151,303
Vote 112b—Parks Canada Agency Townsites Revolving Fund—Write-off of the drawdown authority and terminal of operations	1		Statutory amounts	53,395,974	53,367,801
Vote 115—Payments to the New Parks and Historic Sites Account.	16,500,000	16,500,000	Total Department	998,087,136	943,943,864
Statutory amounts	125,988,959	107,662,184			
	512,405,290	448,417,271	Immigration and Refugee Board of Canada		
Public Service Commission			Vote 15—Program expenditures—		
Vote 120—Program expenditures—			Operating budget	92,760,762	88,509,951
Operating budget	123,070,043	121,466,902	Translation costs (Devinat case)		
Translation costs (Devinat case)	625,000	388,880	Personnel	68,541	28,089
	123,695,043	121,855,782	Other operating costs	4,908,841	4,597,807
Vote 121b—Staff Development and Training Revolving Fund—Decrease in drawdown authority limit	1			97,738,144	93,135,847
Statutory amounts	20,750,003	13,824,245	Statutory amounts	11,359,000	11,359,000
	144,445,047	135,680,027		109,097,144	104,494,847
			Total Ministry	1,107,184,280	1,048,438,711
			ENVIRONMENT		
			Department		
			Vote 1—Operating expenditures—		
			Operating budget	653,758,406	630,234,700
			Frozen	3,103,480	
			Less: revenues netted against expenditures	90,713,000	80,193,428
				566,148,886	550,041,272
			Vote 5—Capital expenditures—		
			Capital	58,799,566	58,716,469
			Frozen	3,338,000	
				62,137,566	58,716,469
			Vote 10—Grants and contributions—		
			Grants and contributions	176,138,916	175,897,875
			Frozen	540,643	
				176,679,559	175,897,875

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	56,702,606	56,694,678	Statutory amounts	25,191,923,011	25,191,923,011
Total Department.....	861,668,617	841,350,294	Total Department.....	70,342,111,788	69,796,983,342
Canadian Environmental Assessment Agency			Auditor General		
Vote 15—Program expenditures—			Vote 20—Program expenditures—		
Operating budget	14,736,306	10,986,443	Operating budget	58,811,100	55,087,846
Grants and contributions.....	1,395,000	528,974	Grants and contributions.....	380,000	377,343
Frozen	54,394			59,191,100	55,465,189
Less: revenues netted against expenditures	3,501,000	197,610	Statutory amounts	7,006,387	6,997,000
	12,684,700	11,317,807		66,197,487	62,462,189
Statutory amounts	1,247,529	1,247,000	Canadian International Trade Tribunal		
	13,932,229	12,564,807	Vote 25—Program expenditures—		
Total Ministry.....	875,600,846	853,915,101	Operating budget	8,371,929	8,067,245
FINANCE			Frozen	7,971	
Department				8,379,900	8,067,245
ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM			Statutory amounts	1,242,000	1,242,000
Vote 1—Operating expenditures—				9,621,900	9,309,245
Operating budget	100,928,699	93,849,214	Financial Consumer Agency of Canada		
Frozen	352,634		Statutory amounts	3,909,616	3,909,616
Less: revenues netted against expenditures	10,690,538	10,690,538	Financial Transactions and Reports Analysis Centre of Canada		
	90,590,795	83,158,676	Vote 30—Program expenditures—		
Vote 2a—Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to \$17,900,000 owed by the Government of Jamaica	17,900,000	17,889,590	Operating budget	34,455,524	34,440,393
Vote 3a—Forgiveness of certain debts and obligations due to Her Majesty in right of Canada amounting to \$4,900,000 owed by the Republics of Zambia, Madagascar and Cameroon ..	4,900,000		Statutory amounts	1,321,085	1,321,085
Vote 5—Grants and contributions.....	326,000,000	242,065,362		35,776,609	35,761,478
Statutory amounts	1,782,387,939	1,617,198,119	Office of the Superintendent of Financial Institutions		
	2,221,778,734	1,960,311,747	Vote 35—Program expenditures—		
PUBLIC DEBT PROGRAM			Operating budget	916,500	916,500
Statutory amounts	41,327,510,690	41,327,510,690	Frozen	1,100,000	
FEDERAL-PROVINCIAL TRANSFERS PROGRAM				2,016,500	916,500
Vote 15—Transfer payments to the territorial governments—			Statutory amounts	77,423,208	1,704,324
Other operating costs	1,604,000,000	1,317,237,894		79,439,708	2,620,824
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	3,100,647		Total Ministry.....	70,537,057,108	69,911,046,694
	1,600,899,353	1,317,237,894	FISHERIES AND OCEANS		
			Department		
			Vote 1—Operating expenditures—		
			Operating budget	1,142,114,746	1,125,935,024
			Frozen	5,712,881	
			Less: revenues netted against expenditures	45,821,000	38,913,787
				1,102,006,627	1,087,021,237
			Vote 5—Capital expenditures—		
			Capital	143,013,553	139,284,948
			Frozen	18,472,364	
				161,485,917	139,284,948

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 10—Grants and contributions—			Statutory amounts	439,000	439,000
Grants and contributions	204,297,640	173,248,570			
Frozen	1,186,000			8,285,047	7,936,642
	205,483,640	173,248,570			
Statutory amounts	112,952,682	112,437,307	NAFTA Secretariat, Canadian Section		
Total Ministry.....	1,581,928,866	1,511,992,062	Vote 50—Program expenditures—		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			Operating budget	2,173,311	1,740,556
Department			Frozen	8,314	
Vote 1—Operating expenditures—				2,181,625	1,740,556
Operating budget	1,110,127,192	1,075,045,248	Statutory amounts	141,000	141,000
Hemispheric summits	10,947,968	9,972,968		2,322,625	1,881,556
Frozen	5,616,171				
Less: revenues netted against expenditures	27,473,000	17,421,682	Northern Pipeline Agency		
	1,099,218,331	1,067,596,534	Vote 55—Program expenditures—		
Vote 5—Capital expenditures—			Operating budget	242,000	234,067
Capital	177,086,419	176,522,923	Statutory amounts	22,000	22,000
Hemispheric summits	55,000			264,000	256,067
	177,141,419	176,522,923	Total Ministry.....	4,131,568,050	4,074,377,679
Vote 10—Grants and contributions	505,694,160	497,357,445	GOVERNOR GENERAL		
Statutory amounts	130,614,555	118,731,582	Vote 1—Program expenditures—		
Total Department.....	1,912,668,465	1,860,208,484	Operating budget	16,208,072	16,000,301
Canadian Commercial Corporation			Grants and contributions	11,000	
Vote 15—Program expenditures	15,831,000	15,831,000	Frozen	35,000	
				16,254,072	16,000,301
Canadian International Development Agency			Statutory amounts	2,081,071	2,080,290
Vote 20—Operating expenditures—			Total Ministry.....	18,335,143	18,080,591
Operating budget	158,526,440	156,868,066	HEALTH		
Frozen	541,743		Department		
	159,068,183	156,868,066	Vote 1—Operating expenditures—		
Vote 25—Grants and contributions	1,709,609,128	1,707,898,356	Operating budget	854,197,643	818,751,453
Statutory amounts	217,293,516	217,271,422	Capital	14,291,865	14,291,865
	2,085,970,827	2,082,037,844	First Nations and Inuit health—		
Export Development Canada			Operating budget	190,003,984	185,166,100
Vote 36a—Payment to Export Development Canada to compensate for transferred liabilities	2,000,000	2,000,000	Capital	2,709,500	2,709,500
Statutory amounts	5,337,086	5,337,086	Revenues netted against expenditures	(9,083,000)	(6,867,610)
	7,337,086	7,337,086	Non-insured health services	506,519,916	506,519,916
International Development Research Centre			Frozen	4,002,895	
Vote 40—Payments to the International Development Research Centre	98,889,000	98,889,000	Less: revenues netted against expenditures	53,614,600	50,301,046
International Joint Commission				1,509,028,203	1,470,270,178
Vote 45—Program expenditures—			Vote 5—Grants and contributions—		
Operating budget	7,650,378	7,497,642	Grants and contributions	591,371,514	573,538,866
Frozen	195,669		First Nations and Inuit health—		
	7,846,047	7,497,642	Grants and contributions	548,832,800	548,832,800
				1,140,204,314	1,122,371,666
			Statutory amounts	86,648,389	86,435,609
			Total Department.....	2,735,880,906	2,679,077,453

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Institutes of Health Research			Canadian Artists and Producers Professional Relations Tribunal		
Vote 10—Operating expenditures—			Vote 15—Program expenditures—		
Operating budget	33,135,700	27,639,650	Operating budget	1,610,000	1,121,077
Vote 15—Grants	518,717,333	494,540,211	Statutory amounts	140,000	140,000
Statutory amounts	1,980,013	1,967,000		1,750,000	1,261,077
	553,833,046	524,146,861			
Hazardous Materials Information Review Commission			Canadian Centre for Occupational Health and Safety		
Vote 20—Program expenditures—			Vote 20—Program expenditures—		
Operating budget	2,793,310	2,639,975	Operating budget	9,117,864	7,573,586
Statutory amounts	518,843	518,843	Less: revenues netted against expenditures	5,841,000	4,407,248
	3,312,153	3,158,818 ⁽¹⁾		3,276,864	3,166,338
Patented Medicine Prices Review Board			Total Ministry.....	28,047,273,482	27,872,864,525
Vote 25—Program expenditures—					
Operating budget	3,520,500	3,470,605	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Public hearings	300,000	64,258	Department		
	3,820,500	3,534,863	ADMINISTRATION PROGRAM		
Statutory amounts	417,723	416,323	Vote 1—Program expenditures—		
	4,238,223	3,951,186	Operating budget	109,443,524	108,589,034
Total Ministry.....	3,297,264,328	3,210,334,318	Grants and contributions	458,000	458,000
				109,901,524	109,047,034
HUMAN RESOURCES DEVELOPMENT			Statutory amounts	8,480,661	8,475,988
Department				118,382,185	117,523,022
Vote 1—Operating expenditures—			INDIAN AND INUIT AFFAIRS PROGRAM		
Operating budget	2,137,968,179	2,136,403,112	Vote 5—Operating expenditures—		
Opportunity Fund	2,913,000	1,762,771	Operating budget	302,697,851	291,751,538
Alberta Limitation Act	2,243,733	1,724,567	Frozen	10,483,592	
Translation—Devinat	10,525,600	775,771		313,181,443	291,751,538
Frozen	22,251,400		Vote 10—Capital expenditures—		
Less: revenues netted against expenditures	1,572,589,800	1,564,030,558	Capital	5,528,088	5,453,187
	603,312,112	576,635,663	Frozen	1,067,596	
Vote 5—Grants and contributions—				6,595,684	5,453,187
Grants and contributions	940,725,443	804,773,551	Vote 15—Grants and contributions	4,336,839,289	4,334,634,859
Opportunity Fund	26,751,000	18,619,506	Statutory amounts	208,427,048	175,679,512
Frozen	2,335,938			4,865,043,464	4,807,519,096
	969,812,381	823,393,057			
Vote 6a—Government Annuities Account	24,811	24,811	NORTHERN AFFAIRS PROGRAM		
Statutory amounts	26,455,929,166	26,455,740,539	Vote 35—Operating expenditures—		
Total Department.....	28,029,078,470	27,855,794,070	Operating budget	113,626,879	110,037,028
Canada Industrial Relations Board			Frozen	2,690,040	
Vote 10—Program expenditures—				116,316,919	110,037,028
Operating budget	11,654,991	11,187,415	Vote 40—Grants and contributions	71,702,291	71,551,785
Translation costs (Devinat case)	240,000	233,625	Vote 45—Payments to Canada Post Corporation	24,964,256	24,964,256
Frozen	50,534		Statutory amounts	12,832,250	12,820,792
	11,945,525	11,421,040		225,815,716	219,373,861
Statutory amounts	1,222,623	1,222,000	Total Department.....	5,209,241,365	5,144,415,979
	13,168,148	12,643,040			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Polar Commission			Statutory amounts	6,352,202	6,352,172
Vote 50—Program expenditures—				371,085,688	336,131,887
Operating budget	919,642	919,315	Canadian Tourism Commission		
Grants and contributions	18,000	10,000	Vote 45—Program expenditures	103,688,000	103,688,000
	937,642	929,315	Competition Tribunal		
Statutory amounts	63,000	63,000	Vote 50—Program expenditures—		
	1,000,642	992,315	Operating budget	1,576,313	1,552,395
Total Ministry.....	5,210,242,007	5,145,408,294	Statutory amounts	137,000	137,000
				1,713,313	1,689,395
INDUSTRY			Copyright Board		
Department			Vote 55—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	2,142,750	1,817,493
Operating budget	560,545,035	543,004,815	Statutory amounts	216,000	216,000
Frozen	960,152			2,358,750	2,033,493
Less: revenues netted against expenditures	49,626,601	49,626,601	Economic Development Agency of Canada for the Regions of Quebec		
	511,878,586	493,378,214	Vote 60—Operating expenditures—		
Vote 2b—Canadian Intellectual Property Office Revolving Fund—Decrease in drawdown authority limit	1		Operating budget	40,225,440	39,845,631
Vote 5—Grants and contributions—			Summit of the Americas (TB829359) ..	1,500,000	480,586
Grants and contributions	817,302,705	798,462,229	Frozen	249,745	
Frozen	40,611,286			41,975,185	40,326,217
	857,913,991	798,462,229	Vote 65—Grants and contributions—		
Statutory amounts	173,623,678	117,699,678	Grants and contributions	180,212,001	175,142,559
Total Department.....	1,543,416,256	1,409,540,121	Frozen	86,856,202	
				267,068,203	175,142,559
Atlantic Canada Opportunities Agency			Statutory amounts	45,299,155	45,289,286
Vote 20—Operating expenditures—				354,342,543	260,758,062
Operating budget	74,576,873	71,197,213	Enterprise Cape Breton Corporation		
Vote 25—Grants and contributions—			Vote 70—Payments to the Enterprise Cape Breton Corporation—		
Grants and contributions	232,532,841	232,532,840	Other operating costs	37,608,000	37,608,000
Frozen	35,664,294		Frozen	2,000,000	
	268,197,135	232,532,840		39,608,000	37,608,000
Statutory amounts	14,330,726	14,275,147	National Research Council of Canada		
	357,104,734	318,005,200	Vote 75—Operating expenditures—		
Canadian Space Agency			Operating budget	311,688,776	310,871,027
Vote 30—Operating expenditures—			Frozen	2,273,114	
Operating budget	119,142,418	116,699,586		313,961,890	310,871,027
Frozen	138,753		Vote 80—Capital expenditures	67,000,600	66,983,113
	119,281,171	116,699,586	Vote 85—Grants and contributions	149,953,000	149,784,296
Vote 35—Capital expenditures—			Statutory amounts	135,699,330	113,609,263
Personnel	3,931,608	3,931,608		666,614,820	641,247,699
Capital	162,171,888	162,104,490	Natural Sciences and Engineering Research Council		
Frozen	29,549,636		Vote 90—Operating expenditures—		
	195,653,132	166,036,098	Operating budget	30,654,300	29,361,536
Vote 40—Grants and contributions—			Vote 95—Grants	582,482,850	555,507,850
Grants and contributions	47,111,002	47,044,031			
Frozen	2,688,181				
	49,799,183	47,044,031			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	2,695,726	2,690,067	Vote 5—Grants and contributions—		
	615,832,876	587,559,453	Grants and contributions.....	82,447,130	78,350,633
Social Sciences and Humanities Research Council			Firearms program.....	35,364,121	35,342,791
Vote 100—Operating expenditures—			Legal aid services	99,327,507	99,327,507
Operating budget	14,837,106	14,378,853	Youth justice cost-sharing agreements	190,993,550	190,993,550
Frozen	43,294		Youth Justice Renewal Fund.....	19,257,500	10,627,655
	14,880,400	14,378,853		427,389,808	414,642,136
Vote 105—Grants	357,008,000	344,182,531	Statutory amounts	40,547,701	40,511,729
Statutory amounts	1,459,837	1,459,837	Total Department.....	968,309,548	935,373,972
	373,348,237	360,021,221	Canadian Human Rights Commission		
Standards Council of Canada			Vote 10—Program expenditures—		
Vote 110—Payments to the Standards Council of Canada	6,944,000	6,939,221 ⁽¹⁾	Operating budget	17,364,190	17,000,314
Statistics Canada			Pay equity cases—		
Vote 115—Program expenditures—			Operating budget	2,085,030	1,756,946
Operating budget	617,973,625	613,599,504		19,449,220	18,757,260
Grants and contributions.....	561,000	560,800	Statutory amounts	2,303,543	2,303,543
Frozen	3,952,380			21,752,763	21,060,803
Less: revenues netted against expenditures	87,890,000	87,739,424	Canadian Human Rights Tribunal		
	534,597,005	526,420,880	Vote 15—Program expenditures—		
Statutory amounts	64,300,131	64,300,131	Operating budget	2,947,693	2,517,608
	598,897,136	590,721,011	Pay equity cases—		
Western Economic Diversification			Operating budget	1,042,433	692,630
Vote 120—Operating expenditures—			Translation costs (Devinat case).....	112,380	85,964
Operating budget	48,481,251	45,084,151	Frozen	46,827	
Vote 125—Grants and contributions—				4,149,333	3,296,202
Grants and contributions.....	216,062,917	178,009,486	Statutory amounts	178,000	178,000
Frozen	207,885			4,327,333	3,474,202
	216,270,802	178,009,486	Commissioner for Federal Judicial Affairs		
Statutory amounts	28,497,806	28,492,960	Vote 20—Operating expenditures—		
	293,249,859	251,586,597	Operating budget	6,858,492	6,817,827
Total Ministry.....	5,328,204,212	4,907,529,360	Frozen	62,751	
JUSTICE			Less: revenues netted against expenditures	306,332	306,332
Department				6,614,911	6,511,495
Vote 1—Operating expenditures—			Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget	355,157,591	347,643,841	Operating budget	575,490	568,113
Firearms program—			Frozen	2,989	
Operating budget	103,532,657	95,042,103		578,479	568,113
Drug Prosecution Fund—			Statutory amounts	312,103,128	312,103,128
Operating budget	28,167,597	28,167,597		319,296,518	319,182,736
Youth justice—			Federal Court of Canada		
Operating budget	12,392,582	9,366,566	Vote 30—Program expenditures—		
Frozen	1,121,612		Operating budget	37,724,944	37,321,144
	500,372,039	480,220,107	Statutory amounts	4,152,877	4,135,994
				41,877,821	41,457,138

