



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2003

Volume II

Part II

Additional Information and Analyses

Canada^{ca}

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2002-2003

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

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SECTION 1

2002-2003

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

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

| | 2003 | | 2002 | |
|--|-----------|---------|-----------|---------|
| | Estimates | Actual | Estimates | Actual |
| Net loss | (193) | (1,082) | (204) | (1,485) |
| Add: items not requiring use of funds | 1,423 | 2,719 | 1,420 | 2,554 |
| Operating source of funds | 1,230 | 1,637 | 1,216 | 1,069 |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions | 1,103 | 1,847 | 964 | 2,643 |
| Net other assets and liabilities | | (792) | | 2,219 |
| Authority provided (used) | 127 | 582 | 252 | (3,793) |

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

| | 2003 | 2002 |
|---|----------|----------|
| Debit balance in the accumulated net charge against the Fund's authority | (9,802) | (9,155) |
| Add: PAYE charges against the appropriation account after March 31 | (394) | (1,658) |
| Less: amounts credited to the appropriation account after March 31 | 127 | 252 |
| Net authority used (provided), end of year | (10,323) | (11,065) |
| Add: Proceeds from standing Surplus Crown Assets | | 161 |
| | (10,323) | (10,904) |
| Authority limit | 2,000 | 2,000 |
| Unused authority carried forward | 12,323 | 12,904 |

AUDITORS' REPORT

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

We have audited the Statement of financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2003 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, 2003 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 9, 2003

Canadian Grain Commission Revolving Fund—Continued

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

| | 2003 | 2002 | | 2003 | 2002 |
|---|--------|--------|---|---------|---------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Accounts receivable | | | Accounts payable and accrued liabilities | | |
| Government of Canada | 837 | 636 | Government of Canada | 358 | 1,124 |
| Outside parties | 2,173 | 3,850 | Outside parties | 1,172 | 784 |
| Other assets | 105 | 15 | Salaries payable | 497 | 462 |
| | 3,115 | 4,501 | Vacation and overtime payable | 2,175 | 2,097 |
| | | | Deferred revenue | 73 | 112 |
| Property and equipment—At cost (Note 3) | 17,419 | 15,629 | | 4,275 | 4,579 |
| Less: accumulated amortization | 12,263 | 10,280 | | | |
| | 5,156 | 5,349 | Long-term | | |
| | | | Allowance for employee termination benefits | 3,999 | 3,545 |
| | | | | | |
| | | | EQUITY OF CANADA | | |
| | | | Contributed capital | 4,941 | 4,941 |
| | | | Accumulated net charge against the Fund's | | |
| | | | authority (Note 6) | (9,802) | (9,155) |
| | | | Accumulated surplus | 4,858 | 5,940 |
| | | | | (3) | 1,726 |
| | | | | 8,271 | 9,850 |
| | 8,271 | 9,850 | | | |

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

Approved by:

CHRIS HAMBLIN
Chief Commissioner

SHARON McSHANE
Senior financial officer

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

| | 2003 | 2002 |
|----------------------------------|---------|---------|
| Balance, beginning of year | 5,940 | 7,425 |
| Net loss | (1,082) | (1,485) |
| Balance, end of year | 4,858 | 5,940 |

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

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

| | 2003 | 2002 |
|--|---------|---------|
| Revenues | | |
| Service fees | 23,863 | 36,943 |
| Special appropriations (Note 4) | 26,966 | 18,809 |
| Parliamentary appropriation (Note 5) | 6,080 | 6,080 |
| Contract revenue | 2,127 | 1,665 |
| License fees | 287 | 212 |
| | 59,323 | 63,709 |
| Expenses | | |
| Salaries and employee benefits | 47,304 | 50,575 |
| Rent | 3,725 | 3,577 |
| Repairs, supplies and miscellaneous | 1,984 | 2,840 |
| Travel and relocation | 2,100 | 2,787 |
| Amortization | 2,040 | 1,900 |
| Professional and special services | 1,285 | 1,270 |
| Communications | 997 | 855 |
| Employee termination benefits | 679 | 651 |
| Postage and freight | 416 | 431 |
| Bad debts expense | (125) | 305 |
| Loss on disposal of capital assets | | 3 |
| | 60,405 | 65,194 |
| Net loss | (1,082) | (1,485) |

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)

| | 2003 | 2002 |
|--|---------|---------|
| Operating activities: | | |
| Net loss | (1,082) | (1,485) |
| Non-cash items | | |
| Amortization | 2,040 | 1,900 |
| Provision for employee termination benefits | 679 | 651 |
| Loss on disposal of capital assets | | 3 |
| | 1,637 | 1,069 |
| Change in other assets and liabilities | 857 | 769 |
| Net financial resources provided by operating activities | 2,494 | 1,838 |
| Investing activities: | | |
| Property and equipment purchased | (1,847) | (2,643) |
| Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority, during the year | 647 | (805) |
| Accumulated net charge against the Fund's authority, beginning of year | 9,155 | 9,960 |
| Accumulated net charge against the Fund's authority, end of year | 9,802 | 9,155 |

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.

The Canadian Grain Commission is a separate government department funded by a combination of an ongoing appropriation, special appropriation, authority to respond fees collected and a revolving line of credit of \$2,000,000.

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:

Allowance for doubtful accounts

Specific allowances are established for individual accounts for which interest or principal payments are 90 days past due.

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 Canadian Grain Commission Revolving Fund. Parliamentary appropriations relating to employee severance entitlements earned prior to April 1, 1995 are recorded as an account receivable from the Treasury Board when paid by the Canadian Grain Commission.

Property and equipment

Certain property and equipment 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. Property and equipment acquired subsequent to April 1, 1995 are recorded at cost.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

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 |

The intangible assets consist of one patent and other intangible assets, which can be amortized over their useful life.

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. Property and equipment and accumulated amortization

| Property and equipment— at cost | Balance April 1, 2002 | Acquisitions | Disposals | Balance March 31, 2003 |
|------------------------------------|-----------------------------|--------------|-----------|------------------------------|
| (in thousands of dollars) | | | | |
| Scientific equipment..... | 4,648 | 885 | 17 | 5,516 |
| Office equipment..... | 998 | | | 998 |
| Operational equipment..... | 554 | 73 | | 627 |
| Computer equipment..... | 5,865 | 704 | 40 | 6,529 |
| Leasehold improvements..... | 3,539 | 185 | | 3,724 |
| Intangible assets..... | 25 | | | 25 |
| | 15,629 | 1,847 | 57 | 17,419 |
| | | | | |
| Accumulated amortization | Balance April 1, 2002 | Amortization | Decrease | Balance March 31, 2003 |
| (in thousands of dollars) | | | | |
| Scientific equipment..... | 3,125 | 511 | 17 | 3,619 |
| Office equipment..... | 726 | 92 | | 818 |
| Operational equipment..... | 262 | 54 | | 316 |
| Computer equipment..... | 3,895 | 900 | 40 | 4,755 |
| Leasehold improvements..... | 2,267 | 478 | | 2,745 |
| Intangible assets..... | 5 | 5 | | 10 |
| | 10,280 | 2,040 | 57 | 12,263 |

Canadian Grain Commission Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Special appropriations

The Federal Government announced changes to the Canadian Grain Commission'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, 2003, the Canadian Grain Commission received additional special appropriations of approximately \$7.7 million.

The Federal Government announced changes to the Canadian Grain Commission's funding arrangement with an additional special parliamentary appropriation of \$30 million over the next two years.

5. 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:

| | 2003 | 2002 |
|--|---------------------------|-------|
| | (in thousands of dollars) | |
| Salaries and employee benefits | 3,501 | 3,541 |
| Rent | 552 | 625 |
| Repairs, supplies and miscellaneous | 643 | 762 |
| Travel and removal | 97 | 137 |
| Professional and special services | 130 | 56 |
| Communications | 58 | 30 |
| Employee termination benefits | 55 | 54 |
| Postage and freight | 39 | 41 |
| Grain Research Laboratory parliamentary appropriation revenues | 5,075 | 5,246 |
| Appointments parliamentary appropriation revenue | 1,005 | 834 |
| Total parliamentary appropriation revenue | 6,080 | 6,080 |

Appointments

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

| | 2003 | 2002 |
|---|---------------------------|------|
| | (in thousands of dollars) | |
| Salaries and employee benefits | 780 | 583 |
| Rent | 35 | 25 |
| Repairs, supplies and miscellaneous | 13 | 14 |
| Travel and removal | 102 | 149 |
| Professional and special services | 22 | 19 |
| Communications | 37 | 33 |
| Employee termination benefits | 12 | 9 |
| Postage and freight | 4 | 2 |
| Appointments parliamentary appropriation revenues | 1,005 | 834 |

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

Accumulated net charge against the Revolving Fund's authority is comprised of the following amounts:

| | 2003 | 2002 |
|---|---------------------------|-------|
| | (in thousands of dollars) | |
| Money held in trust for bankruptcy | 950 | |
| Allowance for employee termination benefits | 3,999 | 3,545 |
| ANCAFA resources for operation purposes | 4,853 | 5,610 |
| Total accumulated net charge against the fund's authority | 9,802 | 9,155 |

7. 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) |
|------------|---------------------------|
| 2004 | 3,302 |
| 2005 | 3,015 |
| 2006 | 2,809 |
| 2007 | 2,725 |
| 2008 | 122 |

Canadian Grain Commission Revolving Fund—Concluded**NOTES TO THE FINANCIAL STATEMENTS—
Concluded****8. 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.

9. Insurance

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

10. Income taxes

The Canadian Grain Commission is not subject to income taxes.

11. Related party transactions

In fiscal 2003, non-monetary contributions were provided to Automated Quality Testing Program at a fair value of \$530,194 (2002—\$171,936) for financial services, employee salaries, employee benefits, amortization of existing capital assets, overhead and rental charges.

Automated Quality Testing Program is a related party which is in the business of developing new, rapid, automated testing methods to determine the quality of grain and to commercialize them.

12. Comparative figures

Certain of the prior years' figures have been reclassified and modified in order to respect the accounting principles and to conform to the current year's presentation.

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, 2003 and the results of operations and 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 to the financial statements.

Approved by:

DAVID TOBIN

Chief Executive Officer

ANDRÉ ROUSSEAU, CGA

Manager, Finance and Administration

May 30, 2003

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

| | 2003 | | 2002 | |
|--|-----------|--------|-----------|---------|
| | Estimates | Actual | Estimates | Actual |
| Net income | 6,821 | 3,880 | 4,215 | 229 |
| Add: items not requiring the use of funds | 15,134 | 12,582 | 12,809 | 14,483 |
| Operating source of funds | 21,955 | 16,462 | 17,024 | 14,712 |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions | 10,754 | 8,584 | 12,500 | 9,846 |
| Net other assets and liabilities (Note 7) | 7,922 | 1,209 | 7,026 | (2,398) |
| Authority provided (used) | 3,279 | 6,669 | (2,502) | 7,264 |

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

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

| | 2003 | 2002 |
|---|----------|----------|
| Debit balance in the accumulated net charge against the Fund's authority | (58,340) | (54,105) |
| Transfer from Treasury Board Vote 5 | (165) | (331) |
| | (58,505) | (54,436) |
| Add: PAYE charges against the appropriation account after March 31 | 2,456 | 5,665 |
| Less: amounts credited to the appropriation account after March 31 | 1,465 | 1,909 |
| Net authority provided, end of year | (57,514) | (50,680) |
| Authority limit | 5,000 | 5,000 |
| Unused authority carried forward | 62,514 | 55,680 |

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

1. 8 FINANCIAL STATEMENTS OF REVOLVING FUNDS

Canadian Intellectual Property Office Revolving Fund—Continued

AUDITORS' REPORT

TO THE DEPUTY MINISTER OF INDUSTRY CANADA

We have audited the statement of financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2003 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 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, 2003 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.

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 30, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|-------------------------------|--------|--------|--|----------|----------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Petty cash | 2 | 2 | Deposit accounts | 1,085 | 833 |
| Accounts receivable | | | Accounts payable | | |
| Government of Canada | 623 | 463 | Government of Canada | 3,991 | 2,858 |
| Outside parties | 1,227 | 1,110 | Outside parties | 6,141 | 7,421 |
| Unbilled revenues | 7,112 | 5,393 | Deferred revenues | 16,176 | 13,274 |
| Prepaid expenses | 26 | | | 27,393 | 24,386 |
| | 8,990 | 6,968 | | | |
| Capital assets (Note 3) | 59,404 | 63,402 | Employee termination benefits and vacation pay | 4,445 | 3,808 |
| Unbilled revenues | 318 | 105 | Deferred revenues | 25,773 | 24,440 |
| | | | | 30,218 | 28,248 |
| | | | Deferred capital assistance (Note 4) | 27,135 | 33,520 |
| | | | | | |
| | | | Commitments (Note 6) | | |
| | | | Contingencies (Note 10) | | |
| | | | EQUITY OF CANADA (Note 5) | | |
| | | | Accumulated net charge against the Fund's authority | (58,340) | (54,105) |
| | | | Accumulated surplus | 42,306 | 38,426 |
| | | | | (16,034) | (15,679) |
| | 68,712 | 70,475 | | 68,712 | 70,475 |

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)

| | 2003 | 2002 |
|---|---------|---------|
| Revenues | 86,945 | 77,269 |
| Expenses | | |
| Salaries and employee benefits | 54,159 | 45,498 |
| Professional services | 12,227 | 13,677 |
| Amortization of capital assets | 12,559 | 12,519 |
| Accommodation | 5,509 | 5,241 |
| Materials and supplies | 1,727 | 2,234 |
| Information | 257 | 328 |
| Communications | 808 | 573 |
| Travel | 423 | 320 |
| Freight and postage | 367 | 248 |
| Repairs and maintenance | 936 | 398 |
| Training | 331 | 280 |
| Rentals | 124 | 145 |
| | 89,427 | 81,461 |
| Net income before amortization of deferred capital assistance, loss on disposal and write-down of capital assets | (2,482) | (4,192) |
| Amortization of deferred capital assistance | 6,385 | 6,385 |
| Net income before disposal and write-down of capital assets | 3,903 | 2,193 |
| Loss on disposal and write-down of capital assets (Note 3) | (23) | (1,964) |
| Net income | 3,880 | 229 |

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)

| | 2003 | 2002 |
|-------------------------------------|--------|--------|
| Balance, beginning of year | 38,426 | 38,197 |
| Net income | 3,880 | 229 |
| Balance, end of year (Note 5) | 42,306 | 38,426 |

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)

| | 2003 | 2002 |
|--|---------|---------|
| Operating activities: | | |
| Net income | 3,880 | 229 |
| Add: amortization of capital assets | 12,559 | 12,519 |
| Add: loss on disposal and write-down of capital assets | 23 | 1,964 |
| Less: amortization of deferred capital assistance | 6,385 | 6,385 |
| | 10,077 | 8,327 |
| Changes in working capital (Note 7) | 985 | 828 |
| Changes in other assets and liabilities | | |
| Unbilled revenues | (213) | 158 |
| Employee termination benefits and vacation pay | 637 | 681 |
| Deferred revenues | 1,333 | 7,351 |
| | 1,757 | 8,190 |
| Net financial resources provided by operating activities | 12,819 | 17,345 |
| Investing activities: | | |
| Capital assets acquired | (8,584) | (9,846) |
| Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year | 4,235 | 7,499 |
| Accumulated net charge against the Fund's authority account, beginning of year | 54,105 | 46,606 |
| Accumulated net charge against the Fund's authority account, end of year (Note 5) | 58,340 | 54,105 |

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

Canadian Intellectual Property Office Revolving Fund—*Continued*

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office 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, ended March 31, 2002, 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 advance of work being completed are recorded as deferred revenues. When work is completed prior to the receipt of the fee, the amount is recorded as unbilled revenue. 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, 2003, the Treasury Board liability for the Fund's employees is \$4.1 million (2002—\$4.5 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 FINANCIAL STATEMENTS— Continued

3. Capital assets and accumulated amortization

| | Cost March 31, 2002 | Additions | Disposals | Cost March 31, 2003 | Accumulated amortization | Net carrying value |
|---------------------------------|---------------------------|--------------|-----------|---------------------------|-----------------------------|--------------------------|
| (in thousands of dollars) | | | | | | |
| Leasehold improvements..... | 13,211 | 2,870 | | 16,081 | 8,801 | 7,280 |
| Software | 716 | 532 | | 1,248 | 697 | 551 |
| Hardware | 2,069 | 298 | | 2,367 | 692 | 1,675 |
| Equipment..... | | | | | | |
| Furniture..... | | | | | | |
| Systems | | | | | | |
| INTREPID | 3,735 | | | 3,735 | 2,913 | 822 |
| TechSource..... | 82,111 | 3,424 | | 85,535 | 47,274 | 38,261 |
| Other..... | 6,998 | 2,492 | | 9,490 | 4,322 | 5,168 |
| Systems under development | 6,702 | (1,032) | 23 | 5,647 | | 5,647 |
| Total | 115,542 | 8,584 | 23 | 124,103 | 64,699 | 59,404 |

4. Deferred capital assistance

| | 2003 | 2002 |
|--------------------------------------|---------------|---------------|
| (in thousands of dollars) | | |
| Deferred capital assistance | | |
| contribution | 63,848 | 63,848 |
| Less: accumulated amortization | 36,713 | 30,328 |
| Net book value | 27,135 | 33,520 |

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

| | (in thousands of dollars) |
|-----------|---------------------------|
| 2004..... | 5,891 |
| 2005..... | 5,761 |
| | 11,652 |

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) |
|-----------|---------------------------|
| 2004..... | 3,587 |
| 2005..... | 3,587 |
| 2006..... | 496 |
| | 7,670 |

7. Changes in working capital

Components of the changes in current assets and liabilities include:

| | 2003 | 2002 |
|-------------------------------------|------------|------------|
| (in thousands of dollars) | | |
| Accounts receivable..... | (277) | 991 |
| Unbilled revenues (short term)..... | (1,719) | 136 |
| Prepaid expenses | (26) | 23 |
| Deposit accounts | 252 | 201 |
| Accounts payable..... | (147) | 1,630 |
| Deferred revenues (short term)..... | 2,902 | (2,153) |
| | 985 | 828 |

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, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

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

NOTES TO FINANCIAL STATEMENTS—
Concluded

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. To assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Finance Team of the Department. 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.

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:

ELIZABETH MASSEY

*Executive Director,
Canadian Pari-Mutuel Agency*

JAMES ROBERGE

Senior Full-time Financial Officer

BRUCE DEACON

Senior Financial Officer

June 13, 2003

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

| | 2003 | | 2002 | |
|---|-----------|--------|-----------|--------|
| | Estimates | Actual | Estimates | Actual |
| Net income | | 606 | | 353 |
| Add: items not requiring use of funds | 150 | 145 | 150 | 175 |
| Operating sources of funds | 150 | 751 | 150 | 528 |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions | 150 | 475 | 150 | 440 |
| Net other assets and liabilities | | (11) | | 794 |
| Authority provided (used) | | 287 | | (706) |

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

| | 2003 | 2002 |
|--|---------|---------|
| Debit balance in the accumulated net charge against the Fund's authority | (2,949) | (2,878) |
| Add: PAYE charges against the appropriation account after March 31 | 1,590 | 1,816 |
| Less: adjustment for prior year unused authority | (10) | 1 |
| Net authority provided, end of year | (1,349) | (1,063) |
| Authority limit | 2,000 | 2,000 |
| Unused authority carried forward | 3,349 | 3,063 |

Canadian Pari-Mutuel Agency Revolving Fund—Continued

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

| | 2003 | 2002 | | 2003 | 2002 |
|--|-------|-------|---|---------|---------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Accounts receivable | | | Accounts payable and accrued liabilities | | |
| Outside parties | 719 | 794 | Outside parties | | |
| Accountable advance to employees | 2 | 12 | Accounts payable | 1,590 | 1,816 |
| Prepaid expenses | 89 | | Vacation pay | 225 | 200 |
| | 810 | 806 | | 1,815 | 2,016 |
| Capital assets (Note 3) | | | Long-term | | |
| At cost | 1,769 | 1,294 | Provision for employee termination benefits | 539 | 501 |
| Less: accumulated amortization | 799 | 692 | | | |
| | 970 | 602 | | | |
| | 1,780 | 1,408 | EQUITY OF CANADA | | |
| | | | Accumulated net charge against the Fund's | | |
| | | | authority | (2,949) | (2,878) |
| | | | Accumulated surplus | 2,375 | 1,769 |
| | | | | (574) | (1,109) |
| | | | | 1,780 | 1,408 |

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

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

| | 2003 | 2002 |
|---|--------|--------|
| Revenues | | |
| Pari-mutuel levy | 14,778 | 14,914 |
| Others | 1 | 3 |
| Gross profit | 14,779 | 14,917 |
| Operating expenses | | |
| Personnel | | |
| Salaries and wages | 3,936 | 3,746 |
| Contributions to employee benefit | | |
| plans | 984 | 850 |
| Provision for employee termination | | |
| benefits | 38 | 128 |
| Transportation and communications | 799 | 759 |
| Information | 10 | 8 |
| Professional and special services | | |
| Drug control | 2,364 | 2,273 |
| Race patrol | 2,275 | 3,377 |
| Photo finish | 590 | 603 |
| Drug research | 1,082 | 1,067 |
| Other professional and special services | 1,327 | 743 |
| Rentals | 270 | 246 |
| Purchased repairs and maintenance | 40 | 18 |
| Utilities, materials and supplies | 351 | 699 |
| Loss on disposal of capital assets | | 16 |
| Amortization | 107 | 31 |
| Total expenditures | 14,173 | 14,564 |
| Net income | 606 | 353 |

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)

| | 2003 | 2002 |
|----------------------------------|-------|-------|
| Balance, beginning of year | 1,769 | 1,416 |
| Net income | 606 | 353 |
| Balance, end of year | 2,375 | 1,769 |

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)

| | 2003 | 2002 |
|--|-------|-------|
| Operating activities: | | |
| Net income before extraordinary items | 606 | 353 |
| Add: | | |
| Amortization | 107 | 31 |
| Loss on disposal of capital assets | | 16 |
| Provision for employee termination benefits | 38 | 128 |
| | 751 | 528 |
| Change in current assets and liabilities | (205) | 626 |
| Payments on and change in provision for employee termination benefits | | (45) |
| Net financial resources provided (used) by operating activities | 546 | 1,109 |
| Investing activities: | | |
| Capital assets purchased | (475) | (440) |
| Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year | 71 | 669 |
| Accumulated net charge against the Fund's authority account, beginning of year | 2,878 | 2,209 |
| Accumulated net charge against the Fund's authority account, end of year | 2,949 | 2,878 |

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

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.

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.

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 | 491 | 329 | | 820 |
| Electronic data processing equipment | 89 | 134 | | 223 |
| Automotive | 40 | 12 | | 52 |
| Buildings | 575 | | | 575 |
| Land | 99 | | | 99 |
| | 1,294 | 475 | | 1,769 |
| <hr/> | | | | |
| Accumulated amortization | Balance at beginning of year | Amortization | Decrease | Balance at end of year |
| (in thousands of dollars) | | | | |
| Furniture and equipment | 53 | 55 | | 108 |
| Electronic data processing equipment | 48 | 47 | | 95 |
| Automotive | 17 | 5 | | 22 |
| Buildings | 574 | | | 574 |
| | 692 | 107 | | 799 |
| Net | 602 | | | 970 |

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 opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 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:

J. S. BILLINGS

*Assistant Deputy Minister,
Corporate Policy and Infrastructure*

July 11, 2003

ELIZABETH NADEAU

*Chief Executive Officer,
Consulting and Audit Canada*

July 9, 2003

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

| | 2003 | | 2002 | |
|--|-----------|--------|-----------|--------|
| | Estimates | Actual | Estimates | Actual |
| Net income (loss)..... | 600 | (179) | 800 | 1,300 |
| Add: items not requiring use of funds..... | 400 | 879 | 400 | (387) |
| Operating source of funds..... | 1,000 | 700 | 1,200 | 913 |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions..... | 100 | 634 | 100 | 190 |
| Net other assets and liabilities..... | (200) | (283) | (200) | (633) |
| Authority provided..... | 1,100 | 349 | 1,300 | 1,356 |

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

| | 2003 | 2002 |
|---|---------|---------|
| Credit (debit) balance in the accumulated net charge against the Fund's authority..... | 3,982 | (1,523) |
| Add: PAYE charges against the appropriation account after March 31..... | 16,737 | 21,605 |
| Less: amounts credited to the appropriation account after March 31..... | 22,029 | 20,738 |
| Transfer to Treasury Board—contingencies..... | 220 | 306 |
| Net authority provided, end of year..... | (1,530) | (962) |
| Authority limit (Note 1)..... | 20,000 | 20,000 |
| Unused authority carried forward..... | 21,530 | 20,962 |

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 statement of financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 2003, 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, 2003, and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 5, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|-------------------------------|--------|--------|---|---------|---------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Cash | 226 | 162 | Accounts payable and accrued liabilities | | |
| Accounts receivable | | | Government of Canada | 1,386 | 1,438 |
| Government of Canada | 16,932 | 19,824 | Outside parties | 15,521 | 20,167 |
| Outside parties | 744 | 922 | Other liabilities | 2,465 | 2,140 |
| Other assets (Note 3) | 5,340 | 1,247 | | 19,372 | 23,745 |
| | 23,242 | 22,155 | Allowance for employee termination benefits | 3,856 | 3,227 |
| Capital assets (Note 4) | 715 | 220 | | 23,228 | 26,972 |
| | | | EQUITY OF CANADA | | |
| | | | Accumulated net charge against the Fund's | | |
| | | | authority | 3,982 | (1,523) |
| | | | Accumulated deficit | (3,253) | (3,074) |
| | 23,957 | 22,375 | | 23,957 | 22,375 |

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)

| | 2003 | 2002 |
|---|---------|---------|
| Revenues (Note 5) | 119,129 | 116,809 |
| Direct costs | 77,591 | 75,721 |
| Gross margin | 41,538 | 41,088 |
| Operating expenses | | |
| Salaries and employee benefits | 33,206 | 31,509 |
| Employee termination benefits | 803 | 522 |
| Professional and special services | 1,969 | 2,018 |
| Occupancy costs | 1,912 | 1,929 |
| Corporate and administrative services | 1,469 | 1,276 |
| Transportation and telecommunications | 1,117 | 972 |
| Utilities, materials and supplies | 845 | 1,260 |
| Amortization | 139 | 32 |
| Bad debts | | (240) |
| Purchased repairs and maintenance | 57 | 18 |
| Interest on draw down | 63 | 188 |
| Information | 48 | 128 |
| Rentals | 71 | 79 |
| Other expenses | 18 | 97 |
| | 41,717 | 39,788 |
| Net income (loss) | (179) | 1,300 |

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)

| | 2003 | 2002 |
|--|---------|---------|
| Operating activities: | | |
| Net income (loss) | (179) | 1,300 |
| Items not affecting use of the Fund's authority | | |
| Amortization | 139 | 32 |
| Provision for employee termination benefits | 803 | 522 |
| | 763 | 1,854 |
| Changes in working capital (Note 7) | (5,460) | 2,152 |
| Payment on provision for employee termination benefits | (174) | (194) |
| Net financial resources provided (used) by operating activities | (4,871) | 3,812 |
| Investing activities: | | |
| Capital assets | | |
| Acquisitions | (634) | (190) |
| Net financial resources used by investing activities | (634) | (190) |
| Net increase (decrease) in accumulated net charge against the Fund's authority | (5,505) | 3,622 |
| Accumulated net charge against the Fund's authority, beginning of year | 1,523 | (2,099) |
| Accumulated net charge against the Fund's authority, end of year | (3,982) | 1,523 |

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)

| | 2003 | 2002 |
|----------------------------------|---------|---------|
| Balance, beginning of year | (3,074) | (4,374) |
| Net income (loss) | (179) | 1,300 |
| Balance, end of year | (3,253) | (3,074) |

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) (TB 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:

| <u>Category</u> | <u>Estimated useful economic life</u> |
|------------------------|---------------------------------------|
| Informatics hardware | 3 to 5 years |
| Informatics software | 3 years |
| Leasehold improvements | 5 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 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 \$3,143,000 (2001-2002—\$3,123,000) 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. Other assets

| | 2003 | 2002 |
|---|---------------------------|--------------|
| | (in thousands of dollars) | |
| Goods and Services Tax refundable advances..... | 5,318 | 1,061 |
| Work in process | | 167 |
| Other advances..... | 22 | 19 |
| | <u>5,340</u> | <u>1,247</u> |

Consulting and Audit Canada Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

4. 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 . . . | 285 | 21 | | 306 |
| Informatics software . . . | 147 | 20 | | 167 |
| Leasehold improvements | | 593 | | 593 |
| | 432 | 634 | | 1,066 |
| Accumulated amortization | Balance, beginning of year | Current year amortization | Disposals/ adjustments | Balance, end of year |
| (in thousands of dollars) | | | | |
| Informatics hardware . . . | 195 | 37 | | 232 |
| Informatics software . . . | 17 | 43 | | 60 |
| Leasehold improvements | | 59 | | 59 |
| | 212 | 139 | | 351 |
| Net | 220 | | | 715 |

5. Revenues

| | 2003 | 2002 |
|---|---------|---------|
| (in thousands of dollars) | | |
| Consulting and audit services | 100,509 | 99,261 |
| Recovery—Shared systems support centre costs | 18,620 | 17,548 |
| | 119,129 | 116,809 |

6. 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) | |
| 2003-2004 | 2,137 |
| 2004-2005 | 1,511 |
| 2005-2006 | 692 |
| 2006-2007 | 690 |
| 2007-2008 | 501 |
| | 5,531 |

7. Changes in working capital

| | 2003 | 2002 | Changes |
|-------------------------------|--------|---------|---------|
| (in thousands of dollars) | | | |
| Current assets | 23,242 | 22,155 | (1,087) |
| Current liabilities | 19,372 | 23,745 | (4,373) |
| | 3,870 | (1,590) | (5,460) |

8. 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, 2003 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:

BILL RAVEN
A/Comptroller

July 2, 2003

CORINNE HAGERMAN
Chief Executive Officer

June 17, 2003

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

| | 2003 | | 2002 | |
|--|-----------|---------|-----------|---------|
| | Estimates | Actual | Estimates | Actual |
| Net income (loss)..... | (100) | 1,455 | | 8,272 |
| Add: items not requiring use of funds. | 3,000 | 2,812 | 3,100 | 2,936 |
| Operating source of funds..... | 2,900 | 4,267 | 3,100 | 11,208 |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions | 500 | 1,400 | 1,500 | 2,093 |
| Net other assets and liabilities..... | 2,600 | 4,717 | 1,600 | (1,608) |
| Authority provided (used)..... | (200) | (1,850) | | 10,723 |

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

| | 2003 | 2002 |
|---|---------|----------|
| Credit balance in the accumulated net cash disbursements against the Fund's authority account | (8,731) | (10,581) |
| Less: Transfer from TB Vote 5 | 142 | 142 |
| Net authority provided, end of year | (8,873) | (10,723) |
| Authority limit | 5,000 | 5,000 |
| Unused authority carried forward..... | 13,873 | 15,723 |

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

TO THE ADVISORY BOARD OF CORCAN

We have audited the statement of financial position of CORCAN as at March 31, 2003 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 Revolving Fund 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 Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with note 2 of the financial statements.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
May 30, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|--|--------|--------|---|----------|----------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Accounts receivable (Note 4) | 7,522 | 9,892 | Accounts payable (Note 7) | 13,475 | 22,112 |
| Inventories (Note 5) | 10,147 | 12,202 | Deferred revenues | | 641 |
| Other | 17 | 12 | Current portion of obligation under capital | | |
| | 17,686 | 22,106 | lease (Note 8) | 16 | 36 |
| Capital assets (Notes 3 and 6) | 6,614 | 9,339 | | 13,491 | 22,789 |
| Deferred charges (net of amortization) | 1 | 228 | Long-term | | |
| | | | Employee future benefits (Note 9) | 2,626 | 2,430 |
| | | | Obligations under | | |
| | | | capital lease (Note 8) | 42 | 178 |
| | | | | 16,159 | 25,397 |
| | | | Commitments and contingencies (Notes 10 and 13) | | |
| | | | EQUITY OF CANADA | | |
| | | | Contributed capital (Note 14) | 30,542 | 30,542 |
| | | | Accumulated net charges against the | | |
| | | | Fund's authority | (8,731) | (10,581) |
| | | | Accumulated deficit (Note 3) | (13,669) | (13,685) |
| | | | | 8,142 | 6,276 |
| | 24,301 | 31,673 | | 24,301 | 31,673 |

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)**

| | 2003 | 2002 |
|--|---------|---------|
| Revenues (Notes 11 and 15) | 62,685 | 66,133 |
| Cost of goods sold (Note 11) | 68,105 | 70,869 |
| Gross margin | (5,420) | (4,736) |
| Other revenues | | |
| Training and correctional fees (Note 15) | 21,716 | 20,696 |
| Miscellaneous | 843 | 5,267 |
| | 22,559 | 25,963 |
| Expenses | | |
| Administrative | 8,065 | 4,028 |
| Operating | 5,522 | 5,963 |
| Selling and marketing | 1,952 | 2,941 |
| Other | 145 | (136) |
| Interest | | 159 |
| | 15,684 | 12,955 |
| Net income | 1,455 | 8,272 |

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)**

| | 2003 | 2002 |
|---|----------|----------|
| Balance, beginning of year | (13,685) | (21,957) |
| Restatement: | | |
| Change in accounting policy - fixed assets (Note 3) | (1,439) | |
| Restated balance, beginning of year | (15,124) | (21,957) |
| Net income | 1,455 | 8,272 |
| Balance, end of year | (13,669) | (13,685) |

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)**

| | 2003 | 2002 |
|--|---------|----------|
| Operating activities: | | |
| Net income | 1,455 | 8,272 |
| Employee termination benefit payments | (276) | (183) |
| Adjustments for non-cash items: | | |
| Provision for termination benefits | 472 | (53) |
| Amortization | 2,548 | 2,413 |
| Amortization of deferred charges | 206 | 209 |
| Other | 138 | 367 |
| | 4,543 | 11,025 |
| Changes in non-cash working capital | | |
| Accounts receivable | 2,370 | (1,016) |
| Inventories | 2,055 | 927 |
| Other | (5) | 15 |
| Accounts payable | (8,637) | 1,401 |
| Deferred revenues | (641) | 534 |
| Net financial resources provided (used) by operating activities | (315) | 12,886 |
| Investing activities: | | |
| Capital assets acquisitions | (1,400) | (2,093) |
| Deferred charges | 21 | (29) |
| Net financial resources used by investing activities | (1,379) | (2,122) |
| Financing activities | | |
| Capital lease obligations | (156) | (41) |
| Reduction of accumulated net charge against the Fund's authority (Note 14) | | 20,456 |
| Net financial resources provided (used) by financing activities | (156) | 20,415 |
| Net increase (decrease) in accumulated net charge against the Fund's authority | (1,850) | 31,179 |
| Accumulated net charge against the Fund's authority account, beginning of year | 10,581 | (20,598) |
| Accumulated net charge against the Fund's authority account, end of year | 8,731 | 10,581 |

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.

These financial statements have been prepared on a going concern basis, which presumes that the Revolving fund will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future.

The Revolving Fund's continuation as a going concern is dependent on obtaining sufficient level of funding from Corrections Service Canada (CSC).

2. Significant accounting policies

The accompanying 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. 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 if they are in excess of \$10,000 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.

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

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 Revolving Fund 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. Changes in accounting policy

On April 1, 2002, the Fund adopted a new accounting policy from Treasury Board which effectively increased the threshold for asset capitalization from \$1,000 to \$10,000. As a result, in the current year, the Fund has written down, retroactively, capital assets no longer meeting its threshold and recaptured accumulated amortization of \$6,985,000 and \$5,305,000 respectively, creating a loss of \$1,680,000. Of this loss, \$1,439,000 represents the adjustment of pre-fiscal 2003 capitalized assets, which has been applied against opening accumulated deficit in the current year. The change in accounting policy was applied retroactively without restatement.

4. Accounts receivable

| | 2003 | 2002 |
|---|---------------------------|--------------|
| | (in thousands of dollars) | |
| Government of Canada | 5,424 | 7,558 |
| Outside parties | 2,813 | 3,296 |
| Less: allowance for doubtful accounts | (715) | (962) |
| | <u>7,522</u> | <u>9,892</u> |

5. Inventories

Inventories consist of the following:

| | 2003 | 2002 |
|--|---------------------------|---------------|
| | (in thousands of dollars) | |
| Raw materials | 4,138 | 4,975 |
| Work in progress | 252 | 354 |
| Finished goods | 4,951 | 5,129 |
| Livestock | 1,640 | 2,831 |
| | <u>10,981</u> | <u>13,289</u> |
| Provision for obsolete inventory | (834) | (1,087) |
| | <u>10,147</u> | <u>12,202</u> |

6. Capital assets and accumulated amortization

Capital assets consist of the following:

| | 2003 | | 2002 | |
|---|---------------------------|--------------------------|---------------|--------------------------|
| | Cost | Accumulated amortization | Cost | Accumulated amortization |
| | (in thousands of dollars) | | | |
| Plant and equipment | 20,175 | 15,032 | 24,499 | 17,214 |
| Office furniture and equipment | 1,055 | 740 | 1,296 | 767 |
| Computer equipment | 346 | 324 | 1,460 | 1,315 |
| Vehicle fleet | 808 | 545 | 879 | 582 |
| Dairy herd | 1,075 | 291 | 1,112 | 269 |
| Plant and equipment under capital lease | 113 | 26 | 284 | 44 |
| | <u>23,572</u> | <u>16,958</u> | <u>29,530</u> | <u>20,191</u> |
| Accumulated amortization | (16,958) | | (20,191) | |
| Net book value | <u>6,614</u> | | <u>9,339</u> | |

7. Accounts payable

| | 2003 | 2002 |
|----------------------------|---------------------------|---------------|
| | (in thousands of dollars) | |
| Government of Canada | 1,988 | 12,098 |
| Outside parties | 11,487 | 10,014 |
| | <u>13,475</u> | <u>22,112</u> |

CORCAN Revolving Fund—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****8. Obligations under capital lease**

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

| | (in thousands of dollars) |
|------------------------|---------------------------|
| 2004..... | 21 |
| 2005..... | 21 |
| 2006..... | 25 |
| | <hr/> |
| | 67 |
| Financing charges..... | (9) |
| | <hr/> |
| | 58 |
| Current portion..... | 16 |
| | <hr/> |
| Long term portion..... | 42 |
| | <hr/> |

The leases are for varying periods extending to March 2006 and have varying interest rates ranging from 8.9 percent to 13.2 percent.

9. Employee future benefits**(a) Termination benefits**

Termination benefits earned by employees prior to the creation of CORCAN Revolving Fund on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts. As at March 31, 2003, the Treasury Board liability for benefits earned by CORCAN's employees prior to April 1, 1992 is \$1,515,000 (2002—\$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 Revolving Fund. CORCAN Revolving Fund 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, 2003, CORCAN's liability is \$2,626,000 (2002—\$2,430,000).

CORCAN expensed \$472,000 related to Employee Termination Benefits in 2002-2003.

(b) Pension plan

During the year CORCAN Revolving Fund has expensed \$3,832,000 (2002—\$3,740,000) for the employee's *Public Service Superannuation Act*.

10. Commitments

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments includes an amount of \$1,307,000 from 2004 through 2007, relating to the Kingston warehouse. This lease was renewed in 2003 and expires September 30, 2006.

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

| | (in thousands of dollars) |
|-----------|---------------------------|
| 2004..... | 406 |
| 2005..... | 384 |
| 2006..... | 384 |
| 2007..... | 186 |
| | <hr/> |
| | 1,360 |
| | <hr/> |

11. Revenues and cost of goods sold

| Year ended March 31, 2003 | Revenues | Cost of goods sold | Gross margin |
|--------------------------------|---------------------------|--------------------|---------------|
| | (in thousands of dollars) | | |
| Agribusiness and forestry | 10,172 | 13,037 | (2,865) |
| Services..... | 4,859 | 4,962 | (103) |
| Textile..... | 5,770 | 6,510 | (740) |
| Manufacturing..... | 28,515 | 29,439 | (924) |
| Construction..... | 13,369 | 14,157 | (788) |
| Total..... | <hr/> 62,685 | <hr/> 68,105 | <hr/> (5,420) |

| 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 | 27,535 | (856) |
| Construction..... | 19,923 | 20,213 | (290) |
| Total..... | <hr/> 66,133 | <hr/> 70,869 | <hr/> (4,736) |

12. Other income statements items

Included in the expenses are the following items:

| | 2003 | 2002 |
|--|---------------------------|-------|
| | (in thousands of dollars) | |
| Amortization of capital assets (including assets under capital lease)..... | 2,548 | 2,413 |
| Deferred development costs amortization..... | 206 | 209 |
| Interest on capital lease obligations..... | 37 | 26 |

CORCAN Revolving Fund—Concluded**NOTES TO THE FINANCIAL STATEMENTS—
Concluded****13. Contingencies**

In the normal course of operations, CORCAN Revolving Fund becomes involved in various claims and legal proceedings. While the final outcome with respect to claims and legal proceedings pending at March 31, 2003 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.

14. 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.

| | 2003 | 2002 |
|---|---------------------------|--------|
| | (in thousands of dollars) | |
| Opening balance | 30,542 | 10,086 |
| Treasury Board write off of the accumulated net charge against the Fund's authority | | 20,456 |
| Closing balance | 30,542 | 30,542 |

15. Related party transactions

CORCAN Revolving Fund entered into the following transactions with the Correctional Service Canada (CSC), its parent organization:

| | 2003 | 2002 |
|---|---------------------------|--------|
| | (in thousands of dollars) | |
| Trade revenues | 12,390 | 11,992 |
| Training, correctional and other fees | 21,716 | 20,696 |
| | 34,106 | 32,688 |

As at March 31, 2003, CORCAN Revolving Fund has \$1,052,000 (2002—\$3,154,000) receivable from CSC.

Correctional Service Canada has provided and will continue to provide CORCAN Revolving Fund with the use of existing infrastructure including buildings, shops and farms as well as maintenance of said facilities, free of charge.

16. Comparative numbers

The comparative numbers have been reclassified to conform to the current year presentation.

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 2002-2003 fiscal year.

Approved by:

J.S. BILLINGS

*Assistant Deputy Minister,
Corporate Policy and Infrastructure*

July 11, 2003

R. MONETTE

*Assistant Deputy Minister,
Operations*

July 9, 2003

G. BAILEY

*Assistant Deputy Minister,
Acquisition Program*

July 7, 2003

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

| | 2003 | 2002 |
|--|---------|------------------------|
| Joint authority limit (Note 1)..... | 100,000 | 100,000 ⁽¹⁾ |
| 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)

| | 2003 | 2002 |
|---|---------|------------------------|
| Joint authority limit (Note 1)..... | 100,000 | 100,000 ⁽¹⁾ |
| 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, an external auditor has examined the financial data contained in these financial statements. His 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:

BRUCE HIRST

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

September 10, 2003

BRUCE HOLDEN

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

September 10, 2003

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

| | 2003 | | 2002 | |
|--|-----------|---------|-----------|--------|
| | Estimates | Actual | Estimates | Actual |
| Net income (loss) | 1,600 | (1,950) | 700 | 505 |
| Add: items not requiring use of funds | 14 | 637 | 300 | 588 |
| Operating source (use) of funds | 1,614 | (1,313) | 1,000 | 1,093 |
| Less: item requiring use of funds | | | | |
| Net capital acquisitions | 300 | 216 | 100 | 148 |
| Net other assets and liabilities | (700) | 564 | (236) | 901 |
| Authority provided (used) | 2,014 | (2,093) | 1,136 | 44 |

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

| | 2003 | 2002 |
|--|---------|-------|
| Credit (debit) balance in the accumulated net charge against the Fund's authority account | (1,122) | 239 |
| Add: PAYE charges against the appropriation account after March 31 | 4,775 | 1,319 |
| Less: amounts credited to the appropriation account after March 31 | 736 | 734 |
| Net authority used, end of year | 2,917 | 824 |
| Authority limit (Note 1) | 5,000 | 5,000 |
| Unused authority carried forward | 2,083 | 4,176 |

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 statement of financial position of the Geomatics Canada Revolving Fund as at March 31, 2003 and the statements of operations, accumulated surplus (deficit), cash flow, authority provided (used) 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

misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial 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, 2003 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.

Raymond, Chabot, Grant, Thornton
Chartered Accountants

Ottawa, Canada
August 1, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|--------------------------------------|-------|-------|--|---------|-------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Accounts receivable | | | Accounts payable and accrued liabilities | | |
| Government of Canada | 609 | 153 | Government of Canada | 4,167 | 2,483 |
| Outside parties (Note 5) | 4,412 | 2,665 | Outside parties | | |
| Inventory (Note 6) | 2,026 | 3,351 | Accounts payable | 3,038 | 1,103 |
| Work in process | | 3 | Vacations pay | 107 | 92 |
| Prepaid expenses | 9 | 53 | Deferred revenues | 199 | 131 |
| | 7,056 | 6,225 | | 7,511 | 3,809 |
| Capital assets (Note 7) | | | | | |
| At cost | 4,806 | 4,590 | Long-term | | |
| Less: accumulated amortization | 3,595 | 2,958 | Termination benefits payable | 165 | 146 |
| | 1,211 | 1,632 | | | |
| | 8,267 | 7,857 | EQUITY OF CANADA | | |
| | | | Contributed capital | 1,438 | 1,438 |
| | | | Accumulated net charge against | | |
| | | | the Fund's authority | (1,122) | 239 |
| | | | Reserve for replacement of | | |
| | | | printing presses (Note 9) | 1,600 | 1,600 |
| | | | Accumulated surplus (deficit) | (1,325) | 625 |
| | | | | 591 | 3,902 |
| | | | | 8,267 | 7,857 |

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)

| | 2003 | 2002 |
|---|---------|--------|
| Revenues | | |
| Products | 11,602 | 10,606 |
| Services | 3,028 | 2,958 |
| Consulting | 1,736 | 837 |
| | 16,366 | 14,401 |
| Cost of sales | 2,954 | 2,852 |
| Income before direct and indirect expenses | 13,412 | 11,549 |
| Direct expenses | | |
| Salaries | 5,748 | 4,215 |
| Employee benefits | 1,234 | 1,085 |
| Transportation and communication | 584 | 584 |
| Information | 27 | 24 |
| Professional and special services | 3,199 | 1,920 |
| Rentals | 322 | 205 |
| Purchased repair and upkeep | 314 | 434 |
| Utilities, materials and supplies | 480 | 373 |
| Other expenditures | 3 | 2 |
| | 11,911 | 8,842 |
| Indirect expenses | | |
| Sector services | 655 | 496 |
| Corporate services | 584 | 554 |
| Occupancy | 483 | 457 |
| Amortization of capital assets (Note 7) | 498 | 445 |
| Bad debts | 90 | 151 |
| Provision for employee termination benefits | 11 | 11 |
| Inventory obsolescence write-down (Note 3) | 1,019 | 4 |
| Interest | 111 | 84 |
| | 3,451 | 2,202 |
| Total expenses | 15,362 | 11,044 |
| Net income (loss) | (1,950) | 505 |

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)

| | 2003 | 2002 |
|----------------------------------|---------|------|
| Balance, beginning of year | 625 | 120 |
| Net income (loss) | (1,950) | 505 |
| Balance, end of year | (1,325) | 625 |

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)

| | 2003 | 2002 |
|---|---------|-------|
| Operating activities: | | |
| Net income (loss) | (1,950) | 505 |
| Items not affecting cash | | |
| Amortization of capital assets | 637 | 588 |
| | (1,313) | 1,093 |
| Changes in non-cash working capital items (Note 4) | 2,871 | (235) |
| Changes in termination benefits payable | 19 | 15 |
| Net financial resources provided by operating activities | 1,577 | 873 |
| Investing activities: | | |
| Acquisition of capital assets (Note 7) | (216) | (148) |
| Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year | 1,361 | 725 |
| Accumulated net charge against the Fund's authority account, beginning of year | (239) | (964) |
| Accumulated net charge against the Fund's authority account, end of year | 1,122 | (239) |

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.

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 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. 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.

(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 the 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.

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(h) Sector and corporate overheads

Sector and Corporate 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. Change in accounting estimate

During 2003, the Fund revised the method by which it estimates a reserve for obsolescence in respect of its inventory of maps. As a consequence of this, the inventory obsolescence write-down for the current year and the attendant net loss are approximately \$1,000,000 higher than would have otherwise been disclosed, had the original method been used.

4. Information included in the statement of cash flow

| | 2003 | 2002 |
|--|---------------------------|-------|
| | (in thousands of dollars) | |
| Accounts receivable | | |
| Government of Canada | (456) | 1,169 |
| Outside parties | (1,747) | (494) |
| Inventory | 1,325 | 109 |
| Work in process | 3 | (3) |
| Prepaid expenses | 44 | (53) |
| Accounts payable and accrued liabilities | | |
| Government of Canada | 1,684 | (366) |
| Outside parties | 1,950 | (198) |
| Deferred revenues | 68 | (399) |
| Total | 2,871 | (235) |

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

| | 2003 | 2002 |
|---------------------|---------------------------|------|
| | (in thousands of dollars) | |
| Interest paid | | 84 |

5. Accounts receivable

Outside parties accounts receivable are as follows:

| | 2003 | 2002 |
|---------------------------------------|---------------------------|-------|
| | (in thousands of dollars) | |
| Receivables | 4,763 | 2,926 |
| Allowance for doubtful accounts | (351) | (261) |
| Total | 4,412 | 2,665 |

6. 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.

| | 2003 | 2002 |
|-------------------------|---------------------------|-------|
| | (in thousands of dollars) | |
| Maps | | |
| Topographic maps | 1,632 | 2,817 |
| Aeronautical maps | 168 | 255 |
| Geographic maps | 33 | 47 |
| Other | | 7 |
| | 1,833 | 3,126 |
| Materials | | |
| Paper | 161 | 182 |
| Plate | 10 | 20 |
| Ink | 22 | 23 |
| | 193 | 225 |
| Total | 2,026 | 3,351 |

Geomatics Canada Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

7. 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 | 2,576 | 207 | | 2,783 |
| Furniture | 204 | 9 | | 213 |
| Instruments | 3 | | | 3 |
| Mechanical equipment | 442 | | | 442 |
| Office equipment | 84 | | | 84 |
| Vehicles | 12 | | | 12 |
| Printing equipment | 988 | | | 988 |
| Scientific equipment | 281 | | | 281 |
| Total | 4,590 | 216 | | 4,806 |
| Accumulated amortization | Balance at beginning of year | Amortization ⁽¹⁾ | Decrease | Balance at end of year |
| (in thousands of dollars) | | | | |
| Computer equipment | 1,815 | 431 | | 2,246 |
| Furniture | 179 | 11 | | 190 |
| Instruments | 3 | | | 3 |
| Mechanical equipment | 125 | 41 | | 166 |
| Office equipment | 82 | 1 | | 83 |
| Vehicles | 12 | | | 12 |
| Printing equipment | 629 | 125 | | 754 |
| Scientific equipment | 113 | 28 | | 141 |
| Total | 2,958 | 637 | | 3,595 |

⁽¹⁾ Included in the cost of sales is \$139,000 for amortization expenses (\$143,000 in 2002).

8. Information by activity

| | 2003 | | | |
|--|----------|----------|------------|---------|
| | Products | Services | Consulting | Total |
| (in thousands of dollars) | | | | |
| Revenues | | | | |
| Government departments | 4,382 | 741 | 939 | 6,062 |
| External customers | 7,220 | 2,287 | 797 | 10,304 |
| Total revenues | 11,602 | 3,028 | 1,736 | 16,366 |
| Cost of sales | 2,315 | 639 | | 2,954 |
| Income before direct and indirect expenses | 9,287 | 2,389 | 1,736 | 13,412 |
| Direct expenses | 8,105 | 2,116 | 1,690 | 11,911 |
| Indirect expenses | 3,058 | 297 | 96 | 3,451 |
| Total expenses | 11,163 | 2,413 | 1,786 | 15,362 |
| Net loss | (1,876) | (24) | (50) | (1,950) |
| Identifiable assets | | | | |
| Financial assets | 5,320 | 1,022 | 714 | 7,056 |
| Capital assets (net) | 474 | 728 | 9 | 1,211 |
| Capital expenditures | 191 | 21 | 4 | 216 |
| Amortization of capital assets | 396 | 234 | 7 | 637 |
| 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 | 2,105 | 747 | | 2,852 |
| Income before direct and indirect expenses | 8,501 | 2,211 | 837 | 11,549 |
| Direct expenses | 6,326 | 1,796 | 720 | 8,842 |
| Indirect expenses | 1,799 | 317 | 86 | 2,202 |
| Total expenses | 8,125 | 2,113 | 806 | 11,044 |
| Net income | 376 | 98 | 31 | 505 |
| 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 |

**Geomatics Canada Revolving Fund—
Concluded**

**NOTES TO THE FINANCIAL STATEMENTS—
Concluded**

9. 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 had 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.

10. 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 such entities in the normal course of business, which transactions have been recorded at the exchange amount.

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)*

June 4, 2003

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

| | 2003 | | 2002 | |
|---|-----------|----------|-----------|----------|
| | Estimates | Actual | Estimates | Actual |
| Cost of operation | (67,096) | (66,571) | (64,728) | (62,242) |
| Add: items not requiring use of funds | | 4,036 | | 3,044 |
| Operating use of funds | (67,096) | (62,535) | (64,728) | (59,198) |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions | | 3,728 | | 3,893 |
| Net other assets and liabilities | 375 | | 375 | |
| Authority used | (67,471) | (66,263) | (65,103) | (63,091) |

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

| | 2003 | 2002 |
|--|--------|--------|
| Credit balance in the accumulated net charge against the Fund's authority | 8,327 | 9,058 |
| Add: PAYE charges against the credit account after March 31 | 5,295 | 4,617 |
| Net authority used, end of year | 13,622 | 13,675 |
| Authority limit | 15,000 | 15,000 |
| Unused authority carried forward | 1,378 | 1,325 |

National Film Board Revolving Fund— Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of financial position of the National Film Board as at March 31, 2003 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.

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

| | 2003 | 2002 |
|--------------------------------------|--------|--------|
| ASSETS | | |
| Current assets | | |
| Cash | 238 | 218 |
| Accounts receivable | | |
| Government of Canada | 112 | 57 |
| Outside parties | 4,029 | 2,356 |
| Inventories (Note 3) | 446 | 470 |
| Deposits | 458 | 318 |
| Prepaid expenses | 981 | 1,180 |
| | 6,264 | 4,599 |
| Capital assets (Note 5) | | |
| Cost | 40,216 | 39,015 |
| Less: accumulated amortization | 30,074 | 28,460 |
| | 10,142 | 10,555 |
| | 16,406 | 15,154 |

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2003 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

Montreal, Canada
June 4, 2003

| | 2003 | 2002 |
|--|---------|---------|
| LIABILITIES | | |
| Current liabilities | | |
| Accounts payable | | |
| Government of Canada | 790 | 839 |
| Outside parties | 6,167 | 4,104 |
| Accrued salaries and vacations | 584 | 782 |
| Advances on productions | 410 | 178 |
| Provision for employee future benefits | 300 | 300 |
| | 8,251 | 6,203 |
| Long-term liabilities | | |
| Obligation under capital leases (Note 6) | 185 | 240 |
| Provision for employee future benefits | 5,921 | 5,742 |
| | 6,106 | 5,982 |
| Commitments and contingencies (Notes 13 and 14) | | |
| EQUITY OF CANADA | | |
| Accumulated net charge against the Revolving Fund's authority (Note 7) | 8,327 | 9,058 |
| Accumulated deficit (Note 8) | (6,278) | (6,089) |
| | 2,049 | 2,969 |
| | 16,406 | 15,154 |

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

NORAH MALLORY
Member

National Film Board Revolving Fund— Continued

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

| | 2003 | 2002 |
|--|---------|---------|
| Expenses (Note 9) | | |
| English programming | | |
| Production of films and other forms of visual presentations | | |
| Board's program | 26,267 | 27,098 |
| Sponsored production | 444 | 641 |
| Marketing of films and other forms of visual presentations | 870 | 695 |
| | 27,581 | 28,434 |
| French programming | | |
| Production of films and other forms of visual presentations | | |
| Board's program | 17,191 | 15,544 |
| Sponsored production | 166 | 232 |
| Marketing of films and other forms of visual presentations | 963 | 1,074 |
| | 18,320 | 16,850 |
| Commercial distribution | | |
| Marketing of films and other forms of visual presentations | 8,167 | 7,845 |
| Communications and outreach development | | |
| Corporate affairs | 8,933 | 6,739 |
| Research and development | 2,365 | 2,321 |
| | 11,298 | 9,060 |
| Management and administration | 8,236 | 6,852 |
| Cost of operations | 73,602 | 69,041 |
| Revenues | | |
| Production and marketing of films and other forms of visual presentations | | |
| English programming | 444 | 641 |
| French programming | 166 | 232 |
| Film prints, rentals and royalties | | |
| Television | 1,451 | 1,685 |
| Educational | 2,056 | 1,866 |
| Home video | 731 | 697 |
| Theatrical | 102 | 200 |
| Services and miscellaneous | 2,081 | 1,479 |
| | 7,031 | 6,800 |
| Net cost of operations for the year before funding from the Government of Canada | 66,571 | 62,241 |
| Funding from the Government of Canada | 66,382 | 62,167 |
| Net results of operations for the year | (189) | (74) |
| Balance of accumulated deficit, beginning of year | (6,089) | (6,015) |
| Balance of accumulated deficit, end of year (Note 8) | (6,278) | (6,089) |

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)

| | 2003 | 2002 |
|--|---------|---------|
| Operating activities: | | |
| Net results of operations for the year | (189) | (74) |
| Items not requiring an outlay (inflow) of cash | | |
| Amortization of capital assets | 3,460 | 3,060 |
| Loss (gain) on disposal of capital assets | 387 | (91) |
| Change in the provision for employee future benefits | 932 | 249 |
| Change in the provision of accrued vacations | 9 | 20 |
| | 4,599 | 3,164 |
| Payments on and change in the provision for employee future benefits | (752) | (195) |
| Change in the funded components of working capital | 678 | (4,307) |
| Net financial resources provided (used) by operating activities | 4,525 | (1,338) |
| Financing activities: | | |
| Obligation under capital leases | 292 | 300 |
| Payments on obligations under capital leases | (652) | (497) |
| Net financial resources used by financing activities | (360) | (197) |
| Investing activities: | | |
| Acquisition of capital assets | (3,288) | (3,512) |
| Acquisition under capital leases | (292) | (300) |
| Proceeds from disposal of capital assets | 146 | 107 |
| Net financial resources used by investing activities | (3,434) | (3,705) |
| Accumulated net charge against the Revolving Fund's authority | | |
| Change in the year | 731 | (5,240) |
| Balance, beginning of year | (9,058) | (3,818) |
| Balance, end of year | (8,327) | (9,058) |

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.

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 |
| — Software and 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 |

National Film Board Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

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.

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

| | 2003 | 2002 |
|---|----------------|----------------|
| | \$ | \$ |
| Materials and supplies | 265,604 | 230,507 |
| Film prints and other forms of visual presentations | 180,485 | 239,255 |
| | <u>446,089</u> | <u>469,762</u> |

4. Participation

During the 2003 fiscal year, the NFB continued to participate 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 and accumulated amortization

| Cost | Balance, beginning of year | Acqui- sitions | Disposals | Balance, end of year |
|--|----------------------------------|-------------------|------------------|----------------------------|
| | \$ | \$ | \$ | \$ |
| Technical equipment | 23,425,677 | 928,723 | 1,230,384 | 23,124,016 |
| Software and data processing equipment | 11,748,363 | 1,628,834 | 1,026,531 | 12,350,666 |
| Office furniture and equipment | 1,085,839 | 101,327 | 122,326 | 1,064,840 |
| Rolling stock | 31,755 | | | 31,755 |
| Collection | 1 | | | 1 |
| Leasehold improvements | 2,723,784 | 921,166 | | 3,644,950 |
| | <u>39,015,419</u> | <u>3,580,050</u> | <u>2,379,241</u> | <u>40,216,228</u> |
| Accumulated amortization | Balance, beginning of year | Amorti- zation | Disposals | Balance, end of year |
| | \$ | \$ | \$ | \$ |
| Technical equipment | 19,433,105 | 1,264,814 | 956,900 | 19,741,019 |
| Software and data processing equipment | 7,329,232 | 1,304,608 | 772,185 | 7,861,655 |
| Office furniture and equipment | 920,335 | 56,526 | 117,137 | 859,724 |
| Rolling stock | 31,755 | | | 31,755 |
| Leasehold improvements | 745,471 | 834,226 | | 1,579,697 |
| | <u>28,459,898</u> | <u>3,460,174</u> | <u>1,846,222</u> | <u>30,073,850</u> |

National Film Board Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

The above assets include equipment under capital leases for a total value of \$2,105,545 (2002—\$2,330,090) less accumulated amortization of \$1,462,860 (2002—\$1,217,242).

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 \$2,105,545 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 \$651,742 for the year ended March 31, 2003, excluding interest of \$90,418 which were charged to operations.

The obligations under capital leases includes the following:

| | \$ |
|--------------------------|----------------|
| Future lease payments: | |
| 2004 | 384,944 |
| 2005 | 146,532 |
| 2006 | 57,125 |
| | <u>588,601</u> |
| Less: interest | 54,555 |
| | <u>534,046</u> |
| Short-term portion | 349,108 |
| Long-term portion | 184,938 |

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

| | 2003 | 2002 |
|--|------------------|------------------|
| | \$ | \$ |
| Net book value of capital assets | 10,142,378 | 10,555,521 |
| Obligation under capital leases | (534,046) | (893,832) |
| Funded components of working capital | (1,281,572) | (603,234) |
| | <u>8,326,760</u> | <u>9,058,455</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:

| | 2003 | 2002 |
|----------------------------------|------------------|------------------|
| | \$ | \$ |
| Accrued vacations | 56,875 | 48,114 |
| Employee future benefits | | |
| Provisions for regular benefits: | | |
| Short-term | 300,000 | 300,000 |
| Long-term | 5,921,308 | 5,741,331 |
| | <u>6,278,183</u> | <u>6,089,445</u> |

9. Expenses

| | 2003 | 2002 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Salaries and benefits | 35,970,867 | 34,940,887 |
| Professional and special services | 8,884,589 | 9,319,032 |
| Rentals | 8,615,536 | 8,462,226 |
| Transportation and communication | 4,725,046 | 4,435,853 |
| Cash financing in | | |
| coproductions | 4,143,702 | 2,110,979 |
| Amortization of capital assets | 3,460,174 | 3,059,878 |
| Materials and supplies | 2,479,058 | 2,312,346 |
| Contracted film production and | | |
| laboratory processing | 1,615,720 | 1,668,939 |
| Miscellaneous | 1,427,027 | 1,111,916 |
| Information | 1,249,257 | 970,955 |
| Repairs and upkeep | 643,791 | 739,690 |
| Loss (gain) on disposal of capital assets | 387,096 | (91,226) |
| | <u>73,601,863</u> | <u>69,041,475</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 \$3,395,054 (2002—\$3,156,005).

Non-pension benefits

These benefit plans are not pre-funded and thus have no assets. The expense for the Board's non-pension benefit plans for the year ended March 31, 2003 is \$931,890 (2002—\$449,505).

National Film Board Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

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 \$6,617,504 (2002—\$6,715,515).

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 |
|-----------------|-------------------|------------------|-------------------|
| | \$ | \$ | \$ |
| 2004 | 6,486,000 | 1,136,000 | 7,622,000 |
| 2005 | 5,798,000 | 586,000 | 6,384,000 |
| 2006 | 5,327,000 | 254,000 | 5,581,000 |
| 2007 | 4,884,000 | 31,000 | 4,915,000 |
| 2008 | 4,141,000 | 10,000 | 4,151,000 |
| 2009-2016 | 31,761,000 | | 31,761,000 |
| | <u>58,397,000</u> | <u>2,017,000</u> | <u>60,414,000</u> |

From the amount of \$58,397,000 for the lease for premises, agreements have been signed for \$400,000 with outside parties and \$57,997,000 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 2003.

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 audited 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, 2003 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.

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

| | 2003 | | 2002 | |
|--|-----------|---------|-----------|---------|
| | Estimates | Actual | Estimates | Actual |
| Net income (loss)..... | | 637 | (4,200) | (6,157) |
| Add: items not requiring use of funds..... | 100 | (988) | | 323 |
| Operating source (use) of funds..... | 100 | (351) | (4,200) | (5,834) |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions..... | | 797 | | 4,445 |
| Net other assets and liabilities..... | | | | (2,993) |
| Authority provided (used)..... | 100 | (1,148) | (4,200) | (7,286) |

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:

J.S. BILLINGS

*Assistant Deputy Minister,
Corporate Policy and Infrastructure*

July 11, 2003

R. MONETTE

*Assistant Deputy Minister,
Operations*

July 9, 2003

G. BAILEY

*Assistant Deputy Minister
Acquisition Program*

July 7, 2003

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

| | 2003 | 2002 |
|--|--------|---------|
| Credit (debit) balance in the accumulated net charge against the Fund's authority..... | 3,543 | (9,445) |
| Add: PAYE charges against the appropriation account after March 31..... | 9,071 | 24,076 |
| Less: amounts credited to the appropriation account after March 31..... | 7,895 | 11,060 |
| Net authority used, end of year..... | 4,719 | 3,571 |
| Authority limit (Note 1)..... | 35,000 | 35,000 |
| Unused authority carried forward..... | 30,281 | 31,429 |

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 statement of financial position of Optional Services Revolving Fund as at March 31, 2003, the statements of operations, accumulated surplus, 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, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 16, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|-------------------------------|--------|--------|---|--------|---------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Accounts receivable | | | Accounts payable and accrued liabilities | | |
| Government of Canada..... | 4,607 | 1,888 | Government of Canada..... | 1,559 | 2,575 |
| Outside parties | 2,507 | 9,996 | Outside parties | 5,441 | 19,346 |
| Other assets (Note 3) | 3,139 | 3,263 | Other liabilities | 215 | 3,992 |
| | 10,253 | 15,147 | | 7,215 | 25,913 |
| Capital assets (Note 4) | 2,112 | 4,651 | Allowance for employee termination benefits | 1,465 | 2,173 |
| | | | | 8,680 | 28,086 |
| | | | EQUITY OF CANADA | | |
| | | | Accumulated net charge against the Fund's | | |
| | | | authority..... | 3,543 | (9,445) |
| | | | Accumulated surplus | 142 | 1,157 |
| | 12,365 | 19,798 | | 12,365 | 19,798 |

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)

| | 2003 | 2002 |
|---|---------|---------|
| Revenues (Note 5) | 100,228 | 108,314 |
| Cost of sales | 88,881 | 98,254 |
| Gross margin | 11,347 | 10,060 |
| Operating expenses | | |
| Salaries and employee benefits | 5,924 | 8,122 |
| Employee termination benefits | (26) | 227 |
| Professional and special services | 2,396 | 2,730 |
| Occupancy costs | 574 | 878 |
| Corporate and administrative services | 652 | 2,175 |
| Transportation and telecommunications | 322 | 233 |
| Purchased repairs and maintenance | 101 | 67 |
| Interest on draw down | 88 | 1,026 |
| Utilities, materials and supplies | 141 | 149 |
| Information | 49 | 173 |
| Amortization | 34 | 45 |
| Rentals | 44 | 17 |
| Other expenses | 405 | 13 |
| Bad debts | 6 | 362 |
| | 10,710 | 16,217 |
| Net income (loss) | 637 | (6,157) |

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)

| | 2003 | 2002 |
|--|---------|----------|
| Balance, beginning of year | 1,157 | (15,386) |
| Net income (loss) | 637 | (6,157) |
| Write-off of net draw down authority used (Note 1) | | 22,700 |
| Transfer of activities (Note 7) | (1,652) | |
| Balance, end of year | 142 | 1,157 |

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)

| | 2003 | 2002 |
|--|----------|----------|
| Operating activities: | | |
| Net income (loss) | 637 | (6,157) |
| Items not affecting use of the Fund's authority | | |
| Amortization | 34 | 45 |
| Provision for employee termination benefits | (27) | 227 |
| | 644 | (5,885) |
| Changes in working capital (Note 6) | (11,797) | 8,207 |
| Payment on provision for employee termination benefits | (2) | (39) |
| Net financial resources provided (used) by operating activities | (11,155) | 2,283 |
| Investing activities: | | |
| Capital assets | | |
| Acquisitions | (797) | (4,445) |
| Proceeds on disposal of capital assets | 20 | |
| Net financial resources used by investing activities | (777) | (4,445) |
| Financing activities | | |
| Write-off of net draw down authority used (Note 1) | | 22,700 |
| Net increase (decrease) in accumulated net charge against the Fund's authority | (11,932) | 20,538 |
| Accumulated net charge against the Fund's authority, beginning of year | 9,445 | (11,093) |
| Transfer of activities (Note 7) | (1,056) | |
| Accumulated net charge against the Fund's authority, end of year | (3,543) | 9,445 |

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 materials; 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) 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 |
|----------------------|-------------------------|
| Informatics hardware | 3 to 5 years |
| Informatics software | 5 years |

Assets are amortized commencing the month after acquisition.

(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 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 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.

(e) 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— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

3. Other assets

| | 2003 | 2002 |
|--|---------------------------|--------------|
| | (in thousands of dollars) | |
| Goods and Services Tax refundable advances | 3,143 | 1,160 |
| Prepaid expenses | | 21 |
| Inventories | | 2,080 |
| Other advances | (4) | 2 |
| | <u>3,139</u> | <u>3,263</u> |

4. Capital assets and accumulated amortization

| Capital Assets | Balance beginning of year | Transfer of activities (Note 7) | Balance beginning of year adjusted | Acquisitions | Disposals/ adjustments | Balance end of year |
|---------------------------------|---------------------------------|---------------------------------------|--|-----------------------------------|---------------------------|---------------------------|
| | (in thousands of dollars) | | | | | |
| Leasehold improvements | 241 | (241) | | | | |
| Informatics hardware | 171 | (42) | 129 | 20 | (20) | 129 |
| Informatics software | | | | 1,940 | | 1,940 |
| Assets under construction | 4,391 | (3,098) | 1,293 | (1,163) | | 130 |
| | <u>4,803</u> | <u>(3,381)</u> | <u>1,422</u> | <u>797</u> | <u>(20)</u> | <u>2,199</u> |
| Accumulated amortization | Balance beginning of year | Transfer of activities (Note 7) | Balance beginning of year adjusted | Current year amorti- zation | Disposals/ adjustments | Balance end of year |
| | (in thousands of dollars) | | | | | |
| Leasehold improvements | 63 | (63) | | | | |
| Informatics hardware | 89 | (36) | 53 | 34 | | 87 |
| | <u>152</u> | <u>(99)</u> | <u>53</u> | <u>34</u> | | <u>87</u> |
| Net | <u>4,651</u> | | | | | <u>2,112</u> |

5. Revenues

| | 2003 | 2002 |
|-------------------------------------|---------------------------|----------------|
| | (in thousands of dollars) | |
| Traffic management recoveries | 45,607 | 43,352 |
| Vaccine program recoveries | 33,541 | 35,037 |
| Locally shared support services | | |
| centres sales | 7,154 | 6,840 |
| Software brokerage program | | |
| recoveries | 4,515 | 6,758 |
| Crown assets distribution centres | | |
| sales | 4,685 | 5,102 |
| Communication, printing and | | |
| audio-visual recoveries | 4,726 | 1,556 |
| Communications coordination | | |
| services sales | | 9,669 |
| | <u>100,228</u> | <u>108,314</u> |

Optional Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

6. Changes in working capital

| | 2003 | | 2002 | | |
|---------------------------|---------------------------|---------------------------|---------------------------------------|------------------------------------|----------|
| | Balance end of year | Balance end of year | Transfer of activities (Note 7) | Balance end of year adjusted | Changes |
| | (in thousands of dollars) | | | | |
| Current assets | 10,253 | 15,147 | (2,838) | 12,309 | 2,056 |
| Current liabilities | 7,215 | 25,913 | (4,845) | 21,068 | (13,853) |
| | 3,038 | (10,766) | 2,007 | (8,759) | (11,797) |

7. Transfer of activities

Effective April 1, 2002, the operations and costs associated with communications services provided by the Funds were transferred to Communications Canada as shown in the following condensed financial information for the year ended March 31, 2002. The assets and liabilities were transferred in the current year at their net book value as at April 1, 2002, after closing adjustments, as shown in the Balance sheet summary below:

| | Net book value |
|--|---------------------------|
| | (in thousands of dollars) |
| Assets | |
| Current assets | 2,838 |
| Capital assets | 3,282 |
| | 6,120 |
| Liabilities | |
| Current liabilities | 4,845 |
| Allowance for employee termination benefits | 679 |
| | 5,524 |
| Equity of Canada | |
| Accumulated net charge against the Fund's authority | (1,056) |
| Accumulated Surplus | 1,652 |
| | 6,120 |
| Statement of operations: | |
| Revenues | 9,669 |
| Expenses | 12,755 |
| Net loss | (3,086) |

8. Comparative figures

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

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 the 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 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 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*

May 26, 2003

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

| | 2003 | | 2002 | |
|--|-----------|---------|-----------|----------|
| | Estimates | Actual | Estimates | Actual |
| Net income (loss) | 6,322 | (2,005) | (1,737) | (17,789) |
| Add: items not requiring use of funds | 24,404 | 22,082 | 17,481 | 20,287 |
| Operating source of funds | 30,726 | 20,077 | 15,744 | 2,498 |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions | 14,580 | 14,953 | 21,898 | 12,393 |
| Net other assets and liabilities | 9,565 | 1,793 | 7,812 | (6,743) |
| Authority provided (used) | 6,581 | 3,331 | (13,966) | (3,152) |

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

| | 2003 | 2002 |
|---|----------|----------|
| Debit balance in the accumulated net charge against the Fund's authority account | (16,278) | (18,753) |
| Add: PAYE charges against the appropriation account after March 31 | 9,020 | 12,930 |
| Less: amounts credited to the appropriation account after March 31 | 3,006 | 1,110 |
| Net authority provided, end of year | (10,264) | (6,933) |
| Authority limit | 4,000 | 4,000 |
| Unused authority carried forward | 14,264 | 10,933 |

Passport Office Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the statement of financial position of Passport Office Revolving Fund as at March 31, 2003 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, 2003 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.

The financial statements for the prior period were audited by another firm of Chartered Accountants.

ERNST & YOUNG LLP
Chartered Accountants

Ottawa, Canada
May 23, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|--|--------|--------|---|----------|----------|
| ASSETS | | | | | |
| Current | | | Current | | |
| Accounts receivable | | | Accounts payable and accrued liabilities | | |
| Government of Canada (Note 9) | 3,005 | 374 | Government of Canada (Note 9) | 1,661 | 6,647 |
| Outside parties | 257 | 325 | Outside parties | | |
| Inventories | 5,450 | 4,919 | Accounts payable | 6,986 | 5,996 |
| Prepaid expenses | 433 | 50 | Vacation pay | 2,100 | 1,925 |
| | 9,145 | 5,668 | Contractors' holdbacks | 370 | 401 |
| Long-term | | | Deferred lease inducement (Note 5) | 253 | 338 |
| Capital assets (Note 4) | | | Current portion of the provision for employee | | |
| At cost | 93,085 | 78,132 | termination benefits | 355 | 1,092 |
| Less: accumulated amortization | 62,048 | 41,116 | Current portion of the loan (Note 6) | 4,500 | |
| | 31,037 | 37,016 | | 16,225 | 16,399 |
| | | | Long-term | | |
| | | | Provision for employee termination benefits | 8,060 | 6,807 |
| | | | Loan payable (Note 6) | 4,246 | 8,297 |
| | | | | 12,306 | 15,104 |
| | | | Commitments (Note 8) | | |
| | | | EQUITY OF CANADA (Note 7) | | |
| | | | Accumulated net charge against the Fund's | | |
| | | | authority | (16,278) | (18,753) |
| | | | Accumulated surplus | 27,929 | 29,934 |
| | | | | 11,651 | 11,181 |
| | 40,182 | 42,684 | | 40,182 | 42,684 |

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)

| | 2003 | 2002 |
|---|----------------|----------------|
| Revenues | | |
| Fees earned | 136,197 | 92,060 |
| Miscellaneous revenues | 566 | 1,226 |
| | <u>136,763</u> | <u>93,286</u> |
| Operating expenses | | |
| Salaries and employee benefits | 69,394 | 55,133 |
| Provision for employee termination benefits | 786 | 1,288 |
| Amortization of capital assets | 20,932 | 18,657 |
| Passport materials and application forms | 9,663 | 6,792 |
| Accommodation | 6,657 | 5,774 |
| Professional and special services | 6,027 | 4,372 |
| Freight, express and cartage | 5,998 | 2,735 |
| Printing, stationery and supplies | 4,697 | 3,759 |
| Passport operations at missions abroad (Note 9) | 4,447 | 4,447 |
| Travel and removal | 1,976 | 1,443 |
| Telecommunications | 1,840 | 1,573 |
| Information | 1,832 | 2,451 |
| Postal services and postage | 1,803 | 560 |
| Repair and maintenance | 1,710 | 1,402 |
| Interest | 467 | 431 |
| Miscellaneous expenses | 280 | 42 |
| Rentals | 259 | 216 |
| | <u>138,768</u> | <u>111,075</u> |
| Net loss | (2,005) | (17,789) |

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)

| | 2003 | 2002 |
|---|---------------|----------------|
| Operating activities: | | |
| Net loss | (2,005) | (17,789) |
| Add: | | |
| Provision for employee termination benefits | 786 | 1,288 |
| Amortization of capital assets | 20,932 | 18,657 |
| Deferred leasehold inducements | (85) | (85) |
| Accrued interest on Loan | 449 | 427 |
| | <u>20,077</u> | <u>2,498</u> |
| Changes in current assets and liabilities | (7,329) | (9,853) |
| Payment of employee termination benefits | (270) | (219) |
| | <u>12,478</u> | <u>(7,574)</u> |
| Investing activities: | | |
| Capital assets acquired | (14,953) | (12,393) |
| Financing activities: | | |
| Vote 1 and 5—Government On-line | | 1,618 |
| Vote 1—Public Safety and Security Initiatives | | 7,050 |
| | | <u>8,668</u> |
| Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year | (2,475) | (11,299) |
| Accumulated net charge against the Fund's authority account, beginning of year | 18,753 | 30,052 |
| Accumulated net charge against the Fund's authority account, end of year | 16,278 | 18,753 |

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)

| | 2003 | 2002 |
|---|---------------|---------------|
| Balance, beginning of year | 29,934 | 39,055 |
| Net loss | (2,005) | (17,789) |
| | <u>27,929</u> | <u>21,266</u> |
| Parliamentary appropriations (Note 3) | | |
| Vote 1 and 5—Government On-line | | 1,618 |
| Vote 1—Public Safety and Security Initiatives | | 7,050 |
| Balance, end of year | <u>27,929</u> | <u>29,934</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. The Passport Office is a non-taxable entity.

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) Revenue recognition:

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

(c) 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. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. 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.

(d) Inventories:

The inventory of materials and supplies is carried at cost using the average cost method.

(e) Capital assets

Leasehold improvements are amortized on a straight-line basis over the term of the leases. 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 |

Effective April 1, 1994, all expenditures associated with the Technology Enhancement Plan (TEP) were 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> |
|--|--------------|
| Technology enhancement plan (TEP) | |
| 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.

(f) Insurance:

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

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

Passport Office Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(h) 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*.

(i) Financial instruments:

The fair value of the Fund's financial instruments, including accounts receivable, accounts payable and accrued liabilities and loan payable, approximates carrying value.

3. Parliament appropriations:

In fiscal year 2002, 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. As well, 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. In fiscal year 2003, no amount was received as Parliamentary appropriation by Passport Office.

4. Capital assets and accumulated amortization:

| Capital assets | Balance, beginning of year | Acqui- sitions | Disposals | Balance, end of year |
|---------------------------|----------------------------------|-------------------|-----------|----------------------------|
| (in thousands of dollars) | | | | |
| Technology | | | | |
| Enhancement | | | | |
| Plan Project | 33,877 | | | 33,877 |
| Other capital | | | | |
| projects | 26,638 | 14,589 | | 41,227 |
| Furniture | 2,360 | | | 2,360 |
| EDP equipment | 12,462 | 352 | | 12,814 |
| Other machine and | | | | |
| equipment | 2,795 | 12 | | 2,807 |
| | 78,132 | 14,953 | | 93,085 |
| Accumulated | Balance, beginning of year | Amorti- zation | Disposals | Balance, end of year |
| amortization | | | | |
| (in thousands of dollars) | | | | |
| Technology | | | | |
| Enhancement | | | | |
| Plan Project | 18,594 | 13,809 | | 32,403 |
| Other capital | | | | |
| projects | 11,717 | 5,091 | | 16,808 |
| Furniture | 1,678 | 241 | | 1,919 |
| EDP equipment | 6,615 | 1,602 | | 8,217 |
| Other machine and | | | | |
| equipment | 2,512 | 189 | | 2,701 |
| | 41,116 | 20,932 | | 62,048 |

Other capital projects category includes leasehold improvements.

5. 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. In fiscal year 2003, \$85,000 (2002 - \$85,000) was recognized as a reduction of rent expense.

6. 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 and bearing interest at an annual rate of 5.42 percent. The initial amount and interest in the amount of \$1,177,000 are repayable as follows:

| | |
|-----------|-----------|
| | \$ |
| 2003-2004 | 4,500,000 |
| 2004-2005 | 4,477,000 |

Passport Office Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

7. 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.

8. 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)

| | |
|---------------------------|--------|
| 2004 | 6,538 |
| 2005 | 4,067 |
| 2006 | 3,041 |
| 2007 | 1,609 |
| 2008 and thereafter | 2,202 |
| | <hr/> |
| | 17,457 |
| | <hr/> |

The Passport Office signed a contract for the purchase of passport materials, which expires in 2008. Future minimum payments by year are approximately as follows:

(in thousands of dollars)

| | |
|------------|--------|
| 2004 | 10,388 |
| 2005 | 6,256 |
| 2006 | 6,257 |
| 2007 | 6,256 |
| 2008 | 6,257 |
| | <hr/> |
| | 35,414 |
| | <hr/> |

9. 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. All related party transactions are accounted for at the exchange amount, which represents the considerations agreed to by both parties. As part of its operations the Passport Office, which is an agency of the Department of Foreign Affairs and International Trade (DFAIT), collects Consular fees on behalf of DFAIT Consular Affairs division. These fees are not recorded as revenues in the statement of operations. In fiscal year 2003, the Fund collected and remitted to DFAIT \$45,587,385 (2002 - \$46,593,770).

10. Comparative balances:

Certain of the prior year's balances have been reclassified in order to comply with the presentation adopted in the current year.

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 audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 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:

J.S. BILLINGS

*Assistant Deputy Minister,
Corporate Policy and Infrastructure*

July 11, 2003

ROD MONETTE

*Assistant Deputy Minister,
Operations*

July 9, 2003

CAROL BEAL

*Assistant Deputy Minister,
Real Property Program*

July 9, 2003

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

| | 2003 | | 2002 | |
|---|-----------|---------|-----------|--------|
| | Estimates | Actual | Estimates | Actual |
| Net income | 16,600 | 11,224 | 19,247 | 12,552 |
| Less: items requiring use of funds | | (1,045) | | 1,837 |
| Authority provided | 16,600 | 12,269 | 19,247 | 10,715 |

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

| | 2003 | 2002 |
|---|-------|-------|
| Credit (debit) balance in the accumulated net charge against the Fund's authority | 1,147 | (210) |
| Add: PAYE charges against the appropriation account after March 31 | 574 | |
| Deposits on disposals | 208 | 349 |
| Less: amounts credited to the appropriation account after March 31 | 2,835 | |
| Net authority used (provided), end of year | (906) | 139 |
| Authority limit (Note 1) | 5,000 | 5,000 |
| Unused authority carried forward | 5,906 | 4,861 |

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

Real Property Disposition Revolving Fund—Continued

AUDITOR'S REPORT

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

We have audited the statement of financial position of the Real Property Disposition Revolving Fund as at March 31, 2003 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 also 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 Real Property Disposition Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 12, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|----------------------------|-------|-------|---|-------|-------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Cash in transit | 159 | | Accounts payable and accrued liabilities | | |
| Accounts receivable | | | Government of Canada | 574 | |
| Government of Canada | 2,534 | | Deposits on disposals | 208 | 349 |
| Outside parties | 142 | | | 782 | 349 |
| Work in process | 4,094 | 5,139 | | | |
| | | | EQUITY OF CANADA | | |
| | | | Accumulated net charge against the Fund's | | |
| | | | authority | 1,147 | (210) |
| | | | Accumulated surplus | 5,000 | 5,000 |
| | 6,929 | 5,139 | | 6,929 | 5,139 |

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)

| | 2003 | 2002 |
|----------------------|--------|--------|
| Revenues | 14,558 | 15,734 |
| Operating expenses | | |
| Fees | 1,377 | 1,558 |
| Disbursements | 1,947 | 1,624 |
| Other expenses | 10 | |
| | 3,334 | 3,182 |
| Net income | 11,224 | 12,552 |

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)

| | 2003 | 2002 |
|---|----------|----------|
| Balance, beginning of year | 5,000 | 5,000 |
| Net income | 11,224 | 12,552 |
| Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) | (11,224) | (12,552) |
| 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)

| | 2003 | 2002 |
|---|----------|----------|
| Operating activities | | |
| Net income | 11,224 | 12,552 |
| Changes in working capital (Note 3) | (1,357) | (1,488) |
| | 9,867 | 11,064 |
| Financing activities | | |
| Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) | (11,224) | (12,552) |
| Net decrease in accumulated net charge against the Fund's authority | (1,357) | (1,488) |
| Accumulated net charge against the Fund's authority, beginning of year | 210 | 1,698 |
| Accumulated net charge against the Fund's authority, end of year | (1,147) | 210 |

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.

(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.

Real Property Disposition Revolving Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

3. Changes in working capital

| | 2003 | 2002 | Changes |
|---------------------------|---------------------------|--------------|----------------|
| | (in thousands of dollars) | | |
| Current assets | 6,929 | 5,139 | (1,790) |
| Current liabilities | 782 | 349 | 433 |
| | <u>6,147</u> | <u>4,790</u> | <u>(1,357)</u> |

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, 2003 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:

J.S. BILLINGS

*Assistant Deputy Minister,
Corporate Policy and Infrastructure*

July 11, 2003

R. MONETTE

*Assistant Deputy Minister,
Operations*

July 9, 2003

C. BEAL

*Assistant Deputy Minister,
Real Property Program*

July 9, 2003

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

| | 2003 | 2002 |
|--|---------|---------|
| Net loss | (2,866) | (1,119) |
| Add: items not requiring use of funds | (3,440) | 5,737 |
| Operating source (use) of funds | (6,306) | 4,618 |
| Add: recovery of net draw down authority used (Note 1) | 6,528 | |
| Less: items requiring use of funds | | |
| Net other assets and liabilities | 222 | (4,893) |
| Authority provided | | 9,511 |

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

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

| | 2003 | 2002 |
|--|---------|---------|
| Credit balance in the accumulated net charge against the Fund's authority | 71,467 | 50,723 |
| Add: PAYE charges against the appropriation account after March 31 | 161,405 | 153,372 |
| Less: amounts credited to the appropriation account after March 31 | 232,872 | 204,095 |
| Net authority used, end of year | 150,000 | 150,000 |
| Authority limit (Note 1) | 150,000 | 150,000 |
| Unused authority carried forward | 150,000 | 150,000 |

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, 2003 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, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 13, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|-----------------------------|---------|---------|---|----------|----------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Cash in transit | 2,134 | 737 | Accounts payable and accrued liabilities | | |
| Accounts receivable | | | Government of Canada | 8,746 | 11,223 |
| Government of Canada | 226,426 | 200,038 | Outside parties | 155,921 | 144,341 |
| Outside parties | 12,705 | 8,812 | Professional liability fund | 2,320 | 2,347 |
| Other assets (Note 3) | 4,853 | 3,813 | Other liabilities | 5,705 | 6,200 |
| | | | | 172,692 | 164,111 |
| | | | Allowance for employee termination benefits | 18,340 | 18,609 |
| | | | | 191,032 | 182,720 |
| | | | EQUITY OF CANADA | | |
| | | | Accumulated net charge against the | | |
| | | | Fund's authority | 71,467 | 50,723 |
| | | | Accumulated deficit | (16,381) | (20,043) |
| | 246,118 | 213,400 | | 246,118 | 213,400 |

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)

| | 2003 | 2002 |
|--|---------|---------|
| Gross revenues (Note 6) | 836,328 | 818,685 |
| Recoverable disbursements made on behalf of clients | 681,641 | 659,521 |
| Net revenues | 154,687 | 159,164 |
| Operating expenses | | |
| Salaries and employee benefits | 96,995 | 101,678 |
| Employee termination benefits | 1,198 | 4,613 |
| Overhead chargeback | 30,721 | 28,506 |
| Corporate and administrative services | 19,201 | 17,817 |
| Occupancy costs | 3,914 | 3,555 |
| Provision for claims and other expenses | 5,524 | 4,114 |
| | 157,553 | 160,283 |
| Net loss | (2,866) | (1,119) |

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)

| | 2003 | 2002 |
|---|----------|-----------|
| Balance, beginning of year | (20,043) | (107,151) |
| Net loss | (2,866) | (1,119) |
| Write-off of net draw down authority used (Note 1) | | 88,227 |
| Recovery of net draw down authority used (Note 1) | 6,528 | |
| Balance, end of year | (16,381) | (20,043) |

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)

| | 2003 | 2002 |
|---|----------|-----------|
| Operating activities: | | |
| Net loss | (2,866) | (1,119) |
| Items not affecting use of the Fund's authority | | |
| Provision for employee termination benefits | 1,199 | 4,613 |
| | (1,667) | 3,494 |
| Changes in working capital (Note 5) | (24,137) | 51,597 |
| Payment on provision for employee termination benefits | (1,468) | (613) |
| Net financial resources provided (used) by operating activities | (27,272) | 54,478 |
| Financing activities: | | |
| Write-off net draw down authority used (Note 1) | | 88,227 |
| Recovery of net draw down authority used (Note 1) | 6,528 | |
| Net financial resources provided by financing activities | 6,528 | 88,227 |
| Net increase (decrease) in accumulated net charge against the Fund's authority | (20,744) | 142,705 |
| Accumulated net charge against the Fund's authority, beginning of year | (50,723) | (193,428) |
| Accumulated net charge against the Fund's authority, end of year | (71,467) | (50,723) |

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

Real Property Services Revolving Fund— *Continued*

NOTES TO THE 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 2000-2001 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 decision #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.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover the net draw down authority used in support of activities serving broader government objectives. The amount received in 2002-03 is \$6,528,000.