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Law Commission of Canada			Vote 5—Capital expenditures	2,255,917,106	2,207,986,189
Vote 35—Program expenditures—			Vote 10—Grants and contributions—		
Operating budget	3,073,050	3,039,802	Grants and contributions	318,494,173	312,150,211
Statutory amounts	148,000	148,000	Frozen	84,144,595	
	3,221,050	3,187,802		402,638,768	312,150,211
Offices of the Information and Privacy Commissioners of Canada			Statutory amounts	959,894,802	958,909,195
OFFICE OF THE INFORMATION COMMISSIONER OF CANADA PROGRAM			Total Department	12,453,863,596	12,243,536,657
Vote 40—Program expenditures—			Canadian Forces Grievance Board		
Operating budget	4,571,868	4,340,262	Vote 15—Program expenditures—		
Statutory amounts	582,209	581,000	Operating budget	6,259,875	6,215,019
	5,154,077	4,921,262	Frozen	2,000,000	
				8,259,875	6,215,019
OFFICE OF THE PRIVACY COMMISSIONER OF CANADA PROGRAM			Statutory amounts	848,000	848,000
Vote 45—Program expenditures—				9,107,875	7,063,019
Operating budget	10,003,268	10,003,268	Military Police Complaints Commission		
Grants and contributions	315,739		Vote 20—Program expenditures—		
Legal fees	125,000	114,501	Operating budget	3,828,000	3,286,958
	10,444,007	10,117,769	Statutory amounts	348,000	348,000
Statutory amounts	1,340,541	1,340,000		4,176,000	3,634,958
	11,784,548	11,457,769	Total Ministry	12,467,147,471	12,254,234,634
	16,938,625	16,379,031	NATURAL RESOURCES		
Supreme Court of Canada			Department		
Vote 50—Program expenditures—			Vote 1—Operating expenditures—		
Operating budget	15,156,109	14,745,102	Operating budget	543,503,820	517,597,423
Frozen	460,057		Frozen	4,492,872	
	15,616,166	14,745,102	Less: revenues netted against expenditures	24,158,000	21,245,708
Statutory amounts	5,658,474	5,657,712		523,838,692	496,351,715
	21,274,640	20,402,814	Vote 3b—Geomatics Canada Revolving Fund—Decrease in drawdown authority limit	1	
Tax Court of Canada			Vote 5—Capital expenditures	19,756,777	19,751,774
Vote 55—Program expenditures—			Vote 10—Grants and contributions	227,963,778	200,650,127
Operating budget	11,523,867	11,112,522	Statutory amounts	113,533,465	101,402,238
Translation costs (Devinat case)	613,649	439,627	Total Department	885,092,713	818,155,854
Frozen	97,038		Atomic Energy of Canada Limited		
	12,234,554	11,552,149	Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures	211,240,000	211,240,000
Statutory amounts	1,111,515	1,106,000			
	13,346,069	12,658,149	Canadian Nuclear Safety Commission		
Total Ministry	1,410,344,367	1,373,176,647	Vote 20—Program expenditures—		
NATIONAL DEFENCE			Operating budget	54,753,763	52,680,522
Department			Grants and contributions	642,000	245,740
Vote 1—Operating expenditures—			Frozen	490,495	
Operating budget	9,290,088,048	9,251,272,315		55,886,258	52,926,262
Frozen	52,324,872		Statutory amounts	5,558,548	5,541,169
Less: revenues netted against expenditures	507,000,000	486,781,253		61,444,806	58,467,431
	8,835,412,920	8,764,491,062			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Cape Breton Development Corporation			Canadian Centre for Management Development		
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures	88,310,000	65,500,000	Vote 5—Program expenditures—		
			Operating budget	17,235,411	16,712,366
			Grants and contributions	175,000	154,000
			Frozen	270,471	
				17,680,882	16,866,366
National Energy Board			Statutory amounts	10,032,002	10,026,909
Vote 30—Program expenditures—				27,712,884	26,893,275
Operating budget	29,121,287	28,836,201			
Statutory amounts	4,169,177	4,166,000	Canadian Intergovernmental Conference Secretariat		
	33,290,464	33,002,201	Vote 10—Program expenditures—		
Total Ministry.....	1,279,377,983	1,186,365,486	Operating budget	4,228,150	4,129,282
			Statutory amounts	309,173	309,000
PARLIAMENT				4,537,323	4,438,282
The Senate			Canadian Transportation Accident Investigation and Safety Board		
Vote 1—Program expenditures—			Vote 15—Program expenditures—		
Operating budget	38,478,300	38,247,933	Operating budget	27,625,600	26,752,457
Grants and contributions	290,000	279,366	Statutory amounts	3,320,749	3,298,945
	38,768,300	38,527,299		30,946,349	30,051,402
Statutory amounts	24,743,836	24,743,836	Chief Electoral Officer		
	63,512,136	63,271,135	Vote 20—Program expenditures—		
House of Commons			Operating budget	12,792,000	11,675,496
Vote 5—Program expenditures—			Statutory amounts	37,897,840	37,897,795
Operating budget	195,176,081	189,716,552		50,689,840	49,573,291
Grants and contributions	788,000	771,033	Commissioner of Official Languages		
Less: revenues netted against expenditures	1,083,000	1,068,753	Vote 25—Program expenditures—		
	194,881,081	189,418,832	Operating budget	13,793,811	13,414,886
Statutory amounts	115,765,001	115,765,001	Statutory amounts	1,454,816	1,450,000
	310,646,082	305,183,833		15,248,627	14,864,886
Library of Parliament			Millennium Bureau of Canada		
Vote 10—Program expenditures—			Vote 30—Operating expenditures—		
Operating budget	23,267,600	22,323,476	Operating budget	3,766,511	3,606,301
Less: revenues netted against expenditures	203,000	202,937	Frozen	27,360	
	23,064,600	22,120,539		3,793,871	3,606,301
Statutory amounts	3,219,000	3,219,000	Vote 35—Contributions—		
	26,283,600	25,339,539	Grants and contributions	28,592,282	25,715,448
Total Ministry.....	400,441,818	393,794,507	Frozen	3,500,000	
PRIVY COUNCIL				32,092,282	25,715,448
Department			Statutory amounts	212,000	212,000
Vote 1—Program expenditures—				36,098,153	29,533,749
Operating budget	108,771,398	107,454,150	National Round Table on the Environment and the Economy		
Grants and contributions	4,997,000	4,482,459	Vote 40—Program expenditures—		
Frozen	378,938		Operating budget	5,331,500	5,129,494
	114,147,336	111,936,609			
Statutory amounts	10,372,043	10,367,015			
Total Department.....	124,519,379	122,303,624			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	317,184	317,184	Vote 6—Optional Services Revolving Fund—Decrease in drawdown authority limit	2	
	5,648,684	5,446,678	Vote 7b—Real Property Services Revolving Fund—Decrease in drawdown authority limit	1	
Office of Indian Residential Schools Resolution of Canada			Vote 8b—Consulting and Audit Canada Revolving Fund—Decrease in drawdown authority limit	1	
Vote 41a—Program expenditures, grants and contributions—			Vote 9b—Government Telecommunications and Informatics Services Revolving Fund—Decrease in drawdown authority limit	1	
Operating budget	30,369,839	26,003,138	Vote 12b—Translation Bureau Revolving Fund—Decrease in drawdown authority limit	1	
Grants and contributions	2,625,763	2,625,763	Vote 13b—Real Property Services Revolving Fund—Write-off of the net drawdown authority	1	
Out-of-court settlements	20,000,000	13,029,865	Vote 14b—Optional Services Revolving Fund—Write-off of the net drawdown authority	1	
	52,995,602	41,658,766	Statutory amounts	440,261,505	57,480,552
Statutory amounts	282,097	282,097		2,700,192,364	2,214,640,633
	53,277,699	41,940,863			
Public Service Staff Relations Board			CROWN CORPORATIONS PROGRAM		
Vote 45—Program expenditures—			Vote 10—Payments to Queens Quay West Land Corporation	4,000,000	4,000,000
Operating budget	6,680,490	6,197,150	Vote 11b—Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures	11,325,000	11,325,000
Statutory amounts	697,949	697,000		15,325,000	15,325,000
	7,378,439	6,894,150	Total Department	2,715,517,364	2,229,965,633
Security Intelligence Review Committee			Communication Canada		
Vote 50—Program expenditures—			Vote 15—Program expenditures—		
Operating budget	2,098,000	1,820,255	Operating budget	51,163,625	50,587,299
Statutory amounts	217,360	217,000	Grants and contributions	3,600,000	2,677,200
	2,315,360	2,037,255	Frozen	371,475	
				55,135,100	53,264,499
The Leadership Network			Statutory amounts	1,917,050	1,917,000
Vote 55—Program expenditures—				57,052,150	55,181,499
Frozen	2,272,000		Canada Mortgage and Housing Corporation		
Statutory amounts	150,000		Vote 20—Operating expenditures	1,909,887,000	1,909,887,000
	2,422,000		Canada Post Corporation		
Total Ministry	360,794,737	333,977,455	Vote 25—Payments to the Canada Post Corporation for special purposes	247,210,000	247,209,996
			Total Ministry	4,929,666,514	4,442,244,128
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
GOVERNMENT SERVICES PROGRAM					
Vote 1—Operating expenditures—					
Operating budget	976,410,504	934,385,051			
Grants and contributions	566,002	566,002			
Real property services—					
Operating	1,411,790,184	1,402,693,373			
Personnel	152,404,597	152,404,597			
Contributions	4,086,401	4,086,401			
Banking fees	35,923,000	32,480,784			
Canada in the Americas	541,400	439,748			
Frozen	41,167,441				
Less: revenues netted against expenditures	685,241,622	685,241,622			
	1,937,647,907	1,841,814,334			
Vote 5—Capital expenditures	322,282,944	315,345,747			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SOLICITOR GENERAL			Statutory amounts	223,000	223,000
Department				2,879,645	2,739,259
Vote 1—Operating expenditures—			Royal Canadian Mounted Police		
Operating budget	97,553,687	90,993,090	Vote 35—Law enforcement—Operating		
Public security and anti-terrorism			expenditures—		
initiatives	4,300,000	3,465,151	Operating budget	899,330,710	859,694,265
Frozen	5,500,000		Grants and contributions	1,925,000	1,836,921
	107,353,687	94,458,241	Contract policing services—		
Vote 5—Grants and contributions—			Operating budget	1,075,835,182	1,065,655,936
Grants and contributions	53,630,400	49,328,544	Revenues netted against		
Public security and anti-terrorism			expenditures	(921,920,319)	(921,520,319)
initiatives	200,000	122,968	Prime Minister led		
	53,830,400	49,451,512	summits—		
Statutory amounts	3,083,864	3,081,301	Operating budget	8,780,000	8,780,000
Total Department	164,267,951	146,991,054	Prime Minister security detail	4,500,000	4,500,000
Canadian Security Intelligence			Organized crime	22,545,000	21,045,000
Service			Disclosure workload	4,000,000	4,000,000
Vote 10—Program expenditures—			RCMP corporate management		
Operating budget	250,367,954	247,887,452	enhancements	15,160,000	15,160,000
Statutory amounts	732,591	701,612	Informatics and technical infrastructure	14,714,000	14,714,000
	251,100,545	248,589,064	Radio communications	1,392,000	1,392,000
Correctional Service			Compensation and benefits	24,744,000	24,744,000
Vote 15—Penitentiary Service and			Hemispheric summits	9,510,000	9,510,000
National Parole Service—			Pay equity	3,217,274	3,217,274
Operating expenditures—			Public security and anti-terrorism		
Operating budget	1,264,782,782	1,247,274,730	initiatives	103,392,309	103,392,309
Grants and contributions	4,421,919	4,421,919	Interim law enforcement in Canada's		
Frozen	3,413,876		national parks	17,115,000	14,730,776
	1,272,618,577	1,251,696,649	Frozen	19,542,163	
Vote 16b—CORCAN Revolving			Less: revenues netted against		
Fund—Decrease in drawdown			expenditures	20,793,926	17,855,334
authority limit and write-off of				1,282,988,393	1,212,996,828
the net drawdown authority	1		Vote 40—Law enforcement—Capital		
Vote 20—Penitentiary Service and			expenditures—		
National Parole Service—Capital			Capital	68,974,358	46,747,325
expenditures	133,900,000	130,136,729	Contract policing services	70,560,042	70,560,042
Statutory amounts	143,613,587	127,675,221	Informatics and technical infrastructure	286,000	286,000
	1,550,132,165	1,509,508,599	Radio communications	13,608,000	13,355,986
National Parole			Cell retrofit program	3,000,000	3,000,000
Board			Public security and anti-terrorism		
Vote 25—Program expenditures—			initiatives	12,688,000	12,688,000
Operating budget	30,886,967	30,416,913	Interim law enforcement in Canada's		
Grants and contributions	35,000	19,200	national parks	2,030,000	2,030,000
Devinat	200,600	78,900		171,146,400	148,667,353
	31,122,567	30,515,013	Statutory amounts	275,333,726	273,446,256
Statutory amounts	4,004,009	4,003,734		1,729,468,519	1,635,110,437
	35,126,576	34,518,747	Royal Canadian Mounted Police		
Office of the Correctional Investigator			External Review Committee		
Vote 30—Program expenditures—			Vote 45—Program expenditures—		
Operating budget	2,630,295	2,516,259	Operating budget	781,934	636,226
Frozen	26,350		Frozen	21,566	
	2,656,645	2,516,259		803,500	636,226
			Statutory amounts	62,000	62,000
				865,500	698,226

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Royal Canadian Mounted Police			TREASURY BOARD		
Public Complaints Commission			Secretariat		
Vote 50—Program expenditures—			Vote 1—Operating expenditures—		
Operating budget	4,310,005	4,286,027	Operating budget	196,573,651	185,177,974
Statutory amounts	367,000	367,000	Frozen	2,176,765	
	4,677,005	4,653,027	Less: revenues netted against		
Total Ministry.....	3,738,517,906	3,582,808,413	expenditures	3,554,000	1,749,472
				195,196,416	183,428,502
TRANSPORT			Vote 2—Grants and contributions	21,711,702	20,155,379
Department			Vote 5—Government contingencies—		
Vote 1—Operating expenditures—			Frozen	561,810,931	
Operating budget	551,110,940	530,303,991	Vote 10—Government-wide initiatives—		
Frozen	2,115,802		Other operating costs	2,232,520	
Less: revenues netted against			Frozen	281,902	
expenditures	340,169,573	340,169,573		2,514,422	
	213,057,169	190,134,418	Vote 15—Compensation adjustments	395,000	
Vote 5—Capital expenditures	117,929,000	110,610,610	Vote 20—Public service		
Vote 10—Grants and contributions	404,806,991	343,013,000	insurance—		
Vote 15—Payments to the Jacques			Other operating costs	1,182,960,000	1,125,084,681
Cartier and Champlain Bridges			Less: revenues netted against		
Inc.....	92,860,000	92,860,000	expenditures	117,000,000	136,602,537
Vote 20—Payments to Marine Atlantic				1,065,960,000	988,482,144
Inc.....	36,784,000	36,784,000	Statutory amounts	361,797,360	361,789,073
Vote 25—Payments to VIA Rail Canada			Total Ministry.....	2,209,385,831	1,553,855,098
Inc.....	310,201,000	310,201,000			
Statutory amounts	110,850,025	109,813,694	VETERANS AFFAIRS		
Total Department.....	1,286,488,185	1,193,416,722	Department		
Canadian Transportation Agency			VETERANS AFFAIRS		
Vote 30—Program expenditures—			PROGRAM		
Operating budget	23,466,144	22,603,607	Vote 1—Operating expenditures—		
Grants and contributions	4,000		Operating budget	270,979,235	268,412,370
Frozen	59,697		Other health purchased services—		
	23,529,841	22,603,607	Personnel	4,534,904	4,534,904
Statutory amounts	3,166,517	3,163,000	Other health purchased services	375,104,394	375,104,394
	26,696,358	25,766,607	Frozen	1,731,623	
Civil Aviation Tribunal				652,350,156	648,051,668
Vote 35—Program expenditures—			Vote 5—Grants and contributions	1,568,805,500	1,557,083,965
Operating budget	1,209,770	1,044,625	Statutory amounts	31,125,258	31,121,984
Statutory amounts	101,000	101,000		2,252,280,914	2,236,257,617
	1,310,770	1,145,625	VETERANS REVIEW		
Total Ministry.....	1,314,495,313	1,220,328,954	AND APPEAL BOARD		
			PROGRAM		
			Vote 10—Program expenditures—		
			Operating budget	8,706,900	8,569,039
			Statutory amounts	1,679,000	1,679,000
				10,385,900	10,248,039
			Total Ministry.....	2,262,666,814	2,246,505,656
			GRAND TOTAL	160,784,318,109	156,928,458,706

(1) The amounts reported in the following ministerial sections (Volume II—Part I): Health (Hazardous Materials Information Review Commission) and Industry (Standards Council of Canada) differ by \$108,207 and \$779 respectively.

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*			
	\$	\$	\$	\$	\$
PRIVY COUNCIL					
Department					
Indian Specific Claims Commission	402,025	353,321	2,437,178	2,528,168	5,720,692
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the <i>Inquiries Act</i> . 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.					
Commission to Review Allowances of Parliamentarians		24,728	8,867	206,810	240,405
This Commission was established by Order in Council (PC 2001-79 dated January 12, 2001) pursuant to section 68 of the <i>Parliament of Canada Act</i> . The Commission is to inquire into the adequacy of the annual variations of sessional allowances payable to members of the Senate and the House of Commons and other allowances payable to them and to report thereon to the Governor in Council, in both official languages, with such recommendations as they consider appropriate.					
Commission on the Future of Health Care in Canada	157,875	89,294	1,606,428	5,389,602	7,243,199
This Commission was established by Order in Council (PC 2001-569 dated April 3, 2001) pursuant to Part I of the <i>Inquiries Act</i> . The Commission is to inquire into and undertake dialogue with Canadians on the future of Canada's public health care system, and to recommend policies and measures respectful of the jurisdictions and powers in Canada required to ensure over the long term the sustainability of a universally accessible, publicly funded health system, that offers quality services to Canadians and strikes an appropriate balance investments in prevention and health maintenance and those directed to care and treatment.					