2. Significant accounting policies

The financial statements have been prepared in accordance with generally accepted accounting principles 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.

Real Property Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

(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, 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 TB Minute #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. Other assets

| | 2003 | 2002 |
|--|--------------|--------------|
| (in thousands of dollars) | | |
| Goods and Services Tax refundable advances | 4,312 | 3,320 |
| Prepaid expenses | 11 | 22 |
| Inventories and work in process | 525 | 453 |
| Other advances | 5 | 18 |
| | <u>4,853</u> | <u>3,813</u> |

4. Contractual commitments

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

| | |
|-------------------------------------|---------------------------|
| | (in thousands of dollars) |
| 2003-2004 | 83,615 |
| 2004-2005 | 7,814 |
| 2005-2006 | 5,720 |
| 2006-2007 | 3,551 |
| 2007-2008 and following years | <u>6,922</u> |
| | <u>107,622</u> |

5. Changes in working capital

| | 2003 | 2002 | Changes |
|---------------------------|---------------|---------------|-----------------|
| (in thousands of dollars) | | | |
| Current assets | 246,118 | 213,400 | (32,718) |
| Current liabilities | 172,692 | 164,111 | 8,581 |
| | <u>73,426</u> | <u>49,289</u> | <u>(24,137)</u> |

6. Gross revenues

| | 2003 | 2002 |
|---|----------------|----------------|
| (in thousands of dollars) | | |
| Recoverable disbursements made on behalf of clients | 681,641 | 659,521 |
| Project fees | 117,579 | 108,779 |
| Payroll recoveries | 24,784 | 26,249 |
| Inventory management fees | 7,879 | 7,949 |
| Other revenues | 4,445 | 16,187 |
| | <u>836,328</u> | <u>818,685</u> |

7. 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)*

August 8, 2003

JEAN-PIERRE LABELLE

Director, Accounting Operation Division

August 8, 2003

LYNE MAGNY

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

August 7, 2003

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

| | 2003 | | 2002 | |
|---|-----------|--------|-----------|--------|
| | Estimates | Actual | Estimates | Actual |
| Net income (loss)..... | 47 | 701 | (123) | 822 |
| Add: items not requiring use of funds..... | 105 | 244 | 123 | 59 |
| Operating source of funds..... | 152 | 945 | | 881 |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions..... | 50 | 112 | 50 | 30 |
| Net other assets and liabilities..... | | 24 | | 37 |
| Authority provided (used)..... | 102 | 809 | (50) | 814 |

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

| | 2003 | 2002 |
|--|---------|---------|
| Debit balance in the accumulated net charge against the Fund's authority account..... | (7,425) | (6,041) |
| Add: PAYE charges against the appropriation account after March 31..... | 2,264 | 1,676 |
| Less: amounts credited to the appropriation account after March 31..... | 574 | 561 |
| Net authority provided, end of year..... | (5,735) | (4,926) |
| Authority limit..... | 2,000 | 2,000 |
| Unused authority carried forward..... | 7,735 | 6,926 |

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 statement of financial position of the Staff Development and Training Revolving Fund as at March 31, 2003 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, 2003 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
June 13, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|-------------------------------------|-------|-------|---|---------|---------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Accounts receivable | | | Accounts payable and accrued liabilities | | |
| Government of Canada..... | 1,118 | 1,050 | Government of Canada..... | 141 | 209 |
| Outside parties | 87 | 135 | Outside parties | | |
| Prepaid expenses..... | 99 | 109 | Accounts payable | 2,122 | 1,472 |
| | 1,304 | 1,294 | Accrued liabilities..... | | 100 |
| Capital assets (Note 4) | | | Accrued vacation pay..... | 299 | 220 |
| At cost | 319 | 342 | | 2,562 | 2,001 |
| Less: accumulated amortization..... | 180 | 295 | Long-term | | |
| | 139 | 47 | Provision for employee termination | | |
| | | | benefits | 1,492 | 1,268 |
| | | | | 4,054 | 3,269 |
| | | | EQUITY OF CANADA | | |
| | | | Accumulated net charge against the Fund's | | |
| | | | authority..... | (7,425) | (6,041) |
| | | | Accumulated surplus | 4,548 | 3,847 |
| | | | Contributed capital (Note 4) | 266 | 266 |
| | | | | (2,611) | (1,928) |
| | 1,443 | 1,341 | | 1,443 | 1,341 |

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)

| | 2003 | 2002 |
|--|--------|--------|
| Revenues | | |
| Course fees and services | 10,546 | 9,602 |
| Subsidies (Note 3) | 2,727 | 2,727 |
| | 13,273 | 12,329 |
| Operating expenses | | |
| Salaries and employee benefits | 5,278 | 5,296 |
| Professional and special services | 3,708 | 3,482 |
| Rentals | 963 | 994 |
| Travel and communications | 302 | 367 |
| Material and supplies | 1,589 | 862 |
| Administration and financial services | 219 | 219 |
| Information | 155 | 127 |
| Provision for employee termination benefits | 224 | 37 |
| Amortization | 11 | 19 |
| Loss on disposal of assets | 9 | 3 |
| Other | 114 | 101 |
| | 12,572 | 11,507 |
| Net income | 701 | 822 |

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)

| | 2003 | 2002 |
|----------------------------------|-------|-------|
| Balance, beginning of year | 3,847 | 3,025 |
| Net income | 701 | 822 |
| Balance, end of year | 4,548 | 3,847 |

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)

| | 2003 | 2002 |
|---|-------|---------|
| Operating activities: | | |
| Net income | 701 | 822 |
| Employee termination benefits payments | (40) | (50) |
| Add: Provision for employee termination benefits | 264 | 87 |
| Amortization | 11 | 19 |
| Loss on disposal of capital assets | 9 | 3 |
| | 945 | 881 |
| Net change in working capital | 551 | (1,014) |
| Net financial resources provided (used) by operating activities | 1,496 | (133) |
| Investing activities: | | |
| Purchases of capital assets | (112) | (30) |
| Net financial resources provided (used) by and change in the accumulated net charge against the Fund's authority, during the year | 1,384 | (163) |
| Accumulated net charge against the Fund's authority account, beginning of year | 6,041 | 6,204 |
| Accumulated net charge against the Fund's authority account, end of year | 7,425 | 6,041 |

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

Staff Development and Training Revolving Fund—Continued

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) 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 and provision for employee termination benefit.

(b) 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. The amount contributed in 2002-2003 and recorded in the Statement of Operations amount to \$804,725.

(c) 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.

(d) 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:

| <u>Category</u> | <u>Estimated economic life</u> |
|--|--------------------------------|
| Office and classroom furniture | 17 years |
| Office and classroom equipment | 10 years |
| Electronic data processing (EDP) equipment | 3-5 years |
| Leasehold improvement | 10 years |

(e) 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.

(f) Financial instrument

The carrying amount of the Revolving Fund's financial instruments included in current assets and current liabilities approximate fair value due to their short-term nature.

3. Subsidized operations

In 2002-2003, appropriation funds in the amount of \$2,726,500 (\$2,726,500 in 2001-2002) 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.

Staff Development and Training Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

4. Capital assets and accumulated amortization

| Capital assets | Balance at beginning of year | Acqui- sitions | Disposals | Balance at end of year |
|---------------------------|------------------------------------|-------------------|-----------|------------------------------|
| (in thousands of dollars) | | | | |
| Furniture | 10 | | 10 | |
| Equipment | 240 | | 75 | 165 |
| EDP equipment | 92 | | 49 | 43 |
| Leasehold improvement | | 111 | | 111 |
| | 342 | 111 | 134 | 319 |

| Accumulated amortization | Balance at beginning of year | Amorti- zation | Decrease | Balance at end of year |
|-----------------------------|------------------------------------|-------------------|----------|------------------------------|
| (in thousands of dollars) | | | | |
| Furniture | 7 | 3 | 10 | |
| Equipment | 216 | | 67 | 149 |
| EDP equipment | 71 | 10 | 49 | 32 |
| Leasehold improvement | | | | |
| | 294 | 13 | 126 | 181 |

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. Prior year financial statements

Prior year figures have been reclassified to conform to the current year basis of presentation.

Telecommunications and Informatics Common Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Telecommunications and Informatics Common 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. In 2002-2003, the revolving funds changed name to Telecommunications and Informatics Common Services Revolving Fund. 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 audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flows for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

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

| | 2003 | | 2002 | |
|---|-----------|--------|-----------|--------|
| | Estimates | Actual | Estimates | Actual |
| Net income | | 709 | | 1,820 |
| Add: items not requiring use of funds. | 200 | 487 | 100 | 706 |
| Operating source of funds | 200 | 1,196 | 100 | 2,526 |
| Less: items requiring use of funds | | | | |
| Net capital acquisitions | 200 | 416 | 200 | 114 |
| Net other assets and liabilities | | (203) | (100) | 222 |
| Authority provided. | | 983 | | 2,190 |

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:

J.S. BILLINGS

*Assistant Deputy Minister,
Corporate Policy and Infrastructure*

July 11, 2003

R. MONETTE

*Assistant Deputy Minister,
Operations*

July 9, 2003

M. TURNER

*Assistant Deputy Minister,
Telecommunications and Informatics Program*

July 4, 2003

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

| | 2003 | 2002 |
|--|----------|----------|
| Debit balance in the accumulated net charge against the Fund's authority | (10,373) | (14,181) |
| Add: PAYE charges against the appropriation account after March 31 | 9,652 | 16,570 |
| Less: amounts credited to the appropriation account after March 31 | 16,017 | 18,144 |
| Net authority provided, end of year | (16,738) | (15,755) |
| Authority limit (Note 1) | 20,000 | 20,000 |
| Unused authority carried forward | 36,738 | 35,755 |

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

**Telecommunications and Informatics
Common Services Revolving Fund —
Continued**

AUDITORS' REPORT

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

We have audited the statement of financial position of the Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2003, 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 Telecommunications and Informatics Common 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 Telecommunications and Informatics Common Services Revolving Fund as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 23, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|-------------------------------|--------|--------|---|----------|----------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Accounts receivable | | | Accounts payable and accrued liabilities | | |
| Government of Canada..... | 9,467 | 17,064 | Government of Canada..... | 257 | 520 |
| Outside parties | 719 | 861 | Outside parties | 8,861 | 15,555 |
| Other assets (Note 3) | 6,550 | 1,269 | Other liabilities | 731 | 601 |
| | 16,736 | 19,194 | | 9,849 | 16,676 |
| Capital assets (Note 4) | 433 | 166 | Allowance for employee termination benefits | 2,873 | 2,754 |
| | | | | 12,722 | 19,430 |
| | | | EQUITY OF CANADA | | |
| | | | Accumulated net charge against the Fund's | | |
| | | | authority..... | (10,373) | (14,181) |
| | | | Accumulated surplus | 14,820 | 14,111 |
| | 17,169 | 19,360 | | 17,169 | 19,360 |

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

Telecommunications and Informatics Common Services Revolving Fund — Continued

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

| | 2003 | 2002 |
|---|---------|---------|
| Revenues | 115,450 | 131,814 |
| Cost of sales | 84,134 | 102,339 |
| Cost of sales—Amortization | 89 | 33 |
| Gross margin | 31,227 | 29,442 |
| Operating expenses | | |
| Salaries and employee benefits | 14,444 | 12,811 |
| Employee termination benefits | 241 | 308 |
| Professional and special services | 12,414 | 10,653 |
| Corporate and administrative services | 1,027 | 1,017 |
| Occupancy costs | 858 | 816 |
| Utilities, materials and supplies | 640 | 737 |
| Transportation and communications | 630 | 1,003 |
| Amortization | 78 | 141 |
| Purchased repair and maintenance | 58 | 14 |
| Information | 34 | 33 |
| Rentals | 66 | 52 |
| Other expenditures | 28 | 37 |
| | 30,518 | 27,622 |
| Net income | 709 | 1,820 |

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)

| | 2003 | 2002 |
|--|---------|---------|
| Operating activities | | |
| Net income | 709 | 1,820 |
| Items not affecting use of the Fund's authority | | |
| Amortization | 167 | 174 |
| Provision for employee termination benefits | 241 | 308 |
| | 1,117 | 2,302 |
| Changes in working capital (Note 6) | (4,369) | (2,788) |
| Payment on provision for employee termination benefits | (122) | (51) |
| Net financial resources used by operating activities | (3,374) | (537) |
| Investing activities | | |
| Capital assets—Acquisitions | (434) | (114) |
| Net decrease in accumulated net charge against the Fund's authority | (3,808) | (651) |
| Accumulated net charge against the Fund's authority, beginning of year | 14,181 | 14,832 |
| Accumulated net charge against the Fund's authority, end of year | 10,373 | 14,181 |

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)

| | 2003 | 2002 |
|----------------------------------|--------|--------|
| Balance, beginning of year | 14,111 | 12,291 |
| Net income | 709 | 1,820 |
| Balance, end of year | 14,820 | 14,111 |

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

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

In 2002-2003, the Revolving Fund changed its name to Telecommunications and Informatics Common Services Revolving Fund.

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 useful economic lives</u> |
|----------------------|--|
| Informatics hardware | 3 years |
| Informatics software | 3 years |

Assets are amortized commencing the month after acquisition.

(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.

Telecommunications and Informatics Common Services Revolving Fund — Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

(f) Insurance

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

3. Other assets

| | 2003 | 2002 |
|--|--------------|--------------|
| (in thousands of dollars) | | |
| Goods and Services Tax refundable advances | 6,528 | 1,053 |
| Prepaid expenses | 20 | 137 |
| Inventories | | 85 |
| Other advances | 2 | (6) |
| | <u>6,550</u> | <u>1,269</u> |

4. Capital assets and accumulated amortization

| Capital assets | Balance, beginning of year | Acqui- sitions | Disposals/ adjust- ments | Balance, end of year |
|----------------------------|----------------------------------|---------------------------------|--------------------------------|----------------------------|
| (in thousands of dollars) | | | | |
| Informatics hardware | 1,264 | 378 | (423) | 1,219 |
| Informatics software | 42 | 56 | | 98 |
| | <u>1,306</u> | <u>434</u> | <u>(423)</u> | <u>1,317</u> |
| Accumulated amortization | Balance, beginning of year | Current year amortization | Disposals/ adjust- ments | Balance, end of year |
| (in thousands of dollars) | | | | |
| Informatics hardware | 1,140 | 140 | (423) | 857 |
| Informatics software | | 27 | | 27 |
| | <u>1,140</u> | <u>167</u> | <u>(423)</u> | <u>884</u> |
| Net | <u>166</u> | | | <u>433</u> |

5. Contractual commitments

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

| | |
|---------------------------|---------------|
| (in thousands of dollars) | |
| 2003-2004 | 44,054 |
| 2004-2005 | 27,843 |
| 2005-2006 | 2,183 |
| 2006-2007 | 44 |
| | <u>74,124</u> |

6. Changes in working capital

| | 2003 | 2002 | Changes |
|---------------------------|--------------|--------------|----------------|
| (in thousands of dollars) | | | |
| Current assets | 16,736 | 19,194 | 2,458 |
| Current liabilities | 9,849 | 16,676 | (6,827) |
| | <u>6,887</u> | <u>2,518</u> | <u>(4,369)</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.

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 audited by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2003 and the results of its operations and its cash flows 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:

J.S. BILLINGS

*Assistant Deputy Minister,
Corporate Policy and Infrastructure*

July 11, 2003

EDOUARD VERRAULT for
MICHEL CARDINAL

*Chief Executive Officer,
Translation Bureau*

July 10, 2003

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

| | 2003 | | 2002 | |
|---|-----------|--------|-----------|---------|
| | Estimates | Actual | Estimates | Actual |
| Net income (loss)..... | (5,800) | 644 | 600 | (1,530) |
| Add: items not requiring use of funds..... | 2,800 | 2,824 | 800 | 2,335 |
| Operating source (use) of funds..... | (3,000) | 3,468 | 1,400 | 805 |
| Less: items requiring use of funds | | | | |
| Net capital | | | | |
| acquisitions..... | 1,000 | 1,511 | 4,900 | 3,553 |
| Net other assets and liabilities..... | | (44) | (700) | (76) |
| Authority provided (used)..... | (4,000) | 2,001 | (2,800) | (2,672) |

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

| | 2003 | 2002 |
|--|----------|----------|
| Debit balance in the accumulated net charge against the Fund's authority..... | (14,745) | (10,422) |
| Add: PAYE charges against the appropriation account after March 31..... | 17,206 | 10,447 |
| Less: amounts credited to the appropriation account after March 31..... | 21,114 | 16,185 |
| Transfer from Treasury Board - Contingencies.... | 623 | 492 |
| Net authority provided, end of year..... | (19,276) | (16,652) |
| Authority limit (Note 1)..... | 10,000 | 10,000 |
| Unused authority carried forward..... | 29,276 | 26,652 |

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 statement of financial position of Translation Bureau Revolving Fund as at March 31, 2003 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 statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 2003, 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 6, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|-------------------------------|--------|--------|---|----------|----------|
| ASSETS | | | LIABILITIES | | |
| Current | | | Current | | |
| Cash | 166 | 197 | Accounts payable and accrued liabilities | | |
| Accounts receivable | | | Government of Canada | 2,940 | 504 |
| Government of Canada | 17,526 | 15,851 | Outside parties | 14,632 | 10,261 |
| Outside parties | 556 | 488 | Other liabilities | 4,390 | 3,861 |
| Other assets (Note 3) | 3,585 | 337 | | 21,962 | 14,626 |
| | 21,833 | 16,873 | Allowance for employee termination benefits | 27,461 | 26,000 |
| Deferred employee termination | | | | 49,423 | 40,626 |
| benefits | 14,674 | 15,166 | | | |
| Capital assets (Note 4) | 4,406 | 3,756 | EQUITY OF CANADA | | |
| | | | Accumulated net charge against the Fund's | | |
| | | | authority | (14,745) | (10,422) |
| | | | Accumulated surplus | 6,235 | 5,591 |
| | 40,913 | 35,795 | | 40,913 | 35,795 |

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)

| | 2003 | 2002 |
|---|---------|---------|
| Revenues (Note 6) | 198,585 | 169,304 |
| Operating expenses | | |
| Salaries and employee benefits | 120,231 | 105,869 |
| Professional and special services | 43,624 | 39,752 |
| Occupancy costs | 7,070 | 6,251 |
| Utilities, materials and supplies | 9,372 | 2,873 |
| Corporate and administrative services | 8,282 | 6,698 |
| Transportation and telecommunications | 4,839 | 4,315 |
| Employee termination benefits | 2,337 | 2,523 |
| Amortization | 861 | 183 |
| Purchased repair and maintenance | 776 | 1,823 |
| Information | 329 | 329 |
| Rentals | 196 | 166 |
| Other expenditures | 24 | 52 |
| | 197,941 | 170,834 |
| Net income (loss) | 644 | (1,530) |

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)

| | 2003 | 2002 |
|----------------------------------|-------|---------|
| Balance, beginning of year | 5,591 | 7,121 |
| Net income (loss) | 644 | (1,530) |
| Balance, end of year | 6,235 | 5,591 |

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)

| | 2003 | 2002 |
|---|---------|---------|
| Operating activities: | | |
| Net income (loss) | 644 | (1,530) |
| Items not affecting use of the Fund's authority | | |
| Amortization | 861 | 183 |
| Provision for employee termination benefits | 2,337 | 2,523 |
| | 3,842 | 1,176 |
| Changes in working capital (Note 7) | 2,376 | (3,788) |
| Changes in other assets and liabilities | | |
| Receipts of deferred employee termination benefits | 492 | 435 |
| Payments on provision for employee termination benefits | (876) | (641) |
| Net financial resources provided (used) by operating activities | 5,834 | (2,818) |
| Investing activities: | | |
| Capital assets | | |
| Acquisitions | (1,511) | (3,553) |
| Net increase (decrease) in accumulated net charge against the Fund's authority | 4,323 | (6,371) |
| Accumulated net charge against the Fund's authority beginning of year | 10,422 | 16,793 |
| Accumulated net charge against the Fund's authority end of year | 14,745 | 10,422 |

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 nor in 1999-2000 since the Revolving Fund was 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 useful economic lives</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. The Treasury Board will continue to reimburse for termination benefits paid by the Bureau, for service prior to April 1, 1995, until March 31, 2010. After March 31, 2010, the Treasury Board has no further obligation to reimburse for benefits paid.

(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. Other assets

| | 2003 | 2002 |
|--|---------------------------|------------|
| | (in thousands of dollars) | |
| Goods and Services Tax refundable advances | 3,528 | 306 |
| Other advances | 57 | 31 |
| | <u>3,585</u> | <u>337</u> |

4. Capital assets and accumulated amortization

| Capital assets | Balance at beginning of year | Acquisitions | Disposals/ adjustments | Balance at end of year |
|-------------------------------|------------------------------|---------------------------|------------------------|------------------------|
| | (in thousands of dollars) | | | |
| Machinery and equipment | 51 | | | 51 |
| Informatics hardware .. | 670 | 467 | | 1,137 |
| Informatics software | 3,579 | 1,044 | | 4,623 |
| | <u>4,300</u> | <u>1,511</u> | | <u>5,811</u> |
| Accumulated amortization | Balance at beginning of year | Current year amortization | Disposals/ adjustments | Balance at end of year |
| | (in thousands of dollars) | | | |
| Machinery and equipment | 16 | 5 | | 21 |
| Informatics hardware .. | 432 | 144 | | 576 |
| Informatics software | 96 | 712 | | 808 |
| | <u>544</u> | <u>861</u> | | <u>1,405</u> |
| Net | <u>3,756</u> | | | <u>4,406</u> |

5. Commitments

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

(in thousands of dollars)

| | |
|-----------------|---------------|
| 2003-2004 | 7,619 |
| 2004-2005 | 7,161 |
| 2005-2006 | 6,294 |
| 2006-2007 | 2,583 |
| 2007-2008 | 1,650 |
| | <u>25,307</u> |

6. Revenues

| | 2003 | 2002 |
|-------------------------------|---------------------------|----------------|
| | (in thousands of dollars) | |
| Translation services | 193,700 | 164,813 |
| Interpretation services | 3,989 | 3,489 |
| Termium sales | 770 | 937 |
| Other | 126 | 65 |
| | <u>198,585</u> | <u>169,304</u> |

7. Changes in working capital

| | 2003 | 2002 | Changes |
|---------------------------|---------------------------|--------------|--------------|
| | (in thousands of dollars) | | |
| Current assets | 21,833 | 16,873 | (4,960) |
| Current liabilities | 21,962 | 14,626 | 7,336 |
| | <u>(129)</u> | <u>2,247</u> | <u>2,376</u> |

8. Comparative figures

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

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SECTION 2

2002-2003

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Canada Customs and Revenue Agency

STATEMENT OF MANAGEMENT RESPONSIBILITY

We have prepared the accompanying financial statements 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 in the financial 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, these financial statements have been approved by the Agency's Audit Committee on behalf of the Board of Management. The Audit Committee is independent of management and 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, services provided without charge by other Government departments and the allowance for doubtful accounts, included in the financial statements, are based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains sets of accounts, which provide a record of the Agency's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Agency's Annual Report is consistent with these financial statements.

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 by others such as the Provinces and Territories and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain the accountability of funds and the safeguarding of 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 an independent audit and expresses opinions on the accompanying financial statements.

Approved by:

ALAN NYMARK

Commissioner

STEPHEN RIGBY

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

September 29, 2003

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 financial position—Agency Activities of the Canada Customs and Revenue Agency as at March 31, 2003 and the statements of operations, net liabilities and cash flows 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 Activities of the Canada Customs and Revenue Agency as at March 31, 2003 and the results of operations and cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
July 25, 2003

Canada Customs and Revenue Agency—
Continued

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

| | 2003 | 2002 | | 2003 | 2002 |
|---|----------------|----------------|--|----------------|----------------|
| ASSETS | | | LIABILITIES | | |
| Financial assets | | | Accrued employee | | |
| Cash | 315 | 309 | salaries and benefits | 56,497 | 150,625 |
| Due from the Consolidated Revenue Fund (Note 2) | 266,225 | 336,263 | Accounts payable and accrued liabilities | 209,371 | 185,206 |
| Accounts receivable (Note 6) | 25,497 | 22,409 | Vacation pay and compensatory leave | 148,030 | 133,989 |
| | 292,037 | 358,981 | Capital lease obligations | | |
| | | | (Note 12) | 5,968 | 6,804 |
| Non-financial assets | | | Employee severance benefits | 441,915 | 381,752 |
| Prepaid expenses | 9,217 | 7,832 | Other liabilities | 1,038 | 758 |
| Consumable supplies | 9,537 | 12,709 | | 862,819 | 859,134 |
| Capital assets (Note 8) | 329,963 | 233,408 | Net liabilities (Note 7) | (222,065) | (246,204) |
| | 348,717 | 253,949 | | | |
| TOTAL | 640,754 | 612,930 | TOTAL | 640,754 | 612,930 |

Contingent liabilities (Note 11) and Commitments (Note 13)
 The accompanying notes are an integral part of these financial statements.

Approved by:

ALAN NYMARK
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency— Continued

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

| | 2003 | 2002 |
|---|-----------|----------------------|
| | | (Restated Note 3) |
| EXPENSES | | |
| Personnel | | |
| Salaries | 2,208,492 | 2,008,680 |
| Other allowances and benefits | 1,009,550 | 830,790 |
| | 3,218,042 | 2,839,470 |
| Accommodation | 241,016 | 222,495 |
| Professional and special services | 199,596 | 179,885 |
| Transportation and communications | 192,857 | 181,126 |
| Transfer payments (Note 14) | 109,307 | 108,126 |
| Repair and maintenance | 83,339 | 78,314 |
| Equipment purchases | 81,696 | 73,697 |
| Materials and supplies | 57,453 | 63,642 |
| Other services | 39,760 | 40,582 |
| Amortization of capital assets (Note 8) | 27,419 | 20,880 |
| Loss on disposal/write-off of capital assets | 15,888 | 905 |
| Equipment and other rentals | 14,189 | 11,864 |
| Advertising, printing and related services | 6,051 | 6,378 |
| Utilities | 510 | 561 |
| Other expenses | 3,566 | 3,942 |
| Total expenses | 4,290,689 | 3,831,867 |
| NON-TAX REVENUE (Note 5) | 196,608 | 204,399 |
| NET COST OF OPERATIONS | 4,094,081 | 3,627,468 |

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

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

| | 2003 | 2002 |
|---|-------------|-------------|
| Net liabilities at beginning of year | (246,204) | (283,473) |
| Net cost of operations | (4,094,081) | (3,627,468) |
| Net cash provided by Government of Canada | 3,681,645 | 3,099,807 |
| Services provided without charge by other Government departments (Note 10) | 506,613 | 465,708 |
| Change in Due from the Consolidated Revenue Fund (Note 2) | (70,038) | 99,222 |
| Net liabilities at end of year (Note 7) | (222,065) | (246,204) |

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

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

| | 2003 | 2002 |
|--|-----------|-----------|
| Operating transactions | | |
| Net cost of operations | 4,094,081 | 3,627,468 |
| Adjustments for items not affecting cash | | |
| Statement of operations | | |
| Amortization of capital assets (Note 8) | (27,419) | (20,880) |
| Net loss on disposal/write-off of capital assets | (15,567) | (817) |
| Services provided without charge by other Government departments (Note 10) | (506,613) | (465,708) |
| Statement of financial position | | |
| Change in financial assets other than Due from Consolidated Revenue Fund | 3,094 | (5,507) |
| Change in non-financial assets other than capital assets | (1,787) | (944) |
| Change in liabilities other than capital lease obligations | (4,521) | (153,253) |
| Cash applied to operating transactions | 3,541,268 | 2,980,359 |
| Capital transactions | | |
| Acquisition of capital assets | 139,904 | 119,524 |
| Change in capital lease obligations | 836 | 12 |
| Proceeds from disposal of capital assets | (363) | (88) |
| Cash applied to capital transactions | 140,377 | 119,448 |
| Net cash provided by Government of Canada | 3,681,645 | 3,099,807 |

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

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— 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:

- (a) supporting the administration and enforcement of 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.

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. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency have been divided into two sets of financial statements: Agency Activities and Administered Activities. The financial statements—Agency Activities include those operational revenues and expenses which are controlled by the Agency and utilized in running the organization. The financial statements—Administered Activities include those revenues and expenses 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.

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the Financial Statements—Agency Activities have been prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. The purpose of these financial statements is to present operational non-tax revenues and expenses and assets and liabilities that are controlled by the Agency and utilized in running the organization. A summary of significant accounting policies is as follows:

(a) Parliamentary appropriations

The Agency is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Agency do not parallel financial reporting prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada since 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. Note 4(a) provides a reconciliation between the two bases of reporting.

(b) Expense recognition

All expenses are recorded on the accrual basis.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

(c) 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.

(d) Consumable supplies

Consumable supplies consist of forms, publications and uniforms. These assets are recorded at the lower of cost (determined by using the weighted average cost method) or net realizable value. The cost of consumable supplies is charged to operations in the period in which the items are used.

(e) Capital assets

The Agency records as capital assets all expenses providing multi-year benefits to the Agency (including leasehold improvements) having an initial cost of \$10,000 or more. Similar items under \$10,000 are disclosed as equipment purchases in the statement of operations. The capitalization of software and leasehold improvements has been done on a prospective basis from April 1, 2001. Capital assets do not include intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, and museum collections. Amortization of capital assets is done on a straight-line basis over the estimated useful lives of assets as follows:

| <u>Asset</u> | <u>Useful life</u> |
|--|--------------------|
| Border crossings infrastructure (Roads, sewers and works) | 40 years |
| Buildings | 30 years |
| Machinery, equipment and furniture | 10 years |
| In house developed software | 7 years |
| Vehicles and other means of transportation | 5 years |
| Information technology equipment | 5 years |
| Purchased software | 3 years |
| Capital leases and leasehold improvements | Term of the lease |

Assets under construction/development are not amortized until completed and put into operation.

(f) Services provided without charge by other Government departments

Estimates of amounts for services provided without charge by other government departments are included in expenses. 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,
- legal services provided by Justice Canada, and
- payroll services provided by Public Works and Government Services Canada.

(g) Net cash provided by Government of Canada

The Agency 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 are paid from the CRF. The net cash provided by government is the difference between all cash receipts and all cash disbursements including transactions between departments and agencies.

(h) Due from the Consolidated Revenue Fund (CRF)

Due from the CRF represents the amount of cash that the Canada Customs and Revenue Agency is entitled to draw from the CRF without further appropriations, in order to discharge its liabilities. These amounts have been charged to current or prior years appropriations but will be paid in the future and include items such as accrued employee salaries, accounts payable and accrued liabilities.

(i) Contributions to Public Service Superannuation Plan

Most Agency 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 expenses 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 any actuarial deficiencies of the Public Service Superannuation Account.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—*Continued*

(j) 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 future years' appropriations.

(k) Employee future benefits

The Federal Government sponsors an employee benefit plan (Health and Dental) in which the Agency participates. As a participant, contributions by the Agency are recorded at cost and are charged to personnel expenses in the period incurred and represent the total obligation of the Agency to the plan. The Agency is not required under present legislation to make contributions with respect to any future unfunded liabilities of the plan.

(l) Measurement uncertainty

The preparation of these financial statements in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada 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 amount of revenues and expenses during the reporting period. Employee severance benefits, contingencies and the useful life of capital assets are the most significant items where estimates are used. Actual results could differ from these current estimates. The estimates are reviewed periodically and as adjustments become necessary, they are reported in net results of operations in the period in which they become known.

3. Changes in accounting policies

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency must be prepared in accordance with accounting principles consistent with those applied in preparing the statements of the Government of Canada. In the 2003-04 federal budget, the Government announced that it would change its basis of accounting from the current modified accrual basis to the full accrual basis for the 2002-03 financial statements. With the exception of software and leasehold improvements as described in note 3(c) below, the changes in accounting principles have been applied on a retroactive basis. Table 1 shows the cumulative effects of these changes for the year ended March 31, 2002 and are as follows:

(a) Financial statement presentation

The Agency's financial statements previously consisted of a statement of operations and notes to the statement of operations. The Agency's financial statements for the year ended March 31, 2002, contain a statement of financial position, a statement of operations, a statement of net liabilities, a statement of cash flows and notes to the financial statements.

(b) Net cash provided by Government of Canada

The Agency now reports net cash provided by the Government of Canada in the Statement of Net Liabilities and the Statement of Cash Flows. Total net cash provided by the Government was \$3,099,807,000 in the year ended March 31, 2002.

(c) Capital assets

In prior years, purchases of capital assets were charged to expenses in the year of acquisition. The Agency changed its policy of accounting for capital assets for the year ended March 31, 2002. Capital assets are now recognized as non-financial assets of the Agency and are amortized over their estimated useful lives as detailed in note 2(e). Software and leasehold improvements are being capitalized on a prospective basis from April 1, 2001. Net capital asset acquisitions during the year ended March 31, 2002 in the amount of \$118,634,000 which would have previously been expensed, have been capitalized. Amortization expense in the amount of \$20,880,000 for the year has been recorded in the Statement of Operations. The net effect of these changes is to decrease various expenses, total expenses and the net cost of operations by \$97,754,000 for the year ended March 31, 2002.

**Canada Customs and Revenue Agency—
Continued**

**NOTES TO THE FINANCIAL STATEMENTS—
AGENCY ACTIVITIES—Continued**

(d) Adjustments to prior years' expenses

In prior years, the Agency included adjustments to prior years' expenditures (refunds of prior years' expenditures and adjustment to accounts payable) as an element of non-tax revenue. The Agency has retroactively changed its accounting policy to record these items as adjustments to the appropriate expenses. The net effect of this change is to decrease non-tax revenue, various expenses and total expenses by \$4,572,000. There is no impact on the net cost of operations for the year ended March 31, 2002.

(e) Consumable supplies

In prior years, the Agency expensed consumable supplies in the year of purchase. The Agency retroactively changed its accounting policy to record forms, publications and Customs uniforms as non-financial assets at the lower of cost (determined by using the weighted average cost method) or net realizable value and to expense the cost of the items as they are consumed. The net effect of this change is to establish the asset at April 1, 2001, then reduce it at March 31, 2002, and thus increase materials and supplies expense, total expenses and the net cost of operations by \$2,165,000 for the year ended March 31, 2002.

(f) Services provided without charge

In prior years, the Agency did not record payroll services as a service provided without charge. The Agency retroactively changed its accounting policy to recognize this item as an expense. The net effect of this change is to increase professional and special services, total expenses and the net cost of operations by \$1,865,000 for the year ended March 31, 2002.

(g) Prepaid expenses

In prior years, the Agency recorded prepaid expenses in the year of purchase. The Agency retroactively changed its accounting policy to record these items as non-financial assets at cost at the time of acquisition, and to expense the items when used. The net effect of this change is to establish the asset at April 1, 2001, then increase it at March 31, 2002, and thus decrease various expenses, total expenses and the net cost of operations by \$1,222,000 for the year ended March 31, 2002.

(h) Bad debt expense

In prior years, the Agency included accounts receivable in the notes to the statement of operations and recorded non-tax revenues on an accrual basis. However, a provision for bad debts was not recorded as an operating expense. The Agency retroactively changed its accounting policy to record accounts receivable at their estimated net realizable value and to expense the cost of uncollectible amounts. The net effect of this change is to establish the asset and a provision at April 1, 2001, then decrease the net asset at March 31, 2002, and thus increase other expenses, total expenses and the net cost of operations by \$134,000 for the year ended March 31, 2002.

(i) Salary advances

In prior years, the Agency recorded salary advances as an operating expense. The Agency retroactively changed its accounting policy to recognize salary advances as an account receivable in the appropriate years. The net effect of this change is to establish the asset at April 1, 2001, then decrease it at March 31, 2002, and thus increase salary expenses, total expenses and the net cost of operations by \$45,000 for the year ended March 31, 2002.

(j) Environmental clean-ups

In prior years, the Agency did not record any liability for future environmental clean-ups. The Agency retroactively changed its accounting policy to recognize this liability in the appropriate years. The net effect of this change is to establish the liability at April 1 2001, then increase it at March 31, 2002, and thus decrease various expenses, total expenses and the net cost of operations by \$38,000 for the year ended March 31, 2002.

(k) Comparative figures

Certain comparative figures have been reclassified to conform to current year's presentation.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

TABLE 1
CUMULATIVE EFFECTS OF THE CHANGES IN
ACCOUNTING POLICIES
(in thousands of dollars)

| | 2002 as previously reported | Adjust- ments | 2002 as restated |
|---|-----------------------------------|------------------|------------------------|
| EXPENSES | | | |
| Personnel | | | |
| Salaries | 2,038,584 | (29,904) | 2,008,680 |
| Other allowances and benefits | 835,254 | (4,464) | 830,790 |
| | 2,873,838 | (34,368) | 2,839,470 |
| Accommodation | 222,495 | | 222,495 |
| Transportation and communications | 183,538 | (2,412) | 181,126 |
| Professional and special services | 202,846 | (22,961) | 179,885 |
| Transfer payments | 108,126 | | 108,126 |
| Repair and maintenance | 82,104 | (3,790) | 78,314 |
| Equipment purchases | 112,465 | (38,768) | 73,697 |
| Materials and supplies | 61,583 | 2,059 | 63,642 |
| Other services | 41,164 | (582) | 40,582 |
| Amortization of capital assets | | 20,880 | 20,880 |
| Loss on disposal/write-off of capital assets | | 905 | 905 |
| Equipment and other rentals | 12,032 | (168) | 11,864 |
| Advertising, printing and related services | 6,473 | (95) | 6,378 |
| Land, building and works | 21,546 | (21,546) | |
| Utilities | 568 | (7) | 561 |
| Other expenses | 2,466 | 1,476 | 3,942 |
| Total expenses ⁽¹⁾ | 3,931,244 | (99,377) | 3,831,867 |
| NON-TAX REVENUE ⁽²⁾ | 208,971 | (4,572) | 204,399 |
| NET COST OF OPERATIONS | 3,722,273 | (94,805) | 3,627,468 |

⁽¹⁾ This adjustment is primarily the result of note 3(c) (Capital assets) and note 3(f) (Services provided without charge).

⁽²⁾ For an explanation of this adjustment, see note 3(d) (Adjustments to prior years' expenses).

4. Parliamentary appropriations

The Agency receives the majority of its funding through Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Agency has different net results of operations for the year on a government funding basis than on an accrual accounting basis. These differences are reconciled below:

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

| | 2003 | 2002 |
|---|---------------------------|-----------|
| | (in thousands of dollars) | |
| Net cost of operations | 4,094,081 | 3,627,468 |
| Expenses not requiring use of current year appropriations: | | |
| Amortization of capital assets | (27,419) | (20,880) |
| Adjustment to prior years' expenses | 9,722 | 4,572 |
| Consumable supplies | (3,172) | (2,165) |
| Loss on disposal/write-off of capital assets | (15,888) | (905) |
| Services provided without charge by other Government departments (Note 10) | (506,613) | (465,708) |
| Other | (128) | (134) |
| | (543,498) | (485,220) |
| Net changes in future funding requirements: | | |
| Employee severance benefits | (60,163) | (34,230) |
| Vacation pay and compensatory leave | (14,041) | (17,989) |
| Other | (266) | (7) |
| | (74,470) | (52,226) |
| Asset acquisitions funded by current year appropriations | | |
| Capital assets | 140,740 | 119,536 |
| Prepaid expenses | 1,340 | 1,222 |
| | 142,080 | 120,758 |
| Non-tax revenue not permitted to be credited to appropriations (Note 5) | | |
| Non-tax revenue available for spending | 31,886 | 28,119 |
| Other non-tax revenue | 21,860 | 35,356 |
| Adjustment to prior years' revenues | 5,914 | 3 |
| | 59,660 | 63,478 |
| Total parliamentary appropriations used | 3,677,853 | 3,274,258 |

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

(b) Reconciliation of net cash provided by the Government of Canada to Parliamentary appropriations used:

| | 2003 | 2002 |
|--|---------------------------|-----------|
| | (in thousands of dollars) | |
| Net cash provided by Government of Canada | 3,681,645 | 3,099,807 |
| Net changes in funded liabilities: | | |
| Accounts payable and accrued liabilities . . . | 24,165 | (8,520) |
| Accrued employee salaries and benefits | (94,128) | 109,221 |
| Other liabilities | 280 | 638 |
| | (69,683) | 101,339 |
| Net changes in funded financial assets: | | |
| Cash | (6) | (30) |
| Accounts receivable (Note 6) | (3,088) | 5,537 |
| | (3,094) | 5,507 |
| Non-tax revenue not permitted to be credited to appropriations (Note 5): | | |
| Non-tax revenue available for spending . . . | 31,886 | 28,119 |
| Other non-tax revenue | 21,860 | 35,356 |
| Adjustment to prior years' revenues | 5,914 | 3 |
| | 59,660 | 63,478 |
| Adjustment to prior years' expenses | 9,722 | 4,572 |
| Other adjustments | (397) | (445) |
| Total parliamentary appropriations used | 3,677,853 | 3,274,258 |

(c) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

| | 2003 | 2002 |
|--|---------------------------|-----------|
| | (in thousands of dollars) | |
| Parliamentary appropriations - voted: | | |
| Vote 1 - CCRA operating expenditures | 3,144,878 | 2,935,128 |
| Less: Relief for Heating Expense payments ⁽¹⁾ | (20,341) | (62,552) |
| Vote 5 - CCRA capital expenditures | 23,840 | 27,236 |
| Vote 10 - CCRA transfer payments | 115,769 | 113,028 |
| Statutory contributions to employee benefits plans | 501,775 | 390,100 |
| Amounts available for spending per section 60 of the <i>CCRA Act</i> | 37,366 | 30,956 |
| Spending of proceeds from disposal of surplus Crown assets | 588 | 480 |
| Other statutory expenditures | 7,256 | 785 |
| | 3,811,131 | 3,435,161 |
| Less: | | |
| Appropriations available for future year - (Note 15): | | |
| Operating | (126,816) | (152,362) |
| Capital | | (491) |
| Transfer payments | (6,462) | (4,902) |
| Appropriation lapsed | | (3,148) |
| | (133,278) | (160,903) |
| Total parliamentary appropriations used | 3,677,853 | 3,274,258 |

⁽¹⁾ In accordance with the division of activities for financial reporting purposes outlined in Note 2, the ex gratia relief for heating expense payments, which were authorized through Vote 1-CCRA (Operating expenditures), are reported as a federal administered expense on the Statement of Administered Expenses.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

5. Non-tax revenue

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

| | 2003 | 2002 |
|--|---------------------------|----------------------|
| | | (Restated Note 3) |
| | (in thousands of dollars) | |
| Non-tax revenue credited to Vote 1— | | |
| CCRA (Operating expenditures) | | |
| Fees for collecting Employment Insurance premiums (from HRDC) | 77,933 | 78,244 |
| Fee for collecting Canada Pension Plan contributions (from HRDC) | 64,929 | 62,680 |
| | 142,862 | 140,924 |
| Non-tax revenue available for spending | | |
| Administration fees— | | |
| Provinces and Territories | 21,304 | 20,634 |
| Services fees | 3,416 | 3,434 |
| Ruling fees | 1,667 | 2,086 |
| Expedited access border fees | 1,588 | |
| Miscellaneous spendable revenues | 3,911 | 1,965 |
| | 31,886 | 28,119 |
| Other non-tax revenue | | |
| Recovery of employee benefit costs for collecting activities (from HRDC) | 24,057 | 25,513 |
| Duty free shops ⁽¹⁾ | (3,830) | 5,531 |
| Lease and use of public property | 637 | 645 |
| Miscellaneous non-tax revenue | 996 | 3,667 |
| | 21,860 | 35,356 |
| TOTAL NON-TAX REVENUE | 196,608 | 204,399 |

⁽¹⁾ Due to retroactive regulatory changes, some 2001-2002 Duty free shops License fees revenues were reimbursed to licensees in 2002-2003.

6. Accounts receivable

The following table presents details of accounts receivable as reported on the Statement of Financial Position:

| | 2003 | 2002 |
|--|---------------------------|----------------------|
| | | (Restated Note 3) |
| | (in thousands of dollars) | |
| Accounts receivable—From Government departments and agencies | 18,925 | 16,185 |
| Accounts receivable— | | |
| External to the Government | 1,254 | 1,131 |
| Advances to employees | 2,218 | 2,015 |
| Salary overpayments | 3,228 | 3,181 |
| Other | 34 | 37 |
| | 25,659 | 22,549 |
| Less: allowance for doubtful accounts | (162) | (140) |
| | 25,497 | 22,409 |

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

7. Net liabilities

Net liabilities represent the excess of the liabilities relating to Agency activities over its assets.

Net liabilities were \$222,065,000 at March 31, 2003 (\$640,754,000 in assets less \$862,819,000 in liabilities) compared to \$246,204,000 (\$612,930,000 in assets less \$859,134,000 in liabilities) at March 31, 2002. Included in the liabilities are \$590,478,000 (2002—\$516,008,000), which represent transactions incurred by the Agency in providing services that will require future funding. The net change in future funding requirements is \$74,470,000. Significant components of the future funding requirements amounts are employee severance benefits and vacation pay and compensatory leave liabilities. These amounts are expected to be funded by appropriations in future years as they are paid.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

8. Capital assets

The following table presents details of capital assets as reported on the Statement of Financial Position:

| | Asset Class | | | | | Total |
|--------------------------------|--|--|--|--|--|-----------|
| | Land, buildings (owned and under construction), roads, sewers, works and infrastructure | Machinery, equipment and and furniture | Vehicles and other means of transportation | Software (purchased and in house developed and/or in development) | Information technology equipment including capital leases (note 12) | |
| | (in thousands of dollars) | | | | | |
| Opening (April 1, 2002) | | | | | | |
| Cost | 127,345 | 29,666 | 15,534 | 66,245 | 117,629 | 356,419 |
| Accumulated amortization | (25,592) | (17,369) | (8,187) | (14) | (71,849) | (123,011) |
| Carrying cost | 101,753 | 12,297 | 7,347 | 66,231 | 45,780 | 233,408 |
| In-year transactions | | | | | | |
| Additions | 19,869 | 19,725 | 3,762 | 75,647 | 20,901 | 139,904 |
| Disposals/Write-off | | (9) | (85) | (15,753) | (83) | (15,930) |
| Amortization | (3,036) | (2,443) | (2,185) | (2,281) | (17,474) | (27,419) |
| Closing (March 31, 2003) | | | | | | |
| Cost | 147,214 | 49,362 | 17,390 | 126,106 | 143,430 | 483,502 |
| Accumulated amortization | (28,628) | (19,792) | (8,551) | (2,262) | (94,306) | (153,539) |
| Carrying cost | 118,586 | 29,570 | 8,839 | 123,844 | 49,124 | 329,963 |

Certain amounts above are shown on a net basis.

9. 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. Expenses relating to the Board's activities during the year total \$937,000 (2002 - \$920,000) and are included in the Statement of Operations. This includes payments to the Board of Management, secretariat staff personnel expenses, travel and other expenses.

health insurance plan contributions and workers' compensation benefits were also provided by other Government departments without charge. Significant services provided without charge have been recognized in the Agency's Statement of Operations as follows:

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Accommodation | 241,016 | 222,495 |
| Employer's contribution to the health insurance plan | 187,134 | 169,465 |
| Legal services | 69,362 | 65,072 |
| Audit services | 4,089 | 4,000 |
| Workers' compensation benefits | 2,940 | 2,811 |
| Payroll services | 2,072 | 1,865 |
| | 506,613 | 465,708 |

10. 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. To be consistent with the accounting policies of the Government of Canada, transactions with enterprise Crown corporations and other government business enterprises which are not dependent on the Government for financing their activities are not considered to be related party transactions.

(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's

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

| | 2003 | 2002 |
|--|---------------------------|--------|
| | (in thousands of dollars) | |
| Accounts receivable - From other Government departments and agencies .. | 18,925 | 16,185 |
| Accounts payable - To other Government departments and agencies .. | 87,244 | 37,126 |

Canada Customs and Revenue Agency—Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Concluded

11. Contingent liabilities

In connection with its operations, the Agency is a defendant in certain cases of litigation and has contingencies for contaminated sites. It is estimated that, at March 31, 2003, there are \$6 million (\$5 million at March 31, 2002) in potential liabilities arising from claims and contaminated sites. A contingent liability will be recorded as an actual liability with a corresponding charge to expenses when it becomes likely that a payment will be made and the amount of that payment may be reasonably and reliably estimated.

12. Capital lease obligations

The Agency has entered into agreements to rent information technology equipment under capital leases with a cost of \$12,214,000 and accumulated depreciation of \$6,424,000 as at March 31, 2003 (\$9,813,000 and \$3,292,000 respectively as at March 31, 2002) (Note 8). The obligations for the upcoming years include the following:

| | 2003 | 2002 |
|--|---------------------------|-------|
| | (in thousands of dollars) | |
| Year 1 | 3,231 | 2,974 |
| Year 2 | 2,594 | 2,290 |
| Year 3 | 480 | 1,749 |
| Year 4 | | 369 |
| Year 5 | | |
| Total future minimum lease payments | 6,305 | 7,382 |
| Less: imputed interest (2.86 percent - 6.17 percent) | 337 | 578 |
| Balance of obligations under capital leases | 5,968 | 6,804 |

13. Commitments

The nature of the Agency's activities can result in 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:

| | 2004 | 2005 | 2006 | 2007 | 2008 and there-after | Total |
|--------------------------------|---------------------------|-------|-------|------|----------------------|--------|
| | (in thousands of dollars) | | | | | |
| Capital leases (Note 12) | 3,231 | 2,594 | 480 | | | 6,305 |
| Operating leases | 2,440 | 838 | 668 | 467 | 225 | 4,638 |
| Total | 5,671 | 3,432 | 1,148 | 467 | 225 | 10,943 |

14. Transfer payments

The following table presents details of transfer payments as reported on the Statement of Operations:

| | 2003 | 2002 |
|--|---------------------------|---------|
| | (in thousands of dollars) | |
| Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes | 108,826 | 108,126 |
| Contribution to the Canadian Home Builders' Association to support the "Get It in Writing!" consumer information campaign | 481 | |
| | 109,307 | 108,126 |

15. Appropriations available for future year

Pursuant to section 60(1) of the *Canada Customs and Revenue Agency Act*, the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year lapses at the end of the following fiscal year.

16. Employee future benefits

Included in the Statement of Operations as other allowances and benefits are the following expenses of the Agency with respect to employee future benefits:

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Contributions to the Public Service Superannuation Plan | 352,748 | 264,098 |
| Employee severance benefits | 60,163 | 34,230 |
| | 412,911 | 298,328 |

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 administered assets and liabilities of the Canada Customs and Revenue Agency as at March 31, 2003 and the statements of administered revenues, administered expenses and administered cash flows 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 assets and liabilities of the administered activities of the Canada Customs and Revenue Agency as at March 31, 2003 and the results of its administered operations and cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 29, 2003

STATEMENT OF ADMINISTERED ASSETS AND LIABILITIES AS AT MARCH 31 (in thousands of dollars)

| | 2003 | 2002 | | 2003 | 2002 |
|---|------------|------------|--|------------|------------|
| ADMINISTERED ASSETS | | | ADMINISTERED LIABILITIES | | |
| Cash on hand | 5,609,498 | 3,957,486 | Amounts payable to taxpayers (Note 5) | 33,570,536 | 34,415,111 |
| Amounts receivable from taxpayers (net of allowance for doubtful accounts of \$7,174,162 in 2003 and \$6,762,046 in 2002) (Note 4) | 43,597,037 | 45,604,906 | Amounts payable to provinces (Note 6) | 161,321 | 72,411 |
| | | | Deposit accounts (Note 7) | 28,133 | 16,716 |
| | | | | 33,759,990 | 34,504,238 |
| | | | Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others (Note 8) | 15,446,545 | 15,058,154 |
| TOTAL ASSETS | 49,206,535 | 49,562,392 | TOTAL LIABILITIES | 49,206,535 | 49,562,392 |

Contingent Liabilities: Note 9.
The accompanying notes are an integral part of these financial statements.

Approved by:

ALAN NYMARK
Commissioner

MICHAEL L. TURCOTTE
Chair, Board of Management

Canada Customs and Revenue Agency— Continued

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

| | 2003 | 2002 |
|---|--------------------|-----------------------|
| | | (restated— note 3) |
| Federal Government | | |
| Income Tax Revenues | | |
| Personal and trust | 89,605,675 | 88,085,587 |
| Corporate | 22,221,626 | 24,241,682 |
| Non-resident | 3,291,113 | 2,925,666 |
| | <u>115,118,414</u> | <u>115,252,935</u> |
| Other taxes and duties | | |
| Goods and Services | | |
| Tax (GST) (Note 10) | 29,399,235 | 26,570,080 |
| Energy taxes | 4,992,264 | 4,848,158 |
| Other Excise taxes and duties | 4,474,920 | 3,952,638 |
| Customs import duties | 3,221,185 | 3,074,401 |
| Air Transportation | | |
| Security Charge | 421,006 | |
| | <u>42,508,610</u> | <u>38,445,277</u> |
| Total Tax Revenues | <u>157,627,024</u> | <u>153,698,212</u> |
| Employment Insurance Premiums | 18,243,025 | 17,999,408 |
| Interest and penalties (Note 11) | 2,771,809 | 3,001,425 |
| Gross revenues administered on behalf of the Government of Canada | 178,641,858 | 174,699,045 |
| Provision for bad debts | (2,090,638) | (1,773,004) |
| Interest expense | (985,850) | (870,354) |
| Net revenues administered on behalf of the Government of Canada | <u>175,565,370</u> | <u>172,055,687</u> |
| Provincial, Territorial Governments and First Nations | | |
| Income Tax Revenues | | |
| Personal and trust | 32,994,104 | 33,684,916 |
| Corporate | 1,833,294 | 2,669,141 |
| | <u>34,827,398</u> | <u>36,354,057</u> |
| Harmonized Sales Tax (HST) | 2,192,014 | 2,123,888 |
| Other Revenues (Note 12) | 217,078 | 220,192 |
| Revenues Administered on behalf of Provincial and Territorial Governments and First Nations | <u>37,236,490</u> | <u>38,698,137</u> |
| Net Revenues Administered on behalf of the Canada Pension Plan (Note 13) | 25,203,787 | 22,990,195 |
| Total Net Administered Revenues | <u>238,005,647</u> | <u>233,744,019</u> |

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

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

| | 2003 | 2002 |
|--|------------------|-----------------------|
| | | (restated— note 3) |
| Federal administered expenses | | |
| Child tax benefits | 7,822,688 | 7,470,625 |
| Children's special allowance | 134,498 | 125,009 |
| Relief for heating expenses | (1,117) | 15,211 |
| Federal administered recoveries | | |
| Old Age Security benefits | (641,631) | (724,371) |
| Employment Insurance benefits | (101,747) | (81,491) |
| Net expenses administered for the Federal Government | <u>7,212,691</u> | <u>6,804,983</u> |
| Provincial and Territorial administered expenses | | |
| Family benefit programs | 302,055 | 336,508 |
| Sales tax credits | 37,659 | 32,961 |
| Energy tax rebates | (1,219) | 415,604 |
| Net expenses administered for Provinces and Territories | <u>338,495</u> | <u>785,073</u> |
| Total Net Administered Expenses | <u>7,551,186</u> | <u>7,590,056</u> |

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

Canada Customs and Revenue Agency— Continued

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

| | 2003 | 2002 |
|---|--------------|--------------|
| Total Net Administered Revenues | 238,005,647 | 233,744,019 |
| Less provincial revenues paid directly to provinces: | | |
| Revenue administered for Nova Scotia workers' compensation | (172,649) | (178,859) |
| Provincial sales tax on tobacco and alcohol | (40,680) | (38,721) |
| Less Total Net Administered Expenses | (7,551,186) | (7,590,056) |
| Change in administered assets and liabilities: | | |
| (Increase) decrease in cash on hand | (1,652,012) | 97,759 |
| Decrease in amounts receivable from taxpayers net of | | |
| Allowance for doubtful accounts | 2,007,869 | 3,020,552 |
| Increase (decrease) in amounts payable to taxpayers | (844,575) | 1,385,764 |
| Increase in amounts payable to provinces | 88,910 | 21,378 |
| Increase in deposit accounts | 11,417 | 2,620 |
| Net Cash Deposited in the Consolidated Revenue Fund of the Government of Canada. . . | 229,852,741 | 230,464,456 |
| Consisting of: | | |
| Cash deposits to the Consolidated Revenue Fund | 305,495,615 | 300,548,232 |
| Cash refunds/payments from the Consolidated Revenue Fund | (75,642,874) | (70,083,776) |
| Net Cash Deposited in the Consolidated Revenue Fund of the Government of Canada | 229,852,741 | 230,464,456 |

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

NOTES TO THE FINANCIAL STATEMENTS— 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 expenses 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 the 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 and other legislation 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 federal and provincial governments' social and economic benefit programs to Canadians, through the tax system.

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: *Air Travellers Security Charge Act*, *Canada Customs and Revenue Agency Act*, *Children's Special Allowances Act*, *Customs Act*, *Customs Tariff*, *Department of National*

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—*Continued*

Revenue Act, Excise Act, Excise Tax Act (includes GST/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 programs' legislation.

In the province of Quebec, the Ministère du Revenu du Québec (MRQ) acts as an agent of the Agency. GST revenues collected in that province are therefore included in these financial statements. The Agency monitors cash transfers made by MRQ, reports GST revenues to the Federal Government and authorizes refunds and transfers funds out of the Consolidated Revenue Fund to MRQ for the purpose of issuing refunds.

2. Summary of significant accounting policies

For financial reporting purposes, the activities of the Agency have been divided into two financial statements: Administered Activities and Agency Activities. The financial statements—Administered Activities include those revenues and expenses 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 financial statements—Agency Activities include those operational revenues and expenses 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.

As required by section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency have 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 these financial statements is to present the tax and tax-related revenues, expenses, assets and liabilities that the Agency administers on behalf of the Federal Government, provincial governments and other organizations. The most significant accounting policies are as follows:

(a) Revenue recognition

Revenues are recognized in the period in which the event that generates the revenue occurs.

The following specific policies are applied for individual revenue streams:

(i) Income taxes, Canada Pension Plan contributions and Employment Insurance premiums:

For income taxes, the objective is to recognize revenue when the taxpayer has earned the income producing the tax. This is done by determining income earned net of tax deductions and credits allowed under the *Income Tax Act*, including refundable taxes resulting from current year activity. For Canada Pension Plan contributions (CPP), the objective is to recognize revenue when the employee or the self-employed person has earned pensionable income. For Employment Insurance premiums (EI), the objective is to recognize revenue when the employee has earned insurable earnings.

Revenues for the fiscal year are based on actual amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax, CPP contributions and EI premiums not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. The difference will be recorded in the fiscal year in which the actual assessment/reassessment is completed. No additional estimate of future reassessments is made.

Reassessments include changes made to previously assessed net income at the request of the taxpayer, for example to claim a subsequent loss carry back, or are initiated by the Agency as a result of applying reporting compliance procedures such as taxpayer audits.

(ii) GST and HST, Excise and Customs:

The determination of these revenues is based on the taxes and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—*Continued*

For the Goods and Services Tax (GST) and Harmonized Sales Tax (HST) on domestic goods and services, revenue is recognized at the time of the sale of goods or the provision of services. Revenue is determined net of the input tax credits (ITC), GST rebates and the GST quarterly tax credit. ITC is the recovery of GST/HST paid or owed on purchases related to commercial activities of the taxpayer. The GST quarterly tax credit for lower-income families is recorded in the period to which it relates. It is intended to offset the cost of the tax for lower-income individuals and families.

For Excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For Excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For GST/HST on imports and Customs duties, revenue is recognized when goods are authorized by the Agency to enter Canada.

(iii) Other revenue recognition:

Other revenues are recorded in the period to which they relate. All interest and penalty revenues are recorded as revenues administered for the Federal Government as per the terms of the tax collection agreements with the provinces and territories. Interest and penalties are recorded net of amounts forgiven under the various tax acts and the *Financial Administration Act*.

(iv) Assessment definition:

An assessment (or reassessment) of tax is defined as all decisions and other steps made or taken by the Minister of National Revenue and officials of the Agency under the federal, provincial and territorial acts or sections of the acts administered by the Agency to determine tax payable by taxpayers. When verifying a taxpayer's return, the Agency uses applicable provisions of the various tax acts it administers as well as other internally developed criteria which are designed to substantially meet the provisions of these acts.

(v) Completeness of tax revenues:

The Canadian Tax System is a self-assessment system where taxpayers are expected to understand the tax laws and comply with them. This has an impact on the completeness of tax revenues when taxpayers fail to comply with tax laws, for example, if they do not report all of their income. The Agency has implemented systems and controls in order to detect and correct situations where taxpayers are not complying with the various acts it administers. These systems and controls include performing audits of taxpayer records where determined necessary by the Agency. Such procedures cannot be expected to identify all sources of unreported income or other cases of non-compliance with tax laws. The Agency does not estimate the amount of unreported tax. However, such amounts are included in revenues once assessed.

(b) Expenses

(i) Interest expense:

The Agency incurs interest expenses as a result of late refund payments. These are in large part due to the resolution of long standing corporate tax cases which have been appealed and which are resolved in favour of the taxpayer. The refund payment includes interest accrued since the tax in dispute was initially paid. Accrued interest is recognized when the liability for the related tax case is accrued. The Agency does not estimate these amounts in advance.

(ii) Administered expenses:

Expenses relating to child tax benefits, the Children's Special Allowance, relief for heating expenses and the Provincial and Territorial administered expenses are recorded in the period to which they relate.

(iii) Administered recoveries:

Recoveries of Old Age Security and Employment Insurance benefits are recognized when assessed, with an estimate for unassessed amounts. Only recoveries assessed through the personal income tax system are reported by the Agency. Recoveries determined by other Federal Government departments are not reported in these financial statements.

Canada Customs and Revenue Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—*Continued*

(c) Cash on hand

Cash on hand includes amounts received in CCRA offices or by CCRA agents as at March 31 but not yet deposited to the credit of the Consolidated Revenue Fund of the Government of Canada.

(d) Amounts receivable

Amounts receivable represent taxes and other revenues assessed or estimated by the Agency but not yet collected. A significant portion of the receivable balance is due to the recording of accrued receivables, which relate to the current fiscal year but are not due for payment until the next fiscal year. They include, for example, March GST returns, March source deduction remittances and the final personal tax payments due in April.

(e) Allowance for doubtful accounts

The allowance for doubtful accounts reflects management's best estimate of the collectibility of amounts assessed but not yet paid. The allowance for doubtful accounts has two components. A general allowance ratio is calculated based on a periodic review of a sample of accounts receivable with a balance of less than \$10 million. A specific allowance ratio is calculated based on an annual review of all accounts over \$10 million.

The allowance for doubtful accounts is increased by an annual provision for bad debts and is reduced by amounts written off as uncollectible during the year. The bad debt provision is reported in the statement of Administered Revenues because it is associated with the administration of tax and non-tax revenues and is not related to any program expenses. The provision is charged entirely to revenues administered for the Federal Government as it assumes all collection risks, as per the terms of the tax collection agreements with the provinces and territories.

(f) Amounts payable to taxpayers

Amounts payable to taxpayers represent tax and interest assessed, or estimated by the Agency, not paid as at March 31. A significant portion of the payable is due to the recording of accrued payables, which relate to the current fiscal year but are not due for payment until the next fiscal year. They include refunds resulting from assessments completed after March 31, and estimates of refunds for personal and corporate income tax not yet assessed.

(g) Contingent liabilities

Contingent liabilities are potential liabilities resulting from, for example, previously assessed taxes recorded as revenue, which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or to fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(h) Measurement uncertainty

The preparation of the financial statements requires management to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses reported in the financial statements. Estimates are used to record tax revenues and the related amounts receivable and payable. Actual results could differ from the current estimates. The effect on the financial statements of changes to such estimates and assumptions in future periods could be significant. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable.

3. Change in accounting policies

As required by Section 88(2)(a) of the *Canada Customs and Revenue Agency Act*, the financial statements of the Agency must be prepared in accordance with accounting principles consistent with those applied in preparing the statements of the Government of Canada. In the 2003-2004 federal budget, the Government announced that it would change its basis of accounting from the modified accrual basis to the full accrual basis for the 2002-2003 financial statements.

In addition, in prior years, the Agency's administered activities financial statements consisted only of a statement of operations and notes to the statement of operations. The Agency's financial statements for administered activities now contain a statement of administered assets and liabilities, statement of administered revenues, statement of administered expenses, statement of administered cash flows and notes to the financial statements.

Tax revenues are now reported in the year in which the income/transaction giving rise to the taxes was earned/occurred rather than at the time of cash receipt. Tax amounts receivable and payable are now recorded as assets and liabilities, respectively, on the statement of administered assets and liabilities.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

Furthermore, in prior years, the Agency reported tax revenues net of cash transfers to provinces and other Federal Government departments. This year, the Agency modified its presentation to report revenues administered for provinces and other Federal Government departments in the statement of Administered Revenues.

The Agency has reclassified the GST credit from an administered expense to a reduction of administered revenues. The GST paid by the Federal Government to its suppliers is now included in revenues administered on behalf of the Government of Canada. Previously, this was not reported in these financial statements.

Furthermore, interest revenues and interest expenses are now reported separately on the statement of Administered Revenues. Previously, only interest and penalties related to GST and excise were reported separately and other interest and penalty revenues were previously included with their respective federal tax revenue stream. Federal trust income tax has been reclassified from non-resident and other to personal income tax revenues. EI benefit recovery has been reclassified from an administered revenue to an administered recovery.

The changes in accounting principles have been applied on a retroactive basis as follows (in thousands of dollars):

| | |
|--|--------------------|
| 2001-2002 Federal administered revenues as originally reported | 158,554,906 |
| Plus: Transfers to provinces and other federal departments | <u>82,013,974</u> |
| | 240,568,880 |
| Decrease as a result of reclassifying the GST credits from an administered expense to a reduction of administered revenues | (2,963,732) |
| Increase as a result of including GST paid by Federal Government departments | 1,277,837 |
| Decrease as a result of reclassifying interest expense related to GST and excise from an administered expense to a reduction in administered revenues | (53,801) |
| Decrease as a result of reclassifying the EI benefit recovery from an administered revenue to a reduction of administered expenses | (36,584) |
| Decrease as a result of the implementation of accrual accounting | <u>(5,048,581)</u> |
| Restated 2001-2002 net administered revenues | <u>233,744,019</u> |
| 2001-2002 administered expenses as originally reported | 10,008,277 |
| Plus: Recoveries from Provinces/ Territories | <u>791,224</u> |
| | 10,799,501 |
| Decrease as a result of reclassifying the GST credits to a reduction of administered revenues | (2,963,732) |
| Decrease as a result of reclassifying interest expense related to GST and excise from an administered expense to a reduction of administered revenues | (53,801) |
| Decrease as a result of reclassifying the EI benefit recovery from an administered revenue to a reduction of administered expenses | (36,584) |
| Decrease as a result of the implementation of accrual accounting | <u>(155,328)</u> |
| Restated 2001-2002 net administered expenses | <u>7,590,056</u> |

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

4. Amounts receivable

For the purpose of this note, income tax receivables include Canada Pension Plan, Employment Insurance and related interest and penalties receivable. The Agency has

established the following allowance for doubtful accounts related to the amounts receivable:

| | 2003 | | 2002 | |
|--------------------------|---------------------------|---------------------------------|------------|------------|
| | Gross | Allowance for doubtful accounts | Net | Net |
| | (in thousands of dollars) | | | |
| Income taxes receivable | | | | |
| Individuals | 24,280,264 | (3,311,053) | 20,969,211 | 21,211,347 |
| Employers | 10,203,348 | (644,610) | 9,558,738 | 9,760,573 |
| Corporations | 5,243,102 | (1,073,723) | 4,169,379 | 5,005,077 |
| Non-residents | 824,562 | (332,673) | 491,889 | 395,029 |
| GST receivable | 9,570,803 | (1,734,102) | 7,836,701 | 8,725,109 |
| Excise receivable | 523,016 | (40,263) | 482,753 | 425,412 |
| Customs receivable | 126,104 | (37,738) | 88,366 | 82,359 |
| Total | 50,771,199 | (7,174,162) | 43,597,037 | 45,604,906 |

5. Amounts payable to taxpayers

Amounts payable to taxpayers are as follows:

| | 2003 | 2002 |
|---|---------------------------|------------|
| | (in thousands of dollars) | |
| Personal income tax | 18,754,192 | 18,965,776 |
| Corporate income tax | 8,258,328 | 8,974,264 |
| GST | 6,484,487 | 6,419,717 |
| Customs and excise tax and duties | 73,529 | 55,354 |
| Total | 33,570,536 | 34,415,111 |

6. Amounts payable to provinces

Only amounts that are under the Agency's administrative responsibility and are payable directly by the Agency to the provinces are recorded in these financial statements; these accounts relate primarily to Quebec. Amounts payable to provinces, territories and other organizations, which are settled by other departments such as the Department of Finance for Provincial, Territorial and First Nations taxes, are not recorded in these financial statements because these amounts are outside of the Agency's responsibility.

7. Deposit accounts

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

| | 2003 | 2002 |
|--|---------------------------|---------|
| | (in thousands of dollars) | |
| Guarantee deposits | | |
| Balance, beginning of year | 19,475 | 16,414 |
| Add: receipts | 15,518 | 6,529 |
| Less: disbursements | (2,474) | (3,468) |
| Balance, end of year | 32,519 | 19,475 |
| Temporary deposits received from importers | | |
| Balance, beginning of year | 305 | 556 |
| Net transactions during the year | 393 | (251) |
| Balance, end of year | 698 | 305 |
| Total deposit accounts | 33,217 | 19,780 |
| Less: Securities held in trust | (5,084) | (3,064) |
| Net deposit accounts | 28,133 | 16,716 |

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 Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

Securities held in trust by the Agency are made up of cash and Government of Canada bonds.

8. Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others

The net cash deposited in the Consolidated Revenue Fund (CRF) of the Government of Canada includes all amounts collected on behalf of the Federal Government, provinces, territories and other organizations by the Agency and deposited in the CRF during the year.

The net amount due to the CRF on behalf of the Government of Canada and others is the difference between administered assets (taxes not yet collected and/or deposited in the CRF) and other administered liabilities payable by the Agency out of the CRF. The change in the net amount due to the CRF during the fiscal year is presented below:

| | 2003 | 2002 |
|---|---------------------------|---------------|
| | (in thousands of dollars) | |
| Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the beginning of the year | 15,058,154 | 19,586,227 |
| Total net administered revenues | 238,005,647 | 233,744,019 |
| Less provincial revenues paid directly to provinces: | | |
| Revenue administered for Nova Scotia Workers' Compensation | (172,649) | (178,859) |
| Provincial sales tax on tobacco and alcohol | (40,680) | (38,721) |
| Total administered expenses | (7,551,186) | (7,590,056) |
| Net cash deposited in the Consolidated Revenue Fund of the Government of Canada | (229,852,741) | (230,464,456) |
| Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the end of the year | 15,446,545 | 15,058,154 |

9. Contingent Liabilities

Contingent liabilities include previously assessed taxes where amounts are under objection or are being appealed to either the Tax Court, the Federal Court of Canada or the Supreme Court of Canada. As at March 31, 2003, an amount of \$7,641 million was under objection at the Agency level (\$7,859 million for 2002) and an amount of \$1,419 million was being appealed to the courts (\$1,422 million for 2002). Where appropriate, the Agency has recorded a provision to reflect the estimated amount of objections or appeals that are considered likely to be lost and that can be reasonably estimated (no amount for 2003 and \$366 million for 2002).

10. GST Revenues administered for the Federal Government

The following table presents details of the revenues from the Goods and Services Tax (GST) administered for the Federal Government as classified in the statement of Administered Revenues:

| | 2003 | 2002 |
|----------------------------|---------------------------|-------------|
| | (in thousands of dollars) | |
| GST net of ITC and rebates | 32,480,931 | 29,552,743 |
| GST quarterly tax credits | (3,081,696) | (2,982,663) |
| GST net revenues | 29,399,235 | 26,570,080 |

11. Interest and Penalties

The Agency can, under certain circumstances, such as Agency processing delays, financial hardship by taxpayers or other extraordinary circumstances, forgive interest and penalties that have been charged or that would normally be charged. Interest and penalties may be cancelled under the various tax acts if they have already been charged to the taxpayer. They may be waived under the *Financial Administration Act* if they have not yet been charged to the taxpayer. Amounts of interest and penalties forgiven under applicable authority by the Agency are provided below:

| | 2003 | 2002 |
|--|---------------------------|-----------|
| | (in thousands of dollars) | |
| Gross interest and penalties earned | 3,092,320 | 3,289,344 |
| Less interest and penalties cancelled under authority of the: | | |
| Income Tax Act | (70,770) | (84,577) |
| Excise Tax Act | (17,619) | (16,111) |
| Customs Act | (1,221) | (1,772) |
| | (89,610) | (102,460) |
| Less interest and penalties waived under authority of the Financial Administration Act | (230,901) | (185,459) |
| Net interest and penalties earned | 2,771,809 | 3,001,425 |

Canada Customs and Revenue Agency— Concluded

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Concluded

12. Other Revenues administered for Provincial, Territorial Governments and First Nations

The following table presents details of the other revenues administered for Provincial, Territorial Governments and First Nations as classified in the statement of Administered Revenues:

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| First Nations sales tax | 3,749 | 2,612 |
| Nova Scotia workers' compensation | 172,649 | 178,859 |
| Sales tax on tobacco and alcohol | 40,680 | 38,721 |
| Total | 217,078 | 220,192 |

13. Net revenues administered on behalf of the Canada Pension Plan

The following table presents details on the revenues administered for the Canada Pension Plan as reported on the statement of Administered Revenues:

| | 2003 | 2002 |
|-------------------------------|---------------------------|------------|
| | (in thousands of dollars) | |
| CPP contributions | 25,166,344 | 22,935,376 |
| Interest and penalties | 100,975 | 97,339 |
| Provision for bad debts | (63,532) | (42,520) |
| CPP net revenues | 25,203,787 | 22,990,195 |

The Agency deposits all monies collected for provincial tax, Canada Pension Plan contributions and Employment Insurance premiums to the Consolidated Revenue Fund; therefore no related inter-departmental balances are reported in these financial statements.

Employment Insurance premiums administered on behalf of the Federal Government include the employer's share of Employment Insurance paid by the Federal Government. GST declared to the Agency includes the GST paid by the Federal Government to its suppliers. GST collected by other Federal Government departments is deposited to the Consolidated Revenue Fund and declared to the Agency and, therefore, included in the GST revenues. Customs import duties administered on behalf of the Federal Government include duties paid by the Federal Government. Amounts are provided below:

| | 2003 | 2002 |
|---|---------------------------|-----------|
| | (in thousands of dollars) | |
| Employer's share of EI paid by the Federal Government | 373,000 | 362,000 |
| GST paid by the Federal Government to its suppliers | 1,150,678 | 1,277,837 |
| GST assessed on other Federal Government departments revenues | 70,941 | 41,780 |
| Customs import duties paid by Federal Government departments | 57,658 | 35,085 |

14. Internal transactions with the Federal Government

The Department of Finance makes payments to provinces, territories and other organizations for revenue amounts such as Provincial, Territorial and First Nations taxes, for which the Agency administers the revenue collection process. Canada Pension Plan contributions and Employment Insurance premiums, net of overpayments refunded by the Agency and Old Age Security benefit recoveries, are deposited to the Consolidated Revenue Fund by the Agency and are then credited to Human Resource Development Canada (HRDC) who administers these programs through the Employment Insurance Account and the Canada Pension Plan Account.

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, 2003 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. Management is also supported and assisted by a program of internal audit services.

Approved:

JOCELYNE BOURGON
President

ALAIN CORRIVEAU
Senior Financial Officer

May 30, 2003

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

| | 2003 | 2002 | | 2003 | 2002 |
|---|-----------|---------|---|-------------|-------------|
| | \$ | \$ | | \$ | \$ |
| ASSETS | | | LIABILITIES | | |
| Financial assets | | | Accounts payable and accrued liabilities | | |
| Cash | | 14,538 | Federal Government departments and agencies | 1,466,876 | 475,276 |
| Receivables (Schedule 1) | 1,600,514 | 100,140 | Others | 3,334,588 | 4,056,448 |
| Loans, investments and advances (Schedule 2) .. | 133,171 | 116,391 | Allowances for employee benefits | 1,036,042 | 778,124 |
| Total financial assets | 1,733,685 | 231,069 | Deferred revenue (Schedule 4) | 7,378 | |
| Non-financial assets | | | Suspense accounts | 1,869 | 1 |
| Prepayments | 17,787 | 27,705 | Specified purpose and other liability accounts (Schedule 5) | 13,787 | 13,787 |
| Capital assets (Schedule 3) | 946,867 | 293,475 | Total liabilities | 5,860,540 | 5,323,636 |
| Total non-financial assets | 964,654 | 321,180 | | | |
| Total assets | 2,698,339 | 552,249 | Net assets / liabilities (Schedule 6) | (3,162,201) | (4,771,387) |

The accompanying notes and schedules form an integral part of these statements. Amounts may not agree due to rounding.

Canadian Centre for Management Development—Continued

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

| | 2003 | 2002 |
|--|--------------|--------------|
| | \$ | \$ |
| Revenues | | |
| Sales of courses, training | 11,766,199 | 8,454,631 |
| Other | 335 | 7,902 |
| Total revenues | 11,766,534 | 8,462,533 |
| Expenses | | |
| Operating expenses (Schedule 7) | 33,857,405 | 28,578,589 |
| Transfer payments | 170,000 | 154,000 |
| Amortization | 94,260 | 107,162 |
| Other | 5,611 | 5,702 |
| Total expenses | 34,127,276 | 28,845,453 |
| Net results for the year | (22,360,742) | (20,382,920) |
| Net liabilities, beginning of the year | (4,771,387) | (6,368,044) |
| Net cash provided by the Government | 21,953,828 | 20,000,913 |
| Services provided without charge | 2,016,100 | 1,978,664 |
| Net liabilities, end of the year | (3,162,201) | (4,771,387) |

The accompanying notes and schedules form an integral part of these statements.
Amounts may not agree due to rounding.

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

| | 2003 | 2002 |
|--|-------------|-------------|
| | \$ | \$ |
| Operating activities | | |
| Net results | 22,360,742 | 20,382,920 |
| Non-cash items included in net results | | |
| Amortization of capital assets | (94,260) | (107,162) |
| Allowance for bad debts | (150) | (400) |
| Services provided without charge | (2,016,100) | (1,978,664) |
| | (2,110,510) | (2,086,226) |
| Statement of financial position adjustments | | |
| Decrease (increase) in liabilities | (536,905) | 1,772,750 |
| Increase (decrease) in cash, receivables and prepayments | 1,476,069 | (107,645) |
| | 939,164 | 1,665,105 |
| Cash applied to operating activities | 21,189,396 | 19,961,799 |
| Investing activities: | | |
| Acquisitions of capital assets (Schedule 3) | 747,652 | |
| Increase (decrease) in loans, investments and advances | 16,780 | 39,115 |
| Cash used in investing activities | 764,432 | 39,115 |
| Net cash provided by Government | 21,953,828 | 20,000,914 |

The accompanying notes and schedules form an integral part of these statements.
Amounts may not agree due to rounding.

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)

1. Authority and objectives

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 (UNAUDITED)—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 9 provides further details on the source and disposition of these authorities and the spendable revenues and Schedule 10 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. Revenues that have been received but not yet earned are disclosed in Schedule 4—Deferred Revenue.
- (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 but recorded as operating expenses: accommodation and banking services provided by Public Works and Government Services Canada—\$1,392,800; contributions covering employer's share of employees insurance premiums and costs paid by Treasury Board Secretariat—\$609,300; workmen's compensation coverage provided by Human Resources Canada—\$14,000.
 - 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 cost of \$10,000 or more are recorded at their acquisition cost. The capitalization of software and leasehold improvements has been done on a prospective basis as of April 1, 2001. Any costs incurred prior to this date have been expensed. Capital assets do not include intangibles, works of

Canadian Centre for Management Development—Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

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:

| <u>Asset Class</u> | <u>Amortization Period</u> |
|-------------------------|----------------------------|
| 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

There have been no material changes in accounting policies.

4. Contingent liabilities

In the normal course of its operations, the department becomes involved in various legal actions. Some of these potential liabilities 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.

SCHEDULE 3—CAPITAL ASSETS

| | Informatics hardware | Informatics purchased & developed software | Other equipment | Motor vehicles | 2003 Total | 2002 Total |
|--------------------------------------|-------------------------|---|--------------------|-------------------|---------------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Cost - opening..... | 399,050 | | 160,200 | 24,101 | 583,351 | 583,351 |
| Additions..... | 20,300 | 708,103 | 19,249 | | 747,652 | |
| Cost - closing | 419,350 | 708,103 | 179,449 | 24,101 | 1,331,003 | 583,351 |
| Acc. amortization - opening | (205,865) | | (70,454) | (13,557) | (289,876) | (182,714) |
| Amortization for the period..... | (65,992) | | (22,243) | (6,025) | (94,260) | (107,162) |
| Acc. amortization - closing | (271,857) | | (92,697) | (19,582) | (384,136) | (289,876) |
| Net book value | 147,493 | 708,103 | 86,752 | 4,519 | 946,867 | 293,475 |

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)

| | 2003 | 2002 |
|------------------------------------|-----------|---------|
| | \$ | \$ |
| Other Government departments | 1,554,680 | 42,258 |
| External parties | 45,834 | 57,883 |
| Total | 1,600,514 | 100,141 |

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

| | 2003 | 2002 |
|---|---------|---------|
| | \$ | \$ |
| Other Government and organizations..... | 128,882 | 116,391 |
| Other | 4,289 | |
| Total | 133,171 | 116,391 |

Canadian Centre for Management Development—Concluded

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Concluded

SCHEDULE 4—DEFERRED REVENUE

| | 2003 | 2002 |
|--|-------|------|
| | \$ | \$ |
| Payment in advance for courses to be presented next fiscal year | 7,378 | |

SCHEDULE 5—SPECIFIED PURPOSE AND OTHER LIABILITY ACCOUNTS

| | 2003 | 2002 |
|--|--------|--------|
| | \$ | \$ |
| Donation received from the Federal Management Institute for the design and provision of training courses | 13,787 | 13,787 |

SCHEDULE 6—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.

| | 2003 | 2002 |
|---|-----------|-----------|
| | \$ | \$ |
| Internally restricted— Specified purpose account | 13,787 | 13,787 |
| Total internally restricted net liabilities | 13,787 | 13,787 |
| Unrestricted net liabilities | 3,148,414 | 4,757,600 |
| Total net assets | 3,162,201 | 4,771,387 |

SCHEDULE 7—OPERATING EXPENSES

| | 2003 | 2002 |
|---------------------------------|------------|------------|
| | \$ | \$ |
| Operating Personnel | 15,643,586 | 12,095,556 |
| Operating and maintenance | 18,213,819 | 16,483,033 |
| Total | 33,857,405 | 28,578,589 |

SCHEDULE 8—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 9—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

| | 2003 | 2002 |
|---|------------|------------|
| | \$ | \$ |
| From Public Accounts Total available for use | 35,384,152 | 27,712,884 |
| Used in current year | 32,518,546 | 26,893,275 |
| Lapsed or (Overexpended) | 2,865,606 | 819,609 |

SCHEDULE 10—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

| | 2003 | 2002 |
|---|------------|------------|
| | \$ | \$ |
| Net results | 22,360,742 | 20,382,920 |
| Adjustments for items not affecting appropriations Less: items recorded as expenses but not affecting appropriations Amortization | 94,260 | 107,162 |
| Bad debt allowance | 150 | 400 |
| Allowance for vacation pay | 235,610 | 186,492 |
| Allowance for time off in lieu | 22,308 | |
| Refunds of previous years expenses | (665) | (5,795) |
| Adjustment of previous years accounts payable | (4,680) | (302,014) |
| Refunds of program expenses | (14,530) | 3,500 |
| Liabilities increased by other non-appropriated amounts | 15,525 | 11,038 |
| Services provided without charge | 2,016,100 | 1,978,664 |
| | 2,364,078 | 1,979,447 |
| | 19,996,664 | 18,403,473 |
| Add: items recorded as revenues but not affecting appropriations | 11,766,534 | 8,462,533 |
| | 31,763,198 | 26,866,006 |
| Adjustments for items not affecting net results but affecting appropriations Add: expenditures Capital acquisitions | 747,652 | |
| Inventory purchased and prepayments | 5,607 | 27,705 |
| Loans, investments and advances | 2,089 | (435) |
| | 755,348 | 27,270 |
| Total appropriations used as per Schedule 9— Source and disposition of authorities | 32,518,546 | 26,893,276 |

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, 2003 and all information contained in this report rests with the Centre's management.

These statements have been prepared by management in accordance with Treasury Board accounting standards based upon Canadian generally accepted accounting principles, using management's best estimates and judgments where appropriate. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

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 Canadian Centre for Occupational Health and Safety have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

S. LEN HONG
President and Chief Executive Officer
BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

May 30, 2003

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, 2003 and the statements of operations and net assets and cash flows for the year then ended. These financial statements are the responsibility of the Centre'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 Centre as at March 31, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Alain Boucher, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
May 30, 2003

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

| | 2003 | 2002 | | 2003 | 2002 |
|--|-----------|-----------|---|-----------|-----------|
| | \$ | \$ | | \$ | \$ |
| ASSETS | | | LIABILITIES | | |
| Financial assets | | | Current liabilities: | | |
| Due from the Consolidated Revenue Fund | 1,148,518 | 766,311 | Accounts payable and accrued liabilities (Note 7) . . | 1,003,138 | 571,889 |
| Inventory for resale | 100,117 | 112,117 | Deferred revenues (Note 7) | 83,288 | 109,362 |
| Accounts receivable (Note 6) | 253,564 | 272,724 | Vacation pay (Note 7) | 314,684 | 268,177 |
| | 1,502,199 | 1,151,152 | | 1,401,110 | 949,428 |
| Non-financial assets: | | | Employee severance benefits (Notes 7 and 11) | 594,574 | 549,899 |
| Capital assets (Note 5) | 854,197 | 451,598 | Trust accounts | | |
| | | | Funds for grants program (Note 9) | 130,536 | 123,923 |
| | | | Donations (Note 10) | 89,877 | 87,747 |
| | | | Contributions to inquiries service received in advance | 110,000 | 60,000 |
| | | | | 330,413 | 271,670 |
| | | | | 2,326,097 | 1,770,997 |
| | | | Net Assets/ (Liabilities) | 30,299 | (168,247) |
| | 2,356,396 | 1,602,750 | | 2,356,396 | 1,602,750 |

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 AND NET ASSETS FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|--|-------------|-------------|
| | \$ | \$ |
| Revenues (Note 3) | | |
| Proceeds from sales | 2,611,005 | 2,700,884 |
| Projects and collaborative agreements | 1,574,061 | 1,784,838 |
| Total revenues | 4,185,066 | 4,485,722 |
| Expenses | | |
| Operations | | |
| Salaries and employee benefits | 5,311,078 | 4,857,678 |
| Employee severance benefits | 57,180 | 58,153 |
| Professional and special services | 1,173,140 | 1,281,504 |
| Accommodation | 555,893 | 536,248 |
| Information | 300,801 | 331,179 |
| Utilities, materials and supplies | 233,033 | 138,711 |
| Transportation and communications | 191,298 | 218,217 |
| Purchased repair and upkeep | 177,243 | 142,924 |
| Rentals | 18,159 | 22,664 |
| | 8,017,825 | 7,587,278 |
| Administration | | |
| Salaries and employee benefits | 250,946 | 271,506 |
| Governors and committees | 11,653 | 17,952 |
| Travel | 25,487 | 23,289 |
| Professional and special services | 4,207 | 3,668 |
| Utilities, materials and supplies | 156 | 250 |
| | 292,449 | 316,665 |
| Total expenses | 8,310,274 | 7,903,943 |
| Other expenses | | |
| Amortization | 227,885 | 221,246 |
| Loss on disposal of assets | 865 | 846 |
| | 8,539,024 | 8,126,035 |
| Net cost of operations | (4,353,958) | (3,640,313) |
| Net liabilities, beginning of year | (168,247) | (160,321) |
| Services received without charge from other Government departments | 555,893 | 536,248 |
| Net cash provided by Government | 3,614,404 | 3,017,842 |
| Change in amount due from Consolidated Revenue Fund | 382,207 | 78,297 |
| Net assets (liabilities), end of year | 30,299 | (168,247) |

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|--|-------------|-------------|
| | \$ | \$ |
| Operating transactions | | |
| Net cost of operations | (4,353,958) | (3,640,313) |
| Adjustment for items not affecting cash | | |
| Amortization of capital assets | 227,885 | 221,246 |
| Loss on disposal of capital assets | 865 | 846 |
| Services received without charge from other Government departments | 555,893 | 536,248 |
| | (3,569,315) | (2,881,973) |
| Statement of financial position adjustments: | | |
| Increase in accounts payable and deferred revenue .. | 405,173 | 129 |
| Increase in liability for vacation pay | 46,507 | |
| Increase in liability for employee severance benefits | 44,675 | 46,866 |
| Decrease in accounts receivable | 19,160 | 144,878 |
| Inventory used | 12,001 | 718 |
| Increase (decrease) in trust accounts | 58,743 | (62,209) |
| | 586,259 | 130,382 |
| Cash applied to operating transactions | (2,983,056) | (2,751,591) |
| Capital transactions | | |
| Acquisitions of capital assets | (631,348) | (266,251) |
| Net cash provided by Government | (3,614,404) | (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 objectives

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

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

(a) 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 generally accepted accounting principles since 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. Note 4 provides a high-level reconciliation between the two bases of reporting.