* 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	2001-2002 Expenditures
	\$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R J (Commissioner)	37,572
Bellegarde J D (Commissionner)	77,816
Dupuis R (Commissioner)	31,517
Fontaine P (Chief Commissioner)	81,058
Holman A C (Commissioner)	53,583
Prentice J E (Commissionner)	30,780
Purdy S G (Commissionner)	40,995
	<u>353,321</u>
Commission to Review Allowances of Parliamentarians	
Epp A J (Commissioner)	17,889
Lumley E C (Chairperson)	6,839
	<u>24,728</u>
Commission on the Future of Health Care in Canada	
Romanow R J (Commissioner)	89,294

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 ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department.....	5	171,647	4,750	17,714	2,000	196,111
Canadian Food Inspection Agency	2	20,800		650		21,450
CANADA CUSTOMS AND REVENUE AGENCY	2	21,893				21,893
CANADIAN HERITAGE						
Department.....	1	40,017				40,017
National Archives of Canada	1	8,050				8,050
National Library	1	10,233	156	5,751	3,739	19,879
Parks Canada Agency	11	169,444	22,642	17,609	456	210,151
Public Service Commission	7	66,012		17,099	1,708	84,819
CITIZENSHIP AND IMMIGRATION						
Department.....	9	72,681		50,886		123,567
Immigration and Refugee Board of Canada	1	37,819		2,134		39,953
ENVIRONMENT						
Department.....	11	17,799		912	43,664	62,375
FISHERIES AND OCEANS.....	59	220,511	1,775	180,854		403,140
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Canadian International Development Agency	6	53,433		40,466		93,899
HEALTH						
Department.....	19	307,685	53,016	182,583	2,400	545,684
Canadian Institutes of Health Research	2	31,989		37,950		69,939
HUMAN RESOURCES DEVELOPMENT						
Department.....	28	285,869	5,633	50,531	1,761	343,794
Canada Industrial Relations Board.....	1			32,500		32,500
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department.....	6	131,060	730	11,708	120	143,618
INDUSTRY						
Department.....	7	84,194	562	8,678	14,505	107,939
Atlantic Canada Opportunities Agency	2	18,987	3,150	6,500		28,637
Canadian Space Agency	2	48,411	4,471	23,144		76,026
Economic Development Agency of Canada for the Regions of Quebec	2	60,255		1,773		62,028
Statistics Canada	1	12,394			8,606	21,000

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
JUSTICE						
Department.	16	235,577	3,090	20,314	271	259,252
NATIONAL DEFENCE						
Department.	35	1,115,560	7,110	91,410	51,600	1,265,680
Canadian Forces Grievance Board.	1	24,710		2,940		27,650
NATURAL RESOURCES						
Department.	10	304,232	12,635	37,433	4,890	359,190
National Energy Board.	4	57,505		9,803		67,308
PARLIAMENT						
House of Commons.	1	21,636		10,100		31,736
PRIVY COUNCIL						
Security Intelligence Review Committee.	1	39,563				39,563
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department.	14	89,760	29,400	217,281	1,232	337,673
Communication Canada ⁽³⁾	1	76,944	5,535	8,876		91,355
SOLICITOR GENERAL						
Department.	1	47,000		12,763		59,763
Correctional Service.	42	447,148		16,729	8,333	472,210
TRANSPORT						
Department.						
Canadian Transportation Agency.	8	297,665	20,000	52,692	1,100	371,457
VETERANS AFFAIRS	7	68,963		3,536		72,499
Total.	327	4,717,446	174,655	1,173,319	146,385	6,211,805

⁽¹⁾ Includes allowances in lieu of pay.⁽²⁾ Includes book allowances.⁽³⁾ Previously Canada Information Office.

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 2001-2002 ⁽¹⁾		Amount realized in 2001-2002 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Port Alberni Port Authority—	
Atomic Energy of Canada Limited	265,997	Other	53,790
CASH AND ACCOUNTS RECEIVABLE—		Prince Rupert Port Authority—	
Finance—		Other	117,853
Interest on bank deposits	287,820,835	Québec Port Authority—	
Human Resources Development—		Other	299,084
Interest on bank deposits	83,433	Saguenay Port Authority—	
Total cash and accounts receivable	287,904,268	Other	44,390
FOREIGN EXCHANGE ACCOUNTS—		Saint John Port Authority—	
International reserves held in the Exchange Fund		Other	248,415
Account—		Sept Îles Port Authority—	
Transfer of profit	2,358,259,308	Other	268,199
International Monetary Fund—Subscriptions—		St. John's Port Authority—	
Transfer of profit	100,777,695	Other	76,838
Total foreign exchange accounts	2,459,037,003	Toronto Port Authority—	
LOANS, INVESTMENTS AND ADVANCES—		Other	547,361
Enterprise Crown corporations—		Trois-Rivières Port Authority—	
Business Development Bank of Canada—		Other	99,553
Dividends	13,843,500	Thunder Bay Port Authority—	
Canada Mortgage and Housing Corporation	520,461,214	Other	75,155
Export Development Canada—		Vancouver Port Authority—	
Dividends	95,000,000	Other	3,844,502
Farm Credit Canada	61,654,956	Windsor Port Authority—	
Other—		Other	28,870
Bank of Canada—		1,977,674,744	
Transfer of profit	1,928,592,756	Total enterprise Crown corporations	2,668,634,414
Canada Lands Company Limited—		Portfolio investments—	
Dividends	15,500,000	Petro-Canada Limited—	
Canada Post Corporation—		Dividends	19,756,042
Dividends	21,100,000	National governments including developing	
Canadian Dairy Commission	2,080,178	countries—	
Belledune Port Authority—		Developing countries—Foreign Affairs and	
Other	123,011	International Trade—Canadian International	
Fraser River Port Authority—		Development Agency—International develop-	
Other	222,235	ment assistance	4,562,922
Halifax Port Authority—		Development of export trade (loans administered by the	
Other	540,177	Export Development Corporation)—Foreign Affairs	
Hamilton Port Authority—		and International Trade	89,763,681
Other	199,357	Jamaica—Finance	82,690
Montreal Port Authority—		Thailand Financial Assistance Loan—Finance	26,274,003
Other	3,311,667	United Kingdom—Finance—United Kingdom Financial	
Nanaimo Port Authority—		Agreement Act, 1946	4,029,893
Other	189,867	Deferred interest	
North Fraser Port Authority—		Total national governments including developing	
Other	111,486	countries	124,713,189
		International organizations—	
		International Monetary Fund—	
		Poverty Reduction and Growth Facility	38,029,456

RETURN ON INVESTMENTS—Continued

	Amount realized in 2001-2002 ⁽¹⁾		Amount realized in 2001-2002 ⁽¹⁾
	\$		\$
Provincial and territorial governments—		BRITISH COLUMBIA—	
NEWFOUNDLAND AND LABRADOR—		Finance—	
Finance—		Municipal Development and Loan	
Municipal Development and Loan		Board	22,190
Board	34,602	YUKON TERRITORY—	
Industry—		Indian Affairs and Northern Development—	
Atlantic Development Board carry-over		Government of the Yukon Territory	9,090
projects	24,993		
Atlantic Provinces Power Development		Total provincial and territorial governments	4,218,971
Act.	2,397,470		
	2,457,065	Other loans, investments and advances—	
NOVA SCOTIA—		Loans and accountable advances—	
Finance—		Foreign Affairs and International Trade—	
Municipal Development and Loan		Loans, investments and advances to national	
Board	4,056	governments \$	239
Industry—		Personnel posted abroad	444,177
Atlantic Development Board carry-over			444,416
projects	6,753	Human Resources Development—	
	10,809	Interest on Canada student loans	107,616,198
PRINCE EDWARD ISLAND—			108,060,614
Finance—		Other—	
Municipal Development and Loan		Agriculture and Agri-Food—	
Board	8,837	Construction of multi-purpose	
Industry—		exhibition buildings	86,393
Atlantic Canada Opportunities Agency—		Citizenship and Immigration—	
Comprehensive development plan agreement	238,602	Interest on transportation and assistance loans	949,113
	247,439	Finance—	
NEW BRUNSWICK—		Financial Consumer Agency of	
Finance—		Canada	61,449
Municipal Development and Loan		Ottawa Civil Service Recreational Association	2,456
Board	52,366	Fisheries and Oceans—	
Industry—		Loans to Haddock Fishermen	106,882
Atlantic Provinces Power Development		Foreign Affairs and International Trade—	
Act.	681,846	Interest received from other enterprise Crown	
Atlantic Canada Opportunities Agency—		corporations	82,901
Special areas and highways agreement	76,462	Indian Affairs and Northern Development—	
	810,674	Yukon Energy Corporation	45,340
QUEBEC—		Inuit loan fund	8,763
Finance—		Indian economic development fund	515,430
Federal-provincial fiscal		Council for Yukon Indians	1,041,354
arrangements	58,944	Native claimants	6,376,050
Municipal Development and Loan		First Nations in British Columbia	2,782,906
Board	565,852	Transport—	
	624,796	St Lawrence Seaway Management	
SASKATCHEWAN—		Corporation	31,976
Agriculture and Agri-Food—		Veterans Affairs—	
Agricultural service centres	11,479	Veterans' Land Act Fund—	
Finance—		Advances	4,599
Municipal Development and Loan			12,095,612
Board	1,006	Total other loans, investments and advances	120,156,226
	12,485	Total loans, investments and advances	2,975,508,298
ALBERTA—			
Finance—			
Municipal Development and Loan			
Board	24,423		

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2001-2002 ⁽¹⁾		Amount realized in 2001-2002 ⁽¹⁾
	\$		\$
OTHER ACCOUNTS—		Royal Canadian Mounted Police—	
Canadian Heritage—		Loans and advances to persons posted abroad—	
Canadian Heritage Revolving Funds	202,405	Interest..... \$	14,543
Foreign Affairs and International Trade—		Transfer of profit	(186,149)
Interest on mission bank accounts	454,928		(171,606)
Indian Affairs and Northern Development—		Total other accounts.....	99,266,228
Indian housing assistance fund—		TOTAL RETURN ON INVESTMENTS	5,821,981,794
On-reserve housing—Interest on guaranteed loans ...	1,035,754		
Esso Ltd—Norman Wells Project profits	92,571,617	Summary—	
National Defence—		Interest	1,166,365,215
Interest on loans to employees posted abroad	751,180	Transfer of profits	4,480,201,376
Interest earned from funds on deposit with suppliers.....	82,657	Transfer of surpluses.....	(186,149)
Natural Resources—		Dividends	165,199,542
Natural Resources Revolving Funds	284,764	Other	10,401,810
Public Works and Government Services—		Total.....	5,821,981,794
Optional Services Revolving Fund.....	2,063,938		
Solicitor General—Correctional Service—			
CORCAN Revolving Fund	1,990,591		

⁽¹⁾ 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 2001-2002";
- 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			CITIZENSHIP AND IMMIGRATION		
Minister—			Ministers—		
Hon L Vancielief	1	55,745	Hon E Caplan	1	39,466
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—			Hon D Coderre	1	25,972
Hon A Mitchell	1	54,056	ENVIRONMENT		
Parliamentary Secretary—			Minister—		
L McCormick	1	20,603	Hon D Anderson	1	94,425
CANADA CUSTOMS AND REVENUE AGENCY			Parliamentary Secretary—		
Ministers of National Revenue—			K Redman	1	8,031
Hon E Caplan	1	392	FINANCE		
Hon M Cauchon	1	7,117	Minister—		
CANADIAN HERITAGE			Hon P Martin	1	42,700
Minister—			Secretaries of State (International Financial Institutions)—		
Hon S Copps	1	106,181	Hon J McCallum	1	26,267
Secretaries of State (Amateur Sport)—			Hon J Peterson	1	20,171
Hon D Coderre	1	110,733	FISHERIES AND OCEANS		
Hon P DeVillers	1	11,531	Ministers—		
Secretaries of State (Multiculturalism)—			Hon H S Dhaliwal	1	32,603
Hon C Bradshaw	1	1,097	Hon R Thibault	1	38,476
Hon H Fry	1	3,837	Parliamentary Secretaries—		
Secretary of State (Status of Women)—			G Farrah	1	2,481
Hon H Fry	1	3,389	L D O'Brien	1	1,654
Parliamentary Secretary—					
S Bulte	1	7,148			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Continued

	Vote	Amount		Vote	Amount
		\$			\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			INDUSTRY		
Ministers of Foreign Affairs—			Ministers—		
Hon W Graham	1	10,166	Hon A Rock	1	63,350
Hon J Manley	1	96,361	Hon B V Tobin	1	97,393
Minister for International Trade—			Secretaries of State (Science, Research and Development)—		
Hon P S Pettigrew	1	44,217	Hon M Bevilacqua	1	2,317
Minister of Veterans Affairs and Secretary of State (Western Economic Diversification) (Francophonie)—			Hon G Normand	1	57,858
Hon R Duhamel	1	5,524	Ministers of State (Atlantic Canada Opportunities Agency)—		
Secretary of State (Latin America and Africa)			Hon G Byrne	20	17,461
Hon D Kilgour	1	75,450	Hon R Thibault	20	100,530
Secretary of State (Latin America and Africa) (Francophonie)—			Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—		
Hon D Paradis	1	7,574	Hon C Drouin	55	3,110
Secretaries of State (Asia-Pacific)—			Secretaries of State (Western Economic Diversification)—		
Hon D Kilgour	1	22,507	Hon R J Duhamel	120	6,908
Hon R D Pagtakhan	1	75,501	Hon S Owen	120	4,908
Secretary of State (Central and Eastern Europe and Middle East)—			JUSTICE		
Hon G Knutson	1	12,315	Minister of Justice and Attorney General of Canada—		
Parliamentary Secretaries—			Hon M Cauchon	1	3,244
P O'Brian	1	2,586	Hon A McLellan	1	18,967
D Paradis	1	13,985	Parliamentary Secretary—		
Ministers for International Cooperation—			J Maloney	1	4,006
Hon M Minna	20	70,120	NATIONAL DEFENCE		
Hon S Whelan	20	54,477	Minister—		
Parliamentary Secretaries—			Hon A Eggleton	1	80,567
J Caldicott	20	423	Parliamentary Secretary—		
M Jennings	20	2,048	J F O'Reilly	1	973
M Murphy	20	64	NATURAL RESOURCES		
HEALTH			Ministers—		
Ministers—			Hon H S Dhaliwal	1	9,062
Hon A McLellan	1	13,379	Hon R E Goodale	1	71,744
Hon A Rock	1	96,831	Parliamentary Secretary—		
Parliamentary Secretaries—			B Serre	1	2,356
J Castonguay	1	9,042	PRIVY COUNCIL		
Y Charbonneau	1	4,194	Prime Minister—		
HUMAN RESOURCES DEVELOPMENT			Rt Hon J Chrétien	1	1,607
Minister of Human Resources Development—			Deputy Prime Minister—		
Hon J Stewart	1	64,266	Hon H Gray	1	20,113
Minister of Labour—			Deputy Prime Minister and Minister of Infrastructure and Crown Corporations—		
Hon C Bradshaw	1	79,071	Hon J P Manley	1	6,477
Secretary of State (Children and Youth)—			President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
Hon E Blondin-Andrew	1	49,042	Hon S Dion	1	54,976
Parliamentary Secretaries—			Leader of the Government in the House of Commons—		
R Folco	1	10,197	Hon D Boudria	1	33,609
J Longfield	1	2,206			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Minister—					
Hon R D Nault	1	99,348			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
Leader of the Government in the House of Commons and Federal Interlocutor for Métis and Non-Status Indians—			TRANSPORT		
Hon R E Goodale	1	9,028	Minister—		
Leader of the Government in the Senate—			Hon D M Collenette	1	91,793
Hon S Carstairs	1	58,838	Parliamentary Secretary—		
PUBLIC WORKS AND GOVERNMENT SERVICES			B St Denis	1	13,676
Ministers—			TREASURY BOARD		
Hon D Boudria	1	17,378	President of the Treasury Board and Minister responsible for Infrastructure—		
Hon A Gagliano	1	16,190	Hon L Robillard	1	37,003
SOLICITOR GENERAL			VETERANS AFFAIRS		
Solicitor General of Canada—			Ministers—		
Hon L MacAulay	1	61,750	Hon R J Duhamel	1	31,366
Parliamentary Secretary—			Hon R D Pagtakhan	1	2,708
L Myers	1	22,196	Parliamentary Secretary—		
			C Provenzano	1	669

SECTION 13

2001-2002

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
	\$
Canadian delegation to Ouagadougou Conference of ministers of youth and sports (CONFEJES)	39,461
Canadian delegation in Uruguay Meeting of Education Ministers of the Americas.....	36,054
Canadian delegation to funeral of Former President of Senegal	1,584
Canadian delegation to Thailand Southeast Asia Ministers of Education Council (SEAMEC)	15,739
Canadian delegation to New York United Nations Special Session on HIV/AIDS	13,043
Canadian delegation to Botswana Kimberley Process Ministerial Meeting	23,499
Canadian delegation to Cotonou Ministerial conference on culture	51,977
Canadian delegation to Paris Conference United Nations Educational Scientific and Cultural (UNESCO).....	99,488
Canadian delegation to Durban World Conference Against Racism, Racial Discrimination, Xenophobia and Related Intolerance (WCAR)	333,109
Canadian Delegation to Geneva International Conference on Education	30,910
Canadian delegation to Paris	
Organization for Economic Cooperation and Development (OECD).....	16,856
Conference Economic and Social Council (ECOSOC) in Geneva.....	93,476
Conference of Ministers of education in French-Speaking countries (CONFEMEN) to Beirut.....	10,219
Conference of Spouses of Head of states and Governments of Americas to Ecuador	102,355
Governor General visit to Chili and Argentina	1,316,995
Governor General visit to Germany and Bosnia	1,238,012
Minister of Foreign Affairs (MINA) to Rome G-8 Foreign ministers' meeting	185,860
Minister of Foreign Affairs (MINA) to Costa Rica General Assembly Organization of American States (OAS)	7,585
Minister of Foreign Affairs (MINA) to Hanoi Association of South-East Asian Nations (ASEAN)	120,884
Minister of Foreign Affairs (MINA) to Jordan Human Security Network	49,284
Minister of International Trade (MINT) to Shanghai Ministers responsible for Trade - Asia-Pacific Economic Cooperation APEC	29,350
Minister of Foreign Affairs (MINA) to Budapest North Atlantic Council and Meeting Euro-Atlantic Partnership Council (NAC/EAPC)	30,409
Minister of Foreign Affairs (MINA) to London UK Commonwealth Ministers Action Group (CMAG) (Three meetings)	133,107
Minister of Foreign Affairs (MINA) to Washington OSA	3,760
Minister of Foreign Affairs (MINA) to Bucharest Organization for Security and Cooperation in Europe (OSCE)	40,280
Minister of Foreign Affairs (MINA) to New York Nuclear-Test Ban Treaty	2,650
Minister of Foreign Affairs (MINA) to Brussels North Atlantic Council and Meeting/Euro-Atlantic Partnership Council (NAC/EAPC)	5,293
Minister of Foreign Affairs (MINA) to New York United Nations General Assembly (UNGA) 56 th session.....	706,115
Minister for International Co-operation (MINE) to Geneva UNNCD /COP5 meeting	9,719
Minister of Foreign Affairs (MINA) and Minister of International Trade's (MINT) visit to China - Asia-Pacific Economic Cooperation Council (APEC).....	82,609
Minister of International Trade (MINT) visit to Qatar World Trade Organization (WTO)	401,824
Ministerial pairing	55,716
Ministerial Conference on francophony in Paris.....	36,587
Minister of International Trade (MINT) to Paris OECD Meeting.....	41,278
Prime Minister's visit to Salt Lake City 2002 Winter Olympics Games	4,406
Prime Minister's visit to Brussels, Belgium North Atlantic Treaty Organization (NATO)	266,482
Prime Minister's visit to Veracruz, Mexico International Forum on Federalism	243,769
Prime Minister's visit to New York World Trade Center	120,612
Prime Minister's visit to Washington, DC Meeting with President Bush	33,531
Prime Minister's visit to Moscow, Russia International Olympic Committee (IOC).....	440,848
Prime Minister's visit to Stockholm, Sweden Canada-European Union Summit (CDA-EU)	391,227
Prime Minister's visit to Atlanta, Georgia Team Canada Atlantic.....	278,786
Prime Minister's visit to Dallas and Los Angeles Team Canada West Mission	1,239,708
Prime Minister's visit to New York United Nations Special session of the General Assembly on Children (postponed costs)	118,785
Prime Minister's visit to New York Canada Loves New York.....	103,151