(b) Consolidated Revenue Fund (CRF)

The Centre operates within the CRF, which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements made by the Centre are paid from the CRF. Due from the CRF represents the amount of cash that the Centre is entitled to draw from the CRF without further appropriations, in order to discharge its liabilities. Since the amount is not formally recognized in the Centre's books of account, a corresponding amount is credited to Net Assets (Liabilities).

(c) Revenues

These are accounted for in the year which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not earned are disclosed in Note 7 as deferred revenue.

(d) Expenditure recognition

All expenditures are recorded on the accrual basis.

(e) Employee severance benefits

These are accrued as earned. Employee severance benefits on cessation of employment represent obligations of the Centre that are normally funded through future year appropriations.

(f) Services received without charge from other Government departments

These are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to Net Assets (Liabilities) since these expenses are not formally recognized in the Centre's books of account.

(g) Refunds of previous years' expenditures

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

(h) 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.

(i) Inventories for resale

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

(j) Receivables from external parties

These are stated at amounts expected to be ultimately realized; an allowance is made for external receivables where recovery is considered uncertain.

(k) Capital assets

All capital assets and leasehold improvements having an initial cost of \$1,000 or more are recorded at their acquisition cost. 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:

| <u>Asset Class</u> | <u>Amortization Period</u> |
|---------------------|----------------------------|
| Computer equipment | 3 years |
| Furniture equipment | 5 years |
| Software | 1-5 years |
| Measuring equipment | 5 years |

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(l) 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. Revenue

| | 2003 | 2002 |
|---------------------------------------|------------------|------------------|
| | \$ | \$ |
| Proceeds from sales: | | |
| Subscription—CCINFODisc | 856,029 | 1,224,014 |
| Subscription—specialty discs | 485,341 | 472,692 |
| CCINFOWeb | 669,802 | 464,235 |
| Specialty products—web | 445,531 | 383,540 |
| Single copy publications | 137,395 | 135,046 |
| Other | 16,907 | 21,357 |
| | <u>2,611,005</u> | <u>2,700,884</u> |
| Projects and collaborative agreements | | |
| Collaborative projects | 1,088,228 | 1,294,303 |
| Contributions to inquiries service | 454,000 | 454,000 |
| Recovery of travel expenses | 31,833 | 36,535 |
| | <u>1,574,061</u> | <u>1,784,838</u> |
| | <u>4,185,066</u> | <u>4,485,722</u> |

4. Parliamentary appropriations

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

| | 2003 | 2002 |
|--|------------------|------------------|
| | \$ | \$ |
| Net cost of operations | 4,353,958 | 3,640,313 |
| Adjustments for items not affecting appropriations | | |
| Less: | | |
| Amortization | 227,885 | 221,246 |
| Inventory used | 12,001 | 718 |
| Increase in liability for employee severance benefits | 44,675 | 46,866 |
| Loss on disposal of fixed assets | 865 | 846 |
| Miscellaneous items from statement of operations | 8,875 | 12,776 |
| Increase in liability for vacation pay | 46,507 | |
| Services received without charge from other Government departments | 555,893 | 536,248 |
| Increase (decrease) in accounts receivable | 41,760 | (77,130) |
| | <u>3,415,497</u> | <u>2,898,743</u> |
| Add: | | |
| Decrease in deferred revenues | 26,074 | 1,344 |
| Capital acquisitions | 631,348 | 266,251 |
| | <u>4,072,919</u> | <u>3,166,338</u> |
| Total Parliamentary appropriations used | <u>4,072,919</u> | <u>3,166,338</u> |

(b) Reconciliation of Parliamentary appropriations voted and used:

| | 2003 | 2002 |
|---|------------------|------------------|
| | \$ | \$ |
| Human Resources Development Canada—Vote 20 | 1,899,000 | 2,255,000 |
| Human Resources Development Canada—Vote 20A | 2,114,763 | 248,864 |
| Human Resources Development Canada—Vote 20B | 71,000 | 600,000 |
| Treasury Board Vote 15a—Collective agreements | | 12,000 |
| Treasury Board Vote 15b—Collective agreements | 12,000 | 115,000 |
| Treasury Board—Vote 10 | 59,500 | 46,000 |
| | <u>4,156,263</u> | <u>3,276,864</u> |
| Less: | | |
| Lapsed appropriation—Operating | 83,344 | 110,526 |
| Total Parliamentary appropriations used | <u>4,072,919</u> | <u>3,166,338</u> |

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

5. Capital assets and accumulated amortization:

| Capital assets at cost | March 31, 2002 | Acqui- sitions | Disposal | March 31, 2003 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ |
| Computer equipment | 1,961,688 | 335,115 | 297,110 | 1,999,693 |
| Furniture and equipment . . | 877,398 | 106,097 | 25,913 | 957,582 |
| Leasehold improvements . . | 632,719 | | | 632,719 |
| Software | 182,958 | 190,136 | | 373,094 |
| Measuring equipment | 2,673 | | | 2,673 |
| | <u>3,657,436</u> | <u>631,348</u> | <u>323,023</u> | <u>3,965,761</u> |
| Accumulated amortization | March 31, 2002 | Amorti- zation | Disposal | March 31, 2003 |
| | \$ | \$ | \$ | \$ |
| Computer equipment | 1,703,462 | 106,559 | 296,245 | 1,513,776 |
| Furniture and equipment . . | 784,449 | 38,902 | 25,913 | 797,438 |
| Leasehold improvements . . | 632,719 | | | 632,719 |
| Software | 82,535 | 82,424 | | 164,959 |
| Measuring equipment | 2,673 | | | 2,673 |
| | <u>3,205,838</u> | <u>227,885</u> | <u>322,158</u> | <u>3,111,565</u> |
| Net book value | | March 31, 2003 | March 31, 2002 | |
| | | \$ | \$ | |
| Computer equipment | | 485,917 | 258,226 | |
| Furniture and equipment | | 160,144 | 92,949 | |
| Software | | 208,136 | 100,423 | |
| | | <u>854,197</u> | <u>451,598</u> | |

6. Accounts receivable

Accounts receivable were as follows as at:

| | March 31, 2003 | March 31, 2002 |
|--------------------------------|-------------------|-------------------|
| | \$ | \$ |
| External parties | 160,319 | 261,791 |
| Government of Canada | 93,245 | 10,933 |
| | <u>253,564</u> | <u>272,724</u> |

7. Liabilities

| | March 31, 2003 | March 31, 2002 |
|--|-------------------|-------------------|
| | \$ | \$ |
| Current liabilities | | |
| Accounts payable and accrued liabilities | 945,713 | 508,343 |
| Accrued salaries and employee benefits | 57,425 | 63,546 |
| | <u>1,003,138</u> | <u>571,889</u> |
| Deferred revenues | | |
| External parties | 83,288 | 109,362 |
| Allowance for employee benefits | | |
| Vacation pay | 314,684 | 268,177 |
| Employee severance benefits | 594,574 | 549,899 |
| | <u>909,258</u> | <u>818,076</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.

8. Related party transactions

The Centre is related in terms of common ownership to all Government of Canada departments, agencies and Crown Corporations. The Centre enters into transactions with these entities in the normal course of business. Revenues includes \$698,177 (2002—\$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 external parties.

In addition to transactions previously disclosed, during the year ended March 31, 2003:

- (a) The Centre received accommodation services provided without charge from Public Works and Government Services Canada amounted to \$555,893 (2002—\$536,248).

Canadian Centre for Occupational Health and Safety—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

(b) The Centre received audit services without charge from the Office of the Auditor General of Canada.

9. 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 statement of CCOHS.

| | March 31, 2003 | March 31, 2002 |
|--|-------------------|-------------------|
| | \$ | \$ |
| Balance of funds, beginning of year | 123,923 | 252,858 |
| Project funds received during the year | 159,000 | 199,582 |
| Grants made to recipients | (152,387) | (268,517) |
| CCOHS' administration fee | | (60,000) |
| | <u>130,536</u> | <u>123,923</u> |

10. 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 \$2,130 in donations during 2002/2003 bringing donations on hand at the end of March 2003 to \$89,877 (2002—\$87,747). These funds are recorded in a special purpose account in the Consolidated Revenue Fund.

11. 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 2002/2003 was \$323,301 (2001/2002—\$292,045) 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 expense for CCOHS employee severance benefit plan for the year ended March 31, 2003 was \$57,180 (2002—\$58,153). This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the employee severance benefits liability. The liability recognized in the balance sheet at March 31, 2003 respecting this benefit plan is \$594,574 (2002—\$549,899).

12. Reclassification

Certain figures have been reclassified to conform to current year's presentation.

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 that 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 and 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:

RICHARD B. FADDEN
President

GORDON R. WHITE
*Vice President
Corporate Services*

August 8, 2003

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, 2003 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, 2003 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 8, 2003

Canadian Food Inspection Agency— *Continued*

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

| | 2003 | 2002 | | 2003 | 2002 |
|--|---------|---------|--|---------|---------|
| ASSETS | | | LIABILITIES AND EQUITY OF CANADA | | |
| Current assets | | | Current liabilities: | | |
| Cash entitlements | 62,288 | 44,851 | Accounts payable and accrued liabilities | 62,445 | 56,875 |
| Accounts receivable | 7,383 | 8,125 | Vacation pay | 22,635 | 20,590 |
| Consumable supplies | 981 | 931 | Deferred revenue (Note 5) | 1,924 | 1,905 |
| | 70,652 | 53,907 | Current portion of employee | | |
| Property, plant and equipment (Note 4) | 189,307 | 182,809 | severance benefits | 5,170 | 3,356 |
| | | | | 92,174 | 82,726 |
| | | | Employee severance benefits | 56,284 | 49,924 |
| | | | Equity of Canada | 111,501 | 104,066 |
| | 259,959 | 236,716 | | 259,959 | 236,716 |

Commitments and contingencies (Note 11).

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

Approved by:

RICHARD B. FADDEN
President

GORDON R. WHITE
Vice-president, Corporate Services

Canadian Food Inspection Agency— Continued

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

| | 2003 | 2002 |
|--|------------------|------------------|
| Revenues | | |
| Fees, permits and certificates: | | |
| Inspection fees | 42,366 | 39,491 |
| Registrations, permits, certificates | 8,634 | 7,845 |
| Miscellaneous fees and services | 5,107 | 2,989 |
| Establishment license fees | 1,854 | 2,034 |
| Grading | 244 | 261 |
| Other | | |
| Administrative monetary penalties | 562 | 607 |
| Interest on overdue accounts | 67 | 172 |
| Gains on disposal of property, plant and equipment | 423 | 6 |
| Total revenues | 59,257 | 53,405 |
| Expenses | | |
| Operating and administration: | | |
| Salaries and employee benefits (Note 6) | 407,590 | 383,123 |
| Professional and special services | 40,900 | 33,638 |
| Travel and relocation | 21,665 | 22,854 |
| Amortization of property, plant and equipment | 19,372 | 16,391 |
| Accommodation | 18,033 | 15,565 |
| Utilities, materials and supplies | 16,958 | 14,701 |
| Furniture and equipment | 13,408 | 9,196 |
| Repairs | 9,282 | 10,531 |
| Communication | 7,526 | 5,697 |
| Information | 1,249 | 3,259 |
| Equipment rentals | 1,977 | 1,736 |
| Miscellaneous | 1,046 | 65 |
| | 559,006 | 516,756 |
| Grants and contributions: | | |
| Compensation payments (Note 8) | 4,649 | 24,394 |
| Other | 1,913 | 1,304 |
| | 6,562 | 25,698 |
| Total expenses | 565,568 | 542,454 |
| Net cost of operations | (506,311) | (489,049) |
| The accompanying notes are an integral part of these financial statements. | | |

STATEMENT OF EQUITY OF CANADA AS AT MARCH 31 (in thousands of dollars)

| | 2003 | 2002 |
|---|----------------|----------------|
| Equity of Canada, beginning balance | 104,066 | 116,887 |
| Net cost of operations | (506,311) | (489,049) |
| Parliamentary appropriations used (Note 3): | | |
| Operating | 464,407 | 429,520 |
| Capital | 6,253 | 8,279 |
| | 470,660 | 437,799 |
| Services provided without charge by other Government departments (Note 10) | 43,086 | 38,429 |
| Equity of Canada, ending balance (Note 7) | 111,501 | 104,066 |
| 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)

| | 2003 | 2002 |
|---|---------------|----------------|
| Cash provided by (used for): | | |
| Operating activities: | | |
| Net cost of operations | (506,311) | (489,049) |
| Non-cash items: | | |
| Amortization of property, plant and equipment | 19,372 | 16,391 |
| Services provided without charge by other Government departments | 43,086 | 38,429 |
| Gain on disposal of property, plant and equipment | (423) | (6) |
| Net change in non-cash working capital | 8,326 | 2,890 |
| Increase in employee severance benefits | 8,174 | 11,932 |
| | (427,776) | (419,413) |
| Investing activities: | | |
| Acquisition of property, plant and equipment | (26,490) | (20,426) |
| Proceeds from disposal of assets | 1,043 | 471 |
| | (25,447) | (19,955) |
| Financing activities: | | |
| Parliamentary appropriations—Operating | 464,407 | 429,520 |
| Parliamentary appropriations—Capital | 6,253 | 8,279 |
| | 470,660 | 437,799 |
| Increase (decrease) in cash entitlements for the year | 17,437 | (1,569) |
| Cash entitlements, beginning of year | 44,851 | 46,420 |
| Cash entitlements, end of year | 62,288 | 44,851 |
| 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) Property, plant and equipment:

Property, plant and equipment 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 |
| Leasehold improvements | Lease term |

Canadian Food Inspection Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

Amounts included in assets under construction are transferred to the appropriate asset classification when completed and in use. These amounts are then amortized according to the Agency's policy.

(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 parliamentary appropriations when the benefits are paid.

(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 parliamentary appropriations when the benefits are paid.

(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, the valuation of property, plant and equipment and amortization 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.

Canadian Food Inspection Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

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

| | 2003 | 2002 |
|---|---------------------------|----------------|
| | (in thousands of dollars) | |
| Net cost of operations | 506,311 | 489,049 |
| Less: items not requiring use of appropriations: | | |
| Amortization of property, plant and equipment | (19,372) | (16,391) |
| Services provided without charge by other Government departments | (43,086) | (38,429) |
| Gain on disposal of property, plant and equipment | 423 | 6 |
| | <u>444,276</u> | <u>434,235</u> |
| Proceeds from disposal of assets | (1,043) | (471) |
| Net changes in future funding requirements (Note 7) | 937 | (16,391) |
| Acquisitions of property, plant and equipment funded by operating appropriation | <u>20,237</u> | <u>12,147</u> |
| Funded by operating appropriations | 464,407 | 429,520 |
| Acquisitions of property, plant and equipment funded by capital appropriation | <u>6,253</u> | <u>8,279</u> |
| Total Parliamentary appropriations used ... | <u>470,660</u> | <u>437,799</u> |

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

| | 2003 | 2002 |
|---|---------------------------|-----------------|
| | (in thousands of dollars) | |
| Parliamentary appropriations—Voted: | | |
| Vote 30—Operating expenditures | 415,092 | 369,176 |
| Statutory contributions to employee benefit plans and compensation payments | <u>65,129</u> | <u>75,108</u> |
| | <u>480,221</u> | <u>444,284</u> |
| Vote 35—Capital expenditures | <u>16,845</u> | <u>15,763</u> |
| | <u>497,066</u> | <u>460,047</u> |
| Less: | | |
| Lapsed appropriation—Operating | (15,814) | (14,764) |
| Lapsed appropriation—Capital | <u>(10,592)</u> | <u>(7,484)</u> |
| | <u>(26,406)</u> | <u>(22,248)</u> |
| Total Parliamentary appropriations used ... | <u>470,660</u> | <u>437,799</u> |

4. Property, plant and equipment:

| | 2003 | | | 2002 | | |
|---------------------------------------|---------------------------|--------------------------|----------------|----------------|--------------------------|----------------|
| | Cost | Accumulated amortization | Net book value | Cost | Accumulated amortization | Net book value |
| | (in thousands of dollars) | | | | | |
| Land | 3,334 | | 3,334 | 3,334 | | 3,334 |
| Buildings | 243,142 | 118,480 | 124,662 | 236,764 | 110,830 | 125,934 |
| Machinery and equipment | 48,389 | 20,255 | 28,134 | 36,225 | 18,258 | 17,967 |
| Computer equipment and software | 33,091 | 17,821 | 15,270 | 26,470 | 12,207 | 14,263 |
| Vehicles | 22,999 | 12,065 | 10,934 | 19,874 | 12,001 | 7,873 |
| Assets under construction | 4,514 | | 4,514 | 11,806 | | 11,806 |
| Leasehold improvements | 3,910 | 1,451 | 2,459 | 2,201 | 569 | 1,632 |
| | <u>359,379</u> | <u>170,072</u> | <u>189,307</u> | <u>336,674</u> | <u>153,865</u> | <u>182,809</u> |

Net acquisitions of \$22,705,000 for the 2003 fiscal year (2002—\$15,139,000) include \$26,490,000 (2002—\$20,426,000) of additions and \$3,785,000 (2002—\$5,287,000) of disposals.

Canadian Food Inspection Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

5. 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.

| | 2003 | 2002 |
|--|---------------------------|-------|
| | (in thousands of dollars) | |
| Balance, beginning of year | 1,905 | 1,412 |
| Add: amounts received from external organizations | 2,624 | 1,129 |
| Less: revenues recognized in the year | (2,605) | (636) |
| Balance, end of year | 1,924 | 1,905 |

6. 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:

| | 2003 | 2002 |
|-----------------------------------|---------------------------|--------|
| | (in thousands of dollars) | |
| Contributions to the PSSA | 39,349 | 35,935 |
| Employee severance benefits | 2,438 | 1,838 |

The ratio of employer to employee contributions toward the PSSA is 2.6:1 (2002—2.6:1).

7. Equity of Canada:

Included in the total Equity of Canada of \$111,501,000 (2002—\$104,066,000) as at March 31 is \$77,806,000 (2002—\$78,743,000) which represents transactions, incurred by the Agency to provide services with future funding requirements. The net change in future funding requirements is (\$937,000). 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.

8. 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 \$4,649,000 (2002—\$24,394,000).

9. 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 second of three equal annual consecutive installments in the amount of \$5,133,000 was repaid by the Agency in fiscal 2003 through a mandatory decrease in the Agency's parliamentary appropriations.

10. 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 and services which were obtained without charge from other Government departments and agencies; the value of those services aggregated about \$43 million (2002—\$38 million).

The total value of services provided by related parties, including services provided without charge totaled \$90 million (2002—\$91 million) and are included as expenditures in the Statement of Operations. These services have been provided by the following departments and agencies:

| | 2003 | 2002 |
|--|---------------------------|--------|
| | (in thousands of dollars) | |
| Public Works and Government Services Canada | 42,256 | 47,232 |
| Treasury Board | 25,877 | 24,765 |
| Agriculture and Agri-Food Canada | 6,636 | 9,100 |
| Health Canada | 5,153 | 3,571 |
| Department of Justice | 3,218 | 1,520 |
| Canada Customs and Revenue Agency | 3,450 | 3,082 |
| Other | 3,356 | 1,464 |
| | 89,946 | 90,734 |

Canadian Food Inspection Agency— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

Accounts payable and accrued liabilities includes amounts payable of \$10,578,000 (2002—\$12,428,000) for services provided by federal departments and agencies. The amounts receivable from related parties totaled \$1,042,000 (2002—\$916,000) and are included in accounts receivable.

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

11. Commitments and contingencies:

- (a) At March 31, 2003, 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:

| | 2004 | 2005 | 2006 | Total |
|------------------------|---------------------------|------|------|-------|
| | (in thousands of dollars) | | | |
| Capital projects | 1,551 | 603 | 9 | 2,163 |
| Operating leases | 9 | | | 9 |
| Other agreements | 1,992 | 207 | | 2,199 |
| Total | 3,552 | 810 | 9 | 4,371 |

- (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 \$194 million (2002—\$188 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. The Agency completed an environmental assessment at its Lethbridge Laboratory where phases I and II were completed; remedial costs have been evaluated at \$430,000. The amount has been recorded as an expense in the Statement of Operations.

Other sites are under evaluation where a monitoring program is in place to detect possible contaminants. Further evaluation is required to determine the presence of contaminants and any remedial costs, where applicable. However, management believes the amounts will not be significant.

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, 2003 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. Where appropriate, the financial statements include amounts that have been estimated according to management's best judgement. These statements should be read within the context of the significant accounting policies set out in Note 2 of the financial statements.

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:

JOHN KLIMCZAK

Director, Finance and Administration

GUY D'ALOISIO, CMA

Vice-President, Services & Operations

July 17, 2003

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, 2003 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, 2003 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
June 27, 2003

Canadian Institutes of Health Research— *Continued*

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

| | 2003 | 2002 | | 2003 | 2002 |
|--|-------|-------|---|-------|-------|
| ASSETS | | | LIABILITIES | | |
| Financial assets | | | Accounts payables and accrued liabilities | 3,828 | 3,444 |
| Due from the Consolidated Revenue Fund | 4,761 | 4,644 | Allowances for employee vacation | | |
| Accounts receivable | 382 | 183 | and compensatory benefits | 701 | 495 |
| Advances | 166 | 343 | Deferred revenue (Note 4) | 933 | 1,384 |
| Total financial assets | 5,309 | 5,170 | Allowance for employee severance benefits | 2,650 | 1,485 |
| Non-financial assets | | | Total liabilities | 8,112 | 6,808 |
| Prepaid expenses | 169 | 24 | Net assets (Note 5) | 335 | 341 |
| Capital assets (Note 3) | 2,969 | 1,955 | | | |
| Total non-financial assets | 3,138 | 1,979 | Total liabilities and net assets | 8,447 | 7,149 |
| Total assets | 8,447 | 7,149 | | | |
| Contingencies (Note 6) | | | | | |
| Commitments (Note 7) | | | | | |

The accompanying notes and schedules 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 AND NET ASSETS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

| | 2003 | 2002 |
|--|----------------|----------------|
| Revenues | | |
| Donations | 3,970 | 4,000 |
| Endowments for health research | 2 | 65 |
| Other | 1 | 11 |
| Total revenues | 3,973 | 4,076 |
| Expenses | | |
| Grants and awards | | |
| Open competitions (Note 8 and Schedule 1) | 414,780 | 376,206 |
| Strategic initiatives (Note 8 and Schedules 1 and 2) | 98,944 | 59,324 |
| Knowledge translation | 846 | |
| Institute support grants | 13,000 | 13,000 |
| Canada research chairs | 34,225 | 21,200 |
| Networks of centres of excellence | 25,031 | 24,810 |
| Donations for research | 3,970 | 4,000 |
| Endowments for health research | 2 | |
| | 590,798 | 498,540 |
| Less: refunds of previous years' expenditures | (1,620) | (1,403) |
| Total grants and awards | 589,178 | 497,137 |
| Operations and administration | | |
| Salaries and employee benefits | 19,614 | 13,291 |
| Professional and special services | 6,137 | 7,812 |
| Travel | 4,580 | 3,211 |
| Information services—communications | 1,456 | 1,301 |
| Furniture and equipment | 917 | 1,253 |
| Accommodation | 632 | 629 |
| Other expenses | 3,083 | 1,888 |
| Total operations and administration | 36,419 | 29,385 |
| Total expenses | 625,597 | 526,522 |
| Net cost of operations | 621,624 | 522,446 |
| Net assets (liabilities), beginning of the year | 341 | (1,301) |
| Net cash provided by Government | 619,750 | 522,145 |
| Change in due from Consolidated Revenue Fund | 117 | 446 |
| Services provided without charge by other Government departments (Note 9) | 1,751 | 1,497 |
| Net assets, end of the year (Note 5) | 335 | 341 |

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

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

| | 2003 | 2002 |
|---|----------------|----------------|
| Operating activities | | |
| Net cost of operations | 621,624 | 522,446 |
| Non-cash items included in net results | | |
| Amortization of capital assets | (699) | (106) |
| Services provided without charge by other Government departments | (1,751) | (1,497) |
| | (2,450) | (1,603) |
| Statement of financial position adjustments | | |
| Change in total liabilities | (1,304) | (978) |
| Change in accounts receivable | 199 | 123 |
| Change in prepaid expenses | 145 | 24 |
| | (960) | (831) |
| Cash used in operating activities | 618,214 | 520,012 |
| Investing activities | | |
| Net acquisitions of capital assets | 1,713 | 1,871 |
| Increase (decrease) in advances | (177) | 262 |
| Cash used in investing activities | 1,536 | 2,133 |
| Net cash provided by Government | 619,750 | 522,145 |

The accompanying notes and schedules 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*, replacing the former Medical Research Council of Canada. 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 eminent 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.

CIHR has 13 Institutes that 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 population health - 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 10 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

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

obligations of CIHR that are normally funded by appropriation when the benefits are paid.

- 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.
 - 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 |
| Office 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. Capital assets

| Capital asset class | 2003 | | | 2002 |
|----------------------|-----------------|----------------------------|---------------------------|----------------|
| | Opening balance | Net additions for the year | Accumulated amortization | Net book value |
| | | | (in thousands of dollars) | |
| Informatics hardware | 997 | 192 | (383) | 806 |
| Informatics software | 396 | 1,778 | (448) | 1,726 |
| Office equipment | 67 | | (17) | 50 |
| Motor vehicles | 23 | | (10) | 13 |
| Work-in-progress | 631 | (257) | | 374 |
| Total | 2,114 | 1,713 | (858) | 2,969 |
| | | | | 1,955 |

Amortization expense for the year ended March 31, 2003 is \$699,000 (2002 - \$106,000).

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

4. 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. The transactions relating to these accounts are as follows:

| | 2003 | 2002 |
|---|---------------------------|-------|
| | (in thousands of dollars) | |
| Donations for health research | | |
| Balance, beginning of the year | 1,379 | 1,807 |
| Add: | | |
| Donations received | 3,481 | 3,535 |
| Interest earned | 36 | 37 |
| Less: | | |
| Grants paid | 3,970 | 4,000 |
| Balance, end of the year | 926 | 1,379 |
| Interest on endowments for health research | | |
| Balance, beginning of the year | 5 | 3 |
| Add: | | |
| Interest earned | 4 | 2 |
| Less: | | |
| Grants paid | 2 | |
| Balance, end of the year | 7 | 5 |
| Total deferred revenue | 933 | 1,384 |

5. Net assets

Included in the net assets are two endowments for health research. These endowments are restricted assets that cannot be spent. The interest on these accounts is credited to deferred revenue.

| | 2003 | 2002 |
|--|---------------------------|------|
| | (in thousands of dollars) | |
| Endowments for health research, beginning of the year | 140 | 75 |
| Endowment received | | 65 |
| Endowments for health research, end of the year | 140 | 140 |
| Unrestricted net assets | 195 | 201 |
| Net assets | 335 | 341 |

6. 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.

7. 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) |
|--|---------------------------|
| 2003-2004 | 531,765 |
| 2004-2005 | 404,507 |
| 2005-2006 | 259,068 |
| 2006-2007 | 138,960 |
| 2007-2012 | 87,818 |
| Total grants and awards commitments | 1,422,118 |

In addition, the nature of CIHR's operating activities result in some multi-year contracts whereby CIHR will be committed to make some future payments when the goods or services are rendered. Operating commitments that can be reasonably estimated are as follows:

| Year of payment | (in thousands of dollars) |
|-----------------------------|---------------------------|
| 2003-2004 | 1,620 |
| 2004-2005 | 131 |
| Total operating commitments | 1,751 |

8. 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 in Schedule 2. There are two main categories of Strategic Initiatives: CIHR Initiatives and

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

Institute Initiatives. CIHR Initiatives are initiated at the corporate level whereas Institute Initiatives are initiated at the Institute level.

9. Related party transactions

CIHR is related in terms of common ownership to all Government of Canada departments, agencies 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.

| | 2003 | 2002 |
|--|---------------------------|-------|
| | (in thousands of dollars) | |
| Accommodation services provided by Public Works and Government Services Canada | 632 | 629 |
| Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat | 1,059 | 808 |
| Audit services provided by the Office of the Auditor General | 60 | 60 |
| Total services provided without charge | 1,751 | 1,497 |

10. Parliamentary appropriations

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

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Net cost of operations | 621,624 | 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 | 3,972 | 4,000 |
| Services provided without charge | 1,751 | 1,497 |
| Employee severance benefits | 1,165 | 290 |
| Amortization | 699 | 106 |
| Vacation pay | 239 | 100 |
| Bad debts | 6 | 14 |
| Refunds of previous years' expenditures— | | |
| grants and awards | (1,620) | (1,403) |
| Refunds of previous years' expenditures—operations and administration | (21) | (41) |
| Adjustments of previous years payable | (129) | (257) |
| Retroactive salaries | (56) | (41) |
| Time off in lieu | 23 | (1) |
| | 6,029 | 4,264 |
| Add: items recorded as revenue but not affecting appropriations | | |
| Donations | 3,970 | 4,000 |
| Endowment bequest | 2 | 65 |
| Other | | 5 |
| | 3,972 | 4,070 |
| Adjustments for items not affecting net results but affecting appropriations | | |
| Add: capital acquisitions | 1,970 | 1,871 |
| Prepaid expenses | 145 | 24 |
| Less: capital disposals | (257) | |
| | 1,858 | 1,895 |
| Total Parliamentary appropriations used ... | 621,425 | 524,147 |

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Concluded*

- (b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used.

| | 2003 | 2002 |
|---|---------------------------|----------|
| | (in thousands of dollars) | |
| Parliamentary appropriations voted: | | |
| Vote 10—Operating | | |
| expenditures | 20,183 | 19,748 |
| Supplementary Vote 10a | 12,561 | 13,216 |
| Transfer from Treasury | | |
| Board Vote 10 | 55 | 75 |
| Transfer from Treasury | | |
| Board Vote 15 | 50 | 97 |
| | 32,849 | 33,136 |
| Less: lapsed appropriation | (978) | (5,496) |
| | 31,871 | 27,640 |
| Vote 15—Grants | 443,164 | 408,885 |
| Supplementary Vote 15a | 172,137 | 109,832 |
| Supplementary Vote 15b | 300 | |
| | 615,601 | 518,717 |
| Less: lapsed appropriation | (28,775) | (24,177) |
| | 586,826 | 494,540 |
| Statutory contributions to | | |
| employee benefit plans | 2,728 | 1,967 |
| Total Parliamentary appropriations used . . . | 621,425 | 524,147 |

Canadian Institutes of Health Research— Continued

GRANTS AND AWARDS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

SCHEDULE 1

| | 2003 | | | 2002 | | |
|--|------------------------------|-----------------------------------|---------|------------------------------|-----------------------------------|---------|
| | Open competition (Note 8) | Strategic initiatives (Note 8) | Total | Open competition (Note 8) | Strategic initiatives (Note 8) | Total |
| Grants | | | | | | |
| Operating grants | 253,989 | 40,684 | 294,673 | 229,746 | 23,318 | 253,064 |
| Clinical trials | 26,342 | 7,016 | 33,358 | 17,553 | 5,468 | 23,021 |
| Maintenance and equipment | 9,063 | 1,103 | 10,166 | 10,196 | | 10,196 |
| Michael Smith Award for Excellence | 100 | | 100 | | | |
| Special projects | 316 | 4,838 | 5,154 | 683 | 4,455 | 5,138 |
| Groups | 42,173 | 3,303 | 45,476 | 38,822 | 3,376 | 42,198 |
| Development grants | | 640 | 640 | | 3,220 | 3,220 |
| Community alliance for health research | 7,406 | | 7,406 | 5,740 | | 5,740 |
| Strategic training initiative in health research | | 12,542 | 12,542 | 85 | 1,620 | 1,705 |
| Interdisciplinary health research team | 8,876 | 1,570 | 10,446 | 9,026 | 1,019 | 10,045 |
| CADRE—Research grants | | 352 | 352 | | 125 | 125 |
| Centre grants | | 2,947 | 2,947 | | 1,025 | 1,025 |
| Opportunity grants | | | | | 60 | 60 |
| Retraining grants | | | | | 50 | 50 |
| Seed grants | | 27 | 27 | | 46 | 46 |
| Establishment grants | | 1,245 | 1,245 | | 834 | 834 |
| Short-term exchange program | | 162 | 162 | | 15 | 15 |
| Pilot project grants | | 870 | 870 | | | |
| New emerging teams | | 49 | 49 | | | |
| Small projects grants | | 223 | 223 | | | |
| IGH knowledge translation grants | | 10 | 10 | | | |
| Planning grants | | 1,519 | 1,519 | | | |
| Extension grants | | 2 | 2 | | | |
| | 348,265 | 79,102 | 427,367 | 311,851 | 44,631 | 356,482 |
| Salary support | | | | | | |
| Development grants | | | | 39 | | 39 |
| Research chairs | | 1,197 | 1,197 | | 812 | 812 |
| Career awards | | 344 | 344 | | 345 | 345 |
| Distinguished investigators | 1,474 | 55 | 1,529 | 1,843 | 62 | 1,905 |
| Senior investigators | 3,820 | 481 | 4,301 | 3,552 | 440 | 3,992 |
| Investigators | 9,178 | 1,452 | 10,630 | 9,007 | 1,109 | 10,116 |
| New investigators | 15,367 | 2,203 | 17,570 | 13,758 | 1,647 | 15,405 |
| Clinician scientists 2 | 1,089 | | 1,089 | 1,065 | 8 | 1,073 |
| Senior research fellowships 2 | 1,084 | | 1,084 | 491 | | 491 |
| CADRE—Salary awards | | 769 | 769 | | 895 | 895 |
| Career transition awards | | 203 | 203 | | | |
| Clinical investigation | | 120 | 120 | | | |
| | 32,012 | 6,824 | 38,836 | 29,755 | 5,318 | 35,073 |
| Research training | | | | | | |
| Clinician scientist 1 | 1,108 | 138 | 1,246 | 1,285 | | 1,285 |
| Centennial fellowships | | | | 75 | | 75 |
| Postdoctoral fellowships | 18,877 | 5,400 | 24,277 | 18,788 | 3,875 | 22,663 |
| Studentships | 1,602 | 353 | 1,955 | 3,184 | 280 | 3,464 |
| MD/PhD studentships | 1,123 | 95 | 1,218 | 924 | 57 | 981 |
| Doctoral research awards | 8,166 | 1,666 | 9,832 | 7,860 | 774 | 8,634 |
| Summer research award | 1,434 | 203 | 1,637 | 678 | 192 | 870 |
| Senior research fellowships 1 | 1,085 | 65 | 1,150 | 1,022 | | 1,022 |
| CADRE—Regional training centre | | 813 | 813 | | 479 | 479 |
| CIHR science writer scholarship | 118 | | 118 | 62 | | 62 |
| | 33,513 | 8,733 | 42,246 | 33,878 | 5,657 | 39,535 |
| Travel and exchange | | | | | | |
| Visiting scientists | 171 | | 171 | 102 | | 102 |
| Symposia and workshops | 301 | 45 | 346 | 232 | 65 | 297 |
| | 472 | 45 | 517 | 334 | 65 | 399 |
| Other activities | | | | | | |
| President's fund | 518 | | 518 | 388 | | 388 |
| Other grants | | 4,240 | 4,240 | | 3,653 | 3,653 |
| | 518 | 4,240 | 4,758 | 388 | 3,653 | 4,041 |
| | 414,780 | 98,944 | 513,724 | 376,206 | 59,324 | 435,530 |

Canadian Institutes of Health Research— Concluded

STRATEGIC INITIATIVES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

SCHEDULE 2

| | 2003 (Note 8) | 2002 (Note 8) |
|--|------------------|------------------|
| CIHR Initiatives | | |
| Aboriginal capacity and developmental research environments (ACADRE) | 1,851 | 849 |
| Capacity for applied and development research and evaluation (CADRE) | 1,920 | 1,554 |
| CIHR/Canada's research-based pharmaceutical companies health program | 7,888 | 6,913 |
| Genomics research program | 5,966 | 6,270 |
| Health research partnership program | 3,865 | 3,686 |
| HIV/AIDS research program | 12,396 | 12,756 |
| Institutional and establishment development grants | 265 | 4,054 |
| Intellectual property management | 1,774 | 2,000 |
| Other strategic initiatives | 5,811 | 4,432 |
| Proof of concept principles | 3,324 | 4,330 |
| Reginal partnership program | 3,731 | 3,707 |
| Research initiative on hepatitis C | 1,080 | 803 |
| Rural Health | 268 | 558 |
| Strategic training initiative in health research | 4,016 | 823 |
| University-industry program | 4,566 | 2,499 |
| | <u>58,721</u> | <u>55,234</u> |
| Institute Initiatives | | |
| Aboriginal capacity and developmental research environments (ACADRE) | 1,096 | 176 |
| Alzheimer society of Canada | 500 | |
| Canadian institute for health information | 200 | |
| Cancer research society | 860 | |
| Capacity for applied and development research and evaluation (CADRE) | 233 | |
| Career transition awards | 203 | |
| Celera genome database | 121 | |
| Centre for research development | 241 | |
| Clinical investigatorship | 120 | |
| Excellence, innovation and advancement in the study of obesity & healthy body weight | 426 | |
| Financing health care in changing public expectations | 281 | 43 |
| Gene environment interactions in circulatory and respiratory diseases | 984 | 269 |
| Gene-therapy neurological diseases | 325 | 750 |
| Global health research program development and planning grants | 1,519 | |
| Health research programs of excellence | 729 | 231 |
| Healthy gametes & great embryos | 469 | |
| Hospital for sick children foundation | 495 | |
| IAPH strategic initiatives | 613 | 150 |
| Impacts of physical and social environments | 767 | |
| Improved access for marginalized groups | 953 | 54 |
| Institutional and establishment development grants | 980 | |
| Interdisciplinary capacity enhancement teams grant (ICE) | 701 | |
| Interdisciplinary health research team | 261 | |
| Knowledge translation | 205 | 149 |
| National cancer institute of Canada | 2,000 | |
| National network for aboriginal mental health research | 164 | 95 |
| Needs, gaps and opportunities assessments | 40 | 550 |
| New emerging teams | 5,377 | 520 |
| New perspectives in gender and health | 238 | 156 |
| Operating grants | 6,281 | |
| Other strategic initiatives | 461 | |
| Pilot projects | 493 | |
| Reducing health disparities & promoting the health of vulnerable populations | 677 | |
| Short-term exchange program | 162 | 15 |
| Special initiative in cystic fibrosis research | 46 | 39 |
| Strategic training initiative in health research | 8,759 | 797 |
| Training and salary awards | 2,243 | 96 |
| | <u>40,223</u> | <u>4,090</u> |
| Total Strategic Initiatives | <u>98,944</u> | <u>59,324</u> |

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, 2003 and all information included in its annual report are the responsibility of management.

These financial statements have been prepared by management based on Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best estimates and 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

GINETTE BERGERON
Vice President, Corporate Services Branch

June 5, 2003

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

| | 2003 | 2002 | | 2003 | 2002 |
|--|-----------|-----------|--|--------------|--------------|
| | \$ | \$ | | \$ | \$ |
| ASSETS | | | LIABILITIES AND DEFICIT | | |
| Current assets: | | | Current liabilities : | | |
| Due from the Consolidated Revenue Fund | 3,821,984 | 3,952,658 | Accounts payable and accrued liabilities | 5,045,703 | 4,111,417 |
| Accounts receivable (Note 4) | 2,727,582 | 2,050,090 | Vacation pay | 2,803,198 | 2,577,732 |
| Prepaid expenses | 171,193 | 54,605 | Deferred revenues (Note 6) | 10,210,591 | 19,210,186 |
| | 6,720,759 | 6,057,353 | Employee severance benefits (Note 12) | 680,182 | 1,803,233 |
| Non-current assets | | | | 18,739,674 | 27,702,568 |
| Capital assets (Note 5) | 1,234,493 | 1,171,313 | Non-current liabilities | | |
| | | | Employee severance benefits (Note 12) | 6,245,057 | 5,646,354 |
| | | | | 24,984,731 | 33,348,922 |
| Total assets | 7,955,252 | 7,228,666 | Deficit | (17,029,479) | (26,120,256) |
| | | | Total liabilities and deficit | 7,955,252 | 7,228,666 |

Commitments and Contingencies (Note 11).

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, 2003 and the statements of operations, deficit 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, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Crystal Pace, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 5, 2003

GINETTE BERGERON
Vice President, Corporate Services Branch

Canadian Nuclear Safety Commission— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|--|------------|------------|
| | \$ | \$ |
| Revenues | | |
| License fees | 37,477,003 | 37,708,642 |
| Contract projects | 732,413 | 472,338 |
| Other | 148,859 | 37,878 |
| Total revenues | 38,358,275 | 38,218,858 |
| Expenses | | |
| Health, safety, security and environmental protection | 64,997,388 | 60,359,015 |
| Non-proliferation and safeguards | 5,221,231 | 5,058,872 |
| Total expenses (Note 7) | 70,218,619 | 65,417,887 |
| Net cost of operations. | 31,860,344 | 27,199,029 |

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|---|-------------|-------------|
| | \$ | \$ |
| Operating activities | | |
| Net cost of operations. | 31,860,344 | 27,199,029 |
| Non-cash items | | |
| Amortization of capital assets (Note 5) | (352,829) | (188,039) |
| Services provided without charge by Government departments and agencies (Note 9) | (6,959,820) | (6,544,557) |
| Net (gain) loss on disposal of capital assets | 14,394 | (25,345) |
| Net change in non-cash working capital balances | 9,756,973 | (5,735,986) |
| Change in non-current employee severance benefits | (598,703) | (491,136) |
| Cash used in operating activities | 33,720,359 | 14,213,966 |
| Investing activities | | |
| Acquisitions of, and improvements to, capital assets (Note 5) | 416,009 | 883,796 |
| Proceeds on disposal of surplus assets | (14,394) | (17,379) |
| Cash used in investing activities | 401,615 | 866,417 |
| Net cash provided by Government (Note 3c) | 34,121,974 | 15,080,383 |

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

STATEMENT OF DEFICIT FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|--|--------------|--------------|
| | \$ | \$ |
| Balance at beginning of year | (26,120,256) | (19,747,805) |
| Net cost of operations. | (31,860,344) | (27,199,029) |
| Services provided without charge (Note 9) | 6,959,820 | 6,544,557 |
| Net cash provided by Government (Note 3c) | 34,121,974 | 15,080,383 |
| Change in due from Consolidated Revenue Fund | (130,673) | (798,362) |
| Balance at end of year | (17,029,479) | (26,120,256) |

The accompanying notes are an integral part of these financial 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

Canadian Nuclear Safety Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

- 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 13). The number of installations requiring insurance coverage is 14 (2002-13).

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 non-profit health care institutions, federal Government departments and activities related to international safeguards are exempt from this cost recovery program. The CNSC has recently completed a review of its Cost Recovery Program and plans to implement new cost recovery fees in July 2003.

2. Significant accounting policies

(a) 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 3 shows the reconciliation of net cost of operations, parliamentary appropriations voted and net cash provided by Government to parliamentary appropriations used.

(b) Due from the Consolidated Revenue Fund

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 Consolidated Revenue Fund 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.

(c) Revenue

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) 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.

(e) 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.

(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) 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.

- (h) 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.

- (i) 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 |

- (j) 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 13 of these financial statements.

- (k) 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.