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Prime Minister's visit to Beirut, Lebanon Francophonie Summit	147,310
Prime Minister's visit to Shanghai, China Asia-Pacific Economic Cooperation Council (APEC)	610,690
Prime Minister's visit to Washington, DC Meeting with President Bush	25,742
Prime Minister's visit to Russia and Germany Team Canada Trade Mission 2002	6,392,689
Prime Minister's visit to Stockholm, Sweden Progressive Summit	513,657
Prime Minister's visit to New York World Economic Forum (WEF)	515,016
Prime Minister's visit to Genoa, Italy G-8 Summit	910,032
Prime Minister's visit to Monterrey, Mexico United Nations International Conference on Financing for Development	634,345
Start-up cost and Advance team for the Prime Minister's visit to Morocco, Algeria, Nigeria, South Africa, Mozambique, Ethiopia and Senegal	967,899
Prime Minister's visit to Coolumb, Australia Commonwealth Heads of Government Meeting (CHOGM)	759,743
Secretary of State Latin America Presidential Inauguration in Nicaragua	2,613
Secretary of State Latin America to Lima Peru Special session of Organization of American States (OAS)	12,945
Secretary of State Latin America Interamerican Board of Agriculture	5,030
Secretary of State Latin America Inauguration of President of Peru	3,977
Start-up cost and advance team for the Prime Minister's visit to New York East -West Institute ceremony	1,256
Start-up cost and advance team Pre advance for the Prime Minister's visit to Mexico Los Cobos APEC 2002	11,198
Start-up cost and advance team for the Prime Minister's visit to Spain Canada European Union (CDA-EU) Summit	26,419
Start-up cost and advance team Pre advance for the Prime Minister's visit to Prague Czech Republic NATO Summit	63,047
United Nations Conference Illicit Trade in Small Arms in New York	56,893
United Nations Commission on Human Rights 57 th session	101,332
United Nations Commission on Human Rights 58 th session	90,108
Total	20,458,333

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Canadian delegation to Ouagadougou - Conference of ministers of youth and sports (CONFEJES)</i>	30,382	<i>Canadian delegation to Geneva - International Conference on Education.</i>	30,910
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Guenette R., Lessard G., Brunet M.		Martin R.	
Other		Provincial delegations	
Matte G.		Lantz Hon. J., Fougère M-L.	
<i>Canadian delegation in Uruguay - Meeting of Education Ministers of the Americas</i>	34,915	Others	
Foreign Affairs and International Trade		Egron-Polak E., Cappon P., Tardif J-P., Willard G., Pelley B.	
Martin R.		<i>Canadian delegation to Paris - Organization for Economic Cooperation and Development (OECD)</i>	16,856
Provincial delegations		Foreign Affairs and International Trade	
Dussault Y., Legault Hon. F.		Martin R.	
Others		Provincial delegations	
Hagel Hon. G., Molloy G.		Robichaud Hon. E., Daigle R., Mercier A., Moloy S.	
<i>Canadian delegation to funeral of Former President of Senegal</i>	1,584	Other	
Others		Moloy S.	
Cunningham Hon. Diane., Molloy G.		<i>Conference Economic and Social Council (ECOSOC) in Geneva.</i>	81,376
<i>Canadian delegation to Thailand - Southeast Asia Ministers of Education Council (SEAMEC)</i>	15,739	Foreign Affairs and International Trade	
Others		Mickleburgh N., Pelletier D., Roy C.	
Cunningham Hon. Diane., Molloy G.		<i>Conference of Ministers of Education in French-Speaking Countries (CONFEMEN) to Beirut</i>	10,219
<i>Canadian delegation to New York - United Nations Special Session on HIV/AIDS.</i>	9,922	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Lessard G-M.	
Mills R., Beck S.		Provincial delegations	
Other		Roy G.	
Jurgens R.		<i>Conference of Spouses of Head of states and Governments of Americas to Ecuador</i>	62,925
<i>Canadian delegation to Botswana - Kimberley Process Ministerial Meeting</i>	23,485	Privy Council Office/Prime Minister's Office	
House of Commons		Chrétien A., Castleton K, MacIntyre J., Sénécal J.	
Pratt D.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Dubeau G., Léger Amb. L., Parisot Amb. P., Vinette D.	
Moher J., Viveash D., Kuni D.		Public Works and Government Services Canada	
<i>Canadian delegation to Cotonou - Ministerial conference on culture</i>	48,405	Sandoz M-E.	
Foreign Affairs and International Trade		<i>Governor General visit to Chili and Argentina.</i>	1,066,472
Baillargeon G., Lessard G-M., Cousineau M., Lachapelle L.		Clarkson Rt Hon. A., Ralston Saul J.	
<i>Canadian delegation to Paris - Conference United Nations Educational Scientific and Cultural (UNESCO)</i>	70,262	Official Party, Accompany delegation	
House of Commons		Foreign Affairs and International Trade	
Duhamel Hon. R.		Lebel J., Beauchamps R., Renault N., Meness-Larocque K.	
Foreign Affairs and International Trade		<i>Governor General visit to Germany and Bosnia</i>	714,115
Chouinard J-L., Morin J-P., Christidis G., Farmer V., Hagel G.		Clarkson Rt Hon. A., Ralston Saul J.	
<i>Canadian delegation to Durban - World Conference Against Racism, Racial Discrimination, Xenophobia and Related Intolerance (WCAR)</i>	297,636	Official Party, Accompany delegation	
House of Commons		Foreign Affairs and International Trade	
Fry's Hon H., Augustine J., Cotler I.		Lebel J., Beauchamps R.	
Foreign Affairs and International Trade		<i>Minister of Foreign Affairs (MINA) to Rome G-8 Foreign ministers meeting.</i>	180,194
Sinclair D., Rowan S., Lord W., Gervais-Vidricaire M., Norfold A., Gresson S., Lebar R., Ahmad N., Sproule R., Tasleem J.		House of Commons	
<i>Canadian Heritage</i>		Manley Hon. J.	
Charron P., Spoward M.		Foreign Affairs and International Trade	
		Elston G., Jobin S., Bonser M., Mank R., Manley J., Sloan J., Matrundola T., Johnstone V., Seguin D.	
		<i>Minister of Foreign Affairs (MINA) to Costa Rica - General Assembly Organization of American States (OAS)</i>	6,674
		House of Commons	
		Manley Hon. J., Casey B	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Foreign Affairs and International Trade Meness-Larocque K., Chowdhury S., Melnychuck J., Johnstone V., Ouimet D.		Minister of Foreign Affairs (MINA) to Brussels - North Atlantic Council and Meeting/Euro-Atlantic Partnership Council (NAC/EAPC)	5,232
Minister of Foreign Affairs (MINA) to Hanoi - Association of South-East Asian Nations (ASEAN)	119,581	House of Commons Graham Hon. B.	
House of Commons Manley Hon. J.		Foreign Affairs and International Trade Johnstone V.	
Foreign Affairs and International Trade Pelletier E., Ouimet D., Heatherington E., Chowdhury S., Guttman T., Mc Callum J., Proulx M.		Minister of Foreign Affairs (MINA) to New York - United Nations General Assembly (UNGA) 56 th session	664,216
Minister of Foreign Affairs (MINA) to Jordan - Human Security Network	40,497	House of Commons Manley Hon. J., Minna Hon. M.	
House of Commons Manley Hon. J., Casey B.		Foreign Affairs and International Trade Lavertu G., Wright J., Leir M., Lortie P., Gervais-Vidricaire M., Sinclair J., Swords C., Marcerollo T., Léger P., Juma T., Sloan J., Chowdhury S., Guttman T., Johnstone V., Lachance A., Gregson S., Norfolk A., Wilcox K., Vézina C., Elston G., McDougall R., Chouinard D., Beaulieu Y., Holland U., Smith T., Dickson B., Taylor P., Snyder R., Mickleburgh N-B., Peart A., Filotas S., Holmes J., Morrill K., Whiting S., Meagher C., Ventura C., Amegan K., Oosterveld V., Adsett, Livermore D., Nicoloff O., Brinkert K., Hanson C., Keeler C., Lévesque V., Senior J., Thoppil J., Yates B., Quick F., Zakhem M.	
Foreign Affairs and International Trade Morse J., Greve T., Sloan J., Johnstone V.		Minister for International Co-operation (MINE) to Geneva - UNNCD /COP5 meeting	9,672
Minister of International Trade (MINT) to Shanghai - Ministers responsible for Trade - Asia-Pacific Economic Cooperation APEC	7,487	Foreign Affairs and International Trade Racine A.	
House of Commons O'Brien P., Lunn G.		Minister of Foreign Affairs (MINA) and Minister of International Trade's (MINT) visit to China Asia-Pacific Economic Cooperation Council (APEC)	81,632
Foreign Affairs and International Trade Caron J., Albinati A., Randle W., Stewart C., Bowman A.		House of Commons Pettigrew Hon. P., Pagtakhan Hon. R.	
Industry Canada Lasalle C.		Foreign Affairs and International Trade Lessard M., Lemay A., Têtu R., Albinati A.	
Minister of Foreign Affairs (MINA) to Budapest - North Atlantic Council and Meeting Euro- Atlantic Partnership Council (NAC/EAPC)	30,349	Ministerial pairing	49,645
House of Commons Manley Hon. J.		House of Commons Loubier Y., Grewal G., Robinson S.J., Duncan J., Hubbard C., Lalonde F., Casey B., Obhrai D.	
Foreign Affairs and International Trade Morse J., Ouimet D., Chowdhury S., Meness-Larocque K., Johnstone V.		Ministerial Conference on francophony in Paris	27,854
Minister of Foreign Affairs (MINA) to London UK - Commonwealth Ministers Action Group (CMAG) (Three meetings)	112,873	Foreign Affairs and International Trade Lessard G., Brunet M., Fortin J., Pelletier E., Guenette R.	
House of Commons Graham Hon. B., Manley Hon. J.		Minister of International Trade (MINT) to Paris OECD Meeting	24,648
Foreign Affairs and International Trade Mulder R., Johnstone V., Pietersam P., Bergeron N., Tasleem J., Macerollo T., Chowdhury S., Leger P., Aggelopoulos C.		House of Commons Pettigrew Hon. P., Obhrai D.	
Minister of Foreign Affairs (MINA) to Washington - OSA	1,014	Foreign Affairs and International Trade Stephenson D., Paul D., Clarke W., Theberge S., Labonte B., Lessard M.	
House of Commons Manley Hon. J.		Minister of International Trade (MINT) visit to Quatar - World Trade Organization (WTO)	366,920
Foreign Affairs and International Trade Lachance A., Matrundola T., Melnychuck J., Sloan J.		House of Commons Casey B., Deepak O., Graham Hon. B., Harb M., Hubbard C., Marceau R., Marchi Hon. S., Pettigrew Hon. P., Robinson S., Vanclief Hon. L.	
Minister of Foreign Affairs (MINA) to Bucharest - Organization for Security and Cooperation in Europe (OSCE)	34,507	Foreign Affairs and International Trade Edwards J., Collins-Williams T., Albinati A., Stephenson D., Anderson J., Théberge S., Dickson C., Heuchan A., Martin P., Chatterson D., Dunn J., Lemay A., Bohanan B., Lessard M., Guevara M., Messar-Splinter N., Schrock W.	
House of Commons Manley Hon. J.			
Foreign Affairs and International Trade Johnstone V., Chowdhury S., Leger P., Aggelopoulos C.			
Minister of Foreign Affairs (MINA) to New York - Nuclear-Test Ban Treaty	2,650		
Foreign Affairs and International Trade Sinclair J., Hamilton K., Holland U.			
Other Rauf T.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Prime Minister's visit to Salt Lake City - 2002 Winter Olympics Games</i>	4,406	Murphy D., Prusakowski T., Saraiva T., Séguin B., Senecal J., Simpson A.	
House of Commons		Foreign Affairs and International Trade	
Chrétien, Rt Hon. J.		Halpin R., Kern M., Portelance R.	
Privy Council Office/ Prime Minister's Office		National Defence	
McDonald P.		Bélanger M., Gillis R., Loanwhite Dr. C., Sparkes D.	
<i>Prime Minister's visit to Brussels, Belgium North - Atlantic Treaty Organization (NATO)</i>	259,412	Public Works and Government Services	
House of Commons		Duval J., Kiriloff N., Saharov I.	
Chrétien Rt Hon. J.		<i>Prime Minister's visit to Stockholm, Sweden - Canada-European Union Summit (CDA-EU)</i>	309,527
Privy Council Office/ Prime Minister's Office		House of Commons	
Bazinet É., Cinq-Mars T., Deschambault D., Downe P., Ducros F., Duquette N., Fulton D., Genest P., Hartley B., Laurin A., Laverdure C., Legros G., McLean J., Miller D., Murphy D., Prusakowski T., Séguin B., Simpson A.,		Chrétien Rt Hon. J., Farrah G., Pettigrew Hon. P.	
Foreign Affairs and International Trade		Privy Council Office/ Prime Minister's Office	
Dubeau G., Wright J., Chowdhury S., Ouimet, D.		Bachand C., Bertrand J. F., Brooman K., Cinq-Mars T., Deschambault D., Downe P., Ducros F., Duquette N., Éthier J., Fournier S., Genest P., Hartley B., Hudyma T., Laverdure C., Laviolette J., Legros G. C., McLean J., Miller D., Séguin B. P.	
National Defence		Foreign Affairs and International Trade	
Dillon C., Dillon H., Haley D., Gracia Dr. M.		Amb J., Artwright S., Dubeau G., Dubois P., Gowling D., Lessard M., Plunkett D., Renault N., Stothart P.	
<i>Prime Minister's visit to Veracruz, Mexico - International Forum on Federalism</i>	142,614	National Defence	
House of Commons		Cutler J., Gracia Dr M., Laurin A., Mayes M., Richardson R.	
Chrétien Rt Hon. J.		<i>Prime Minister's visit to Atlanta, Georgia - Team Canada Atlantic</i>	130,866
Privy Council Office/ Prime Minister's Office		House of Commons	
Duquette N., Faubert M., Kristal L., Laurin A., MacIntyre J., Menzies G., Prusakowski T.		Chrétien Rt Hon. J., Dion Hon. S., Pettigrew Hon. P., Tobin Hon. B., Thibault Hon. R.	
Foreign Affairs and International Trade		Privy Council Office/ Prime Minister's Office	
Chandler F., Crowe J., Fowler R., Girtel K., Hernandez M., Hudson A., Lachance G., Lachance A., Lemieux P., Lortie M., Nina D., Nussbaum T., Reinecke K., Sheldrake A., Verrière C.		Abellana A., Boyer C., Downe P., Ducros F., Edmons K., Éthier J., Fulton D., Genest P., Hartley B., Laverdure C., Miller D., Murphy D., Pilon T., Spakes P., Tremblay É.	
National Defence		Foreign Affairs and International Trade	
Archambault P., Lacroix R., Marier D., Monkley S., Sardana Dr. T.,		Johnson D., Lemieux P., Miron C., Plouffe L., Leblanc F., Lessard M., Thériège S.	
Interpreters (PWGSC)		National Defence	
Sandoz M. E., Etcheverrey G., Del Castillo C., Stevens M.		Batstone T., Bridges D., Witkowski M.	
<i>Prime Minister's visit to New York - World Trade Center</i>	117,517	Industry Canada	
House of Commons		Bonnell H., Maylor M.	
Chrétien Rt Hon. J., Hays Hon. D., Clark J., Days S., Duceppe G., Kilger B., McDonough A.		Minister of State Atlantic Canada Opportunities Agency	
Privy Council Office/ Prime Minister's Office		Hills D., Leduc S.	
Abellana A., Addison C., Brooman K., Cinq-Mars T., Daigneault M., Ducros F., Éthier J., Faubert M., Fulton D., Hartley B., Laurin A., Laverdure C., Legros G., McLean J., Miller D., Mongeon J., Polk K.		Public Works and Government Services Canada	
<i>Prime Minister's visit to Washington, DC - Meeting with President Bush</i>	21,948	Vacheli M. S., Dandenault R.	
House of Commons		Other	
Chrétien Rt Hon. J.		Kriebler J.	
Privy Council Office/ Prime Minister's Office		<i>Prime Minister's visit to Dallas and Los Angeles - Team Canada West Mission</i>	792,474
Ducros F., Goldenberg E., Gougeon M., Hudyma T., Laurin A., Laverdure C., Miller D., Mongeon J., Murphy D., Prusakowski T.		House of Commons	
<i>Prime Minister's visit to Moscow, Russia - International Olympic Committee (IOC)</i>	415,628	Chrétien Rt Hon. J., Anderson Hon. D., Duhamel Hon. R., Pettigrew Hon. P.	
House of Commons		Privy Council Office/ Prime Minister's Office	
Chrétien Rt Hon. J.		Abellana A., Aial B., Bachand C., Bazinet É., Brooman K., Chahal R., Cinq-Mars T., Deschambault D., Downe P., Ducros F., Duquette N., Éthier J., Fulton D., Genest P., Hair Y., Hartley B., Hasting D., Kristal L., Laverdure C., Legros G. C., MacIntyre J., McDonald P., McLean J., Menzies G., Miller D., Murphy D., Pilon T., Polk K., Séguin B. P., Simpson A., Tremblay É.	
Privy Council Office/ Prime Minister's Office		Foreign Affairs and International Trade	
Angelakos C., Bachand C., Cinq-Mars T., Deschambault D., Ducros F., Durocher N., Fulton D., Hartley B., Laurin A., Laverdure C., Laviolette J., Legros G. C., Miller D., Milloy J., Mongeon J.,		Dubeau G., Lortie M., Nicholson H., Rooney M., Sauvé M., Johnston D., Pagé N., Renault N., Pelletier M.-P., Thériège S., Lessard M.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
National Defence		Foreign Affairs and International Trade	
Bromstad J., Cotterhill K., Desgagné S., Emmerson C.,		Albinati A., Bowman A., Chan V., Dubeau G., Ferritto G.,	
Gracia Dr. M., McCaul T., Van Buskick D., Woolsey R.		Jutzi B., Kaminen R., Kramer J., Lemay A., Lessard M.,	
Environment		McNiven A., Renault N., Sauv�� M., Stephenson D.,	
Mentzelopoulos A., Pak J.		T��tu R., Th��berge S., Venner G.	
Minister of Veterans (Western Economic		National Defence	
Diversification)		Castonguay F., Crane A., Savard M., Simchison Dr. B.,	
Christidis G.		St-Pierre M.	
Provincial delegations		Public Works and Government Services Canada	
Manitoba		Duval J., Chen H., Dawrant A., Kondo M.,	
Doer Hon. G., Eldridge J., MacAulay D., Menzies J.		Kirilloff N.	
British Columbia		<i>Prime Minister's visit to Washington, DC -</i>	
Campbell Hon.G., Dauphinee L., Wilkinson A.		<i>Meeting with President Bush</i>	21,395
Saskatchewan		House of Commons	
Calvert Hon. L., Lautermilch Hon. E., Burnett B.		Chr��tien Rt Hon. J., Manley Hon. J.	
Alberta		Privy Council Office/ Prime Minister's Office	
Klein Hon. R., Dombrosky T., Olsen G.		Bazin��t ��., Ducros F., Hartley B., Laverdure C.,	
Northwest Territories		Legros G., Miller D., Mongeon J., Murphy D.,	
Kakfwi Hon. S., Sorensen L., McLeod B.		Pilon T., Polk K., S��guin B., Simpson A.	
Yukon Territory		Foreign Affairs and International Trade	
Duncan Hon. P., Cuning J.		Hepburn L., Johnstone V.	
Nunavut Territory		<i>Prime Minister's visit to Russia and Germany -</i>	
Okalik Hon P., Clark S., Bourgeois A.		<i>Team Canada Trade Mission 2002.</i>	4,681,617
Public Works and Government Services Canada		House of Commons	
Jackson C., Youssef F.		Chr��tien Rt Hon. J., Pettigrew Hon. P.	
<i>Prime Minister's visit to New York -</i>		Privy Council Office/ Prime Minister's Office	
<i>United Nations Special session of the General</i>		Abellana A., Arial B., Bazinet ��., Benson I.,	
<i>Assembly on Children (postponed costs)</i>	118,752	Bogden J., Breton M., Chahal R., Cinq-Mars T.,	
House of Commons		Daigneault M., Deschambault D., Ducros F.,	
Chr��tien Rt Hon. J.		Duquette N., ��thier J., Gendron L., Goldenberg E.S.,	
Privy Council Office/ Prime Minister's Office		Gougeon M., Hartley B., Hausser A., Hudyma T.,	
Edmonds K., Faubert M., MacIntyre J., Mongeon J.		Kristal L., Lahaie P., Laurin A., Laverdure C.,	
Foreign Affairs and International Trade		Legros G. C., MacIntyre J., McLean J.	
Tremblay E.		Menzies G., Miller D., Murphy D., Pilon T.,	
<i>Prime Minister's visit to New York -</i>		Polk K., Prusakowski T., Saraiva T.,	
<i>Canada Loves New York</i>	99,419	Savard M., S��guin B. P., Senecal J.,	
House of Commons		Simpson A., Tremblay ��., Wilson T.	
Manley Hon. J.		Foreign Affairs and International Trade	
Privy Council Office/ Prime Minister's Office		Beauchamp R., D'Aoust M., Dubeau G., Dubois P.,	
Angelakos C., Fulton D., Hartley B., Kristal L.,		Edwards L., Gowling D., Grenier D., Harder P.,	
Laurin A., Miller D., Mongeon J., Murphy D.,		Harrison A., Leblanc F., Lepage M., Lessard M.,	
Prusakowski T.		Miron C., Nicholson H., Plante N., Rooney M.,	
Foreign Affairs and International Trade		Sirieux E.	
Johnston V.		National Defence	
<i>Prime Minister's visit to Beirut - Lebanon</i>		Bergevin M., Fortier S., Giuliani F., Gracia Dr. M.,	
<i>Francophonie Summit</i>	147,281	Harford T., Hearty D., Jesso A.,	
House of Commons		Lupal D., Rauman P., Speck K.,	
Chr��tien Rt Hon. J.		Vigneault P.	
Privy Council Office/ Prime Minister's Office		Public Works and Government Services Canada	
MacIntyre J., Prusakowski T., Senecal J.		Adams P., Bagdadi H., Hubert G., Jackson C.,	
Foreign Affairs and International Trade		Kirilloff N., Mayes L., Osterholz B., Paul T.,	
Lemieux P.		Sicmienska-Vachali M., Vogt B., Walther B.,	
<i>Prime Minister's visit to Shanghai, China -</i>		Youssef F.	
<i>Asia-Pacific Economic Cooperation Council</i>		Provincial delegations	
<i>(APEC)</i>	485,334	Ontario	
House of Commons		Harris Hon. M., Giorno G., Leduc P.	
Chr��tien Rt Hon. J., Pettigrew Hon. P.,		Quebec	
Pagtakhan Hon. R., Lunn G., Obhrai D.		Felli G., Gascon M.	
Privy Council Office/ Prime Minister's Office		Nova Scotia	
Abellana A., Addison C., Brooman K., Cinq-Mars T.,		Hamm Hon. J. F., Batherson R., Scott A.	
Deschambault D., Duquette N., ��thier J., Fulton D.,		New Brunswick	
Genest P., Hartley B., Laverdure C., Legros G. C.,		Lord Hon. Bernard and Diane Lord	
McDonald P., McLean J., Miller D., Murphy D.,		Harpelle A., Allain D.	
Pichette B., Polk K., Saraiva T., Simpson A., Tremblay ��.		Manitoba	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Doer Hon. G., Eliasson H., Vogt P. Prince Edward Island Binns Hon. P., McQuaid P., Jelley P. Saskatchewan Calvert Hon. Lorne and Betty Calvert, Osborne P., Millar J. Alberta Klein Hon. Ralph and Colleen Klein, Bourdeau G., Davis J. Newfoundland and Labrador Grimes Hon. Roger and Mary Ann Grimes, Cheeseman J., Tulk Hon. Beaton and Dora Tulk Northwest Territories Kakfwi Hon. Stephen and Ms Marie Wilson Kakfwi, McLeod B., Embleton M. Nova Scotia Hamm Hon. J. F., Batherson R., Scott A. Yukon Duncan Hon. P., Cuning J., Hancock V. Nunavut Okalik Hon. P., Campbell A., Bourgeois A. Other Mahovlich Hon. Frank W. (Senate) and Marie Mahovlich <i>Prime Minister's visit to Stockholm, Sweden - Progressive Summit</i>		Séguin B., Séguin W., Senecal J., Sparkes P., Tremblay É. Foreign Affairs and International Trade Blandford L., Brown H., Burger N., Court C., Dhillon V., Dubeau G., Emmett B., Fyfe-Fortin M., Gompf J., Graziano C., Hodges T., Jenkins C., Journault C., Klassen J., Lavertu G., Mank R., Martin M., McIntyre G., McNiven A., McRae F., Parvanova I., Pergat L., Portelance R., Schwenger C., Shimizu I., Sinclair D., Smith N., Waddell D., Wright J. National Defence Ben G., Bourque D., Minifie T., Gracia Dr. M. <i>Prime Minister's visit to Monterrey, Mexico - United Nations International Conference on Financing for Development</i>	
	326,168		366,578
House of Commons Chrétien Rt Hon. J. Privy Council Office/ Prime Minister's Office Abellana A., Angelakos C., Arial R., Bazinet É., Brooman K., Cinq-Mars T., Deschambault D., Ducros F., Durocher N., Goldenberg E.S., Gougeon M., Hartley B., Hausser A., Lahaie P., Laverdure C., Legros G.C., McDonald P., McLean J., Murphy D., Polk K., Saraiva T., Simpson A., Smith P., Tremblay É. Foreign Affairs and International Trade Portelance R., Renault N. National Defence Defreitaif D., Lapensée R., Mann K., Palardy J., Perry K., Smeets J. <i>Prime Minister's visit to New York - World Economic Forum (WEF)</i>		House of Commons Chrétien Rt Hon. J. Privy Council Office/ Prime Minister's Office Abellana A., Bertrand J.F., Breton M., Brooman K., Deschambault D., Fulton D., Genest P., Hartley B., Johnson S.A., Lahaie P., Laverdure C., Legros G., MacIntyre J., Miller D., Murphy D., Polk K., Rivard M., Séguin B., Senecal J., Tremblay É., Young T. Foreign Affairs and International Trade Chandler F., Crowe J., Fowler R., Girtel K., Hernandez M., Hudson A., Lachance G., Lachance A., Lemieux P., Lortie M., Nina D., Nussbaum T., Reinecke K., Sheldrake A., Verrière C. National Defence Archambault P., Lacroix R.J.M., Marier D., Monkley S.W.M., Sardana Dr. TA. Public Works and Government Services Canada Sandoz M.-E., Etcheverrey G., Del Castillo C., Stevens M. <i>Start-up cost and Advance team for the Prime Minister's visit to Morocco, Algeria, Nigeria, South Africa, Mozambique, Ethiopia and Senegal</i>	
	476,647		996,720
House of Commons Chrétien Rt Hon. J. Privy Council Office/ Prime Minister's Office Abellana A., Angelakos C., Brooman K., Fulton D., Genest P., Gougeon M., Hartley B., Kristal L., Lahaie P., Laurin A., Laverdure C., Miller D., Mongeon J., Murphy D., Pilon T., Polk K. Foreign Affairs and International Trade Hepburn L. National Defence Bonin M., Mullins S., Whitehead W. <i>Prime Minister's visit to Genoa, Italy - G-8 Summit</i>		House of Commons Chrétien Rt Hon. J., Augustine J., Bélanger M., Jackson O., Obhrai D., Privy Council Office/ Prime Minister's Office Abellana A., Addison C., Anderson M., Bazinet É., Bilodeau J.-F., Breton M., Brooman K., Chahal R., Cinq-Mars T., Daigneault M., Deschambault D., Ducros F., Ethier J., Fournier S., Fulton D., Genest P., Goldenberg E., Gougeon M., Hair Y., Hartley B., Kent B., Knutson I., Kristal L., Lahaie P., Larocque D., Laurin A., Laverdure C., Legros G., MacIntyre J., McLean J., Menzies G., Miller D., Picard A., Pilon T., Proulx A., Prusakowski T., Rivard M., Saraiva T., Séguin B., Senécal J., Simpson A., Tremblay É., Vallé J., Wilson T. Canadian International Development Agency Hunt P., Wallace S. (TBC) Foreign Affairs and International Trade Angell D., Blocksidge T., Bloom G., Calderwood P., Couture A., Cyr G., Dubeau G., Edwards, High Commissioner Lucie and Mr. Tom Roach., Elliot S., Fowler R., Franci T., Gallant B. and Lise Garner K., Henry D., Hopton R. and Karen Kemp M., Keogan E., Lachance A.,	
	890,314		
House of Commons Chrétien Rt Hon. J. Privy Council Office/ Prime Minister's Office Abellana A., Bilodeau J.-F., Bird S., Deschambault D., Downe P., Ducros F., Duquette N., Éthier J., Faubert M., Fulton D., Genest P., Hartley B., Laverdure C., Legros G.C., MacIntyre J., Manganiello G., Miller D., Murphy D., Pilon T., Schryburt C., Schryburt M.,			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
Lebel J., Mill L., Nicholson H., Niekerk L., Noko I., Nussbaum T., Perron A., Portelance R., Racine A., Renault N., Roue J., Sauve M., Spannenberg J., Spoerel C., Yiptong V.		<i>Start-up cost and advance team for the Prime Minister's visit to New York East-West Institute ceremony</i>	1,054
National Defence		Foreign Affairs and International Trade	
Auffret S., Baker B.J., Bradley B., Cappelle T., Coley J.S., Drolet P., Fautoux Cpl. S., Forest Cpl. M., Gibbenchuck N., Hawes C., Lupien Sgt. F., Monk Mcpl G., Pierce Cpl J., Scott Mcpl S., Slaunwhite Dr. C., Wakelin J., Yeo D.		Hepburn L.	
<i>Prime Minister's visit to Coolom, Australia - Commonwealth Heads of Government Meeting (CHOGM)</i>	609,837	Privy Council Office/ Prime Minister's Office	
House of Commons		Hudyma T., Mongeon J.	
Chrétien Rt Hon. J.		<i>Start-up cost and advance team pre advance for the Prime Minister's visit to Mexico Los Cobos APEC 2002</i>	10,500
Privy Council Office/ Prime Minister's Office		Foreign Affairs and International Trade	
Bazinet E., Castleton K., Duquette N., Éthier J., Fulton D., Genest P., Hartley B., Laurin A., Laverdure C., MacIntyre J., Miller D., Mongeon J., Murphy D., Pilon T., Polk K., Proulx A., Prusakowski T., Savard M.		Lemieux P.	
National Defence		<i>Start-up cost and advance team for the Prime Minister's visit to Spain - Canada European Union (CDA-EU) Summit</i>	21,705
Gracia Dr. M.		Privy Council Office/ Prime Minister's Office	
<i>Secretary of State Latin America - Presidential inauguration in Nicaragua</i>	2,613	Menzies G., Legros G.	
House of Commons		Foreign Affairs and International Trade	
Chrétien Rt Hon. J., Kilgour Hon. D., Papry B.		Beauchamps R.	
Foreign Affairs and International Trade		<i>Start-up cost and advance team pre advance for the Prime Minister's visit to Prague, Tchek Republic - NATO Summit</i>	63,047
Ruzskowski J-P.		Foreign Affairs and International Trade	
<i>Secretary of State Latin America to Lima Peru - Special session of Organization of American States (OAS)</i>	12,945	Lemieux P.	
House of Commons		<i>United Nation Conference Illicit Trade in Small Arms in New York</i>	56,850
Kilgour Hon. D.		House of Commons	
Foreign Affairs and International Trade		Pagtakhan Hon. R.	
Wielgosz R., Thibault Y.		Foreign Affairs and International Trade	
<i>Secretary of State Latin America - Interamerican Board of Agriculture</i>	4,515	Meyer P., Sinclair J., McDougall R., Chouinard D., Viveash D., Beaulieu Y., Nina D.	
House of Commons		Canadian International Development Agency	
Kilgour Hon. D., Rocheleau Y		Dallaire Gen. R.	
Foreign Affairs and International Trade		<i>United Nations Commission on Human Rights 57th session</i>	79,525
Ruszkowski J-P., Bedard S.		Foreign Affairs and International Trade	
<i>Secretary of State Latin America - Inauguration of President of Peru</i>	3,942	Gervais-Vidricaire M., Dion A., Buck K., Lord W., Chatsis D., Ventura C., Ruecker K., Steffen S., Hibbard S., Tellier A., Von Kaufmann J., Maillé B., Kapellas A., Ninna D.	
House of Commons		<i>United Nations Commission on Human Rights 58th session</i>	48,698
Bakopanos E., Kilgour Hon D.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Gervais-Vidricaire M., Gregson S., Lord W., Le Bars R., Norfolk A., Siminowski C., Vézina C., Von Kaufmann J., Yates B., Gill M., Jorge M., Ventura C., Hickman H., Giroux M.	
Ruzskowski J-P.			

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Department			
Newfoundland and Labrador	1,967,140	424,014	2,391,154
Prince Edward Island	559,647	109,264	668,911
Nova Scotia—Federal	4,677,024	772,548	5,449,572
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,337,775	1,479,492	12,817,267
Nova Scotia—CBDC (Section 9a)	4,257,658	546,906	4,804,564
Nova Scotia—Old silicosis	388,110	82,233	470,343
New Brunswick	1,929,657	481,868	2,411,525
Quebec	13,320,279	4,179,219	17,499,498
Ontario	34,490,828	8,778,335	43,269,163
Manitoba	2,010,198	637,744	2,647,942
Saskatchewan	2,193,903	752,994	2,946,897
Alberta	8,394,633	978,816	9,373,449
British Columbia	7,674,285	2,132,169	9,806,454
Payments respecting locally engaged employees outside Canada	355,155		355,155
Claim cost payment of additional expenses where employee's death other than the employment place	690		690
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	5,525		5,525
Payment of residual amount to a claimant (from a 3 rd party settlement) under the <i>Government Employee Compensation Act</i>	3,539,380		3,539,380
Salary recovered and returned to other Government departments (subrogation cases)	337,347		337,347
Legal, medical, professional expenses (subrogation cases)	220,466		220,466
Penitentiary inmates compensation	1,090		1,090
	97,660,790	21,355,602	119,016,392
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	38,433,976	9,857,064	48,291,040
Claim and administration expenses recovered from other Government departments	13,576,022	2,758,529	16,334,551
Claim and administration expenses recovered from the EI account	765,833	153,167	919,000
Claims expenses recovered from responsible third parties (subrogation)	4,391,530		4,391,530
	57,167,361	12,768,760	69,936,121
Net expenditures	40,493,429	8,586,842	49,080,271

⁽¹⁾ 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*)".

⁽²⁾ 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.

⁽³⁾ Represents the federal Government's net share of administration expenses of provincial 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 and Nunavut 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 2001-2002

Honourable Members of The Senate	Sessional allowance ⁽²⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽²⁾	Travel expenses	Research assistance, staff and other expenses
\$	\$	\$	\$	\$	\$	\$	\$
Adams W, NWT	114,675	107,353	80,990	Finestone S, Que ⁽¹⁾	95,798	37,912	102,559
Andreychuk R, Sask	114,675	53,645	63,089	<i>Committee Deputy Chairman</i>	7,898		
<i>Committee Chairman</i>	8,617			Finnerty I, Ont.	114,675	34,891	98,756
<i>Committee Deputy Chairman</i>	5,400			<i>Committee Deputy Chairman</i>	4,889		
Angus W D, Que	114,675	42,237	85,521	Fitzpatrick D R, BC	114,675	156,056	126,200
Atkins N K, Ont	114,675	79,614	117,149	Forrestall J M, NS	114,675	104,324	124,092
<i>Committee Deputy Chairman</i>	2,518			<i>Committee Deputy Chairman</i>	7,174		
Austin J, BC	114,675	128,660	73,889	Fraser J T, Que	114,675	31,987	56,170
<i>Committee Chairman</i>	10,375			<i>Committee Deputy Chairman</i>	525		
Bacon L, Que	114,675	30,989	96,583	Furey G, Nfld.	114,675	144,716	80,637
<i>Committee Chairman</i>	10,375			Gauthier J-R, Ont	114,675	7,461	72,676
Baker G, Nfld.	1,716	2,950		Gill A, Que	114,675	76,527	118,782
Banks T, Alta.	114,675	74,522	103,597	Grafstein J S, Ont	114,675	53,055	82,858
Beaudoin G A, Que	114,675	15,451	112,917	Graham A B, NS	114,675	77,987	115,271
<i>Committee Deputy Chairman</i>	5,414			Gustafson L J, Sask	114,675	89,426	67,563
Berntson E A, Sask ⁽¹⁾		17,276		<i>Committee Deputy Chairman</i>	10,348		
Biron M, Que	52,342	12,343	38,217	Hays D P, Alta.	114,675	118,253	114,775
Bolduc R, Que	114,675	37,521	50,700	<i>Speaker of the Senate</i>	47,315		
Bryden J G, NB	114,675	46,094	78,481	<i>Deputy Leader of</i>			
Buchanan J M, NS	114,675	89,594	85,357	<i>the Government</i>	894		
Callbeck C, PEI	114,675	40,891	106,649	Hervieux-Payette C, Que	114,675	25,703	124,674
Carney P, BC	114,675	71,238	112,447	<i>Committee Chairman</i>	9,865		
Carstairs S, Man	114,675	106,908	69,206	Hubley E, PEI	108,536	99,200	107,663
Chalifoux T, Alta.	114,675	130,028	112,713	Jaffer M, BC	85,120	155,749	123,071
<i>Committee Chairman</i>	10,375			Johnson J, Man	114,675	86,278	125,429
Christensen I, Yukon	114,675	54,258	95,589	<i>Committee Deputy Chairman</i>	5,414		
Cochrane E, Nfld.	114,675	101,389	82,962	Joyal S, Que	114,675	37,044	166,317
Cohen E J, NB ⁽¹⁾	41,454	19,160	26,395	Kelleher J F, Ont	114,675	42,544	98,773
Comeau G J, NS	114,675	81,259	76,382	Kenny C, Ont.	114,675	54,974	124,966
<i>Committee Chairman</i>	10,422			<i>Committee Chairman</i>	8,389		
Cook J, Nfld	114,675	62,721	66,987	Keon W J, Ont.	114,675	22,120	108,553
<i>Committee Deputy Chairman</i>	5,429			Kinsella N A, NB	114,675	65,159	110,948
Cools A C, Ont	114,675	46,320	121,742	<i>Deputy Leader of</i>			
<i>Committee Deputy Chairman</i>	356			<i>the Opposition</i>	21,275		
Corbin E G, NB	114,675	24,687	108,681	Kirby M, NS	114,675	61,637	114,687
Cordy J, NS	114,675	118,695	94,442	<i>Committee Chairman</i>	10,375		
Day J A, NB	52,342	39,603	72,074	Kolber L E, Que	114,675	19,252	131,788
De Bané P, Que	114,675	34,060	125,128	<i>Committee Chairman</i>	10,375		
Deware M M, NB ⁽¹⁾	46,316	26,827	25,309	Kroft R H, Man	114,675	54,419	74,610
<i>Opposition Whip</i>	2,213			<i>Committee Chairman</i>	10,348		
<i>Committee Deputy Chairman</i>	2,252			Lapierre L, Ont	85,120	50,957	124,564
Di Nino C, Ont	114,675	38,955	100,702	Lapointe J, Que	85,120	24,350	97,656
Doody C W, Nfld	114,675	60,211	61,354	Lavigne R, Que	1,716		
Duhamel R J, Man	22,596	14,521	49,873	Lavoie-Roux T, Que ⁽¹⁾		108	
Eyton J T, Ont	114,675	54,037	103,951	Lawson E M, BC	114,675	96,712	74,917
Fairbairn J, Alta	114,675	138,949	114,777	Lebreton M, Ont	114,675	58,040	120,237
Ferretti Barth M, Que	114,675	31,070	109,803	<i>Committee Deputy Chairman</i>	5,414		
				Léger V, NB	85,120	26,070	68,142