3. Parliamentary appropriations

- (a) Reconciliation of net cost of operations to total Parliamentary appropriations used

| | 2003 | 2002 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Net cost of operations | 31,860,344 | 27,199,029 |
| Items not affecting appropriations: | | |
| Amortization | (352,829) | (188,039) |
| Vacation pay - accrual | (225,466) | 106,207 |
| Services provided without charge by other Government departments and agencies | (6,959,820) | (6,544,557) |
| Revenue (non spendable) | 38,358,275 | 38,218,858 |
| Change in employee severance benefits | 524,348 | (1,246,723) |
| Other expenses | 19,276 | 2,452 |
| | <u>31,363,784</u> | <u>30,348,198</u> |
| Items affecting appropriation: | | |
| Capital asset acquisitions | 416,009 | 883,796 |
| Prepays (excluding accountable advances) | 161,397 | 36,408 |
| | <u>577,406</u> | <u>920,204</u> |
| Total parliamentary appropriations used | <u>63,801,534</u> | <u>58,467,431</u> |

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

(b) Reconciliation of Parliamentary appropriations voted to total Parliamentary appropriations used

| | 2003 | 2002 |
|-------------------------------------|------------|------------|
| | \$ | \$ |
| Parliamentary appropriations voted: | | |
| Vote 20 - CNSC | | |
| Operating expenditures | 52,580,000 | 43,774,000 |
| Supplementary Vote 20a | 4,977,837 | 5,531,578 |
| Supplementary Vote 20b | | 2,231,680 |
| Transfer from Treasury | | |
| Board Vote 10 | 180,000 | 33,000 |
| Transfer from Treasury | | |
| Board Vote 15 | 1,013,000 | 4,316,000 |
| | 58,750,837 | 55,886,258 |
| Less: lapsed appropriation | 1,869,551 | 2,959,996 |
| | 56,881,286 | 52,926,262 |
| Statutory | | |
| Spending of proceeds | | |
| from disposal | | |
| of surplus assets | 23,808 | 169 |
| Contributions to employee | | |
| pension and | | |
| non-pension | | |
| benefit plans | 6,896,440 | 5,541,000 |
| Total Parliamentary | | |
| appropriations used | 63,801,534 | 58,467,431 |

(c) Reconciliation of net cash provided by Government to total Parliamentary appropriations used

| | 2003 | 2002 |
|---------------------------------|-------------|------------|
| | \$ | \$ |
| Net cash provided | | |
| by government | 34,121,974 | 15,080,383 |
| Revenue (non-respendable) | 38,358,275 | 38,218,858 |
| Net change in non-cash | | |
| working capital balances | | |
| charged to Vote | (8,695,754) | 5,123,014 |
| Refunds of prior | | |
| years' expenditures | 17,039 | 45,176 |
| Total parliamentary | | |
| appropriations used | 63,801,534 | 58,467,431 |

4. Accounts receivable

| | 2003 | 2002 |
|---------------------------------------|-----------|-----------|
| | \$ | \$ |
| Licence fees | 1,846,987 | 1,321,674 |
| GST recoverable from CCRA | 1,067,552 | 930,906 |
| Other | 37,114 | 21,581 |
| Gross receivables | 2,951,653 | 2,274,161 |
| Allowance for doubtful accounts | 224,071 | 224,071 |
| Net receivables | 2,727,582 | 2,050,090 |

5. Capital assets

Capital assets

| | | | | |
|---|-----------|---------|-----------|-----------|
| Informatics equipment and software | 658,459 | 189,753 | | 848,212 |
| Motor vehicles | 527,657 | | (100,000) | 427,657 |
| Office and laboratory furniture and equipment | 818,717 | 226,256 | | 1,044,973 |
| | 2,004,833 | 416,009 | (100,000) | 2,320,842 |

| Balance beginning of year | Acquisitions | Disposals/ adjustments | Balance end of year |
|---------------------------------|--------------|---------------------------|------------------------|
| \$ | \$ | \$ | \$ |
| 658,459 | 189,753 | | 848,212 |
| 527,657 | | (100,000) | 427,657 |
| 818,717 | 226,256 | | 1,044,973 |
| 2,004,833 | 416,009 | (100,000) | 2,320,842 |

Accumulated amortization

| | | | | |
|---|---------|---------|-----------|-----------|
| Informatics equipment and software | 381,654 | 102,707 | | 484,361 |
| Motor vehicles | 317,804 | 70,896 | (100,000) | 288,700 |
| Office and laboratory furniture and equipment | 134,062 | 179,226 | | 313,288 |
| | 833,520 | 352,829 | (100,000) | 1,086,349 |

| Balance beginning of year | Current year amortization | Disposals/ adjustments | Balance end of year |
|---------------------------------|------------------------------|---------------------------|------------------------|
| \$ | \$ | \$ | \$ |
| 381,654 | 102,707 | | 484,361 |
| 317,804 | 70,896 | (100,000) | 288,700 |
| 134,062 | 179,226 | | 313,288 |
| 833,520 | 352,829 | (100,000) | 1,086,349 |

| | | | | |
|--------------------------|-----------|--------|--|-----------|
| Net capital assets | 1,171,313 | 63,180 | | 1,234,493 |
|--------------------------|-----------|--------|--|-----------|

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

6. Deferred revenues

Generally, licence fees are paid in advance of the licence or fee period. Since revenue is recognized over the duration of the fee period, fees received for future year licence periods are recorded as deferred revenue.

| | 2003 | 2002 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Balance at beginning of year..... | 19,210,186 | 14,884,143 |
| Less: revenue included in licence fees in the year..... | (17,406,524) | (13,875,155) |
| Add: fees received in the year for future year licence periods..... | 8,406,929 | 18,201,198 |
| Balance at end of year..... | <u>10,210,591</u> | <u>19,210,186</u> |

7. Summary of expenses by major classification

| | 2003 | 2002 |
|---|-------------------|-------------------|
| | \$ | \$ |
| Salaries and employee benefits..... | 47,539,099 | 45,024,333 |
| Professional and special services..... | 8,537,794 | 7,854,798 |
| Accommodation..... | 4,014,677 | 4,084,802 |
| Travel and relocation..... | 3,589,873 | 2,972,712 |
| Furniture and equipment..... | 1,675,957 | 1,546,962 |
| Communication..... | 880,656 | 839,460 |
| Repairs..... | 834,930 | 839,918 |
| Information (includes printing and advertising)..... | 785,454 | 603,118 |
| Grants and contributions..... | 779,038 | 246,557 |
| Utilities, material and supplies..... | 734,912 | 695,151 |
| Amortization of capital assets..... | 352,829 | 188,039 |
| Commission Members' expenses..... | 310,652 | 257,406 |
| Equipment rentals..... | 170,180 | 154,135 |
| Miscellaneous..... | 12,568 | 110,496 |
| | <u>70,218,619</u> | <u>65,417,887</u> |

8. 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.

During the year, the CNSC expensed \$16,106,893 (2002 - \$14,281,390) and recognized revenue of \$3,394,994 (2002 - \$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 \$6,959,820 (2002- \$6,544,557) as described in Note 9.

9. Services provided without charge

During the year, the CNSC 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:

| | 2003 | 2002 |
|---|------------------|------------------|
| | \$ | \$ |
| Accommodation provided by Public Works & Government Services Canada | 3,741,909 | 3,481,958 |
| Contributions for employer's share of employee benefits provided by the Treasury Board Secretariat..... | 2,870,657 | 2,687,128 |
| Salary and associated costs of legal services provided by Justice Canada..... | 223,000 | 212,700 |
| Audit services provided by the Office of the Auditor General of Canada..... | 56,000 | 95,000 |
| Other..... | 68,254 | 67,771 |
| | <u>6,959,820</u> | <u>6,544,557</u> |

10. 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. The total of these licences amounted to \$2,537,260 (2002 - \$2,497,753).

11. Commitments and contingencies

(a) Commitments

The CNSC has commitments for operating leases of equipment of approximately \$246,924 (2002 - \$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 \$55,250,000 (2002 - \$55,325,000) were still pending at March 31, 2003. 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.

Canadian Nuclear Safety Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

12. Employee future benefits

(a) Pension benefits

Both the CNSC and its eligible employees contribute to the Public Service Superannuation Plan administered by the Government of Canada. The CNSC's contribution is currently based on a multiple of the employees required contributions and may change over time. 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 \$4,844,416 (2002 - \$3,751,257).

(b) Employee severance benefits

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

These benefits are not pre-funded and therefore, have no assets.

| | 2003 | 2002 |
|--|-------------|-------------|
| | \$ | \$ |
| Employee severance benefits, beginning of year..... | 7,449,587 | 6,202,864 |
| Expense for the year..... | 1,193,521 | 2,294,369 |
| Benefits paid during the year..... | (1,717,869) | (1,047,646) |
| Employee severance benefits, end of year..... | 6,925,239 | 7,449,587 |

The increase in employee severance benefits paid in 2003 is due to organizational restructuring.

13. 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, 2003 the total supplementary insurance coverage is \$584,500,000 (2002—\$515,500,000).

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 2j), the CNSC administers the Nuclear Liability Reinsurance Account on behalf of the Government of Canada through a specified purpose account consolidated in the *Public Accounts of Canada*. During the year, the following activity occurred in this account.

| | 2003 | 2002 |
|-------------------------|---------|---------|
| | \$ | \$ |
| Opening balance..... | 553,421 | 551,921 |
| Receipts deposited..... | 1,500 | 1,500 |
| Closing balance..... | 554,921 | 553,421 |

14. Comparative figures

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

Canadian Nuclear Safety Commission— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

| 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 2003 | Cost of operations 2002 |
|--|------------|--|--|-------------------------------|-------------------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Licensing & Certification Activities | | | | | |
| Power Reactors | 26,815,433 | | 26,815,433 | 30,574,401 | 30,114,644 |
| Non-Power Reactors | 816,612 | 129,500 | 946,112 | 1,741,702 | 1,596,312 |
| Nuclear Research & Test Establishments | 1,496,932 | | 1,496,932 | 2,468,127 | 1,713,271 |
| Particle Accelerators | 100,300 | | 100,300 | 305,872 | 319,488 |
| Uranium Processing Facilities | 863,083 | | 863,083 | 1,096,460 | 1,174,541 |
| Nuclear Substance Processing Facilities | 239,999 | | 239,999 | 461,594 | 496,918 |
| Heavy Water Plants | 247,677 | | 247,677 | 52,777 | 101,322 |
| Radioactive Waste Facilities | 428,405 | | 428,405 | 1,217,980 | 878,485 |
| Fusion Facilities | 65,737 | | 65,737 | 82,342 | 244,826 |
| Class I Nuclear Facilities | 31,074,178 | 129,500 | 31,203,678 | 38,001,255 | 36,639,807 |
| Class II Nuclear Facilities | 68,031 | 758,821 | 826,852 | 1,029,770 | 890,545 |
| Dosimetry Services | 106,050 | 76,088 | 182,138 | 439,698 | 377,197 |
| Uranium Mines & Mills | 2,679,345 | | 2,679,345 | 2,942,959 | 3,276,647 |
| Nuclear Substances, Prescribed Equipment | 3,318,608 | 1,571,051 | 4,889,659 | 8,289,173 | 9,133,556 |
| Certification | 243,204 | 1,800 | 245,004 | 1,366,542 | 1,204,641 |
| Total Licensing & Certification | 37,489,416 | 2,537,260 | 40,026,676 | 52,069,397 | 51,522,393 |
| Non Licensing & Certification Activities | | | | | |
| Contract Projects | 730,162 | | 730,162 | 1,027,762 | 943,431 |
| International Obligation & Cooperation | | | | 8,632,749 | 6,285,285 |
| Other Regulatory Activities | | | | 8,488,711 | 6,666,778 |
| Total Non Licensing & Certification Activities | 730,162 | | 730,162 | 18,149,222 | 13,895,494 |
| Total | 38,219,578 | 2,537,260 | 40,756,838 | 70,218,619 | 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 27, 2003

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, 2003 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, 2003 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Crystal Pace, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 27, 2003

Canadian Polar Commission—Continued**STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31**

| | 2003 | 2002 | | 2003 | 2002 |
|--|--------|---------|--|----------|---------|
| | \$ | \$ | | \$ | \$ |
| ASSETS | | | LIABILITIES AND NET ASSETS | | |
| Financial assets | | | Liabilities | | |
| Due from the Consolidated Revenue Fund | 15,964 | 29,141 | Accounts payable and accrued liabilities | 30,554 | 29,920 |
| Accounts receivable | 14,590 | 18,020 | Vacation pay accrual | 22,960 | 17,103 |
| Petty cash | 600 | 600 | Employee severance benefits (Note 7b) | 71,125 | 63,473 |
| | 31,154 | 47,761 | | 124,639 | 110,496 |
| Non-financial assets | | | Net assets (liabilities) | (28,661) | 20,370 |
| Capital assets (Note 4) | 64,824 | 83,105 | | | |
| | 95,978 | 130,866 | | 95,978 | 130,866 |

Commitments (Note 8)

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**

| | 2003 | 2002 |
|---|-----------|-----------|
| | \$ | \$ |
| Expenses | | |
| Salaries and employee benefits | 427,437 | 383,475 |
| Professional and special services | 193,097 | 244,352 |
| Travel and relocation | 139,195 | 133,968 |
| Accommodation | 80,352 | 113,576 |
| Printing and publishing | 52,596 | 34,667 |
| Contributions | 27,200 | 10,000 |
| Amortization of capital assets | 21,864 | 21,152 |
| Honoraria to Board members | 19,950 | 35,405 |
| Postage and courier services | 12,005 | 11,330 |
| Telephone and telecommunications | 10,407 | 14,820 |
| Office expenses and equipment | 9,681 | 6,950 |
| Materials and supplies | 6,020 | 6,935 |
| Bad debts | 3,159 | |
| Net cost of operations | 1,002,963 | 1,016,630 |

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

**STATEMENT OF NET ASSETS (LIABILITIES)
FOR THE YEAR ENDED MARCH 31**

| | 2003 | 2002 |
|---|-------------|-------------|
| | \$ | \$ |
| Net assets, beginning of year | 20,370 | 62,186 |
| Net cost of operations | (1,002,963) | (1,016,630) |
| Services provided without charge by other | | |
| Government departments and agencies | | |
| (Note 6) | 43,603 | 32,782 |
| Net cash provided by | | |
| Government (Note 3c) | 931,092 | 1,028,347 |
| Change in due from the Consolidated Revenue | | |
| Fund | (13,177) | (78,729) |
| Amortization of accommodation rebate | (7,586) | (7,586) |
| Net assets (liabilities), end of year | (28,661) | 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

| | 2003 | 2002 |
|---|-----------|-----------|
| | \$ | \$ |
| Operating activities | | |
| Net cost of operations..... | 1,002,963 | 1,016,630 |
| Non-cash items: | | |
| Services provided without charge by other | | |
| Government departments and agencies..... | (43,603) | (32,782) |
| Amortization of capital assets..... | (21,864) | (21,152) |
| Increase in employee severance | | |
| benefits..... | (7,652) | (1,383) |
| Amortization of accommodation rebate..... | 7,586 | 7,586 |
| Net change in non-cash working | | |
| capital..... | (9,921) | 53,146 |
| Cash used in operating activities..... | 927,509 | 1,022,045 |
| Investing activities | | |
| Acquisitions of capital assets..... | 3,583 | 6,302 |
| Net cash provided by Government | | |
| (Note 3c)..... | 931,092 | 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

These financial statements have been prepared on an accrual basis of accounting in accordance with Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) 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 Operations are not necessarily the same as those provided through appropriations from Parliament. Note 3 shows the reconciliation of net cost of operations, parliamentary appropriations voted and net cash provided by Government to parliamentary appropriations used.

(b) Due from the Consolidated Revenue Fund

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 its liabilities.

(c) 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.

(d) 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 Account.

(e) 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.

Canadian Polar Commission—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****(f) 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 (Liabilities).

(g) Contributions

Contributions are recognized in the year in which the recipient has met eligibility criteria.

(h) 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 | 5 years |

(i) Accommodation rebate

The value of any accommodation rebate is amortized over the duration of the rental agreement.

(j) 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 estimates and assumptions to be reasonable. The most significant items where estimates are used are employee severance benefit liabilities and amortization of capital assets. Actual results could differ from those estimated.

3. Parliamentary Appropriations**(a) Reconciliation of Net Cost of Operations to Total Appropriations Used**

| | 2003 | 2002 |
|---|-----------|-----------|
| | \$ | \$ |
| Net cost of operations. | 1,002,963 | 1,016,630 |
| Adjustments for items not affecting appropriations: | | |
| Services provided without charge by other Government departments and agencies | (43,603) | (32,782) |
| Change in vacation pay accrual | (5,857) | (1,100) |
| Change in employee severance benefits | (7,652) | (1,383) |
| Amortization of capital assets | (21,864) | (21,152) |
| Amortization of accommodation rebate | 7,586 | 7,586 |
| Other adjustments | (3,157) | 18,215 |
| | 928,416 | 986,014 |
| Adjustment for items affecting appropriations: | | |
| Capital asset acquisitions | 3,583 | 6,302 |
| Total appropriations used | 931,999 | 992,316 |

(b) Reconciliation of Parliamentary Appropriations Voted to Total Appropriations Used

| | 2003 | 2002 |
|---|---------|---------|
| | \$ | \$ |
| Indian Affairs and Northern Development— | | |
| Vote 45 (2002 - Vote 50) | 893,000 | 890,000 |
| Supplementary Vote 50a | | 41,642 |
| Transfer from Treasury Board— | | |
| Vote 15 for salary adjustments | 2,000 | 6,000 |
| | 895,000 | 937,642 |
| Less: lapsed amount | 37,108 | 8,326 |
| | 857,892 | 929,316 |
| Statutory contributions to employee benefit plans | 74,107 | 63,000 |
| Total appropriations used | 931,999 | 992,316 |

Canadian Polar Commission—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****(c) Reconciliation of Net Cash Provided by Government to Total Appropriations Used**

| | 2003 | 2002 |
|---|---------|-----------|
| | \$ | \$ |
| Net cash provided by Government..... | 931,092 | 1,028,347 |
| Net change in non-cash working capital charged to vote..... | 9,921 | (54,246) |
| Adjustment to vacation pay accrual..... | (5,857) | |
| Other adjustments..... | (3,157) | 18,215 |
| Total appropriations used..... | 931,999 | 992,316 |

4. Capital assets

| | Balance beginning of year | Acquisitions | Balance end of year |
|---|---------------------------------|---------------------------------|---------------------------|
| | \$ | \$ | \$ |
| Capital assets | | | |
| Informatics equipment and software..... | 108,506 | 3,583 | 112,089 |
| Accumulated amortization | | | |
| | Balance beginning of year | Current year amortization | Balance end of year |
| | \$ | \$ | \$ |
| Informatics equipment and software..... | 25,401 | 21,864 | 47,265 |
| Net capital assets..... | 83,105 | | 64,824 |

5. 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 expended \$187,715 (2002—\$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 \$43,605 (2002—\$32,782) as described in Note 6. Additionally, the Canadian Polar Commission has accounts receivable of \$14,590 (2002—\$18,020) from other departments, agencies and Crown corporations.

6. 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 their estimated fair value in the financial statements as follows:

| | 2003 | 2002 |
|--|--------|--------|
| | \$ | \$ |
| Salary and associated costs of human resource management by Indian and Northern Affairs..... | 4,000 | 3,800 |
| Audit services provided by the Office of the Auditor General..... | 15,000 | 12,000 |
| Public service health and dental plans provided by Treasury Board..... | 24,603 | 16,982 |
| | 43,603 | 32,782 |

7. Employee future benefits**a) Pension benefits**

Both the Canadian Polar Commission and its eligible employees contribute to the Public Service Superannuation Plan administered by the Government of Canada. The Commission's contribution is currently based on a multiple of the employee's required contributions and may change over time. 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 \$52,098 for the year ended 31 March, 2003 (2002—\$42,651).

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 plan for the year ended 31 March, 2003 was \$7,652 (2002—\$1,383).

This benefit plan is not pre-funded and therefore has no related assets. The liability recognized in the Statement of Financial Position at 31 March, 2003 respecting this benefit plan is \$71,125 (2002—\$63,473).

Canadian Polar Commission—Concluded

NOTES TO THE FINANCIAL STATEMENTS—
Concluded

8. Commitments

The Canadian Polar Commission has commitments for operating leases of accommodations and equipment of approximately \$815,736 for future years.

Minimum future lease payments are as follows:

| | \$ |
|---------------|----------------|
| 2003-04 | 98,597 |
| 2004-05 | 98,597 |
| 2005-06 | 98,597 |
| 2006-07 | 94,717 |
| 2007-08 | 92,777 |
| 2008-09 | 92,777 |
| 2009-10 | 92,777 |
| 2010-11 | 92,777 |
| 2011-12 | 54,120 |
| Total | <u>815,736</u> |

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, 2003 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 Accounting 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 Board'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 other applicable government policies and statutory requirements.

The transactions and financial statements of the CTAISB have been audited by the Auditor General of Canada, the appointed independent auditor for the Board.

Approved by:

CAMILLE H. THÉRIAULT
Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer,

Gatineau, Canada
June 3, 2003

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 financial position of the Canadian Transportation Accident Investigation and Safety Board as at March 31, 2003 and the statements of operations, and net assets 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, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 3, 2003

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

| | 2003 | 2002 | | 2003 | 2002 |
|---|-------|-------|---|-------|-------|
| ASSETS | | | LIABILITIES | | |
| Financial assets | | | Accounts payable and accrued liabilities | 3,317 | 2,742 |
| Due from the CRF | 3,152 | 2,735 | Accrual for employee vacation and overtime | 910 | 814 |
| Receivables and Advances (Note 4) | 765 | 115 | Employee severance pay | 3,242 | 3,099 |
| Total financial assets | 3,917 | 2,850 | Total liabilities | 7,469 | 6,655 |
| Non-financial assets | | | Net assets | 769 | 505 |
| Prepayments | 69 | 25 | | | |
| Inventories not for re-sale | 130 | 166 | | | |
| Capital assets (Note 5) | 4,122 | 4,119 | | | |
| Total non-financial assets | 4,321 | 4,310 | | | |
| Total assets | 8,238 | 7,160 | Total liabilities and net assets | 8,238 | 7,160 |

Contingent liabilities and commitments (Note 9 and Note 10 respectively)

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

Approved by:

CAMILLE H. THÉRIAULT
Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer

Canadian Transportation Accident Investigation and Safety Board—Continued

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

| | 2003 | 2002 |
|---|----------|----------|
| Revenues | | |
| Sales of goods and services | 27 | 69 |
| Other non-tax revenues | 86 | 8 |
| Total revenues | 113 | 77 |
| Expenses | | |
| Salaries and wages | 17,924 | 18,151 |
| Employee benefit plans | 4,489 | 4,718 |
| Professional and special services | 4,384 | 3,860 |
| Transportation and communications | 1,892 | 1,892 |
| Accommodation | 1,700 | 1,566 |
| Information | 1,481 | 666 |
| Amortization (Note 5) | 1,050 | 912 |
| Utilities, materials and supplies | 654 | 601 |
| Purchased repair and upkeep | 541 | 452 |
| Construction and/or acquisition of machinery and equipment | 184 | 138 |
| Rentals | 112 | 107 |
| Loss on disposal of assets | 43 | |
| Miscellaneous expenses | 30 | 3 |
| Total expenses | 34,484 | 33,066 |
| Net operating results | (34,371) | (32,989) |
| Other income (Note 6) | 326 | 237 |
| Other expenses (Note 6) | 326 | 237 |
| Net results | (34,371) | (32,989) |
| Net assets, beginning of year | 505 | 466 |
| Net cash provided by Government (Note 3) | 31,211 | 28,251 |
| Change in due from the CRF | 416 | 1,758 |
| Services provided without charge | 3,008 | 3,019 |
| Net assets, end of year | 769 | 505 |

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)

| | 2003 | 2002 |
|--|--------|--------|
| Operating activities: | | |
| Net results | 34,371 | 32,989 |
| Non-cash items included in net results | | |
| Services provided without charge (Note 8) | 3,008 | 3,019 |
| Amortization of capital assets | 1,050 | 912 |
| Employee Severance Pay | 143 | |
| Loss on disposal of capital assets | 41 | 5 |
| Revenue from other Government departments | 38 | |
| | 4,280 | 3,936 |
| Statement of financial position adjustments | | |
| Change in liabilities | 671 | 1,876 |
| Change in receivables, advances, prepayments and inventories | (656) | (85) |
| | 15 | 1,791 |
| Cash used in operating activities | 30,076 | 27,262 |
| Investing activities | | |
| Acquisitions of capital assets | 1,135 | 989 |
| Cash used in investing activities | 1,135 | 989 |
| Net cash provided by Government | 31,211 | 28,251 |

The accompanying notes form an integral part of these financial 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*. In its day-to-day activities the CTAISB is more commonly known by the name Transportation Safety Board of Canada, or simply the TSB. 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 Accounting 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. Note 3a) to these financial statements provides information regarding the source and disposition of these authorities. Note 3b) provides a high-level reconciliation between the two bases of reporting. Note 3c) presents the reconciliation to Net Cash Provided by Government.
- (c) Due from the CRF—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 in future years as they are paid.
- (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. The calculation of contributions is an estimate based on a government-wide average adjusted annually. 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 8 provides estimates of the more significant types of services provided to the CTAISB without charge.
- (i) Receivables—These are stated at 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.

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

- (k) Capital assets—All assets plus leasehold improvements having an initial cost of \$2,000 or more are recorded at their acquisition cost. The capitalization of software and leasehold improvements 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 asset as follows:

| <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 at year-end.
- (m) 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 the useful lives of capital assets, employee severance pay and the assessment of contingent liabilities.

3. Parliamentary appropriations

a) Reconciliation to Parliamentary appropriations voted

| | 2003 | 2002 |
|--|---------------------------|--------|
| | (in thousands of dollars) | |
| Parliamentary appropriations voted: | | |
| Vote 25—CTAISB Operating expenditures | 21,510 | 21,038 |
| Supplementary Vote 25a. | 3,995 | 480 |
| Supplementary Vote 25b | 1,353 | 4,059 |
| Transfer from Treasury Board—Vote 10. | 406 | 469 |
| Transfer from Treasury Board—Vote 15. | 1,415 | 1,579 |
| Total Parliamentary appropriations voted. | 28,679 | 27,625 |
| Less: lapsed appropriations | 562 | 873 |
| Total Parliamentary appropriations used | 28,117 | 26,752 |
| Statutory authorities: | | |
| Spending of proceeds from disposal of surplus Crown assets | 39 | 18 |
| Spending of revenues as per FAA section 29.1. | 22 | 68 |
| Contributions to employee benefit plans. | 3,098 | 3,213 |
| Total statutory authorities used. | 3,159 | 3,299 |
| Total authorities used. | 31,276 | 30,051 |

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

b) Reconciliation of net results to appropriations used

| | 2003 | 2002 |
|---|---------------------------|--------|
| | (in thousands of dollars) | |
| Net results..... | 34,371 | 32,989 |
| Adjustments for items not affecting appropriations | | |
| Less | | |
| Services provided without charge..... | 3,008 | 3,019 |
| Amortization..... | 1,050 | 912 |
| Employee severance benefits..... | 143 | 71 |
| Vacation pay..... | 96 | 53 |
| Inventory used..... | 81 | 17 |
| Prepayments..... | 44 | 26 |
| Loss on disposal of assets..... | 41 | 5 |
| | 4,463 | 4,103 |
| Add | | |
| Spending of cost recovery..... | 22 | 68 |
| Refund of prior years expenditures..... | 7 | 5 |
| | 29 | 73 |
| Adjustments for items affecting appropriations | | |
| Add | | |
| Capital acquisitions..... | 1,135 | 989 |
| Receivables and advances..... | 210 | 115 |
| Inventory purchased..... | 41 | 74 |
| Leasehold improvements..... | 14 | |
| | 1,400 | 1,178 |
| Less | | |
| Proceeds from the disposal of surplus crown assets..... | 39 | 18 |
| Receipts of re-spendable revenues..... | 22 | 68 |
| | 61 | 86 |
| Total appropriations used..... | 31,276 | 30,051 |

c) Reconciliation to net cash provided by Government

| | 2003 | 2002 |
|---|---------------------------|--------|
| | (in thousands of dollars) | |
| Net cash provided by Government..... | 31,211 | 28,251 |
| Revenues..... | 113 | 77 |
| Net change in non-cash working capital balance charged to the vote..... | (48) | 1,723 |
| Total Appropriations used..... | 31,276 | 30,051 |

4. Receivables and advances

| | 2003 | 2002 |
|-----------------------------------|---------------------------|------|
| | (in thousands of dollars) | |
| GST refundable..... | 554 | 38 |
| Other Government departments..... | 165 | 1 |
| External parties..... | 38 | 65 |
| Advances to employees..... | 8 | 11 |
| Total..... | 765 | 115 |

5. Capital assets

| Asset class | Historical cost April 1, 2002 | Additions | Disposals | Current amortization | Accumulated amortization March 31, 2003 | Net book value March 31, 2003 | Net book value April 1, 2002 |
|-----------------------------|-------------------------------|-----------|-----------|----------------------|---|-------------------------------|------------------------------|
| | (in thousands of dollars) | | | | | | |
| Buildings..... | 2,715 | | | 112 | 1,708 | 1,007 | 1,119 |
| Furniture..... | 937 | 132 | | 55 | 706 | 363 | 285 |
| Office equipment..... | 358 | 47 | | 30 | 318 | 87 | 70 |
| Laboratory equipment..... | 3,698 | 4 | | 99 | 3,287 | 415 | 511 |
| Informatics hardware..... | 4,490 | 618 | | 591 | 3,788 | 1,320 | 1,293 |
| Informatics software..... | 215 | 157 | | 75 | 86 | 286 | 204 |
| Motor vehicles..... | 915 | 162 | 204 | 75 | 326 | 547 | 540 |
| Other vehicles..... | 113 | | | 5 | 41 | 72 | 78 |
| Leasehold improvements..... | 19 | 15 | | 8 | 8 | 26 | 19 |
| Total..... | 13,460 | 1,135 | 204 | 1,050 | 10,268 | 4,123 | 4,119 |

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

6. Other Income / Expenditures

The CTAISB is responsible for coordinating the financial management of funds for the networks of small agencies. The revenues consist of contributions from all agencies to the cost sharing. The expenditures are the disbursements made on behalf of the group. Each government department will report its respective portion of expenditures in its financial statements.

In 2003, the CTAISB entered into a joint Government on-line project with Transport Canada. Under the terms of this project agreement Transport Canada contributed an amount of \$220,000 to the CTAISB for the development of various interfaces between transportation safety databases, amount included in other income and other expenses. Transport Canada will report the related expenditures in its financial statements.

7. 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. Although the investigation is now completed a number of residual activities remain to be completed. Additional expenditures are therefore expected in the 2003-2004 financial year.

SWISSAIR FLIGHT 111 INVESTIGATION COSTS

| | 2003 | 2002 |
|--|-------|-------|
| Information | 1,168 | 298 |
| Salaries and wages | 864 | 1,281 |
| Professional and special services | 803 | 911 |
| Transportation and communications | 200 | 210 |
| Employee benefit plans | 75 | 353 |
| Rentals | 43 | 59 |
| Utilities, materials and supplies | 29 | 50 |
| Amortization | 28 | 26 |
| Accommodation | 21 | 31 |
| Purchased repair and upkeep | 12 | 3 |
| Construction and/or acquisition of machinery and equipment | 9 | 26 |
| Total | 3,252 | 3,248 |

8. 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 in note 2h), are provided without charge.

| SERVICES PROVIDED WITHOUT CHARGE | 2003 | 2002 |
|--|-------|-------|
| (in thousands of dollars) | | |
| Public Works and Government Services Canada— | | |
| Accommodation, accommodation alteration and other services | 1,700 | 1,566 |
| Treasury Board of Canada— | | |
| Employer's contributions to the health insurance plans | 1,221 | 1,413 |
| Auditor General of Canada— | | |
| External Audit | 60 | 19 |
| Human Resources Development Canada— | | |
| Administration of workers' compensation | 27 | 21 |
| Total | 3,008 | 3,019 |

As stated in note 6, CTAISB also received an amount of \$220,000 from Transport Canada.

Canadian Transportation Accident Investigation and Safety Board—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

9. 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 year ended March 31, 2003 there are various outstanding legal actions against the Board. No liability has been recorded in the financial statements since management of the CTAISB consider them unlikely to be successful.

10. 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. Presently, such commitments apply only to the next two years. Major commitments that can be reasonably estimated are as follows:

| | 2004 | Commitments 2005 | Total |
|---|-------|---------------------|-------|
| Acquisition of other goods and services. | 1,774 | 35 | 1,809 |

Fisheries Prices Support Board

THE FISHERIES PRICES SUPPORT BOARD WAS REPEALED AS OF JULY 2002, CHAPTER 17(BILL C-43).

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, 2003 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, 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 the Commission policies and statutory requirements.

The transactions and financial statements of the Commission have not been audited.

Approved by:

BRUNO BONNEVILLE
Executive Director

DENIS PELCHAT
Senior Full-Time Financial Officer

June 3, 2003

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

| | 2003 | 2002 | | 2003 | 2002 |
|--|--------|--------|--|-------------|-------------|
| | \$ | \$ | | \$ | \$ |
| ASSETS | | | LIABILITIES | | |
| Financial assets: | | | Accounts payable and accrued liabilities | 540,722 | 342,104 |
| Receivables | | | Provision for vacation pay and | | |
| Other Government Departments | 78,613 | 48,817 | accumulated overtime | 92,200 | 96,900 |
| External parties | 3,297 | 70 | Total liabilities | 632,922 | 439,004 |
| Advances | 1,000 | 1,000 | | | |
| | | | NET ASSETS | | |
| | | | Net assets, beginning of year | (389,117) | (147,332) |
| | | | Cost of operations | (3,182,008) | (3,301,142) |
| | | | Net cash provided by Government | 2,893,113 | 2,936,757 |
| | | | Services provided without charge (notes 4 and 6) | 128,000 | 122,600 |
| | | | Total net assets | (550,012) | (389,117) |
| Total assets | 82,910 | 49,887 | Total liabilities and net assets | 82,910 | 49,887 |

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

Law Commission of Canada—Continued**STATEMENT OF OPERATIONS (UNAUDITED)
FOR THE YEAR ENDED MARCH 31**

| | 2003 | 2002 |
|---|-----------|-----------|
| | \$ | \$ |
| Expenses (notes 4 and 9) | | |
| Salaries and wages | 1,335,697 | 1,059,145 |
| Professional and special services | 935,402 | 1,372,887 |
| Information | 319,237 | 342,677 |
| Travel and relocation | 209,563 | 246,590 |
| Rentals | 137,046 | 110,133 |
| Equipment expenses | 103,552 | 11,332 |
| Communication | 59,959 | 74,973 |
| Utilities, material and supplies | 39,961 | 16,130 |
| Repairs | 36,986 | 27,486 |
| Vacation pay and accumulated overtime | 4,553 | 39,789 |
| Miscellaneous | 52 | |
| Cost of operations | 3,182,008 | 3,301,142 |

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

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

| | 2003 | 2002 |
|--|-------------|-------------|
| | \$ | \$ |
| Operating activities | | |
| Cost of operations | (3,182,008) | (3,301,142) |
| Non-cash items included in cost of operations | | |
| Services provided without charge | 128,000 | 122,600 |
| Statement of financial position adjustments | | |
| Change in assets | (33,023) | (44,974) |
| Change in liabilities | 193,918 | 286,759 |
| Net cash provided by Government | (2,893,113) | (2,936,757) |

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

**NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)****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.

The mandate of the Law Commission of Canada is to engage Canadians in the renewal of the law to ensure that it is relevant, responsive, effective, equally accessible to all, and just.

2. Significant accounting policies

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 Commission level is evolutionary. Not all assets, liabilities and expenses applicable to the Commission are recorded at this time. As such, the financial statements are not necessarily complete. However, 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 details 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.

Law Commission of Canada—Continued**NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)—Continued****(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 and agencies.

(c) Expenses

Expenses are recorded when the underlying transaction or expense occurs 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.

(d) Receivables

Receivables are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

(e) 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. 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 payables at year-end (PAYE).

4. Change in accounting treatment

To conform with the directives outlined in the Treasury Board Accounting Standard 1.2—Departmental and Agency Financial Statements, these statements now reflect the expenses of the services provided without charge as mentioned in Note 6. However, there is no formal accounting entry to include these expenses in the Commission's Trial Balance. As such, the services provided without charge are eliminated through the Net Assets on the Statement of Financial Position.

In order to ensure comparability of the financial information, last year's financial statements have been restated to reflect this change. More precisely, the Salaries and wages and Rentals expenses have been increased by \$57,000 and \$65,600 respectively on the Statement of Operations. Also, the Net Assets on the Statement of Financial Position include an additional reconciling item of \$122,600 representing the total cost of the services provided without charge.

5. 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)

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 reflected in the Statement of Operations.

| | 2003 | 2002 |
|--|----------------|----------------|
| | \$ | \$ |
| Accommodation provided by PWGSC | 67,600 | 65,600 |
| Contributions covering employers' share of employees insurance premiums and expenditures paid by TBS | 60,400 | 57,000 |
| | <u>128,000</u> | <u>122,600</u> |

Law Commission of Canada—Concluded**NOTES TO THE FINANCIAL STATEMENTS
(UNAUDITED)—Concluded****7. Parliamentary appropriations**

| | 2003 | 2002 |
|--|------------------|------------------|
| | \$ | \$ |
| Operating expenditures Vote 35. | 2,915,000 | 2,870,000 |
| Supplementary Vote 35a. | 47,896 | 143,050 |
| Transfer from TB Vote 15. | 36,000 | 60,000 |
| | <u>2,998,896</u> | <u>3,073,050</u> |
| Lapsed. | 92,487 | 33,248 |
| | <u>2,906,409</u> | <u>3,039,802</u> |
| Contributions to employee benefit plans. | 215,233 | 148,000 |
| Use of appropriations. | <u>3,121,642</u> | <u>3,187,802</u> |

8. Reconciliation of cost of operations to appropriations used

| | 2003 | 2002 |
|--|------------------|------------------|
| | \$ | \$ |
| Cost of operations. | 3,182,008 | 3,301,142 |
| Adjustments for items not affecting appropriations | | |
| Services provided without charge. | (128,000) | (122,600) |
| Adjustment to previous year's expenditures. | 62,934 | 47,135 |
| Change in provision for vacation pay and accumulated overtime. | 4,700 | (37,890) |
| Other. | | 15 |
| | <u>(60,366)</u> | <u>(113,340)</u> |
| Use of Appropriations. | <u>3,121,642</u> | <u>3,187,802</u> |

9. Comparative figures

Certain of the 2002 comparative figures have been reclassified to conform to the presentation in 2003:

- A provision of \$7,700 for accumulated overtime has been moved from Accounts payable and accrued liabilities to Provision for vacation pay and accumulated overtime on the Statement of Financial Position.
- Miscellaneous revenues have been eliminated and the amounts allocated to the proper expense item. Hence, Salaries and wages and Utilities, material and supplies have been adjusted by \$6,701 and \$1,635 respectively.
- An amount of \$33,650 representing refunds and adjustments of prior year's expenditures has been moved from Miscellaneous to Professional and special services.

National Battlefields Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared according to the accounting policies set out in note 2 on a basis consistent with that of the preceding period. Some previous year's figures have been reclassified to conform to the current year's presentation.

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgments and gives due consideration to materiality. To fulfill its reporting responsibility management maintains a system of internal control to assure to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the Commission. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement unless indicated otherwise. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada conducted an independent audit of the financial statement of the National Battlefields Commission.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

July 4, 2003

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, 2003 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, 2003 and the results of its operations and cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Micheline Éthier Massicotte, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 17, 2003

National Battlefields Commission— Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

| | 2003 | 2002 | | 2003 | 2002 |
|--|------------|----------------------------|---|------------|----------------------------|
| | \$ | \$ (restated note 3) | | \$ | \$ (restated note 3) |
| ASSETS | | | LIABILITIES | | |
| Financial assets | | | Accounts payable and accrued liabilities | 442,110 | 914,827 |
| Due from the Consolidated Revenue Fund | 566,529 | 1,216,873 | Accounts payable and accrued liabilities to other Government departments | 91,039 | 335,623 |
| Accounts receivable | | 87,500 | Employee severance benefits (Note 8) | 418,877 | 388,054 |
| Accounts receivable from other Government departments | | 43,007 | Salary and vacation payable | 95,074 | 61,643 |
| | 566,529 | 1,347,380 | | 1,047,100 | 1,700,147 |
| Non-financial assets | | | Net assets | 13,756,452 | 14,367,878 |
| Capital assets (Note 5) | 14,237,023 | 14,720,645 | | 14,803,552 | 16,068,025 |
| | 14,803,552 | 16,068,025 | | | |

Commitment (note 9) and Contingencies (Note 10).

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

Approved by Management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
Chairman

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|--|-----------|----------------------------|
| | \$ | \$ (restated note 3) |
| Operating activities | | |
| Net results | 7,985,341 | 7,463,991 |
| Non-cash items included in net results | | |
| Amortization of capital assets | (775,459) | (639,038) |
| Services provided without charge | (58,000) | (57,044) |
| Statement of financial position adjustments | | |
| Net change in non-cash working capital balances | 482,236 | (295,833) |
| Change in provisions from employee severance benefits, vacation and overtime | 40,304 | 69,849 |
| Cash used for operating activities | 7,674,422 | 6,541,925 |
| Investing activities | | |
| Acquisition of capital assets | 291,837 | 2,115,756 |
| Net cash provided by Government | 7,966,259 | 8,657,681 |

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

STATEMENT OF OPERATIONS AND NET ASSETS FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|---|-------------|----------------------------|
| | \$ | \$ (restated note 3) |
| Cost of operations (Note 7) | | |
| Grants in lieu of taxes | 3,606,493 | 3,613,990 |
| Conservation and landscaping of the Plains | 2,229,212 | 2,338,051 |
| Corporate services | 1,525,782 | 1,483,775 |
| Development of the Plains | 1,292,098 | 709,090 |
| Amortization of capital assets | 775,459 | 639,038 |
| | 9,429,044 | 8,783,944 |
| Revenues | | |
| Parking | 942,398 | 884,939 |
| Educational activities and welcoming of visitors | 249,114 | 220,853 |
| Rent | 178,982 | 204,695 |
| Other revenues | 53,387 | 41,253 |
| Fines and penalties | | 7,027 |
| | 1,423,881 | 1,358,767 |
| Net cost of operations | 8,005,163 | 7,425,177 |
| (Excess of income from the trust fund on costs) | | |
| Excess of costs on income from the trust fund (Note 6) | (19,822) | 38,814 |
| Net results | 7,985,341 | 7,463,991 |
| Net assets, beginning balance | 14,367,878 | 13,288,827 |
| Restatement (Note 3) | | (370,418) |
| Net assets, beginning balance, restated | 14,367,878 | 12,918,409 |
| Net results | (7,985,341) | (7,463,991) |
| Net cash provided by Government | 7,966,259 | 8,657,681 |
| Change in due from Consolidated Revenue Fund | (650,344) | 198,735 |
| Services provided without charge | 58,000 | 57,044 |
| Net assets, ending balance | 13,756,452 | 14,367,878 |

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 accounting standards based on Canadian generally accepted accounting principles. The most significant accounting policies are as follows:

(a) Parliamentary appropriations

The Government of Canada finances the Commission through Parliamentary appropriations. Appropriations provided to the Commission do not parallel financial reporting according to Canadian 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 4 provides a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund

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.

(c) Revenues

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

(d) Vacation pay and overtime

Vacation pay and overtime are expensed in the year that the entitlement occurs.

(e) Contribution to Public Service Superannuation 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.

(f) Employee Severance Benefits

Employee severance benefits are expensed as benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. The 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. The liability represents an obligation of the Commission that is funded through Parliamentary appropriations on a pay-as-you-go basis.

(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.

(h) Accounts receivable

These are stated at amounts expected to be ultimately realized. A provision is made for receivables where recovery is considered uncertain.

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(i) 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 |

(j) 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. Restatement

The comparative figures of the 2002 financial statements have been restated to correct an error affecting the "Due from the Consolidated Revenue Fund" balance. In prior years, the provisions for employee severance benefits, vacation and overtime were incorrectly included in the calculation of the amount Due from the Consolidated Revenue Fund. These provisions should have been excluded from the calculation of the balance of Due from the Consolidated Revenue Fund at year end, because they are funded through Parliamentary appropriations on a pay-as-you-go basis. Consequently, the balances of "Due from the Consolidated Revenue Fund" and "Net Assets" in the 2002 Statement of Financial Position have been reduced by an amount of \$440,267. The correction of this error is as follows in the Statement of Operations and Net Assets: \$370,418 for 2001 and the preceding years, and \$69,849 for 2002.