Parliament The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2001-2002—*Concluded*

Honourable Members of The Senate	Sessional allowance ⁽²⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽²⁾	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Losier-Cool R-M, NB.....	114,675	92,683	124,498	Robertson B M, NB	114,675	66,351	90,838
<i>Speaker Pro Tempore</i>	20,975			Robichaud F, NB.....	114,675	54,556	77,408
Lynch-Staunton J, Que.....	114,675	16,490	64,898	<i>Deputy Leader of</i>			
<i>Leader of</i>				<i>the Opposition</i>	38,594		
<i>the Opposition</i>	31,175			Robichaud L J, NB ⁽¹⁾		8,559	
Maheu S, Que	114,675	31,475	83,579	Roche D, Alta	114,675	132,803	113,816
<i>Committee Chairman</i>	9,865			Rompkey W, Nfld.....	114,675	119,078	116,417
Mahovlich F W, Ont	114,675	50,135	86,007	<i>Government Whip</i>	5,327		
Meighen M A, Ont	114,675	64,320	98,866	<i>Committee Chairman</i>	4,987		
Mercier L, Que	46,888	10,327	59,050	Rossiter E, PEI	114,675	40,813	99,543
<i>Government Whip</i>	3,711			Setlakwe R, Que	114,675	43,625	99,650
<i>Committee Chairman</i>	4,793			Sibbeston N, NWT	114,675	191,340	129,247
Milne L, Ont	114,675	52,223	93,338	Simard J-M, NB ⁽¹⁾	34,875	9,142	14,337
<i>Committee Chairman</i>	10,375			Sparrow H O, Sask	114,675	81,171	98,856
Molgat G L, Man ⁽¹⁾	5,517	3,841		Spivak M, Man	114,675	88,209	114,808
<i>Speaker of</i>				<i>Committee Deputy Chairman</i>	5,400		
<i>the Senate</i>	410			St. Germain G, BC.....	114,675	113,686	115,537
Moore W P, NS	114,675	72,337	81,402	Stollery P, Ont	114,675	54,964	132,600
Morin Y, Que.....	108,536	40,234	112,522	<i>Committee Chairman</i>	10,348		
Murray L, Ont	114,675	59,451	79,633	Stratton T R, Man	114,675	101,861	131,185
<i>Committee Chairman</i>	10,375			<i>Opposition Whip</i>	3,662		
Nolin P C, Que	114,675	32,753	131,275	<i>Committee Deputy Chairman</i>	8,014		
Oliver D H, NS	114,675	115,605	119,014	Taylor N, Alta	114,675	123,432	92,441
<i>Committee Deputy Chairman</i>	2,613			<i>Committee Chairman</i>	10,348		
Pearson L, Ont.....	114,675	27,778	127,175	Tkachuk D, Sask	114,675	153,829	125,296
Pépin L, Que	114,675	49,466	131,263	<i>Committee Deputy Chairman</i>	5,415		
Perrault R J, BC ⁽¹⁾		2,032		Tunney J, Ont	108,536	29,151	64,651
Phalen G A, NS.....	52,342	69,161	38,207	Watt C, Que.....	114,675	86,493	92,325
Pitfield P M, Ont.....	114,675		50,706	Wiebe J E, Sask.....	114,675	91,948	94,066
Poulin M-P, Ont.....	114,675	38,811	119,238	<i>Committee Deputy Chairman</i>	5,400		
Poy V, Ont	114,675	98,682	98,624	Wilson L M, Ont	114,675	31,969	103,291
Prud'homme M, Que	114,675	17,056	103,046				
Rivest J-C, Que	114,675	16,931	76,384	Total	11,293,396	6,531,724	9,666,023

⁽¹⁾ Senators who have either resigned, retired, or died during fiscal year 2001-2002 or during the last quarter of the preceding fiscal year.

⁽²⁾ Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001.

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Abbott J	140,225	130,819	Bradshaw Hon C	140,225	52,631
Ablonczy D	140,225	88,424	Breitkreuz G	140,225	116,336
Adams WP	140,225	48,511	<i>Allowance as</i>		
Alcock R	140,225	120,145	<i>Deputy Official</i>		
Allard CM	140,225	41,715	<i>Opposition Whip</i>	7,588	
Anders R	140,225	83,064	<i>Allowance as</i>		
Anderson Hon D	140,225	104,489	<i>Chief Official</i>		
Anderson DL	140,225	82,928	<i>Opposition Whip</i>	5,140	
Assad M	140,225	21,375	Brien P	140,225	103,651
Assadourian S	140,225	65,964	<i>Allowance as Chief</i>		
Asselin G	140,225	79,504	<i>Other Opposition</i>		
Augustine J	140,225	45,450	<i>Party Whip</i>	5,938	
Bachand A	140,225	64,508	Brisson S	140,225	118,482
Bachand C	140,225	32,751	Brown MAB	140,225	44,625
Bagnell L	138,925	107,558	Bryden J	140,225	86,350
Bailey R	140,225	103,319	Bulte S	140,225	61,052
Baker Hon G	136,452	194,887	Burton A	138,925	88,222
Bakopanos E	140,225	45,973	Byrne Hon G	138,925	147,345
<i>Allowance as Assistant</i>			Caccia Hon CL	140,225	42,096
<i>Deputy Chairperson of</i>			Cadman C	140,225	90,790
<i>Committees of the</i>			Calder MJ	140,225	91,369
<i>Whole House</i>	13,692		Cannis J	140,225	48,810
Barnes S	140,225	81,196	Caplan Hon E	140,225	64,492
Beaumier C	140,225	47,140	Cardin S	140,225	42,137
Bélair R	138,925	102,986	Carignan JG	140,225	47,423
<i>Allowance as Deputy</i>			Carroll A	140,225	57,666
<i>Chairperson of Committees</i>			Casey B	140,225	106,919
<i>of the Whole House</i>	13,692		Casson R	140,225	113,850
Bélanger M	140,225	39,694	Castonguay J	140,225	59,205
Bellehumeur M	140,225	75,010	Catterall M	140,225	10,725
Bellemare E	140,225	15,064	<i>Allowance as</i>		
Bennett C	140,225	88,893	<i>Chief Government</i>		
Benoit L	140,225	93,737	<i>Whip</i>	25,854	
Bergeron S	140,225	37,985	Cauchon Hon M	140,225	5,218
<i>Allowance as Chief</i>			Chamberlain B	140,225	55,828
<i>Other Opposition</i>			Charbonneau Y	140,225	32,534
<i>Party Whip</i>	3,762		Chatters D	138,925	118,485
Bertrand R	140,225	71,485	Chrétien Rt Hon J	140,225	10,886
Bevilacqua Hon M	140,225	83,035	Clark Rt Hon J	69,250	127,878
Bigras B	140,225	30,628	<i>Expense Allowance</i>	22,825	
Binet G	140,225	72,250	<i>Allowance as Leader</i>		
Blaikie WA	140,225	142,057	<i>Other Opposition Party</i>	31,650	
<i>Allowance as</i>			Coderre Hon D	140,225	13,744
<i>Other Opposition Party</i>			Collenette Hon D	140,225	9,888
<i>House Leader</i>	13,925		Comartin J	140,225	85,858
Blondin-Andrew Hon E	138,400	265,984	Comuzzi J	138,925	87,170
Bonin R	140,225	44,537	Copps Hon SM	140,225	55,844
Bonwick P	140,225	66,008	Cotler I	140,225	40,506
Borotsik R	140,225	100,762	Crête P	140,225	75,722
<i>Allowance as Chief</i>			Cullen R	140,225	64,305
<i>Other Opposition</i>			Cummins JM	140,225	123,287
<i>Party Whip</i>	4,743		Cuzner R	140,225	124,759
Boudria Hon D	140,225	30,377	Dalphond-Guiral M	140,225	27,525
Bourgeois D	140,225	26,674	Davies E	140,225	140,105

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House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Day S	140,225	160,924	Grose IB	140,225	45,058
<i>Allowance as</i>			Guarnieri A	140,225	51,212
<i>Leader of the</i>			Guay M	140,225	57,622
<i>Official Opposition</i>	45,938		Guimond M	140,225	75,684
Desjarlais B	138,925	139,405	Hanger A	140,225	111,699
Desrochers O	140,225	96,161	Harb M	140,225	25,230
DeVillers Hon P	140,225	45,204	Harris RM	138,925	136,659
Dhaliwal Hon H	140,225	141,102	<i>Allowance as</i>		
Dion Hon S	140,225	24,473	<i>Chief Official</i>		
Discepolo N	140,225	29,601	<i>Opposition Whip</i>	17,167	
Doyle N	140,225	134,596	Harvard J	140,225	112,854
<i>Allowance as Chief</i>			Harvey A	140,225	52,921
<i>Other Opposition</i>			Hearn L	140,225	145,241
<i>Party Whip</i>	74		Herron J	140,225	111,022
Dromisky SP	140,225	100,735	Hill G	140,225	148,892
Drouin Hon C	140,225	42,809	Hill J	138,925	130,053
Dubé A	140,225	52,853	<i>Allowance as Chief</i>		
Duceppe G	140,225	25,743	<i>Other Opposition</i>		
<i>Allowance as Leader</i>			<i>Party Whip</i>	4,883	
<i>Other Opposition Party</i>	47,875		Hilstrom H	140,225	107,497
Duhamel Hon RJ	112,320	58,675	Hinton B	140,225	133,081
Duncan J	138,925	120,258	Hubbard C	140,225	63,630
Duplain C	140,225	65,796	Ianno T	140,225	79,978
Easter W	140,225	141,151	Jackson O	140,225	80,082
Eggleton Hon AC	140,225	41,532	Jaffer R	140,225	81,251
Elley R	140,225	120,801	Jennings M	140,225	48,759
Epp MK	140,225	56,591	Johnston FD	140,225	97,292
Eyking M	140,225	141,039	Jordan J	140,225	23,139
Farrah G	140,225	163,428	Karetak-Lindell N	138,400	138,837
Finlay J	140,225	76,333	Karygiannis J	140,225	29,970
Fitzpatrick B	140,225	78,601	Keddy G	140,225	109,447
Folco R	140,225	42,541	Kenney JT	140,225	106,898
Fontana JF	140,225	77,204	Keyes SJ	140,225	73,982
Forseth P	140,225	128,361	Kilger B	140,225	58,509
Fournier G	138,925	119,782	<i>Allowance as</i>		
Fry Hon H	140,225	149,388	<i>Deputy Speaker and</i>		
Gagliano Hon A	112,320	23,252	<i>Chairperson of</i>		
Gagnon C	140,225	41,198	<i>Committees of the Whole House</i> ..	33,540	
Gagnon M	140,225	76,377	Kilgour Hon DW	140,225	59,768
Gallant C	140,225	66,047	Knutson Hon TG	140,225	78,915
Galloway R	140,225	77,032	Kraft Sloan KM	140,225	46,566
Gauthier M	140,225	76,904	Laframboise M	140,225	68,832
<i>Allowance as</i>			Laliberte R	138,925	263,159
<i>Other Opposition Party</i>			Lalonde F	140,225	31,516
<i>House Leader</i>	13,925		Lanctôt R	140,225	73,672
Girard Bujold J	140,225	58,615	Lastewka W	140,225	56,730
Godfrey JF	140,225	62,914	Lavigne R	137,752	38,841
Godin Y	140,225	100,812	Lebel G	140,225	57,320
<i>Allowance as Chief</i>			LeBlanc D	140,225	121,483
<i>Other Opposition</i>			Lee D	140,225	44,228
<i>Party Whip</i>	9,700		Leung S	140,225	109,188
Goldring P	140,225	83,244	Lill WE	140,225	70,406
Goodale Hon RE	140,225	59,770	Lincoln C	140,225	25,509
Gouk JW	140,225	167,507	Longfield J	140,225	58,802
Graham Hon B	140,225	59,813	Loubier Y	140,225	73,893
Gray Rt Hon H	112,320	32,821	Lunn GV	140,225	143,701
Grewal G	140,225	93,383	Lunney J	140,225	123,778
Grey DC	140,225	128,044	MacAulay Hon L	140,225	139,385

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STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002—Continued

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
MacKay PG	140,225	96,958	Pallister B	140,225	100,824
<i>Allowance as</i>			Pankiw J	140,225	159,985
<i>Other Opposition Party</i>			Paquette P	140,225	39,722
<i>House Leader</i>	13,795		Paradis Hon D	140,225	44,960
Macklin P	140,225	67,489	Parrish C	140,225	37,223
Mahoney SW	140,225	72,183	Patry B	140,225	33,435
Malhi G	140,225	53,307	Penson C	138,925	100,662
Maloney JD	140,225	68,840	Peric J	140,225	52,363
Manley Hon JP	140,225	9,073	Perron GA	140,225	42,339
Manning P	118,325	69,841	Peschisolido J	140,225	166,674
Marceau R	140,225	64,508	Peterson Hon J	140,225	53,439
Marci S	140,225	45,177	Pettigrew Hon P	140,225	30,125
Mark IM	140,225	166,283	Phinney EL	140,225	52,724
Marleau Hon D	140,225	57,795	Picard P	140,225	48,714
Martin K	140,225	58,388	Pickard RW	140,225	73,543
Martin Hon P	140,225	59,623	Pillitteri G	140,225	51,883
Martin PD	140,225	127,914	Plamondon L	140,225	81,479
Matthews WB	138,925	199,430	Pratt D	140,225	19,608
Mayfield P	138,925	101,805	Price D	140,225	59,557
McCallum Hon J	140,225	74,899	Proctor JR	140,225	78,148
McCormick L	140,225	78,200	Proulx M	140,225	13,409
McDonough A	140,225	117,621	Provenzano CF	140,225	92,585
<i>Allowance as Leader</i>			Rajotte J	140,225	100,106
<i>Other Opposition Party</i>	47,875		Redman K	140,225	72,036
McGuire J	140,225	90,091	Reed JAA	140,225	58,524
McKay J	140,225	72,257	Regan GP	140,225	108,896
McLellan Hon A	140,225	101,836	Reid S	140,225	28,996
McNally GH	140,225	181,550	Reynolds J	140,225	192,198
McTeague D	140,225	67,246	<i>Allowance as</i>		
Ménard R	140,225	19,104	<i>Chief Official</i>		
Meredith V	140,225	136,626	<i>Opposition Whip</i>	3,893	
Merrifield R	138,925	114,558	<i>Allowance as</i>		
Milliken Hon P	140,225	18,661	<i>Official Opposition</i>		
<i>Allowance as</i>			<i>House Leader</i>	20,650	
<i>Deputy Speaker and</i>			<i>Allowance as</i>		
<i>Chairperson of</i>			<i>Leader of the</i>		
<i>Committees of the Whole House</i> ..	324		<i>Official Opposition</i>	19,137	
<i>Allowance as</i>			Richardson J	140,225	56,213
<i>Speaker of the</i>			Ritz G	140,225	161,063
<i>House of Commons</i>	64,450		<i>Allowance as</i>		
Mills B	140,225	119,323	<i>Deputy Official</i>		
Mills D	140,225	69,464	<i>Opposition Whip</i>	2,022	
Minna Hon M	140,225	57,532	Robillard Hon L	140,225	6,123
Mitchell Hon A	140,225	62,218	Robinson SJ	140,225	169,674
Moore J	140,225	130,510	Rocheleau Y	140,225	39,266
Murphy S	140,225	93,536	Rock Hon A	140,225	78,738
Myers LA	140,225	110,315	Roy JY	140,225	93,321
Nault Hon RD	138,925	139,985	Saada J	140,225	40,958
Neville A	140,225	95,143	<i>Allowance as</i>		
Normand Hon G	140,225	85,992	<i>Deputy</i>		
Nystrom Hon L	140,225	101,714	<i>Government Whip</i>	9,655	
O'Brien L	138,925	269,649	Sauvageau B	140,225	55,556
O'Brien PW	140,225	82,461	Savoy A	140,225	94,076
O'Reilly J	140,225	58,670	Scherrer H	140,225	51,457
Obhrai D	140,225	80,699	Schmidt W	140,225	90,111
Owen Hon S	140,225	182,901	Scott Hon A	140,225	68,121
Pagtakhan Hon R	140,225	76,819	Serré B	138,925	95,685
			Sgro J	140,225	65,506
			Shepherd A	140,225	48,769

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STATEMENT OF SESSIONAL ALLOWANCES AND OF TRAVEL EXPENSES PAID IN 2001-2002—*Concluded*

Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾	Member of the House of Commons	Sessional allowances ⁽¹⁾	Travel expenses ⁽²⁾
	\$	\$		\$	\$
Skelton C	140,225	98,144	Tonks A	140,225	82,560
Solberg M	140,225	153,675	Torsney P	140,225	44,876
Sorenson K	140,225	110,936	Tremblay S	140,225	69,051
Speller RS	140,225	125,675	Tremblay ST	140,225	60,040
Spencer L	140,225	78,332	Ur RM	140,225	67,977
St. Denis B	138,925	109,442	Valeri T	140,225	54,241
St-Hilaire C	140,225	54,460	Vanclief Hon L	140,225	70,718
St-Jacques D	140,225	51,049	Vellacott M	140,225	121,830
St-Julien G	138,925	157,258	Venne P	140,225	42,219
Steckle P	140,225	96,813	Volpe J	140,225	55,127
Stewart Hon J	140,225	55,043	Wappel TW	140,225	68,732
Stinson D	140,225	141,044	Wasylycia-Leis J	140,225	80,153
Stoffer P	140,225	72,983	Wayne E	140,225	70,185
Strahl C	140,225	153,412	Whelan Hon S	140,225	93,764
<i>Allowance as</i>			White R	140,225	160,477
<i>Official Opposition</i>			<i>Allowance as</i>		
<i>House Leader</i>	3,812		<i>Official Opposition</i>		
Szabo P	140,225	60,886	<i>House Leader</i>	9,434	
Telegdi A	140,225	49,813	White T	140,225	127,802
Thibault Hon R	140,225	72,714	Wilfert B	140,225	95,460
Thibeault Y	140,225	30,648	Williams J	140,225	115,291
Thompson G	140,225	108,636	Wood RE	140,225	61,334
Thompson M	140,225	138,228	Yelich L	140,225	158,276
Tirabassi T	140,225	62,733	Former Members ⁽³⁾		171,259
Tobin Hon B	114,905	106,477			
Toews V	140,225	101,741	Total	42,485,577	25,154,117

⁽¹⁾ Bill C-28, assented to on June 14, 2001, amended the allowances and salaries paid to Members of Parliament retroactive to January 1, 2001. The provisions that applied before the adoption of Bill C-28 continue to apply to any Member who failed to make an election to subscribe to the new positions.

⁽²⁾ 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".

⁽³⁾ Removal, winding-up, resettlement and other expenses.

Parliament House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2001-2002

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
Assad M	Minister of Citizenship and Immigration December 22, 2000 to September 11, 2002	13,825	Marcil S	Minister of Industry February 18, 2002 to September 11, 2002	1,555
Bellemare E	Minister for International Cooperation December 22, 2000 to September 11, 2001	6,418	Matthews WB	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs December 22, 2000 to September 11, 2002	13,825
Bulte S	Minister of Canadian Heritage December 22, 2000 to September 11, 2002	13,825	McCallum	Minister of Finance	
Cannis J	Minister of Industry December 22, 2000 to September 11, 2001	6,418	Hon J	September 12, 2001 to January 14, 2002	4,562
Carroll A	Minister of Foreign Affairs September 12, 2001 to September 11, 2002	7,407	McCormick L	Minister of Agriculture and Agri-Food December 22, 2000 to September 11, 2002	13,825
Castonguay J	Minister of Health September 12, 2001 to September 11, 2002	7,407	Myers LA	Solicitor General of Canada December 22, 2000 to September 11, 2002	13,825
Charbonneau Y	Minister of Health December 22, 2000 to September 11, 2001	6,418	O'Brien L	Minister of Fisheries and Oceans December 22, 2000 to September 11, 2001	6,418
Cullen R	Minister of Finance December 22, 2000 to September 11, 2001	6,418	O'Brien PW	Minister for International Trade December 22, 2000 to September 11, 2002	13,825
Drouin Hon C	Minister of Industry September 12, 2001 to January 14, 2002	4,562	O'Reilly J	Minister of National Defence December 22, 2000 to September 11, 2002	13,825
Farrah G	Minister of Fisheries and Oceans September 12, 2001 to September 11, 2002	7,407	Owen Hon S	Minister of Justice and Attorney General of Canada September 12, 2001 to January 14, 2002	4,562
Finlay J	Minister of Indian Affairs and Northern Development December 22, 2000 to September 11, 2002	13,825	Paradis Hon D	Minister of Foreign Affairs December 22, 2000 to September 11, 2001	6,418
Folco R	Minister of Human Resources Development December 22, 2000 to September 11, 2002	13,825	Provenzano CF	Minister of Veterans Affairs December 22, 2000 to September 11, 2002	13,825
Harvey A	Minister of Transport September 12, 2001 to September 11, 2002	7,407	Redman K	Minister of the Environment December 22, 2000 to September 11, 2002	13,825
Jennings M	Minister for International Cooperation September 12, 2001 to September 11, 2002	7,407	Regan GP	Leader of the Government in the House of Commons September 12, 2001 to September 11, 2002	7,407
Jordan J	Prime Minister December 22, 2000 to September 11, 2002	13,825	Serré B	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board December 22, 2000 to September 11, 2002	13,825
Lee D	Leader of the Government in the House of Commons December 22, 2000 to September 11, 2001	6,418	Shepherd A	President of the Treasury Board and Minister responsible for Infrastructure December 22, 2000 to September 11, 2002	13,825
Leung S	Minister of National Revenue December 22, 2000 to September 11, 2002	13,825	St. Denis B	Minister of Transport December 22, 2000 to September 11, 2001	6,418
Longfield J	Minister of Labour December 22, 2000 to September 11, 2001	6,418	Szabo P	Minister of Public Works and Government Services December 22, 2000 to September 11, 2002	13,825
Macklin P	Minister of Justice and Attorney General of Canada February 18, 2002 to September 11, 2002	1,555	Wilfert B	Minister of Finance February 18, 2002 to September 11, 2002	1,555
Malhi G	Minister of Labour September 12, 2001 to September 11, 2002	7,407	Total		355,580
Maloney JD	Minister of Justice and Attorney General of Canada December 22, 2000 to September 11, 2001	6,418			

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SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2001-2002

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount	Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		\$			\$
Abbott J	Canadian Heritage — Vice-chairperson From October 04, 2001	2,410	Fontana JF	Citizenship and Immigration — Chairperson From February 20, 2001	10,402
Adams WP	Procedure and House Affairs — Chairperson From September 27, 2001	4,804	Forseth P	Citizenship and Immigration — Vice-chairperson From October 02, 2001	2,437
	Human Resources Development and Status of Persons with Disabilities — Chairperson From February 20, 2001 to September 26, 2001 ..	5,598	Gallant C	Canadian Heritage — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938
Alcock R	Health — Vice-chairperson From October 02, 2001	2,437	Godfrey JF	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938
Assadourian S	Fisheries and Oceans — Vice-chairperson From February 28, 2001 to September 27, 2001 ..	2,823	Goldring P	National Defence and Veterans Affairs — Vice-chairperson From February 22, 2001 to September 27, 2001 ..	2,909
Augustine J	Foreign Affairs and International Trade — Vice-chairperson From October 02, 2001 to February 18, 2002	1,883	Graham Hon B	Foreign Affairs and International Trade — Chairperson From February 20, 2001 to January 14, 2002	8,406
	Foreign Affairs and International Trade — Chairperson From February 19, 2002	1,063	Grewal G	Scrutiny of Regulations — Chairperson From October 25, 2001	4,094
Barnes S	Finance — Chairperson From February 19, 2002	1,063	Grose IB	Justice and Human Rights — Vice-chairperson From February 21, 2001 to September 27, 2001 ..	2,923
Beaumier C	Foreign Affairs and International Trade — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938	Harb M	Public Accounts — Vice-chairperson From February 20, 2001	5,429
Bélanger M	Official Languages — Chairperson From March 13, 2001	9,865	Harris RM	Procedure and House Affairs — Vice-chairperson From September 27, 2001 to January 29, 2002	1,661
Benoit L	National Defence and Veterans Affairs — Vice-chairperson From October 02, 2001	2,437	Hill J	Transport and Government Operations — Vice-chairperson From February 21, 2001 to September 27, 2001 ..	2,923
Bevilacqua	Finance — Chairperson From February 19, 2001 to January 14, 2002	8,433	Hilstrom H	Agriculture and Agri-Food — Vice-chairperson From February 19, 2001	5,443
Hon M	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson From October 04, 2001	4,624	Hubbard C	Agriculture and Agri-Food — Chairperson From February 19, 2001	10,429
Bonin R	Procedure and House Affairs — Vice-chairperson From February 05, 2002	758	Jackson O	Transport and Government Operations — Chairperson From February 21, 2001	10,375
Breitkreuz G	Finance — Vice-chairperson From February 19, 2001 to September 27, 2001 ..	2,952	Jennings M	Public Accounts — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938
Brisson S	Health — Chairperson From February 22, 2001	10,348	Karetak- Lindell N	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson From February 20, 2001 to October 3, 2001	5,778
Caccia Hon CL	Environment and Sustainable Development — Chairperson From February 22, 2001	10,348		Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson From October 04, 2001	2,410
Cadman C	Justice and Human Rights — Vice-chairperson From February 21, 2001	5,414	Kraft Sloan KM	Environment and Sustainable Development — Vice-chairperson From February 22, 2001	5,400
Calder MJ	Agriculture and Agri-Food — Vice-chairperson From February 19, 2001	5,443	Lastewka W	Industry, Science and Technology — Chairperson From February 19, 2002	1,063
Cummins JM	Fisheries and Oceans — Vice-chairperson From October 03, 2001	2,424		Industry, Science and Technology — Vice-chairperson From February 21, 2001 to February 18, 2002	4,860
Discepolo N	Finance — Vice-chairperson From February 19, 2001	5,443	Lee D	Procedure and House Affairs — Chairperson From February 07, 2001 to September 26, 2001 ..	5,950
Duncan J	Fisheries and Oceans — Vice-chairperson From February 15, 2001 to September 27, 2001 ..	3,009			
Easter W	Fisheries and Oceans — Chairperson From February 28, 2001	10,185			
Epp MK	Finance — Vice-chairperson From October 01, 2001	2,450			

Parliament House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2001-2002—*Concluded*

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount	Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		\$			\$
Lincoln C	Canadian Heritage — Chairperson From February 20, 2001	10,402	Phinney EL	Public Accounts — Vice-chairperson From October 03, 2001	2,424
Longfield J	Human Resources Development and Status of Persons with Disabilities — Chairperson From October 02, 2001	4,675	Pratt D	National Defence and Veterans Affairs — Chairperson From February 22, 2001	10,348
Mahoney SW	Citizenship and Immigration — Vice-chairperson From October 02, 2001	2,437	Price D	National Defence and Veterans Affairs — Vice-chairperson From February 22, 2001	5,400
Mark IM	Citizenship and Immigration — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938	Proulx M	Transport and Government Operations — Vice-chairperson From February 21, 2001	5,414
McCallum Hon J	Citizenship and Immigration — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938	Reid S	Official Languages — Vice-chairperson From March 13, 2001	5,145
McKay J	Justice and Human Rights — Vice-chairperson From March 21, 2002	145	Reynolds J	Procedure and House Affairs — Vice-chairperson From February 07, 2001 to September 27, 2001 ..	3,123
McTeague D	Industry, Science and Technology — Vice-chairperson From February 19, 2002	554	Saada J	Procedure and House Affairs — Vice-chairperson From February 07, 2001	5,614
Meredith V	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938	Schmidt W	Scrutiny of Regulations — Chairperson From June 07, 2001 to September 27, 2001	2,898
Merrifield R	Health — Vice-chairperson From February 22, 2001	5,400	Scott Hon A	Justice and Human Rights — Chairperson From February 21, 2001	10,375
Mills B	Environment and Sustainable Development — Vice-chairperson From February 22, 2001	5,400	Sgro J	Health — Vice-chairperson From February 22, 2001 to September 27, 2001 ..	2,909
Mills D	Canadian Heritage — Vice-chairperson From February 20, 2001	5,429	Skelton C	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson From February 05, 2002	758
Moore J	Transport and Government Operations — Vice-chairperson From October 01, 2001	2,450	Solberg M	Foreign Affairs and International Trade — Vice-chairperson From February 20, 2001 to September 27, 2001 ..	2,938
Pallister B	Foreign Affairs and International Trade — Vice-chairperson From October 02, 2001	2,437	St-Jacques D	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson From February 20, 2001	5,429
Pankiw J	Scrutiny of Regulations — Chairperson From March 13, 2001 to June 01, 2001	2,058	Steckle P	Fisheries and Oceans — Vice-chairperson From October 03, 2001	2,424
Paradis Hon D	Justice and Human Rights — Vice-chairperson From October 02, 2001 to March 20, 2002	2,292	Thibeault Y	Official Languages — Vice-chairperson From March 13, 2001	5,145
Patry B	Foreign Affairs and International Trade — Vice-chairperson From February 19, 2002	554	Vellacott M	Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson From February 20, 2001	5,429
Penson C	Industry, Science and Technology — Vice-chairperson From February 21, 2001	5,414	Wappel TW	Scrutiny of Regulations — Vice-chairperson From March 13, 2001	5,145
Peschisolido J	Human Resources Development and Status of Persons with Disabilities — Vice-chairperson From October 02, 2001 to February 01, 2002	1,635	Whelan Hon S	Industry, Science and Technology — Chairperson From February 21, 2001 to January 14, 2002	8,379
			Williams J	Public Accounts — Chairperson From February 20, 2001	10,402
			Total		370,653

Privy Council**SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE**

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 2001 to March 31, 2002)			
Bevilacqua Hon E	9,953	451	10,404
Blondin-Andrew Hon E.	49,322	2,122	51,444
Boudria Hon D.	52,593	1,671	54,264
Byrne Hon G	13,301	547	13,848
Chan Hon R	178		178
Coderre Hon D.	39,447	1,671	41,118
De Villers Hon P	9,795	451	10,246
Drouin Hon C.	9,795	451	10,246
Fry Hon H.	39,349	1,671	41,020
Goodale Hon R.	13,060	451	13,511
Gray Hon H	52,467	1,671	54,138
Kilgour Hon D	49,400	2,122	51,522
Knutson Hon G	9,795	451	10,246
Manley Hon J.	13,496	451	13,947
McCallum Hon J	10,050	451	10,501
Mitchell Hon A	49,399	2,122	51,521
Normand Hon G.	39,447	1,671	41,118
Owen Hon S.	10,050	451	10,501
Pagtakhan Hon R.	39,444	1,671	41,115
Paradis Hon D	10,050	451	10,501
Peterson Hon J	39,350	1,671	41,021
Thibault Hon R.	52,593	1,671	54,264
Total	612,334	24,340	636,674

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties ⁽¹⁾	Conduct of elections	Voters information program	Special voting rules	Other activities ⁽²⁾	Electoral Boundaries Readjustment Act	Total
	\$	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>							
37 th general election (November 2001)	39,867	2,958,348	58,339	34,952			3,091,506
September 2001 by-elections ⁽³⁾	1,318	4,872					6,190
May 2001 by-elections ⁽⁴⁾	40,829	4,717	33,745				79,291
November 2000 by-elections ⁽⁵⁾		217					217
<i>Electoral Boundaries Readjustment Act</i>						1,689,419	1,689,419
Event readiness and Ottawa Headquarters	14,772,070		2,277,758	41,024	13,294,176		30,385,028
Total	14,854,084	2,968,154	2,369,842	75,976	13,294,176	1,689,419	35,251,651

⁽¹⁾ Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors and of the Electoral Geography Database for fiscal year 2001-2002.

⁽²⁾ Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2001-2002.

⁽³⁾ Kings—Hants (Nova Scotia) and Okanagan—Coquihalla (British Columbia).

⁽⁴⁾ Calgary Southwest (Alberta), Windsor West (Ontario), Bonavista-Trinity-Conception (Nfld), St-Boniface (Manitoba), St-Léonard-St-Michel (Quebec), Gander-Frand Falls (Nfld), Verdun-St-Henri-St-Paul-Pointe St-Charles (Quebec).

⁽⁵⁾ Hull—Aylmer (Quebec), Mount Royal (Quebec), Saskatoon—Rosetown—Biggar (Saskatchewan) and York West (Ontario).

DETAILS OF EXPENDITURES—37th GENERAL ELECTION (NOVEMBER 2001)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters	39,746	2,724,913	58,339	36,178		2,859,176
Newfoundland and Labrador		8,935				8,935
Prince Edward Island		2,163				2,163
Nova Scotia		2,303				2,303
New Brunswick		10,373				10,373
Quebec		45,830		(1,672)		44,158
Ontario	(80)	170,669		396		170,985
Manitoba		(8,713)				(8,713)
Saskatchewan		(3,387)		50		(3,337)
Alberta		13,184				13,184
British Columbia	250	(2,084)				(1,834)
Yukon Territory		(35)				(35)
Northwest Territories	(49)	(2,706)				(2,755)
Nunavut		(3,097)				(3,097)
Total	39,867	2,958,348	58,339	34,952		3,091,506

Privy Council**Office of the Chief Electoral Officer**

DETAILS OF EXPENDITURES—SEPTEMBER 2001 BY-ELECTIONS

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters		2,650				2,650
Kings-Hants	838	960				1,798
Okanagan-Coquihalla	480	1,262				1,742
Total	1,318	4,872				6,190

DETAILS OF EXPENDITURES —ST. JOHN'S WEST BY-ELECTION (MAY 2001)

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>						
Ottawa Headquarters	32,572	4,595	33,745			70,912
Windsor West	2,229					2,229
St-Boniface	4,656	56				4,712
Calgary Southwest	1,372	66				1,438
Total	40,829	4,717	33,745			79,291

Solicitor General**Correctional Service****EXPENDITURES BY INSTITUTION**

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont.	128,280,797	25,658,346	153,939,143
Regional Headquarters Atlantic, Moncton, NB	13,778,419	1,361,899	15,140,318
Learning Centre Atlantic, Moncton, NB	1,510,597	54,182	1,564,779
Springhill Institution, Springhill, NS	29,630,784	6,147,741	35,778,525
Dorchester Penitentiary, Dorchester, NB	25,983,099	2,041,451	28,024,550
Westmorland Institution, Dorchester, NB.	11,997,906	1,066,877	13,064,783
Atlantic Institution, Renous, NB.	22,954,739	1,394,663	24,349,402
Nova Institution for Women, Truro, NS	7,509,094	3,630,374	11,139,468
Halifax District Parole Office, Halifax, NS	3,056,824	89,064	3,145,888
Carleton Community Correctional Centre, Halifax, NS	661,632	146	661,778
Carleton Community Correctional Centre Annex, Halifax, NS	552,074	3,338	555,412
Truro District Parole Office, Truro, NS	1,337,938	93,924	1,431,862
Kentville Area Parole Office, Kentville, NS	910,761	4,658	915,419
Sydney Area Parole Office, Sydney, NS	750,468	8,314	758,782
Newfoundland District Parole Office, St-John's, Nfld	2,034,603	109,052	2,143,655
Corner Brook Area Parole Office, Corner Brook, Nfld.	855,051	979	856,030
Grand Falls Area Parole Office, Grand Falls, Nfld	120,717	399	121,116
St John's Area Parole Office, St John's, Nfld	728,527	359	728,886
New Brunswick East District Parole Office, Moncton, NB	2,276,736	90,990	2,367,726
New Brunswick East District Systems, Moncton, NB	34,941	1,799	36,740
Charlottetown Area Parole Office, Charlottetown, PEI	321,018	97	321,115
Bathurst Area Parole Office, Bathurst, NB	778,454	1,498	779,952
New Brunswick West District Parole Office, Saint John, NB.	1,412,693	19,764	1,432,457
New Brunswick West District Systems, Saint John, NB.	36,503	600	37,103
Fredericton Area Parole Office, Fredericton, NB	411,171	647	411,818
Parrrtown Community Correctional Centre, Parrrtown, NB	794,666	655	795,321
Regional Treatment Centre Atlantic, Dorchester, NB	5,910,406	13,635	5,924,041
Regional Headquarters Quebec, Laval, Que	26,397,830	3,539,415	29,937,245
Quebec Staff College, Laval, Que.	2,929,066	177,433	3,106,499
Montee St-Francois Institution, Laval, Que	12,075,746	572,483	12,648,229
Federal Training Centre, Laval, Que	20,035,236	955,956	20,991,192
Donnacona Institution, Donnacona, Que	29,823,869	711,257	30,535,126
Joliette Institution, Joliette, Que	8,822,590	3,278,265	12,100,855
Leclerc Institution, Laval, Que	29,784,378	2,030,521	31,814,899
Archambault Institution, Ste-Anne-des-Plaines, Que	26,337,184	405,624	26,742,808
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	13,189,629	1,006,244	14,195,873
Quebec Regional Reception Centre, Laval, Que	31,340,063	473,763	31,813,826
Drummond Institution, Drummondville, Que	21,533,771	794,282	22,328,053
Cowansville Institution, Cowansville, Que	27,279,423	933,642	28,213,065
La Macaza Institution, L'Annonciation, Que.	19,435,010	691,572	20,126,582
Port-Cartier Institution, Port-Cartier, Que	21,261,489	1,066,210	22,327,699
Montreal Metropolitan District Parole Office, Montreal, Que	3,382,703	264,409	3,647,112
Longueuil Area Parole Office, Longueuil, Que	1,100,126	2,910	1,103,036
Ville-Marie Parole Office, Montreal, Que	5,319,671	3,146	5,322,817
Lafontaine Area Parole Office, Montreal, Que	3,847,159	1,080	3,848,239
J B Martineau Community Correctional Centre, Montreal, Que	1,180,490	12,444	1,192,934
Ogilvy Community Correctional Centre, Montreal, Que	733,562	550	734,112
Sherbrooke Community Correctional Centre, Montreal, Que.	809,810	8,693	818,503
Langelier Area Parole Office, St-Leonard, Que.	4,552,084	1,036	4,553,120
Granby Area Parole Office, Granby, Que.	1,164,405	67	1,164,472
Hochelaga Community Correctional Centre, Montreal, Que	718,551	28,656	747,207
Estrie Area Parole Office, Montreal, Que	1,431,272	870	1,432,142
East and West Quebec District Parole Office, St-Jerome, Que.	1,108,151	141,254	1,249,405
Quebec Area Parole Office, Quebec, Que	3,601,261	28,128	3,629,389
Rimouski Area Parole Office, Rimouski, Que	617,265	161	617,426
Chicoutimi Area Parole Office, Chicoutimi, Que	461,842	186	462,028
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que	1,575,534	729	1,576,263