4. Parliamentary appropriations

The Commission is funded through annual Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Items recognised in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. 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 results to Parliamentary appropriations used:

| | 2003 | 2002 |
|---|-----------|----------------------------|
| | \$ | \$ (restated note 3) |
| Net results. | 7,985,341 | 7,463,991 |
| Adjustments for items not affecting appropriations | | |
| Less: | | |
| Amortization of capital assets | 775,459 | 639,038 |
| Services provided without charge by a Government department. | 58,000 | 57,044 |
| Cost related to National Battlefields Trust Fund. | | 252,214 |
| Increase in the provisions for employee severance benefits, vacation and overtime | 40,304 | 69,849 |
| Add: | | |
| Non-tax income | 1,423,881 | 1,358,767 |
| Income from National Battlefields Trust Fund. | 19,822 | 213,400 |
| | 8,555,281 | 8,018,013 |
| Adjustments for items affecting appropriations | | |
| Add: | | |
| Acquisition of capital assets | 291,837 | 2,115,756 |
| Total appropriations used | 8,847,118 | 10,133,769 |

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

| | 2003 | 2002 |
|--|-----------|----------------------------|
| | \$ | \$ (restated note 3) |
| Parliamentary appropriations voted: | | |
| Canadian Heritage | | |
| Operating cost..... | 7,285,825 | 8,793,750 |
| Lapsed vote..... | (308,989) | (295,056) |
| | 6,976,836 | 8,498,694 |
| Statutory-contributions to employee benefit plans..... | 446,401 | 326,000 |
| Spending of income in accordance with Section 29.1(1) of the FAA..... | 1,423,881 | 1,309,075 |
| Total appropriations used..... | 8,847,118 | 10,133,769 |

5. Capital assets

The cost of capital assets under the responsibility of the Commission is as follows:

| Cost | 2002 | Additions | 2003 |
|---|------------|--------------|------------|
| | \$ | \$ | \$ |
| Land..... | 724,710 | | 724,710 |
| Buildings..... | 11,501,834 | 195,588 | 11,697,422 |
| Works and infrastructure..... | 5,577,776 | | 5,577,776 |
| Material and tools..... | 960,141 | 32,368 | 992,509 |
| Motor vehicles and other vehicles..... | 855,629 | 63,881 | 919,510 |
| | 19,620,090 | 291,837 | 19,911,927 |
| Accumulated amortization | 2002 | Amortization | 2003 |
| | \$ | \$ | \$ |
| Buildings..... | 2,365,275 | 445,450 | 2,810,725 |
| Works and infrastructure..... | 1,426,555 | 185,096 | 1,611,651 |
| Material and tools..... | 696,127 | 61,354 | 757,481 |
| Motor vehicles and other vehicles..... | 411,488 | 83,559 | 495,047 |
| | 4,899,445 | 775,459 | 5,674,904 |
| Net book value..... | 14,720,645 | | 14,237,023 |

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:

| | 2003 | 2002 |
|--|----------|---------|
| | \$ | \$ |
| Cost | | |
| Professional services..... | | 77,214 |
| Programming and advertising..... | | 175,000 |
| | | 252,214 |
| Income | | |
| Governmental sponsorship..... | | 175,000 |
| Other sponsorship..... | 8,691 | 23,000 |
| Interest..... | 11,131 | 15,400 |
| | 19,822 | 213,400 |
| (Excess of income on costs) | | |
| Excess of costs on income..... | (19,822) | 38,814 |
| Balance at beginning of the year..... | 497,042 | 535,856 |
| Balance at end of year, deposited with the Receiver General for Canada..... | 516,864 | 497,042 |

7. Informations 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.

National Battlefields Commission— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

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 ensuring the visibility of the Commission and the federal government.

The Corporate Services includes the provision of management, administration and financial services.

SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE

| | 2003 | 2002 |
|--|------------------|------------------|
| | \$ | \$ |
| Grants in lieu of taxes..... | 3,606,493 | 3,613,990 |
| Salaries and benefits..... | 2,911,067 | 2,621,195 |
| Utilities, materials and supplies..... | 719,331 | 675,309 |
| Professional services | 726,489 | 559,802 |
| Maintenance | 394,190 | 438,157 |
| Publicity | 132,090 | 108,753 |
| Transportation and communication..... | 80,090 | 51,073 |
| Rental..... | 25,835 | 19,583 |
| Services provided without charge | 58,000 | 57,044 |
| Amortization | 775,459 | 639,038 |
| | <u>9,429,044</u> | <u>8,783,944</u> |

8. Employee future benefits

Employees of the Commission are entitled to specific benefits on or after termination or retirement, as provided for under their collective agreements or conditions of employment.

(a) Pension benefits

The Public Service Superannuation Plan required the Commission to contribute at a rate of 2.14 times the employee's contributions (2.14 in 2002). The Commission's contributions to the Plan during the year was \$313,820 (\$220,702 in 2002).

(b) Severance benefits

The Commission provides severance benefits to its employees. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal

to the allowance for employee severance benefits. Information about the plan is as follows:

| | 2003 | 2002 |
|-------------------------------------|-----------------|----------------|
| | \$ | \$ |
| Allowance for employee severance | | |
| benefits, beginning of year | 388,054 | 319,970 |
| Expense for the year | 53,381 | 76,756 |
| Benefits paid during the year | <u>(22,558)</u> | <u>(8,672)</u> |
| Allowance for employee severance | | |
| benefits, end of year | <u>418,877</u> | <u>388,054</u> |

9. Commitment

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.

10. Contingencies

Claims have been made against the Commission totalling \$441,000 for alleged damages mainly regarding the flood of the Cap Diamant in 2000. The final outcome of these claims is not determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Commission is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which the liability is determined.

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. 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.

12. Comparative figures

Some figures of the 2002 financial statements have been reclassified to conform to the presentation of 2003.

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, 2003 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

May 30, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|---|----------------|----------------|--|----------------|----------------|
| ASSETS | | | LIABILITIES AND GOVERNMENT OF CANADA | | |
| Financial assets | | | EQUITY | | |
| Accounts receivable - | | | Liabilities | | |
| non-tax revenue (Schedule 1) | 17,036 | 20,127 | Accounts payable and | | |
| Less: allowance for doubtful accounts | 1,038 | 1,115 | accrued liabilities (Schedule 5) | 113,118 | 105,049 |
| | 15,998 | 19,012 | Allowances for employee benefits | 28,392 | 31,299 |
| Investment - H.L. Holmes Fund | | | Deferred revenue (Schedule 6) | 27,835 | 26,053 |
| (Schedule 2) | 3,711 | 3,256 | Other liabilities (Schedule 7) | 5 | 332 |
| Accountable advances to employees | 65 | 109 | Total liabilities | 169,350 | 162,733 |
| Other loans and advances | 20,522 | 47 | Equity | | |
| Total financial assets | 40,296 | 22,424 | Government equity, beginning of year | 221,887 | 202,806 |
| Non-financial assets | | | Add: adjustment for | | |
| Prepaid expenses (Schedule 3) | 10,814 | 9,645 | post-capitalization | | |
| Inventories held for consumption | 3,601 | 3,448 | of assets | | 21,263 |
| Capital assets (Schedule 4) | 934,464 | 820,270 | Endowment account - H.L. Holmes Fund | | 3,256 |
| Less: accumulated amortization | 505,565 | 471,167 | Net cash provided by Government | 646,123 | 509,639 |
| Total non-financial assets | 443,314 | 362,196 | Deduct: net operating deficit | 553,750 | 515,077 |
| Total assets | 483,610 | 384,620 | Government equity, end of year | 314,260 | 221,887 |
| | | | Total liabilities and Government equity | 483,610 | 384,620 |

The accompanying notes and schedules form 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)

| | 2003 | 2002 |
|---|-----------|-----------|
| Revenues (Schedule 9) | | |
| Sales of goods and services | | |
| to parties outside the Government | 74,779 | 63,666 |
| Sales of goods and services | | |
| to parties within the Government | 4,775 | 4,216 |
| Revenues from | | |
| joint research projects | | |
| and cost sharing | | |
| agreements | 16,874 | 22,825 |
| Other revenues | 4,824 | 97 |
| Total revenues | 101,252 | 90,804 |
| Expenses (Schedule 10) | | |
| Transfer payments | 147,170 | 149,080 |
| Program expenses | | |
| Personnel operating expenses | 295,142 | 270,862 |
| Operating and maintenance expenses | 169,294 | 146,690 |
| Amortization expenses on | | |
| capital assets (Schedule 4) | 41,410 | 38,333 |
| Loss on disposal of physical assets | 217 | 119 |
| Loss on foreign exchange | | 134 |
| Loss on foreign exchange | | |
| revaluations at year-end | 141 | 23 |
| Bad debts | 1,030 | 550 |
| Losses on write-offs and write-downs | 598 | 90 |
| Total program expenses | 507,832 | 456,801 |
| Total expenses | 655,002 | 605,881 |
| Net results (deficit) | (553,750) | (515,077) |
| Net assets / liabilities, beginning of year | 221,887 | 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 | 646,123 | 509,639 |
| Net assets / liabilities at end of year | 314,260 | 221,887 |

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

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

| | 2003 | 2002 |
|---|-----------|-----------|
| Net results (deficit) | (553,750) | (515,077) |
| Deduct: non-cash items | | |
| included in net results | | |
| Amortization of capital assets | 41,410 | 38,333 |
| Losses on write-offs | | |
| and write-downs | 598 | 90 |
| Net loss on disposal of physical assets | 217 | 119 |
| Statement of financial | | |
| position adjustments | | |
| Change in liabilities | 6,617 | 73,367 |
| Change in cash, receivables, | | |
| prepayments, inventories, | | |
| prepaid expenses and deferred charges | (19,321) | (17,473) |
| Adjustment to equity: | | |
| H.L. Holmes endowment | | 3,256 |
| Post-capitalization | | |
| of fixed assets | | 21,263 |
| Net Equity Advance | (5,438) | |
| Cash applied to | | |
| operating activities | (529,667) | (396,122) |
| Investing activities | | |
| Net acquisitions of capital assets | (50,430) | (67,818) |
| Work-in-progress | (66,026) | (42,443) |
| Increase in investment | | (3,256) |
| Net cash provided by Government | (646,123) | (509,639) |

The accompanying notes and schedules form 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 2002-03, these services amounted to about \$15.0 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, 2003, the NRC had the following outstanding commitments:

| <u>Fiscal Year</u> | <u>Grants and contributions (in millions of dollars)</u> |
|--------------------|--|
| 2003–2004 | 51 |
| 2004–2005 | 51 |
| 2005–2006 | 31 |
| 2006–2007 | 31 |
| 2007–2008 | 31 |

Significant commitments for the four-year period included in the above are:

| | |
|---|-----|
| James Clerk Maxwell Telescope | 5 |
| Gemini Twin Telescope Project | 33 |
| Tri-University Meson Facility | 137 |
| 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, 2003 there were seventeen legal actions pending for which no liability is recognized.

SCHEDULE 1 RECEIVABLES - NET OF ALLOWANCES (UNAUDITED) AS AT MARCH 31

| | 2003 | | | 2002 | | |
|---|---------------------------|---------------------|--------|----------------------|---------------------|--------|
| | Other gov. depts. | External parties | Total | Other gov. depts. | External parties | Total |
| | (in thousands of dollars) | | | | | |
| Accounts receivable | | 14,682 | 14,682 | | 16,510 | 16,510 |
| Accrued receivables | | 1,795 | 1,795 | | 1,069 | 1,069 |
| Refunds of program expenses | | 28 | 28 | | 12 | 12 |
| Other receivables | 531 | | 531 | 2,536 | | 2,536 |
| Sub-total | 531 | 16,505 | 17,036 | 2,536 | 17,591 | 20,127 |
| Less: allowance for doubtful accounts | | 1,038 | 1,038 | | 1,115 | 1,115 |
| Total accounts receivable - net | 531 | 15,467 | 15,998 | 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.

| | 2003 | 2002 |
|---|---------------------------|-------|
| | (in thousands of dollars) | |
| Investment at beginning of period, April 1 | 3,256 | 3,256 |
| Net income during year | 455 | |
| Investment at end of period, March 31 | 3,711 | 3,256 |

SCHEDULE 3 PREPAID EXPENSES (UNAUDITED) AT MARCH 31

| | 2003 | 2002 |
|---|---------------------------|-------|
| | (in thousands of dollars) | |
| Subscriptions (journals, magazines, libraries, etc) | 9,852 | 9,361 |
| Memberships (professional and scientific associations, credit bureaus, etc.) | 962 | 284 |
| Total | 10,814 | 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, 2002 | Additions during year | Deletions during year | | Closing balance March 31, 2003 |
|---|-----------------------------|--|-----------------------------|-----------------------|------------|---|
| | % | | | Disposals | Write-offs | |
| | | | (in thousands of dollars) | | | |
| Land | * | 9,632 | 1,280 | | | 10,912 |
| Buildings | 4 | 294,249 | 145 | | 23 | 294,371 |
| Facilities ⁽³⁾ | 4 | | | | | |
| Works and infrastructure | 4 | 16,910 | | | | 16,910 |
| Machinery and equipment | 20 | 360,280 | 48,950 | 4,028 | 1,495 | 403,707 |
| Informatics equipment | 20 | 83,735 | 5,876 | 3,207 | 744 | 85,660 |
| Informatics software ⁽⁴⁾ | 20 | 666 | 1,348 | 41 | | 1,973 |
| Aircrafts | 10 | 9,909 | | | | 9,909 |
| Motor vehicles | 20 | 2,445 | 280 | 173 | | 2,552 |
| Buildings under construction | * | 40,341 | 61,802 | 37 | | 102,106 |
| Works in progress | * | 1,370 | 2,779 | | | 4,149 |
| In-house software | * | | 1,183 | | | 1,183 |
| Other | * | 732 | 336 | 36 | | 1,032 |
| Total | | 820,269 | 123,979 | 7,522 | 2,262 | 934,464 |

AMORTIZATION SCHEDULE

| Fixed assets (1) | Depreciation rate (2) | Accumulated depreciation April 1, 2002 (5) | Adjustments for: | | Depreciation for the year | Accumulated depreciation March 31, 2003 |
|--------------------------------|-----------------------------|---|---------------------------|------------|---------------------------------|---|
| | % | | Disposals | Write-offs | | |
| | | | (in thousands of dollars) | | | |
| Buildings | 4 | 155,791 | | 17 | 11,598 | 167,372 |
| Facilities | 4 | | | | | |
| Works and infrastructure | 4 | 8,798 | | | 594 | 9,392 |
| Machinery and equipment | 20 | 229,802 | 1,605 | 1,239 | 22,067 | 249,025 |
| Informatics equipment | 20 | 66,858 | 3,237 | 743 | 6,180 | 69,058 |
| Informatics software | 20 | 45 | 3 | | 245 | 287 |
| Aircrafts | 10 | 8,138 | | | 491 | 8,629 |
| Motor vehicles | 20 | 1,735 | 168 | | 235 | 1,802 |
| Total | | 471,167 | 5,013 | 1,999 | 41,410 | 505,565 |

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

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Accounts payable at year-end | 2,798 | 93,791 |
| Accrued salaries and wages | 89,086 | 1,486 |
| Withholding tax | 13 | |
| Other payables to other Government departments | 17,720 | 6,860 |
| Goods and services tax (including HST) payable to CCRA | 306 | 425 |
| Provincial sales tax, excluding HST | 78 | 152 |
| Contractors' holdbacks | 3,117 | 2,335 |
| Total | 113,118 | 105,049 |

SCHEDULE 6

DEFERRED REVENUES (UNAUDITED) AT MARCH 31

| | 2003 | 2002 |
|--|---------------------------|--------|
| | (in thousands of dollars) | |
| Deferred revenues | 5,056 | 5,832 |
| Deferred revenues - specified purpose accounts | 22,779 | 20,221 |
| Total | 27,835 | 26,053 |

SCHEDULE 7

OTHER LIABILITIES (UNAUDITED) AT MARCH 31

| | 2003 | 2002 |
|-------------------------------------|---------------------------|------|
| | (in thousands of dollars) | |
| General suspense accounts | 3 | 331 |
| Garnished salaries | 2 | 1 |
| Total | 5 | 332 |

SCHEDULE 9

NON-TAX REVENUES (UNAUDITED) FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|---|---------------------------|--------|
| | (in thousands of dollars) | |
| Sales of goods and services to parties outside the Government | | |
| Rights and privileges | 7,240 | 4,539 |
| Lease and use of property | 2,075 | 2,036 |
| Services of a non-regulatory nature | 1,412 | 1,534 |
| Sales of goods and information products | 10,771 | 5,648 |
| Other fees and charges | 53,281 | 49,909 |
| | 74,779 | 63,666 |
| Sales of goods and services to parties within the Government | | |
| Rights and privileges | 613 | 607 |
| Lease and use of property | 15 | 111 |
| Services of a non-regulatory nature | 4,082 | 3,421 |
| Sales of goods and information products | 65 | 77 |
| | 4,775 | 4,216 |
| Gains on disposal of non-capital assets to outside parties | 308 | 93 |
| Interest on overdue accounts receivable | | 4 |
| Interest H.L. Holmes Fund | 456 | |
| Revenues from joint project and cost sharing agreements | 16,874 | 22,825 |
| Post Capitalization Revenue | 4,060 | |
| Total | 101,252 | 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

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Transfer payments | | |
| Other transfers to individuals | 142 | |
| Industrial development payments | 140,114 | 142,846 |
| Other transfers to international organisations | 6,914 | 6,234 |
| | 147,170 | 149,080 |
| Personnel operating expenses | | |
| Salaries and wages (including allowances) | 246,366 | 236,038 |
| Employer contribution costs | 48,776 | 34,824 |
| | 295,142 | 270,862 |
| Operating and maintenance expenses | 169,294 | 146,690 |
| Amortization expenses on capital assets (Schedule 4) | | |
| Buildings and facilities | 11,598 | 11,597 |
| Works and infrastructure | 593 | 593 |
| Machinery and equipment | 22,067 | 19,034 |
| Informatics equipment | 6,180 | 6,385 |
| Informatics purchased and developed software | 246 | 59 |
| Aircraft | 491 | 464 |
| Motor vehicles | 235 | 201 |
| | 41,410 | 38,333 |
| Loss on disposal of physical assets | 217 | 119 |
| Loss on foreign exchange | | 133 |
| Loss on foreign exchange revaluations at year-end | 141 | 23 |
| Interest on overdue suppliers accounts | | 1 |
| Bad debts | 1,030 | 550 |
| Losses on write-offs and write-downs | 598 | 90 |
| Total | 655,002 | 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 authorities | Total available for use in the CY | Used in the CY | Lapsed or (overexpended) | Available for use in subsequent years | Used in the PY |
|--|--|-------------------|-----------------------------|--|-------------------|
| | (in thousands of dollars) | | | | |
| Operating expenditures. | 336,027 | 332,501 | 3,526 | | 310,871 |
| Capital expenditures. | 98,431 | 98,378 | 53 | | 66,983 |
| Grants and contributions. | 147,240 | 147,188 | 52 | | 149,785 |
| Spending of revenues pursuant to paragraph 5 (1)(e) of the <i>National Research Council Act</i> | 99,904 | 91,304 | | 8,600 | 77,934 |
| Contributions to employee benefit plans. | 48,776 | 48,776 | | | 34,824 |
| Spending of proceeds from the disposal of surplus Crown assets. | 748 | 730 | | 18 | 851 |
| Program total (Budgetary). | 731,126 | 718,877 | 3,631 | 8,618 | 641,248 |

SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS) BY BUSINESS LINE FOR THE YEAR ENDED MARCH 31

| Business lines | Total available for use in the CY | Used in the CY | Lapsed or (overexpended) | Available for use in subsequent years | Used in the PY |
|---|--|-------------------|-----------------------------|--|-------------------|
| | (in thousands of dollars) | | | | |
| Research and technology innovation. | 460,025 | 429,084 | 27,563 | 3,378 | 378,848 |
| Support for innovation and the national science and technology infrastructure. | 183,021 | 179,558 | (1,392) | 4,855 | 172,349 |
| Program management. | 88,080 | 110,235 | (22,540) | 385 | 90,051 |
| Program total (Budgetary). | 731,126 | 718,877 | 3,631 | 8,618 | 641,248 |

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

| | 2003 | 2002 |
|--|---------------------------|----------|
| | (in thousands of dollars) | |
| Net results (Deficit) | 553,750 | 515,077 |
| Adjustments for items not affecting appropriations | | |
| Less: | | |
| Amortization of capital assets | (41,410) | (38,333) |
| Trust fund | (18,102) | (18,330) |
| Vacation pay | 2,907 | (9,507) |
| Bad debt write-offs | (1,030) | (550) |
| Loss on foreign exchange | (141) | (157) |
| Net loss on disposal of assets | (217) | (119) |
| Loss on write-off and write-down of assets | (598) | (40) |
| Sub-total | (58,591) | (67,036) |
| Add: | | |
| Revenues | 101,252 | 90,804 |
| Reallocation of capital asset expenditures | 66,751 | 42,041 |
| Prepayments | 1,168 | 9,645 |
| Adjustment of previous year's accounts payable - PAYE | 1,475 | 3,295 |
| Adjustment of prior years expenditures | 98 | 929 |
| Year-end adjustment for outstanding invoices (expenditures) | 3,190 | 173 |
| Sub-total | 173,934 | 146,887 |
| Adjustments for items affecting appropriations | | |
| Add: | | |
| Capital acquisitions | 49,631 | 46,156 |
| Inventory purchased | 153 | 126 |
| Advances | | 38 |
| Sub-total | 49,784 | 46,320 |
| Total appropriations used | 718,877 | 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

Ottawa, Canada
June 26, 2003

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, 2003 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, 2003 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sylvain Ricard, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 26, 2003

National Round Table on the Environment and the Economy—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

| | 2003 | 2002 | | 2003 | 2002 |
|--|----------------|------------------|---|----------------|------------------|
| | \$ | \$ | | \$ | \$ |
| ASSETS | | | LIABILITIES AND EQUITY OF CANADA | | |
| Financial assets | | | Current liabilities | | |
| Due from Consolidated Revenue Fund | 239,831 | 850,733 | Accounts payable and accrued liabilities (Note 6) | 354,449 | 978,644 |
| Receivables (Note 4) | 8,745 | 51,235 | EQUITY OF CANADA | 365,787 | 396,907 |
| Publication inventory for resale | 50,018 | 62,642 | | | |
| | 298,594 | 964,610 | | | |
| Non-financial assets | | | | | |
| Prepayments | 18,538 | 12,765 | | | |
| Capital assets (Note 5) | 403,104 | 398,176 | | | |
| | 421,642 | 410,941 | | | |
| Total assets | 720,236 | 1,375,551 | Total liabilities and Equity of Canada | 720,236 | 1,375,551 |

Commitments (Note 8)

The accompanying notes form an integral part of these statements.

Approved by:

HARVEY L. MEAD
*Chair*DAVID J. McGUINTY
President and CEO

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|--|------------------|------------------|
| | \$ | \$ |
| Revenues | | |
| Funding from other Government departments (Note 3) | 82,636 | 1,289,000 |
| Donations and cost-sharing revenues (Note 7) | 7,500 | 283,155 |
| Sale of publications | 3,857 | 9,184 |
| Total revenues | 93,993 | 1,581,339 |
| Expenses | | |
| Operating | | |
| Salaries and employee benefits | 2,263,240 | 2,002,706 |
| Professional and special services | 1,706,469 | 2,493,589 |
| Rentals | 410,209 | 325,552 |
| Transportation and communication | 405,914 | 861,078 |
| Publications | 374,752 | 764,076 |
| Amortization | 109,680 | 47,056 |
| Furniture and equipment | 59,530 | 106,300 |
| Utilities, materials and supplies | 42,800 | 51,236 |
| Repairs and maintenance | 26,975 | 22,242 |
| | 5,399,569 | 6,673,835 |
| Executive committee | | |
| Travel and living expenses | 5,978 | 14,650 |
| Honoraria | 5,146 | 3,970 |
| | 11,124 | 18,620 |
| Other committees | | |
| Travel and living expenses | 204,360 | 189,800 |
| Honoraria | 140,440 | 130,405 |
| | 344,800 | 320,205 |
| Total expenses | 5,755,493 | 7,012,660 |
| Net cost of operations | 5,661,500 | 5,431,321 |

The accompanying notes form an integral part of these statements.

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

| | 2003 | 2002 |
|--|----------------|----------------|
| | \$ | \$ |
| Equity of Canada, beginning of year | 396,907 | 150,380 |
| Net cost of operations | (5,661,500) | (5,431,321) |
| Services provided without charge (Note 3) | 309,000 | 227,000 |
| Net change in due from Consolidated Revenue Fund | (610,902) | (304,183) |
| Net cash provided by Government | 5,932,282 | 5,755,031 |
| Equity of Canada, end of year | 365,787 | 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

| | 2003 | 2002 |
|--|-----------|-----------|
| | \$ | \$ |
| Operating activities | | |
| Net cost of operations | 5,661,500 | 5,431,321 |
| Non-cash items included in cost of operations: | | |
| Less: | | |
| Amortization of capital assets | (109,680) | (47,056) |
| Services provided without charge | (309,000) | (227,000) |
| Statement of financial position adjustments: | | |
| Decrease in deferred revenues | | 73,774 |
| Decrease in accounts payable and accrued liabilities | 624,195 | 190,397 |
| Decrease in receivables | (42,490) | 18,345 |
| Decrease in publication inventory for resale | (12,624) | (4,368) |
| Increase in prepayments | 5,773 | 8,015 |
| Cash used in operating activities | 5,817,674 | 5,443,428 |
| Investing activities | | |
| Acquisition of capital assets | 114,608 | 311,603 |
| Cash used in investing activities | 114,608 | 311,603 |
| Net cash provided by Government | 5,932,282 | 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 multistakeholder “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) Parliamentary Appropriations

The Round Table is financed mainly by the Government of Canada through Parliamentary appropriations. Parliamentary appropriations are disclosed in the Statement of Equity of Canada. Appropriations provided to the Round Table do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Equity of Canada are not necessarily the same as those provided through appropriations from Parliament.

(b) 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 Parliamentary appropriations, in order to discharge its liabilities.

National Round Table on the Environment and the Economy—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(c) 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 contributions represent the total obligations of the Round Table and are recognized in the accounts in the period that the contributions are made.

(d) Receivables

These are stated at amounts ultimately expected to be realized. An allowance is made for receivables where recovery is considered uncertain.

(e) 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.

(f) 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:

| Asset class | Useful life |
|--|----------------------------------|
| Informatics equipment and purchased software | 3 years |
| Furniture and equipment | 10 years |
| Leasehold improvements | lower of lease term and 10 years |

(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 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. 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 \$82,636 (2002 - \$1,289,000) from other Government departments for specific projects.

The Round Table also incurred expenses of \$1,458,289 (2002 - \$1,055,853), including \$309,000 (2002 - \$227,000) for services provided without charge. Services provided without charge include \$269,000 (2002 - \$185,000) for the rental of space, \$38,000 (2002 - \$40,000) for audit services and \$2,000 (2002 - \$2,000) for payroll administration services.

4. Receivables

| | 2003 | 2002 |
|-----------------------------------|-------|--------|
| | \$ | \$ |
| Other Government departments..... | 8,076 | 34,991 |
| External parties..... | 669 | 16,244 |
| Total receivables..... | 8,745 | 51,235 |

5. Capital assets

| | Cost as at April 1, 2002 | Acquisitions | Cost as at March 31, 2003 |
|---|-----------------------------|--|---------------------------------------|
| | \$ | \$ | \$ |
| Leasehold improvements ... | 182,521 | 65,011 | 247,532 |
| Informatics and purchased software | 217,751 | 17,630 | 235,381 |
| Furniture and equipment..... | 142,226 | 31,967 | 174,193 |
| | 542,498 | 114,608 | 657,106 |
| | Accumulated amortization | Net book value at March 31, 2003 | Net book value at April 1, 2002 |
| | \$ | \$ | \$ |
| Leasehold improvements ... | 44,283 | 203,249 | 179,491 |
| Informatics and purchased software | 146,297 | 89,084 | 124,034 |
| Furniture and equipment..... | 63,422 | 110,771 | 94,651 |
| | 254,002 | 403,104 | 398,176 |

Amortization expense for the year ended March 31, 2003 is \$109,680 (2002 - \$47,056).

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

6. Accounts payable and accrued liabilities

| | 2003 | 2002 |
|--|---------|---------|
| | \$ | \$ |
| Trade | 318,284 | 782,454 |
| Other Government departments | 36,165 | 196,190 |
| Total accounts payable and accrued liabilities | 354,449 | 978,644 |

7. Pension Plan

The Round Table and its employees contribute equally in the Public Service Superannuation Plan. The Round Table's contribution during the year was \$248,061 (2002 - \$208,516).

8. Commitments

The Round Table entered into a long-term lease for an office photocopier with a remaining value of \$47,390. The future minimum payments are as follows:

| | \$ |
|-----------------|--------|
| 2003-2004 | 12,100 |
| 2004-2005 | 12,100 |
| 2005-2006 | 12,100 |
| 2006-2007 | 11,090 |

9. 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.

(a) Reconciliation of net results of operations to total Parliamentary appropriations used:

| | 2003 | 2002 |
|--|-----------|-----------|
| | \$ | \$ |
| Net cost of operations | 5,661,500 | 5,431,321 |
| Adjustments for items not affecting appropriations | | |
| Less: | | |
| Amortization | (109,680) | (47,056) |
| Services provided without charge | (309,000) | (227,000) |
| Vacation pay and compensatory time | (13,622) | (35,021) |
| Inventory used | (12,624) | (4,368) |
| Add: | | |
| Increase in prepayments | 5,773 | 8,015 |
| | 5,222,347 | 5,125,891 |
| Adjustments for items affecting appropriations: | | |
| Add: | | |
| Capital acquisitions | 114,608 | 311,603 |
| Expenses to produce publications for resale | 3,857 | 9,184 |
| | 118,465 | 320,787 |
| Total Parliamentary appropriations used | 5,340,812 | 5,446,678 |

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used:

| | 2003 | 2002 |
|---|-----------|-----------|
| | \$ | \$ |
| Parliamentary appropriation—Voted: | | |
| Vote 40 and 40(b)—Operating expenditures | 5,064,600 | 5,331,500 |
| Statutory appropriation—Voted: | | |
| Contributions to employee benefit plans | 352,861 | 308,000 |
| Publication revenue in accordance with section 29.1(1) of the <i>Financial Administration Act</i> | 3,857 | 9,184 |
| | 5,421,318 | 5,648,684 |
| Less: lapsed appropriations—operations | (80,506) | (202,006) |
| Total Parliamentary appropriations used | 5,340,812 | 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, 2003 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)

May 30, 2003

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, 2003 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, 2003 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
May 30, 2003

Natural Sciences and Engineering Research Council—Continued

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

| | 2003 | 2002 | | 2003 | 2002 |
|--|-------|-------|---|-------|-------|
| ASSETS | | | LIABILITIES | | |
| Financial assets | | | Accounts payable and accrued liabilities (Note 6) . . | 2,875 | 5,153 |
| Due from the Consolidated Revenue Fund | 2,458 | 4,716 | Allowances for employee vacation | | |
| Accounts receivable (Note 4) | 661 | 1,471 | and compensatory benefits | 1,056 | 997 |
| Advances | 1,253 | 341 | Other liabilities (Note 7) | 924 | 1,123 |
| Total financial assets | 4,372 | 6,528 | Allowance for employee | | |
| Non-financial assets | | | severance benefits (Note 8) | 3,015 | 2,659 |
| Prepaid expenses | 74 | 66 | Total liabilities | 7,870 | 9,932 |
| Capital assets (Note 5) | 3,496 | 2,840 | Net assets / (liabilities) | 72 | (498) |
| Total non-financial assets | 3,570 | 2,906 | | | |
| | 7,942 | 9,434 | | 7,942 | 9,434 |

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)

| | 2003 | 2002 |
|---|---------|---------|
| Revenues | | |
| Interest on overdue accounts receivable | 2 | |
| Gain on sale of surplus | | |
| Crown assets | | 6 |
| Total revenues | 2 | 6 |
| Expenses | | |
| Grants and scholarships | | |
| Discovery grants | 320,873 | 304,263 |
| Research partnerships | 150,629 | 137,972 |
| Training scholarships and fellowships | 91,733 | 81,973 |
| Canada research chairs | 47,425 | 27,025 |
| General support | 5,079 | 4,275 |
| | 615,739 | 555,508 |
| Operations (Note 11) | | |
| Salaries and employee benefits | 22,198 | 19,108 |
| Professional and special services | 6,064 | 5,124 |
| Transportation and communications | 3,396 | 3,122 |
| Rentals | 1,977 | 1,915 |
| Information | 1,758 | 2,144 |
| Amortization of capital assets | 1,012 | 755 |
| Utilities, materials | | |
| and supplies | 788 | 1,305 |
| Repair and maintenance | 691 | 392 |
| | 37,884 | 33,865 |
| Total expenses | 653,623 | 589,373 |
| Refunds of previous years' expenditures and other adjustments | (741) | (1,240) |
| Net cost of operations | 652,880 | 588,127 |

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

STATEMENT OF NET ASSETS/LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

| | 2003 | 2002 |
|--|-----------|-----------|
| Net liabilities, beginning of year | (498) | (1,513) |
| Net cost of operations | (652,880) | (588,127) |
| Services provided without charge by other Government departments (Note 11) | 2,868 | 2,698 |
| Net cash provided by Government (Note 3c) | 652,840 | 586,328 |
| Change in due from the Consolidated Revenue Fund | (2,258) | 116 |
| Net assets / (liabilities), end of year | 72 | (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)

| | 2003 | 2002 |
|--|---------|---------|
| Operation activities | | |
| Net cost of operations | 652,880 | 588,127 |
| Non-cash items included in net cost of operations: | | |
| Gain on sale of surplus | | |
| Crown assets | | 6 |
| Bad debt expense | (3) | |
| Amortization of capital assets (Note 5) | (1,012) | (755) |
| Services provided without charge by other Government departments (Note 11) | (2,868) | (2,698) |
| Statement of financial position adjustments: | | |
| Variation in accounts receivable | (810) | 904 |
| Variation in advances | 912 | 330 |
| Variation in prepaid expenses | 8 | (103) |
| Variation in accounts payable and accrued liabilities | 2,278 | (1,338) |
| Variation in allowances for employee vacation and compensatory benefits | (59) | (289) |
| Variation in other liabilities | 199 | 117 |
| Variation in allowance for employee severance benefits | (356) | (270) |
| Cash used in operating activities | 651,169 | 584,031 |
| Investing activities | | |
| Proceeds from disposal of surplus Crown assets | | (6) |
| Acquisitions of capital assets (Note 5) | 1,671 | 2,303 |
| Cash used in investing activities | 1,671 | 2,297 |
| Net cash provided by Government | 652,840 | 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 3 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 assets/(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. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. 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.

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 fair value and a corresponding amount is credited directly to the net assets / (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 |
| Leasehold improvements | life or the term of the lease |

- (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 allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

3. 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:

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(a) Reconciliation of net results of operations to total Parliamentary appropriations used

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Net cost of operations | 652,880 | 588,127 |
| Adjustments for items not affecting appropriations: | | |
| Add: | | |
| Gains on disposal of surplus Crown assets | | 6 |
| Interest on overdue accounts receivable | 2 | |
| Refunds of previous years' expenditures and other adjustments | 741 | 1,240 |
| Less: | | |
| Amortization of capital assets | (1,012) | (755) |
| Vacation and compensatory pay | (59) | (289) |
| Services provided without charge by other Government departments and agencies | (2,868) | (2,698) |
| Severance benefits | (356) | (270) |
| Adjustments for items affecting appropriations: | | |
| Add: | | |
| Capital acquisitions | 1,671 | 2,304 |
| Prepaid expenses | 74 | (103) |
| Other adjustments | (66) | (5) |
| Total Parliamentary appropriations used ... | 651,007 | 587,557 |

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

| | 2003 | 2002 |
|---|---------------------------|----------|
| | (in thousands of dollars) | |
| Grants and scholarships | | |
| Main estimates - Vote 95 | 608,101 | 575,548 |
| Add: supplementary estimates | 41,500 | 6,935 |
| Less: grants and scholarships lapse | (33,862) | (26,975) |
| Grants and scholarships expenditures | 615,739 | 555,508 |
| Operating expenditures | | |
| Main estimates - Vote 90 | 30,360 | 28,738 |
| Add: supplementary estimates, salary increments | 2,272 | 1,916 |
| Less: operating lapse | (519) | (1,293) |
| Operating expenditures | 32,113 | 29,361 |
| Statutory contributions to employee benefit plans | 3,155 | 2,688 |
| Total Parliamentary appropriations used ... | 651,007 | 587,557 |

(c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Net cash provided by Government | 652,840 | 586,328 |
| Refunds of prior year's expenditures | 741 | 1,240 |
| Variation in accounts receivable | 810 | (904) |
| Variation in advances | (912) | (330) |
| Variation in accounts payable and accrued liabilities | (2,278) | 1,338 |
| Variation in other liabilities | (199) | (117) |
| Other adjustments | 5 | 2 |
| Total Parliamentary appropriations used ... | 651,007 | 587,557 |

4. Accounts receivable

| | 2003 | 2002 |
|---------------------------------------|---------------------------|-------|
| | (in thousands of dollars) | |
| Other Government departments | 366 | 1,299 |
| Outside parties | 311 | 185 |
| Allowance for doubtful accounts | (16) | (13) |
| Total accounts receivable | 661 | 1,471 |

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

5. Capital assets

| Capital asset class | 2003 | | | | 2002 |
|------------------------------|---------------------------|----------------------------|---------------|----------------|----------------|
| | Opening balance | Net additions for the year | Accum. Amort. | Net book value | Net book value |
| | (in thousands of dollars) | | | | |
| Informatics | 2,694 | 333 | (2,385) | 642 | 733 |
| Software | 625 | 1,069 | (316) | 1,378 | 562 |
| Other equipment | 201 | 32 | (102) | 131 | 112 |
| Furniture | 1,790 | 237 | (1,358) | 669 | 640 |
| Leasehold improvements | 851 | | (175) | 676 | 793 |
| Total | 6,161 | 1,671 | (4,336) | 3,496 | 2,840 |

Amortization expense for the year ended March 31, 2003 is \$1,011,943 (\$754,571 in 2002).

6. Accounts payable and accrued liabilities

| | 2003 | 2002 |
|---|---------------------------|-------|
| | (in thousands of dollars) | |
| Other parties | 2,399 | 4,501 |
| Other Government departments | 476 | 652 |
| Total accounts payable and accrued liabilities .. | 2,875 | 5,153 |

7. 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. The amounts below are represented by deposits in the Consolidated Revenue Fund in the name of the Council. Details of changes in the account are as follows:

| | 2003 | 2002 |
|----------------------------------|---------------------------|-------|
| | (in thousands of dollars) | |
| Balance, beginning of year | 1,123 | 1,240 |
| Funds received | 433 | 460 |
| Interest received | 26 | 38 |
| Disbursements | (658) | (615) |
| Balance, end of year | 924 | 1,123 |

8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

The Council's contributions to the Public Service Superannuation Account during the year amounted to \$2,370,896 (\$1,819,776 in 2002).

(b) Severance benefits

The Council provides severance benefits to its employees. This benefit plan is not pre-funded and therefore has no assets, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

| | 2003 | 2002 |
|--|---------------------------|-------|
| | (in thousands of dollars) | |
| Allowance for employee severance benefits | | |
| beginning of year | 2,659 | 2,389 |
| Expense for the year | 424 | 367 |
| Benefits paid during the year | (68) | (97) |
| Allowance for employee severance benefits, end of year | 3,015 | 2,659 |

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 \$11,292,017 (\$11,718,915 in 2002). 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, 2003 are payable as follows:

| | (thousands of dollars) |
|--------------------------------|------------------------|
| 2003-2004 | 414,844 |
| 2004-2005 | 324,064 |
| 2005-2006 | 186,077 |
| 2006-2007 | 80,060 |
| 2007-2008 and subsequent years | 85,225 |

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) |
|--------------------------------|------------------------|
| 2003-2004 | 2,938 |
| 2004-2005 | 2,936 |
| 2005-2006 | 2,916 |
| 2006-2007 | 2,727 |
| 2007-2008 and subsequent years | 16,363 |

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 their estimated fair value in the financial statements as follows:

| | 2003 | 2002 |
|---|---------------------------|-------|
| | (in thousands of dollars) | |
| Accommodations provided by Public Works and Government Services Canada | 1,500 | 1,500 |
| Payroll and banking services provided by Public Works and Government Services Canada | 33 | 33 |
| Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat | 1,269 | 1,090 |
| Audit services provided by the Office of the Auditor General of Canada | 55 | 64 |
| Worker's compensation coverage provided by Human Resources Development Canada | 11 | 11 |
| Total services provided without charge | 2,868 | 2,698 |

12. Comparative figures

The 2002 comparative figures have been reclassified to conform to the 2003 financial statement presentation.

Parks Canada Agency

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Parks Canada Agency are the responsibility of management and have been approved by the Executive Board of the Agency as recommended by the Finance Committee of the Agency.

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. Where alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. Management has prepared the financial information presented elsewhere in this annual report and has ensured that it is consistent with that provided in the financial statements.

Management has developed and maintains books of accounts, records, financial and management controls and information systems. They are designed to provide reasonable assurance that the Agency'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, the *Parks Canada Agency Act*, and internal policies of the Agency. Internal audits are conducted to assess the performance of management controls and practices.

The Agency's external auditor, the Auditor General of Canada, has audited the financial statements and has reported on her audit to the Chief Executive Officer of the Agency and to the Minister of Canadian Heritage.

Approved by:

ALAN LATOURELLE
Chief Executive Officer

MIKE FAY
Chief Administrative Officer

September 2, 2003

AUDITOR'S REPORT

TO THE CHIEF EXECUTIVE OFFICER OF PARKS CANADA AGENCY AND TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of Parks Canada Agency as at March 31, 2003 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, 2003 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
September 2, 2003

Parks Canada Agency—ContinuedSTATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

| | 2003 | 2002 | | 2003 | 2002 |
|---|-----------|-----------|---|-----------|-----------|
| ASSETS | | | LIABILITIES | | |
| Current assets | | | Current liabilities | | |
| Cash entitlements (Note 3) | | | Accounts payable and accrued liabilities | | |
| General operations account | 57,593 | 72,904 | Federal Government departments and agencies . . | 12,898 | 11,783 |
| Specified purpose accounts | 487 | 508 | Others | 54,100 | 68,358 |
| | 58,080 | 73,412 | | 66,998 | 80,141 |
| Accounts receivable | 4,952 | 4,735 | Deferred revenue (Note 7) | 6,779 | 6,856 |
| Inventory of consumable supplies (Note 4) | 4,912 | 5,826 | | 73,777 | 86,997 |
| | 67,944 | 83,973 | Employee future benefits (Note 8) | 39,856 | 35,278 |
| Property, plant and equipment (Note 5) | 1,458,509 | 1,499,655 | Provision for environmental clean-up (Note 9) | 21,809 | 21,084 |
| Collections and archaeological sites (Note 6) | 1 | 1 | | 135,442 | 143,359 |
| | | | EQUITY OF CANADA | 1,391,012 | 1,440,270 |
| | 1,526,454 | 1,583,629 | | 1,526,454 | 1,583,629 |

Contingencies and commitments (Notes 9 and 14).

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

Approved by:

ALAN LATOURELLE
*Chief Executive Officer*MIKE FAY
Chief Administrative Officer

Parks Canada Agency—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)**

| | 2003 | 2002 |
|--|----------------|----------------|
| Expenses (Note 10) | | |
| Stewardship of National Heritage Places | | |
| Establishing Heritage Places | 14,137 | 14,526 |
| Protecting Heritage Resources | 130,244 | 131,764 |
| Presenting Heritage Resources | 51,691 | 49,221 |
| | <u>196,072</u> | <u>195,511</u> |
| Use and enjoyment by Canadians | | |
| Visitor services | 154,566 | 148,476 |
| Townsites | 7,998 | 11,227 |
| Through highways | 25,503 | 24,715 |
| | <u>188,067</u> | <u>184,418</u> |
| Corporate services | | |
| Managing Parks Canada | 46,623 | 49,184 |
| People management | 12,842 | 12,073 |
| | <u>59,465</u> | <u>61,257</u> |
| Amortization of property, plant and equipment | 77,818 | 77,806 |
| Net loss on disposal of property, plant and equipment | <u>10,083</u> | <u>541</u> |
| Total expenses | <u>531,505</u> | <u>519,533</u> |
| Revenues (Note 11) | <u>78,030</u> | <u>75,108</u> |
| Net cost of operations (Note 12) | <u>453,475</u> | <u>444,425</u> |

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)**

| | 2003 | 2002 |
|--|----------------|----------------|
| Operating activities | | |
| Net cost of operations | 453,475 | 444,425 |
| Items which do not involve cash: | | |
| Amortization of property, plant and equipment .. | (77,818) | (77,806) |
| Net loss on disposal of property, plant and equipment | (10,083) | (541) |
| Services provided without charge by Government departments | (39,703) | (36,889) |
| Net change in non-cash working capital balances | 12,524 | (719) |
| Increase in employee future benefits | (4,578) | (91) |
| Increase in provision for environmental clean-up | (725) | (6,167) |
| Cash used in operating activities | <u>333,092</u> | <u>322,212</u> |
| Investing activities | | |
| Acquisitions of and improvements to property, plant and equipment | 47,485 | 67,157 |
| Proceeds on disposal of property, plant and equipment | (731) | (367) |
| Cash used in investing activities | <u>46,754</u> | <u>66,790</u> |
| Net cash provided by Government | <u>379,846</u> | <u>389,002</u> |

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)**

| | 2003 | 2002 |
|---|------------------|------------------|
| Balance at beginning of year | 1,440,270 | 1,461,046 |
| Net cost of operations | (453,475) | (444,425) |
| Services provided without charge by Government departments (Note 13) | 39,703 | 36,889 |
| Net cash provided by Government | 379,846 | 389,002 |
| Change in cash entitlements | <u>(15,332)</u> | <u>(2,242)</u> |
| Balance at end of year | <u>1,391,012</u> | <u>1,440,270</u> |

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

Parks Canada Agency—Continued**NOTES TO THE FINANCIAL STATEMENTS**
(in thousands of dollars)**1. Authority and Objectives**

In December 1998, Parks Canada Agency was established under the *Parks Canada Agency Act* as a departmental corporation and, when carrying out its operations, it acts as an agent of Her Majesty of Canada. The Parks Canada Agency is a separate entity listed under Schedule II of the *Financial Administration Act* and reports to the Minister of Canadian Heritage. The Agency is not subject to the provisions of the *Income Tax Act*.