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Laval Area Parole Office, Laval, Que	2,846,488	394	2,846,882
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	429,318	883	430,201
Hull Area Parole Office, Hull, Que.	998,111	37	998,148
Laurentian Area Parole Office, St-Jerome, Que	2,661,306	55,687	2,716,993
Lanaudiere Area Parole Office, Lachenaie, Que	1,789,444	160,528	1,949,972
Ontario Regional Headquarters Ontario, Kingston, Ont	15,428,727	4,903,480	20,332,207
Correctional Learning Centre, Kingston, Ont	3,751,956	158,611	3,910,567
Regional Treatment Centre, Kingston, Ont	14,933,815	68,499	15,002,314
Kingston Penitentiary, Kingston, Ont	31,426,026	1,961,941	33,387,967
Millhaven Institution, Bath, Ont	34,335,787	559,734	34,895,521
Fenbrook Institution, Gravenhurst, Ont	23,164,607	716,179	23,880,786
Bath Institution, Bath, Ont	19,379,700	835,781	20,215,481
Prison for Women, Kingston, Ont	743,411	87,395	830,806
Isabel McNeil House, Kingston, Ont	1,212,831	1,545	1,214,376
Collins Bay Institution, Kingston, Ont	21,165,130	539,105	21,704,235
Frontenac Institution, Kingston, Ont	9,630,450	1,516,762	11,147,212
Beaver Creek Institution, Gravenhurst, Ont	9,009,065	493,751	9,502,816
Joyceville Institution, Kingston, Ont	27,048,002	968,659	28,016,661
Pittsburgh Institution, Kingston, Ont	10,831,619	891,903	11,723,522
Warkworth Institution, Campbellford, Ont.	31,490,651	4,715,331	36,205,982
Grand Valley Institution for Women, Kitchener, Ont	9,658,898	1,825,014	11,483,912
Eastern and Northern Ontario District Parole Office, Kingston, Ont.	2,430,895	3,202	2,434,097
Barrie Area Parole Office, Barrie, Ont.	802,003	6,031	808,034
Kingston Supervision, Kingston, Ont	1,355,600	2,635	1,358,235
Peterborough Area Parole Office, Peterborough, Ont.	1,389,678	2,722	1,392,400
Porstmouth Community Correctional Centre, Kingston, Ont	971,678	3,446	975,125
Muskoka Area Parole Office, Gravenhurst, Ont	190,667	1,148	191,815
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	198,600	868	199,468
Sudbury Area Parole Office, Sudbury, Ont	1,427,524	2,405	1,429,929
Timmins Area Parole Office, Timmins, Ont	69,212	158	69,370
Ottawa Area Parole Office, Ottawa, Ont	3,932,410	880	3,933,290
Central Ontario District Parole Office, Toronto, Ont	2,479,650	9,080	2,488,730
Keele Community Correctional Centre, Toronto, Ont.	1,234,370	479	1,234,849
Downtown Toronto Area Parole Office, Toronto, Ont	3,525,698	683	3,526,381
Toronto East Area Parole Office, Toronto, Ont	1,740,609	2,367	1,742,976
Toronto West Area Parole Office, Toronto, Ont	619,050	1,011	620,061
Peel Area Parole Office, Toronto, Ont	1,846,164	3,462	1,849,626
Team Parole Supervision Office, Toronto, Ont	498,437	1,587	500,024
Women Supervision Unit, Toronto, Ont	1,145,737	202	1,145,939
Hamilton District Parole Office, Hamilton, Ont	455,858	543	456,401
Hamilton Area Parole Office, Hamilton, Ont.	3,100,702	775	3,101,477
Hamilton Community Correctional Centre, Hamilton, Ont	909,184	659	909,843
St. Catharines Area Parole Office, St. Catharines, Ont	742,100	1,078	743,178
Western Ontario District Parole Office, London, Ont	6,656		6,656
West Ontario District Parole Office, London, Ont.	492,411		492,411
Windsor Area Parole Office, Windsor, Ont	1,049,064	2,540	1,051,604
London Area Parole Office, London, Ont	2,166,586	1,248	2,167,834
Guelph Area Parole Office, Guelph, Ont	1,922,011	4,494	1,926,505
Brantford Area Parole Office, Brantford, Ont	305,432	26	305,458
Nunavut Community Office, Iquluit, Nunavut	960,598	1,346	961,944
Regional Headquarters Prairies, Saskatoon, Sask	10,035,433	71,585	10,107,018
Prairies Staff College, Saskatoon, Sask	3,255,167	98,466	3,353,633
Regional Psychiatric Centre Prairies, Saskatoon, Sask	26,033,101	2,149,311	28,182,412
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask	8,291,373	1,686,517	9,977,890
Stony Mountain Institution, Winnipeg, Man	30,988,880	4,627,394	35,616,274
Rockwood Institution, Stony Mountain, Man	9,262,951	306,021	9,568,972
Saskatchewan Penitentiary, Prince Albert, Sask	42,457,457	2,450,180	44,907,637

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Riverbend Institution, Prince Albert, Sask.	6,501,918	269,615	6,771,533
Okimaw Ochi Healing Lodge, Maple Creek, Sask.	4,629,444	299,100	4,928,544
Willow Cree Healing Lodge, Sask.	1,117,743	1,539,544	2,657,287
Drumheller Institution, Drumheller, Alta.	32,612,710	3,096,181	35,708,891
Grande Cache Institution, Grande Cache, Alta.	14,789,036	2,361,045	17,150,081
Pe Sakastew Institution, Hobbema, Alta.	3,688,671	200,674	3,889,345
Bowden Institution, Innisfail, Alta.	31,308,841	1,296,541	32,605,382
Edmonton Institution for Women, Edmonton, Alta.	9,036,523	3,326,966	12,363,489
Edmonton Institution, Edmonton, Alta.	26,740,505	947,160	27,687,665
Grierson Institution, Edmonton, Alta.	2,112,625	134,861	2,247,486
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	8,608,567	303,337	8,911,904
Saskatchewan District Parole Office, Regina, Sask.	6,825,096	286,364	7,111,460
Edmonton District Parole Office, Edmonton, Alta.	11,799,082	214,428	12,013,510
Grierson Centre, Edmonton, Alta.	385,499	15,640	401,139
Red Deer Area Parole Office, Red Deer, Alta.	522,778	1,127	523,905
Yellowknife Area Parole Office, Yellowknife, NWT.	1,325,848	3,150	1,328,998
Grande Prairie Sub-office, Grande Prairie, Alta.	78,814	520	79,334
Fort McMurray Sub-office, Fort McMurray, Alta.	68,344	7	68,351
St. Paul Area Parole Office, St. Paul, Alta.	25		25
Calgary District Parole Office, Calgary, Alta.	6,040,572	73,176	6,113,748
Lethbridge Area Parole Office, Lethbridge, Alta.	354,626	2,879	357,505
Drumheller Parole Office, Drumheller, Alta.	111,314	235	111,549
Medicine Hat Parole Office, Medecin Hat, Alta.	101,007		101,007
Regional Headquarters Pacific, Clearbrook, BC.	13,211,619	4,599,883	17,811,502
Pacific Staff College, Mission, BC.	2,599,741	104,914	2,704,655
Pacific Shared Services, Clearbrook, BC.	27,713,410	219,885	27,933,295
William Head Institution, Victoria, BC.	13,020,475	1,336,613	14,357,088
Pacific Regional Reception Assessment Centre, Abbotsford, BC.	2,391,896	586	2,392,482
Matsqui Institution, Abbotsford, BC.	18,155,026	783,488	18,938,514
Pacific Regional Health Centre, Abbotsford, BC.	17,466,132	23,705,311	41,171,443
Mountain Institution, Agassiz, BC.	19,334,066	1,468,445	20,802,511
Kent Institution, Agassiz, BC.	22,464,830	999,364	23,464,194
Elbow Lake Institution, Harrison Mills, BC.	3,977,899	422,794	4,400,693
Ferndale Institution, Mission, BC.	6,706,370	679,709	7,386,079
Mission Institution, Mission, BC.	15,546,123	1,118,326	16,664,449
Pacific Region Community Parole Offices (general), Matsqui, BC.	251,009		251,009
Vancouver and New Westminster Area Parole Office, Vancouver, BC.	7,876,573	138,097	8,014,670
Vancouver Island Area Parole Office, Victoria, BC.	3,076,639	15,064	3,091,703
Fraser Valley District, Abbotsford, BC.	1,988,664	14,930	2,003,594
Interior Area Parole Office, Kamloops, BC.	2,882,375	26,511	2,908,886
Community Corrections Administration Office, Abbotsford, BC.	773,837	16,765	790,602
Sumas Centre Community Correctional Centre, Matsqui, BC.	1,800,422	624,461	2,424,883
Vancouver Community Corrections, Vancouver, BC.	60,223		60,223
Northern Interior Area Parole Office, Prince George, BC.	1,980,514	7,559	1,988,073
Total.	1,378,745,507	141,487,460	1,520,232,967

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1		1,027,700	24,334,000
Canadian Dairy Commission—				
Program expenditures	20			297,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions	25		535,000	11,631,000
Canadian Grain Commission—				
Program expenditures	35	318,401	148,400	3,166,000
Canadian Grain Commission Revolving Fund	S			
Canada Customs and Revenue Agency—				
Operating expenditures	1	117,588,153	15,216,000	56,080,000
Canadian Heritage—				
Department—				
Operating expenditures	1		3,285,698	6,709,000
Canada Council for the Arts—				
Payments to the Canada Council for the Arts	15			401,000
Canadian Broadcasting Corporation—				
Operating expenditures	20			55,627,000
Canadian Film Development Corporation—				
Payments to the Canadian Film Development Corporation	35			72,000
Canadian Museum of Civilization—				
Operating and capital expenditures	40	287,198		1,868,000
Canadian Museum of Nature—				
Operating and capital expenditures	45	27,586		234,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	50	364,800		1,695,000
National Archives of Canada—				
Program expenditures, grants and contributions	55		224,000	2,379,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	60			533,000
National Battlefields Commission—				
Program expenditures	65			6,000
National Capital Commission—				
Operating expenditures	70			1,938,000
National Film Board—				
Grants and contributions	85			290,000
National Gallery of Canada—				
Operating and capital expenditures	90	116,688		864,000
National Library—				
Program expenditures	100			1,767,000
National Museum of Science and Technology—				
Operating and capital expenditures	105	76,627		756,000
Parks Canada Agency—				
Program expenditures	110	41,226	336,900	1,144,000
Public Service Commission—				
Program expenditures	120		8,917,518	5,326,000
Status of Women—Office of the Co-ordinator—				
Operating expenditures	125		48,000	487,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Citizenship and Immigration—				
Department—				
Operating expenditures	1		1,442,890	16,196,000
Immigration and Refugee Board of Canada—				
Program expenditures	15		200,000	4,654,000
Environment—				
Department—				
Operating expenditures	1		931,340	24,360,000
Canadian Environmental Assessment Agency—				
Program expenditures	15		68,000	323,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Operating expenditures	1		179,545	4,877,000
Auditor General—				
Program expenditures and contributions	20			2,622,000
Canadian International Trade Tribunal—				
Program expenditures	25			454,000
Office of the Superintendent of Financial Institutions—				
Program expenditures	35			15,000
Fisheries and Oceans—				
Operating expenditures	1		2,212,017	36,192,000
Foreign Affairs and International Trade—				
Department—				
Operating expenditures	1		3,426,200	14,506,000
Capital expenditures	5		2,748,000	
Canadian Commercial Corporation—				
Program expenditures	15			97,000
Canadian International Development Agency—				
Operating expenditures	20	379,000	224,000	6,569,000
International Development Research Centre—				
Payments to the International Development Research Centre	40			262,000
International Joint Commission—				
Program expenditures	45			143,000
NAFTA Secretariat, Canadian Section—				
Program expenditures	50		25,625	41,000
Northern Pipeline Agency—				
Program expenditures	55			4,000
Governor General—				
Program expenditures	1			593,000
Health—				
Department—				
Operating expenditures	1		1,792,752	31,853,000
Canadian Institutes of Health Research—				
Operating expenditures	10		75,000	97,000
Hazardous Materials Information Review Commission—				
Program expenditures	20			77,000
Patented Medicine Prices Review Board—				
Program expenditures	25		34,500	169,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Human Resources Development—				
Department—				
Operating expenditures	1	4,411,000	8,266,300	22,709,000
Canada Industrial Relations Board—				
Program expenditures	10			418,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	15			40,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures	20		46,000	127,000
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		894,700	3,290,000
Indian and Inuit Affairs Program—				
Operating expenditures	5			10,141,000
Northern Affairs Program—				
Operating expenditures	35			2,652,000
Canadian Polar Commission—				
Program expenditures and contributions	50			6,000
Industry—				
Department—				
Operating expenditures	1		3,093,200	27,048,000
Canadian Intellectual Property Office Revolving Fund	S	331,426		
Atlantic Canada Opportunities Agency—				
Operating expenditures	20		1,876,573	2,136,000
Canadian Space Agency—				
Operating expenditures	30	916,106	252,000	3,267,000
Capital expenditures	35			
Canadian Tourism Commission—				
Program expenditures	45			237,000
Competition Tribunal—				
Program expenditures	50		110,600	56,000
Copyright Board—				
Program expenditures	55			56,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	60		617,385	1,338,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	70			34,000
National Research Council of Canada—				
Operating expenditures	75		406,500	14,045,000
Natural Sciences and Engineering Research Council—				
Operating expenditures	90		105,000	797,000
Social Sciences and Humanities Research Council—				
Operating expenditures	100		41,000	350,000
Standards Council of Canada—				
Payments to the Standards Council of Canada	110			11,000
Statistics Canada—				
Program expenditures	115		194,000	26,131,000
Western Economic Diversification—				
Operating expenditures	120		1,127,000	1,405,000
Justice—				
Department—				
Operating expenditures	1	6,515,350	233,985	11,975,000
Canadian Human Rights Commission—				
Program expenditures	10			930,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		\$	\$	\$
Canadian Human Rights Tribunal—				
Program expenditures	15			
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		93,150	301,000
Federal Court of Canada—				
Program expenditures	30		289,500	1,676,000
Law Commission of Canada—				
Program expenditures	35			60,000
Offices of the Information and Privacy Commissioners of Canada—				
Office of the Information Commissioner of Canada Program—				
Program expenditures	40	60,868		212,000
Office of the Privacy Commissioner of Canada Program—				
Program expenditures	45	20,007		321,000
Supreme Court of Canada—				
Program expenditures	50		75,750	613,000
Tax Court of Canada—				
Program expenditures	55		74,350	485,000
National Defence—				
Department—				
Operating expenditures	1		3,285,300	80,009,000
Capital expenditures	5		10,334,500	
Canadian Forces Grievance Board—				
Program expenditures	15		62,875	
Military Police Complaints Commission—				
Program expenditures	20			
Natural Resources—				
Department—				
Operating expenditures	1		810,700	19,554,000
Atomic Energy of Canada Limited—				
Operating and capital expenditures	15			768,000
Canadian Nuclear Safety Commission—				
Program expenditures	20		33,000	4,316,000
National Energy Board—				
Program expenditures	30		26,300	803,000
Parliament—				
The Senate—				
Program expenditures	1			
Library of Parliament—				
Program expenditures	10		525,000	98,000
Privy Council—				
Department—				
Program expenditures	1			3,170,000
Canadian Centre for Management Development—				
Program expenditures and contributions	5		1,271,870	473,000
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	10			168,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	15		468,843	1,579,000
Chief Electoral Officer—				
Program expenditures	20			1,027,000
Commissioner of Official Languages—				
Program expenditures	25		70,000	575,000
Millennium Bureau of Canada—				
Operating expenditures	30			

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
National Round Table on the Environment and the Economy—				
Program expenditures	40		30,000	94,000
Public Service Staff Relations Board—				
Program expenditures	45		28,890	330,000
Security Intelligence Review Committee—				
Program expenditures	50			24,000
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1		39,135,164	55,246,000
Consulting and Audit Canada Revolving Fund	S			
Translation Bureau Revolving Fund	S	797,805		
Communication Canada ⁽¹⁾ —				
Program expenditures	15		30,000	402,000
Solicitor General—				
Department—				
Operating expenditures	1		173,000	1,231,000
Canadian Security Intelligence Service—				
Program expenditures	10			8,756,000
Correctional Service—				
Operating expenditures, grants and contributions	15	12,000,000	700,438	81,602,000
National Parole Board—				
Program expenditures	25		145,000	1,571,000
Office of the Correctional Investigator—				
Program expenditures	30	66,000		18,000
Royal Canadian Mounted Police—				
Operating expenditures, grants and contributions	35	43,933,934	1,045,272	12,912,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	45			8,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	50	60,000		37,000
Transport—				
Department—				
Operating expenditures	1		508,050	22,861,000
Payments to Marine Atlantic Inc	20			437,000
Payments to VIA Rail Canada Inc	25			562,000
Canadian Transportation Agency—				
Program expenditures and contributions	30		78,891	1,279,000
Civil Aviation Tribunal—				
Program expenditures	35			41,000
Treasury Board—				
Secretariat—				
Operating expenditures	1		31,762,757	4,824,000
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1		1,489,400	14,263,000
Veterans Review and Appeal Board Program—				
Program expenditures	10			320,000
Total		188,312,175	152,911,328	773,933,000

⁽¹⁾ Previously Canada Information Office.

SECTION 14

2001-2002

PUBLIC ACCOUNTS OF CANADA

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