The Agency's mandate is to protect and present nationally significant examples of Canada's natural and cultural heritage, and foster public understanding, for present and future generations. In carrying out its mandate, the Agency delivers the program set out in the Agency's legislation and authorities.

The authorities for the programs for which Parks Canada is responsible are derived from the *Parks Canada Agency Act*, the *Canada National Parks Act*, the *Historic Sites and Monuments Act*, the *Canada National Marine Conservation Areas Act*, the *Department of Transport Act*, and the *Heritage Railway Stations Protection Act*.

2. Significant Accounting Policies

The Agency's financial statements are prepared in compliance with Canadian generally accepted accounting principles.

a) Parliamentary appropriations:

The Agency is financed mainly by the Government of Canada through Parliamentary appropriations. Appropriations provided to the Agency do not parallel financial reporting according to Canadian generally accepted accounting principles, as they are based in a large part on cash flow requirements. Consequently, items recognized in the Statement of Equity of Canada are not necessarily the same as those provided through appropriations from Parliament. Note 12 provide information regarding the source and disposition of these authorities and a high-level reconciliation between the Net cost of operation and Appropriations used.

b) Deferred revenue:

Deferred revenue includes revenues received in advance of the services to be provided and funds received from external parties for specified purposes. Deferred revenue is recognized as operational revenues when the services are provided.

c) Inventory of consumable supplies:

Consumable supplies are stated at average cost.

d) Property, plant and equipment:

Property, plant and equipment, excluding land, transferred to the Agency as at April 1, 1999, are recorded at their estimated historical cost, less accumulated amortization. The estimated historical cost of the assets was established by deflating the current replacement cost to the year of acquisition or construction using factors based on changes in price indices over time. This approach also took into consideration the overall asset condition and the cost of any improvements and major repair since the original acquisition or construction of the property, plant and equipment.

Property, plant and equipment, excluding land, acquired after April 1, 1999, are recorded at cost. Property, plant and equipment, excluding land, acquired at nominal cost or by donation, are recorded at market value at the time of acquisition and a corresponding amount is credited directly to the Equity of Canada. Improvements that extend the useful life or service potential are recorded at cost.

Amortization is calculated on the straight line method using rates based on the estimated useful life of the assets as follows:

| <u>Asset</u> | <u>Useful life</u> |
|------------------------------|--------------------|
| Buildings | 25-50 years |
| Fortifications | 50-100 years |
| Leasehold improvements | 2-10 years |
| Improved grounds | 10-40 years |
| Roads | 40 years |
| Bridges | 25-50 years |
| Canals and marine facilities | 25-80 years |
| Utilities | 20-40 years |
| Vehicles and equipment | 3-15 years |
| Exhibits | 5-10 years |

Land is recorded using the following valuation basis. Acquired lands are recorded at historical cost. Lands acquired as a result of Confederation or the subsequent joining of a province or territory are recorded at a nominal value. Donated lands are recorded at their estimated market value at time of acquisition with a corresponding amount credited directly to the Equity of Canada.

e) Collections and archaeological sites:

Collections and archaeological sites are recorded at nominal value.

Parks Canada Agency—Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued
(in thousands of dollars)

f) Employee future benefits:

(i) Severance benefits:

Employee severance benefits are expensed to salary and employee benefits as the benefits accrue to employees under their respective terms of employment using the employees' salary levels at year end. 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 liabilities payable on cessation of employment represent obligations of the Agency that are normally funded by future years' appropriations.

(ii) Pension benefits:

The Agency's 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. The contributions are recognized 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 Account.

g) Services provided without charge by Government departments:

Services provided without charge by Government departments are recorded as operating expenses by the Agency at their estimated fair value. A corresponding amount is credited directly to the Equity of Canada.

h) Provision for environmental clean-up:

The Agency records a provision for environmental clean-up in situations where the Agency is obligated or is likely to be obligated to incur costs related to the remediation and removal of contaminated material from environmentally contaminated sites, and the cost can be reasonably estimated following a detailed environmental assessment.

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 for the year. Employee-related liabilities, estimated useful lives of property, plant and equipment, environment-

related liabilities and contingencies are the most significant items where estimates are used. Actual results could differ from those estimated.

3. Cash Entitlements

The Agency operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by the Agency is deposited to the CRF and all cash disbursements made by the Agency are paid from the CRF.

Included in cash entitlements are the following:

a) General operations account:

Cash Entitlement for general operations represents the amount of cash that the Agency is entitled to draw from the Consolidated Revenue Fund of the Government, without further appropriations. As at March 31, 2003, the balance of the general operations account is \$57.6 million (\$72.9 million in 2002).

b) Specified purpose accounts:

Cash Entitlement for specified purpose accounts represents money received from external organizations which must be used for the purposes for which they are received. As at March 31, 2003, the Agency has a balance of \$0.5 million (\$0.5 million in 2002) for specified purpose accounts.

4. Inventory of Consumable Supplies

The inventory of consumable supplies as at March 31 consists of the following:

| | 2003 | 2002 |
|---|--------------|--------------|
| Construction material and supplies | 712 | 928 |
| Equipment, materials and supplies | 691 | 929 |
| Miscellaneous other supplies | 639 | 625 |
| Top soil, sand, gravel and other crude material . . | 624 | 779 |
| Printed books, publications and maps | 551 | 565 |
| Fabricated wood and metal products | 530 | 686 |
| Fuel and other petroleum products | 512 | 568 |
| Uniforms and protective clothing | 335 | 223 |
| Safety equipment | 318 | 523 |
| | <u>4,912</u> | <u>5,826</u> |

Parks Canada Agency—ContinuedNOTES TO THE FINANCIAL STATEMENTS—
Continued
(in thousands of dollars)

5. Property, plant and equipment

| | Closing historical cost as at March 31, 2002 | Net additions for the year ended March 31, 2003 ⁽¹⁾ | Closing historical cost as at March 31, 2003 | Accumulated amortization as at March 31, 2003 | Net book value as at March 31, 2003 | Net book value as at March 31, 2002 |
|---|---|---|---|--|--|--|
| Buildings, fortifications and leasehold improvements | 686,986 | 8,059 | 695,045 | 395,055 | 299,990 | 306,728 |
| Improved grounds | 556,105 | 1,214 | 557,319 | 403,115 | 154,204 | 171,957 |
| Roads | 911,856 | 5,668 | 917,524 | 529,772 | 387,752 | 398,062 |
| Bridges | 140,781 | 1,656 | 142,437 | 71,012 | 71,425 | 72,099 |
| Canal and marine facilities | 502,356 | 8,210 | 510,566 | 234,593 | 275,973 | 274,963 |
| Utilities | 160,781 | (15,904) | 144,877 | 77,540 | 67,337 | 72,315 |
| Vehicles and equipment | 118,671 | 297 | 118,968 | 85,965 | 33,003 | 36,914 |
| Exhibits | 87,645 | 6,728 | 94,373 | 70,466 | 23,907 | 22,000 |
| | 3,165,181 | 15,928 | 3,181,109 | 1,867,518 | 1,313,591 | 1,355,038 |
| Land (Note 2d) | | | | | | |
| Acquired land | 124,724 | 301 | 125,025 | | 125,025 | 124,724 |
| Crown land | 1 | | 1 | | 1 | 1 |
| Donated land | 19,892 | | 19,892 | | 19,892 | 19,892 |
| | 144,617 | 301 | 144,918 | | 144,918 | 144,617 |
| Total property, plant and equipment | 3,309,798 | 16,229 | 3,326,027 | 1,867,518 | 1,458,509 | 1,499,655 |

⁽¹⁾ Includes all acquisitions, dispositions and write-offs in the year.

The Agency owns over 27 million hectares of land, the majority of which comprise the 39 national parks and national park reserves representing 25 of the 39 natural regions of Canada. During the year, the Agency spent \$0.3 million (\$5.8 million in 2002) on the acquisition of land. The total cost of property, plant and equipment includes \$66.3 million (\$69.3 million in 2002) of construction in progress.

6. Collections and Archaeological Sites

Core to the Agency's mandate to protect and present nationally significant examples of our cultural heritage is the management of collections and archaeological sites. Although not capitalized like other cultural assets such as buildings or fortifications, these treasures have inestimable cultural value.

a) Collections:

The Agency manages collections that are made up of archaeological and historical objects.

The collection of archaeological objects includes specimens and records that represent a cross-section of human habitation and activities. These holdings consist of a range of functional groups of artifacts that represent domestic activities to industrial processes and includes tools, ships' fittings, as well as soil and botanical samples.

The collection of historic objects dates from the 10th century to the present day. They encompass ethnographic material, civilian, military and fur trade items, furniture and furnishings, tools and documents.

In addition, the Agency manages a collection of reproductions including period costumes, tools and furniture that have been copied from original objects or made based on historical data.

b) Archaeological sites:

An archaeological site encompasses surface, subsurface, or submerged remains of human activity. Archaeologists define a site by identifying the different activities that were conducted within an area. There are thousands of archaeological sites identified within Canada's 148 national historic sites, 39 national parks, and 2 marine conservation areas. The types of sites vary greatly, from Aboriginal villages, hunting camps, observation areas, and animal processing areas, to European fur trade and military posts, battlefields, shipwrecks, homesteads, and transportation and industrial sites.

Parks Canada Agency—ContinuedNOTES TO THE FINANCIAL STATEMENTS—
Continued
(in thousands of dollars)

7. Deferred Revenue

Included in the deferred revenue total of \$6.8 million (\$6.9 million in 2002) is an amount of \$6.3 million (\$6.4 million in 2002) representing the balance, at year end, for entrance fees, recreational fees, and rentals/concessions fees collected in advance.

The remaining \$0.5 million (\$0.5 million in 2002) of deferred revenue, represents monies received from external organizations which must be used for specified purposes.

8. Employee Future Benefits

a) Severance benefits:

The Agency uses the actuarially determined government wide ratio for calculating the liability for employee severance benefits. The employee severance benefit liability, including the short-term portion, is determined to be \$41.4 million (\$36.4 million in 2002). The amount expensed to salary and benefits in the period was \$6.8 million (\$2.1 million in 2002).

b) Pension benefits:

Contributions by the Agency to the Public Service Superannuation Plan of \$26.3 million (\$25.6 million in 2002) and by employees of \$11.0 million (\$10.7 million in 2002) are expensed to salary and employee benefits in the period incurred and represent the total cost under the Plan.

9. Contingencies

a) Claims:

In the normal course of business, claims have been made against the Agency totaling approximately \$37.1 million, excluding interest, for alleged damages and other matters. The final outcome of these claims is not presently determinable and, accordingly, these items are not recorded in the accounts. In the opinion of management, the position of the Agency in all of these actions is defensible. Settlements, if any, resulting from the resolution of these claims will be accounted for in the year in which liability is considered likely and the cost can be reasonably estimated.

b) Provision for environmental clean-up:

The Agency has 312 sites that are known or suspected of contamination. Based on the detailed studies conducted thus far on 259 of these sites, the Agency assesses the liability at \$21.8 million (\$21.1 million in 2002) and the contingency for environmental clean-up at \$119.5 million (\$119.5 million in 2002).

The Agency recorded a provision for environmental clean-up in situations where the Agency is likely to be obligated to the remediation and removal of contaminated material from contaminated sites. The provision is determined based on recommendations from engineering reports and based on local experience. The cost of future activities is estimated in current dollars. The final liability may be more than the current amount estimated since the overall remediation costs are unknown.

The contingency reflects the suspected costs or potential additional costs associated with situations where it is uncertain whether the Agency is obligated, or where it is unlikely that the Agency will incur full remediation costs.

10. Summary of Expenses by Major Classification

| | 2003 | 2002 |
|---|----------------|----------------|
| Salaries and employee benefits | 275,806 | 269,265 |
| Amortization | 77,818 | 77,806 |
| Professional and special services | 48,205 | 46,703 |
| Utilities, materials and supplies | 40,837 | 39,537 |
| Transportation and communication | 23,321 | 23,619 |
| Accommodation provided without charge | 13,890 | 13,535 |
| Rentals | 10,939 | 9,833 |
| Payments in lieu of taxes | 10,697 | 10,280 |
| Net loss on disposal of property, plant and equipment ⁽¹⁾ | 10,083 | 541 |
| Repairs and maintenance | 9,461 | 10,201 |
| Information | 5,466 | 5,346 |
| Grants and contributions | 3,721 | 4,741 |
| Environmental clean-up | 725 | 7,864 |
| Other miscellaneous expenses | 536 | 262 |
| | <u>531,505</u> | <u>519,533</u> |

⁽¹⁾ As at April 1st, 2002 Treasury Board approved under section 8(c) of the *Parks Canada Agency Act*, the transfer of the Agency's property, plant and equipment with a cost of \$26.7 million to the Municipality of Jasper resulting in a loss on disposition of \$9.8 million. The remaining net loss is from the disposition of other property, plant and equipment.

Parks Canada Agency—Continued**NOTES TO THE FINANCIAL STATEMENTS—
Continued**

(in thousands of dollars)

11. Summary of Revenues by Major Classification

| | 2003 | 2002 |
|--------------------------------|---------------|---------------|
| Entrance fees | 35,169 | 31,904 |
| Recreational fees | 18,749 | 16,479 |
| Rentals and concessions | 14,815 | 14,673 |
| Other operating revenues | 4,647 | 6,365 |
| Staff housing | 2,403 | 2,332 |
| Townsites revenues | 2,247 | 3,355 |
| | <u>78,030</u> | <u>75,108</u> |

12. Parliamentary Appropriations**a) Appropriations used:**

| | 2003 | 2002 |
|--|----------------|----------------|
| Appropriations voted: | | |
| Vote 110 - Program expenditures | 381,366 | 372,740 |
| Vote 115 - New parks and historic sites account | 3,908 | 16,500 |
| Statutory appropriations: | | |
| Revenue pursuant to section 20 of the <i>Parks Canada Agency Act</i> | 78,038 | 73,896 |
| Contributions to employee benefits plan | 40,484 | 33,803 |
| Enterprise Units Revolving Fund ⁽¹⁾ | | (455) |
| Townsites Revolving Fund ⁽¹⁾ | | 413 |
| Total appropriations | <u>503,796</u> | <u>496,897</u> |
| Less: | | |
| Amount available in future year | <u>62,753</u> | <u>26,192</u> |
| Appropriations used | <u>441,043</u> | <u>470,705</u> |

⁽¹⁾ Treasury Board approved the repeal of Section 3 of the *Revolving Funds Act*, as at March 31, 2002 for the Revolving Funds following the assessment of their mandate and a viability review. Revolving fund expenditure are now included under vote 110 - program expenditures while revenues are reflected in operational revenue pursuant to section 20 of the *Parks Canada Agency Act*.

b) Reconciliation to Government funding:

| | 2003 | 2002 |
|--|------------------|------------------|
| Net cost of operations | 453,475 | 444,425 |
| Statutory revenue pursuant to section 20 of the <i>Parks Canada Agency Act</i> | 78,038 | 73,896 |
| Items not affecting funding: | | |
| Amortization of property, plant and equipment | (77,818) | (77,806) |
| Services provided without charge by Government department | (39,703) | (36,889) |
| Net loss on disposal of property, plant and equipment | (10,083) | (541) |
| | <u>(127,604)</u> | <u>(115,236)</u> |
| Changes in accounts not affecting current year's funding requirements: | | |
| New parks and historic sites account | (1,509) | 10,594 |
| Accounts receivable | 239 | (1,013) |
| Inventory of consumable supplies | (914) | (1,137) |
| Employee future benefits | (4,578) | (91) |
| Accounts payable and accrued liabilities | (2,133) | (1,356) |
| Provision for environmental clean-up | (725) | (6,167) |
| | <u>(9,620)</u> | <u>830</u> |
| Property, plant and equipment funded by appropriations | 47,485 | 67,157 |
| Proceeds on disposal of property, plant and equipment | (731) | (367) |
| | <u>46,754</u> | <u>66,790</u> |
| Appropriations used | <u>441,043</u> | <u>470,705</u> |

c) New Parks and Historic Sites Account:

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

Parks Canada Agency—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded (in thousands of dollars)

Funds are provided to the New Parks and Historic Sites Account by parliamentary appropriations, proceeds from the sale of lands and buildings that are surplus to operational requirements and all general donations. Furthermore, the Minister of Finance, may, on the request of the Minister of Canadian Heritage, authorize the making of advances of up to \$10.0 million to the New Parks and Historic Sites Account. All amounts received remain in this account until eligible expenditures are made for the purpose of establishing or developing new parks or historic sites and heritage areas, in compliance with the terms and conditions set out in the *Parks Canada Agency Act* and related Treasury Board directives.

Details of activities for the fiscal year ended March 31 are highlighted in the following analysis:

| | 2003 | 2002 |
|--|---------------|---------------|
| Available at beginning of year | 13,128 | 2,534 |
| Receipts | | |
| Parliamentary appropriation | 3,908 | 16,500 |
| Proceeds on disposal of land and property, plant and equipment | 429 | 534 |
| Donation | 401 | |
| | <u>4,738</u> | <u>17,034</u> |
| Expenditures | | |
| Capital expenditures | 4,866 | 4,923 |
| Contributions | 1,381 | 1,517 |
| | <u>6,247</u> | <u>6,440</u> |
| Available at end of year | <u>11,619</u> | <u>13,128</u> |

13. 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. The Agency entered into transactions with related parties for a total of \$27.4 million (\$26.3 million in 2002) for services provided by Government departments, including an amount of \$20.7 million (\$19.7 million in 2002) with Public Works and Government Services Canada for architectural and engineering services.

During the year, the Agency received services without charge which are recorded at fair value in the financial statements as follows:

| | 2003 | 2002 |
|---|---------------|---------------|
| Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board | | |
| Secretariat | 16,999 | 14,688 |
| Accommodation provided by Public Works and Government Services Canada | 13,890 | 13,535 |
| Services provided by the Department of Canadian Heritage for information management, information technology, finance, human resource and administrative support | 7,510 | 7,510 |
| Salary and associated costs of legal services provided by Justice Canada | 829 | 525 |
| Audit services by the Office of the Auditor General | 250 | 310 |
| Workers compensation coverage provided by Human Resources Development Canada | 225 | 321 |
| | <u>39,703</u> | <u>36,889</u> |

14. Commitments

- a) The Agency has entered into agreements for leases of equipment and operating leases for accommodations for a total of \$13.4 million (\$13.5 million in 2002). The agreements show different termination dates, with the latest ending in 2021. Minimum annual payments under these agreements for the next five years are approximately as follows:

| | |
|---------|-------|
| 2003-04 | 1,189 |
| 2004-05 | 955 |
| 2005-06 | 737 |
| 2006-07 | 661 |
| 2007-08 | 637 |

- b) The Agency has entered into contracts for operating and capital expenditures for approximately \$19.2 million (\$12.0 million in 2002). Payments under these contracts are expected to be made over the next three years.

15. Comparative Figures

Some of the prior year's comparative figures have been reclassified to conform to the current year's presentation.

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, 2003 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)

May 30, 2003

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, 2003 and the statements of operations, net liabilities and cash flows 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 statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2003 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
May 30, 2003

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

| | 2003 | 2002 | | 2003 | 2002 |
|--|-------|-------|---|-------|-------|
| ASSETS | | | LIABILITIES | | |
| Financial assets | | | Accounts payable and accrued liabilities (Note 6) . . | 1,938 | 1,572 |
| Due from the Consolidated Revenue Fund | 1,878 | 787 | Allowances for employee | | |
| Accounts receivable (Note 4) | 376 | 1,285 | vacation and compensatory benefits | 663 | 630 |
| Advances | 322 | 59 | Deferred revenues (Note 7) | 458 | 443 |
| Total financial assets | 2,576 | 2,131 | Allowance for employee | | |
| Non-financial assets | | | severance benefits (Note 8) | 1,663 | 1,503 |
| Prepaid expenses | 31 | 20 | Total liabilities | 4,722 | 4,148 |
| Capital assets (Note 5) | 1,275 | 1,304 | Net liabilities (Note 9) | (840) | (693) |
| Total non-financial assets | 1,306 | 1,324 | | | |
| | 3,882 | 3,455 | | 3,882 | 3,455 |

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)

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Revenues | | |
| Donations for research | 10 | |
| Interest on overdue accounts receivable | 3 | |
| Total Revenues | 13 | |
| Expenses | | |
| Grants and scholarships | | |
| Research grants | 69,121 | 59,118 |
| Research training | 32,283 | 29,736 |
| Strategic | 27,035 | 34,595 |
| Canada Research Chairs | 21,042 | 11,175 |
| Initiative on New Economy | 12,484 | 4,579 |
| Research communication | 5,527 | 5,080 |
| Donations for research | 10 | |
| | 167,502 | 144,283 |
| Operations (Note 14) | | |
| Salaries and employee benefits | 13,237 | 11,068 |
| Professional and special services | 3,309 | 2,799 |
| Rentals | 1,387 | 1,452 |
| Transportation and communications | 1,320 | 1,045 |
| Information | 719 | 369 |
| Amortization of capital assets | 503 | 421 |
| Repair and maintenance | 240 | 152 |
| Utilities, materials and supplies | 223 | 331 |
| | 20,938 | 17,637 |
| Total Expenses | 188,440 | 161,920 |
| Refunds of previous years' expenditures and other adjustments | (598) | (402) |
| Net cost of regular operations | 187,829 | 161,518 |
| Grant expenditures for indirect costs of universities (Note 13) | | 199,900 |
| Net cost of operations | 187,829 | 361,418 |

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)

| | 2003 | 2002 |
|--|---------------------------|-----------|
| | (in thousands of dollars) | |
| Net liabilities, beginning of year | (693) | (791) |
| Net cost of operations | (187,829) | (361,418) |
| Services provided without charge by other Government departments (Note 14) | 2,004 | 1,883 |
| Net cash provided by Government (Note 3c) | 184,587 | 360,807 |
| Change in due from the Consolidated Revenue Fund | 1,091 | (1,174) |
| Net liabilities, end of year | (840) | (693) |

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

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

| | 2003 | 2002 |
|--|---------------------------|---------|
| | (in thousands of dollars) | |
| Operating activities | | |
| Net cost of operations | 187,829 | 361,418 |
| Non-cash items included in net cost of operations: | | |
| Bad debt expense | (11) | |
| Amortization of capital assets (Note 5) | (503) | (421) |
| Services provided without charge by other Government departments (Note 14) | (2,004) | (1,883) |
| Statement of financial position adjustments: | | |
| Variation in accounts receivable | (909) | 805 |
| Variation in advances | 263 | 54 |
| Variation in prepaid expenses | 11 | (50) |
| Variation in accounts payable and accrued liabilities | (366) | 346 |
| Variation in allowances for employee vacation and compensatory benefits | (33) | (123) |
| Variation in deferred revenues | (15) | (18) |
| Variation in allowance for employee severance benefits | (160) | (322) |
| Cash used in operating activities | 184,102 | 359,806 |
| Investing activities | | |
| Acquisitions of capital assets (Note 5) | 485 | 1,001 |
| Cash used in investing activities | 485 | 1,001 |
| Net cash provided by Government | 184,587 | 360,807 |

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 objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and 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 3 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 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. This benefit plan is not pre-funded and therefore has 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. Under present legislation, contributions made by the Council to the Plan are 2.14 times the employees' contributions on account of current service. 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.

- 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 fair value 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 allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used. Actual results could differ from those estimated.

3. 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:

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(a) Reconciliation of net results of operations to total Parliamentary appropriations used

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Net cost of operations | 187,829 | 361,418 |
| Adjustments for items not affecting appropriations: | | |
| Add: | | |
| Interest on overdue accounts receivable | 3 | |
| Refunds of previous years' expenditures and other adjustments . | 598 | 402 |
| Less: | | |
| Amortization of capital assets | (503) | (421) |
| Vacation and compensatory pay | (33) | (123) |
| Services provided without charge by other Government departments and agencies | (2,004) | (1,883) |
| Severance benefits | (160) | (322) |
| Adjustments for items affecting appropriations: | | |
| Add: | | |
| Capital acquisitions | 485 | 1,002 |
| Prepaid expenses | 31 | (50) |
| Other adjustments | (43) | (3) |
| Total Parliamentary appropriations used . . . | 186,203 | 360,020 |

(b) Reconciliation of Parliamentary appropriations voted to Parliamentary appropriations used

| | 2003 | 2002 |
|--|---------------------------|----------|
| | (in thousands of dollars) | |
| Grants and scholarships | | |
| Main estimates - Vote 105 | 180,199 | 146,883 |
| Add: | | |
| Supplementary estimates | 2,251 | 10,225 |
| One-time grants for indirect costs of universities | | 199,900 |
| Less: | | |
| Grants and scholarships lapse | (14,958) | (12,825) |
| Grants and scholarships expenditures | 167,492 | 344,183 |
| Operating expenditures | | |
| Main estimates - Vote 100 | 14,432 | 12,477 |
| Add: | | |
| Supplementary estimates, salary increments | 2,651 | 2,403 |
| Less: | | |
| Operating lapse | (9) | (501) |
| Operating expenditures | 17,074 | 14,379 |
| Statutory contributions to employee benefit plans | 1,637 | 1,458 |
| Total Parliamentary appropriations used . . . | 186,203 | 360,020 |

(c) Reconciliation of net cash provided by Government to Parliamentary appropriations used

| | 2003 | 2002 |
|---|---------------------------|---------|
| | (in thousands of dollars) | |
| Net cash provided by Government | 184,587 | 360,807 |
| Refunds of prior year's expenditures | 598 | 402 |
| Variation in accounts receivable | 909 | (805) |
| Variation in advances | (263) | (54) |
| Variation in accounts payable and accrued liabilities | 366 | (346) |
| Variation in deferred revenues | 15 | 18 |
| Other adjustments | (9) | (2) |
| Total Parliamentary appropriations used . . . | 186,203 | 360,020 |

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Accounts receivable

| | 2003 | 2002 |
|---------------------------------------|---------------------------|-------|
| | (in thousands of dollars) | |
| Other Government departments | 154 | 503 |
| Outside parties | 253 | 824 |
| Allowance for doubtful accounts | (31) | (42) |
| Total accounts receivable | 376 | 1,285 |

5. Capital assets

| Capital asset class | 2003 | | | | 2002 |
|------------------------------|---------------------------|----------------------------|--------------------------|----------------|----------------|
| | Opening balance | Net additions for the year | Accumulated amortization | Net book value | Net book value |
| | (in thousands of dollars) | | | | |
| Informatics | 1,428 | 245 | (1,232) | 441 | 447 |
| Software | 316 | 191 | (129) | 378 | 285 |
| Other equipment | 135 | 9 | (80) | 64 | 74 |
| Furniture | 898 | 40 | (671) | 267 | 328 |
| Motor vehicles | 19 | | (19) | | |
| Leasehold improvements | 193 | | (68) | 125 | 170 |
| Total | 2,989 | 485 | (2,199) | 1,275 | 1,304 |

Amortization expense for the period ended March 31, 2003 is \$502,833 (\$421,013 in 2002).

6. Accounts payable and accrued liabilities

| | 2003 | 2002 |
|---|---------------------------|-------|
| | (in thousands of dollars) | |
| Outside parties | 892 | 1,065 |
| Other Government departments | 1,046 | 507 |
| Total accounts payable and accrued liabilities... | 1,938 | 1,572 |

7. 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 9). The interest generated on the endowment is used to fund scholarships to graduate students in certain fields of Canadian studies. The amounts below are represented by deposits in the Consolidated Revenue Fund in the name of the Council. Details of the transactions related to the endowment are as follows:

| | 2003 | 2002 |
|----------------------------------|---------------------------|------|
| | (in thousands of dollars) | |
| Balance, beginning of year | 45 | 36 |
| Interest received | 7 | 9 |
| Balance, end of year | 52 | 45 |

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. The amounts below are represented by deposits in the Consolidated Revenue Fund in the name of the Council. Details of the operations related to the restricted gifts, donations and bequests are as follows:

| | 2003 | 2002 |
|-------------------------------------|---------------------------|------|
| | (in thousands of dollars) | |
| Balance, beginning of year | 398 | 389 |
| Restricted donations received | 12 | 1 |
| Interest received | 6 | 8 |
| Fellowships paid | (10) | |
| Balance, end of year | 406 | 398 |

8. Employee future benefits

Employees of the Council are entitled to specific benefits on or after termination or retirement, as provided for under various collective agreements or conditions of employment.

(a) Pension benefits

The Council's contributions to the Public Service Superannuation Account during the year amounted to \$1,408,545 (\$987,066 in 2002).

(b) Severance benefits

The Council provides severance benefits to its employees. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

| | 2003 | 2002 |
|--|---------------------------|-------|
| | (in thousands of dollars) | |
| Allowance for employee severance benefits, beginning of year | 1,503 | 1,181 |
| Expense for the year | 170 | 385 |
| Benefits paid during the year | (10) | (63) |
| Allowance for employee severance benefits, end of year | 1,663 | 1,503 |

9. 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 7a). 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:

| | 2003 | 2002 |
|--|---------------------------|-------|
| | (in thousands of dollars) | |
| Consolidated specified purpose account | | |
| balance—endowment fund | 250 | 250 |
| Net liabilities excluding endowment fund | (1,032) | (943) |
| Net liabilities | (782) | (693) |

10. 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 organisations outside the government, which are not included in the statement of operations, amounted to \$110,475,000 (\$48,225,000 in 2002). 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.

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. The Council cannot assess the outcome of this complaint on its operations. The effect, if any, of the ultimate resolution of this matter will be accounted for in the year when known.

Social Sciences and Humanities Research Council—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

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, 2003 are payable as follows:

| | (in thousands of dollars) |
|--------------------------------|---------------------------|
| 2003-2004 | 157,865 |
| 2004-2005 | 126,077 |
| 2005-2006 | 75,931 |
| 2006-2007 | 38,779 |
| 2007-2008 and subsequent years | 44,350 |

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) |
|--------------------------------|---------------------------|
| 2003-2004 | 1,531 |
| 2004-2005 | 1,531 |
| 2005-2006 | 1,521 |
| 2006-2007 | 1,370 |
| 2007-2008 and subsequent years | 7,704 |

13. Grant expenditures for indirect costs of universities

In 2002, the Council was mandated to administer a program for university indirect costs. This program was a one-time grant expenditure and no costs were incurred in 2003. This program consisted of the awarding of 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.

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 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:

| | 2003 | 2002 |
|---|---------------------------|-------|
| | (in thousands of dollars) | |
| Accommodations provided by Public Works and Government Services Canada | 1,170 | 1,170 |
| Payroll and banking services provided by Public Works and Government Services Canada | 18 | 18 |
| Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat | 766 | 633 |
| Audit services provided by the Office of the Auditor General of Canada | 50 | 62 |
| Total services provided without charge | 2,004 | 1,883 |

15. Comparative figures

The 2002 comparative figures have been reclassified to conform to the 2003 financial statement presentation.

SECTION 3

2002-2003

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

| | <i>Page</i> |
|---|-------------|
| Remissions of taxes, fees, penalties and other debts | 3.2 |
| Debts, obligations and claims written off or forgiven | 3.8 |
| 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 | 1,852,849,953 |
| Citizenship and Immigration | 2,279,739 |
| Justice— Department | 3,011,289 |
| CUSTOMS TARIFF (SECTION 115)— | |
| Canada Customs and Revenue Agency | 208,657,940 |
| Total | 2,066,798,921 |

* 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 | 1,785 | 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 | 237,960 |
| PC 1969-1224, June 17, 1969, remission of Custom duties, GST and Excise taxes in respect of certain goods used for the NATO Infrastructure Project | 5,825 | PC 1979-395, February 15, 1979, remission of Custom duties and Excise taxes in respect of non-commercial importations with warranty adjustments | 20 |
| 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 | 17,742 | PC 1982-993, April 1, 1982, remission of Customs duties and GST on goods imported in connection with the CF-18 Hornet Aircraft | 10,421 |
| PC 1974-2522, November 19, 1974, remission of GST and Excise taxes on certain kinds of advertising material | 8,878 | PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad | 40,547,176 |
| PC 1975-885, April 22, 1975, remission of GST and Excise taxes on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada | 79 | 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 | 345,783,938 |
| 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 | 74,539,963 | PC 1984-867, March 15, 1984, remission of GST and Excise taxes on goods imported for meetings in Canada of foreign organizations | 602,027 |
| 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 | 1,086,282 | PC 1985-277, January 31, 1985, remission of Customs duties and GST on computer carrier media | 4 |
| 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 Syncrude | 215,865,614 | 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 | 97,642 |
| PC 1976-1314, June 1, 1976, remission of GST and Excise taxes on Canadian exposed and processed film and recorded video tape | 56,939 | PC 1985-2954, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods imported by mail | 51 |
| 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 | 483,740 | PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services | 104,310 |
| PC 1976-2984, December 2, 1976, remission of GST and Excise taxes on samples for negligible value | 866,552 | 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 | 258,968 |
| PC 1978-3762, December 14, 1978, partial remission of Customs duties, GST | | PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption | 1,301,890 |
| | | PC 1988-1203, June 17, 1988, remission of Customs duties and GST on pasta | 12 |
| | | PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988 | 6,222 |

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

| Description of the Order | Amount | Description of the Order | Amount |
|--|---------------|--|-----------|
| | \$ | | \$ |
| PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects | 51,162 | remission does not apply to members of staff or their families who are citizens or permanent residents of Canada | 182,700 |
| PC 1990-2849, December 21, 1990, remission of Customs duties and the goods and services taxes on passover foods and products of a class not available in Canada | 34,432 | 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 1990-2854, 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 | 1,149,730,523 | 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 | 858 |
| 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 | 3,019,139 | 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 | 929 |
| 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 | 15,716 | 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) | 1,159,058 |
| 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 | 9,737,526 | PC 1997-1829, December 9, 1997, Order amending the Treaty Land Entitlement (Saskatchewan) Remission Order, adds the Cowessess and Carry the Kettle First Nations to the schedule of PC 1994-585, Treaty Land Entitlement (Saskatchewan) Remission Order | (1) |
| PC 1992-2415, November 26, 1992, remission of Customs duties and GST on defence supplies | 635 | 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 | 1,673 |
| 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 | 1,260,290 | 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 | 9,979 |
| 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 | | | |

**3.4 SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT**

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

| Description of the Order | Amount | Description of the Order | Amount |
|--|-----------|--|---------|
| | \$ | | \$ |
| PC 1999-326, March 4, 1999, Coin-Operated Devices Remission Order, grants a remission of GST on goods dispensed from, or services designed to be 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..... | 1,197,168 | PC 2001-895, May 17, 2001, Hampton Place and Taylor Way Remission Order, remits amounts of GST paid in error in respect of condominium units located on leased land..... | 122,422 |
| 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..... | 611,532 | PC 2002-535, April 11, 2002, James Hildebrand and Lois Hildebrand Remission Order, remits an amount in respect of a GST New Housing Rebate..... | 2,763 |
| PC 2000-1662, October 23, 2000, Tr'ondëk Hwëch'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..... | 31,809 | PC 2002-736, May 2, 2002, Gateway Hotels Ltd. Remission Order, remits an amount of GST paid in error in respect of video lottery terminals..... | 4,530 |
| 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..... | 107,485 | PC 2002-1713, October 23, 2002, Robert Barr Remission Order, remits an amount in respect of a GST New Housing Rebate..... | 8,175 |
| PC 2000-1666, October 23, 2000, Little Salmon/Carmacks First Nation (GST) Remission Order, remits amounts of GST paid by the First Nation in the context of government activities carried out by the Selkirk First Nation for the period October 1, 1997 to October 31, 2000..... | 224,205 | PC 2002-1714, October 23, 2002, Parmjit Cheema Remission Order, remits an amount in respect of a GST New Housing Rebate..... | 1,359 |
| PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band..... | 185,845 | PC 2002-1715, October 23, 2002, Ruth Clare Remission Order, remits an amount in respect of a GST New Housing Rebate..... | 1,902 |
| 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..... | 189,971 | PC 2002-1716, October 23, 2002, David Derksen and Nita Derksen Remission Order, remits an amount in respect of a GST New Housing Rebate..... | 3,150 |
| 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..... | 188,367 | PC 2002-1717, October 23, 2002, Alfredo Maida and Maria Maida Remission Order, remits an amount in respect of a GST New Housing Rebate..... | 1,137 |
| | | PC 2002-1718, October 23, 2002, Karen Fraser and Ian Schofield Remission Order, remits an amount in respect of a GST New Housing Rebate..... | 7,532 |
| | | PC 2002-1895, November 7, 2002, remission of income tax and all relevant interest and penalties payable by Mr. Lajeunesse for the 1997 taxation year and Mr. Merks for the taxation years 1993-1995 consecutively..... | 13,953 |
| | | PC 2002-1902, November 7, 2002, Steven Hedin Remission Order, remits an amount in respect of a GST New Housing Rebate..... | 2,811 |
| | | PC 2002-1903, November 7, 2002, Gary DeBoer and Eva DeBoer Remission Order, remits an amount in respect of a GST New Housing Rebate..... | 2,445 |

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

| Description of the Order | Amount | Description of the Order | Amount |
|--|---------------|---|-----------|
| | \$ | | \$ |
| PC 2002-1904, November 7, 2002, Conrad Wilkinson Remission Order, remits an amount in respect of a GST New Housing Rebate | 4,393 | who paid it if the is paid in respect of a person before they become a permanent resident under the <i>Immigration and Refugee Protection Act</i> and the person, at the time they made an application for landing under the former Regulations, was a) a member of the family class and 19 years of age or older and, on the day on which this section comes into force, is a foreign national referred to in paragraph 117(1)(b) or (c) of these Regulations; or b) an accom- panying dependant of an immigrant, within the meaning of subsection 2(1) of the former Regulations, 19 years of age or older and not a spouse of the principal applicant. | 303,184 |
| PC 2002-1970, November 21, 2002, remission of Income tax and all relevant interest and penalties payable by Mr. Alm for the 1996 taxation year | 2,467 | PC 2002-997, June 11, 2002, granted remission of the fee of \$75 set out in column III of item 3 of the schedule to the <i>Immigration Act Fees Regulations</i> , for a returning resident permit if, before the day on which this section comes into force, no decision has been made on the application for the permit or the application has been refused and the refusal has not been communicated to the applicant. If the fee is remitted, it shall be repaid by the Minister to the person who paid it. | 7,805 |
| PC 2002-1971, November 21, 2002, remission of Income tax and all relevant interest and penalties payable by Ms. Wileman for the 2000 taxation year | 6,015 | PC 2002-997, June 11, 2002, granted remission of the fee of \$400 set out in column III of item 16 of the schedule to the <i>Immigration Act Fees Regulations</i> , to an applicant for the review of an offer of employment made in respect of a family business if, before the day on which this section comes into force, no determination has been made on the family business application or the applicant has been refused and the refusal has not been communicated to the applicant. If the fee is remitted, it shall be repaid by the Minister to the person who paid it. | 44,800 |
| PC 2003-59, January 30, 2003, Canadian Heritage Garden Foundation Remission Order, remits an amount in respect of GST paid in error | 4,245 | Total | 2,279,739 |
| PC 2003-96, January 30, 2003, Merril McEvoy- Halston Remission Order, remits an amount of GST in respect of a GST New Housing Rebate | 7,234 | | |
| PC 2003-124, February 6, 2003, Certain Municipalities Remission Order, remits an amount of GST in respect of certain input tax credits erroneously claimed | 355,862 | | |
| PC 2003-227, February 20, 2003, remission of Income tax and all relevant interest and penalties payable by Ms. Goyette for the 1998 and 1999 taxation years | 2,455 | | |
| Total | 1,852,849,953 | | |
| CITIZENSHIP AND IMMIGRATION Department | | JUSTICE Department | |
| 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 | 1,923,950 | 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. | 3,005,248 |
| PC 2002-997, June 11, 2002, granted remission of the fee of \$975 set out in column III of item 19 of the schedule to the <i>Immigration Act Fees Regulations</i> , to the person | | 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) | |

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

| Description of the Order | Amount | Description of the Order | Amount |
|---|------------|--|-------------|
| | \$ | | \$ |
| (SC.1991, c.24.s. 7.(2)) of the <i>Financial Administration Act</i> , hereby makes the annexed Firearms Fees Remission Order (Registration Certificate)..... | 6,041 | 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..... | 115,613,129 |
| Total | 3,011,289 | PC 1997-1668, November 20, 1997, remission of Customs duties and GST on textile products imported into Canada by Les Collections Shan Inc. | 125,359 |
| PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF | | 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 | 63,348 |
| CANADA CUSTOMS AND REVENUE AGENCY | | 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 | 852,429 |
| 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 | 165,159 | 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..... | 3,319,305 |
| 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 | 6,169 | 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 | 17,245,806 |
| 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 | 29,655 | 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 | 498,437 |
| 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..... | 424,460 | PC 2001-1445, June 14, 2001 remission of Customs duties on refractory bricks, blocks, tiles and similar refractory constructional products employed in the production of metallurgical coke, iron and steel..... | 530 |
| PC 1994-2103, December 14, 1994, remission of Customs duties and GST on manufactured tobacco imported into Canada for further manufacture | 44,965,838 | PC 2001-2283, December 13, 2001, remission of Customs duties for certain Canadian fashion designers of men's and women's apparel..... | 410,342 |
| PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions..... | 41,956 | Total | 208,657,940 |
| PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers | 432,370 | | |
| 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 | 24,463,648 | | |

(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 of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment related allowances that would not result in a charge to an appropriation.
 - (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, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation .
- (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 Financial Position 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 Financial Position is to be written off, and which would result in a charge to an appropriation, 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 | Write-off |
| B | Forgiveness |
| C | Remission (section 23 of the FAA) |
| D | Waivers |

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 | 352 | 3,687,153 | | | | | | 352 | 3,687,153 |
| Canadian Food Inspection Agency..... | A | 377 | 69,393 | | | | | | 377 | 69,393 |
| Canadian Grain Commission—Canadian Grain Commission Revolving Fund..... | A | 52 | 22,545 | | | | | | 52 | 22,545 |
| CANADA CUSTOMS AND REVENUE AGENCY..... | A/D | 2,008,663 | 1,637,414,941 | | | | | | 2,008,663 | 1,637,414,941 |
| CANADIAN HERITAGE | | | | | | | | | | |
| Department..... | A | 12 | 5,828 | | | | | | 12 | 5,828 |
| Canadian Radio-television and Telecommunications Commission.... | A/D | 8 | 239,209 | | | | | | 8 | 239,209 |
| National Film Board..... | A | 3 | 666 | | | | | | 3 | 666 |
| Public Service Commission..... | A | 1 | 122 | | | | | | 1 | 122 |
| Staff Development and Training Revolving Fund..... | A | 1 | 28 | | | | | | 1 | 28 |
| CITIZENSHIP AND IMMIGRATION | | | | | | | | | | |
| Department..... | A | 236 | 571,574 | | | | | | 236 | 571,574 |
| Immigration loans (formerly Transportation and assistance loans)..... | A | | | | | 2b | 2,644 | 664,273 | 2,644 | 664,273 |
| ENVIRONMENT | | | | | | | | | | |
| Department..... | A/D | 953 | 78,796 | | | | | | 953 | 78,796 |
| FISHERIES AND OCEANS..... | A/D | 639 | 677,092 | | | | | | 639 | 677,092 |
| FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | | | | | | | | | |
| Department..... | A | 3,807 | 8,725,925 | | | | | | 3,807 | 8,725,925 |
| Canadian International Development Agency..... | A | 1 | 4,750 | | | | | | 1 | 4,750 |
| HEALTH | | | | | | | | | | |
| Department..... | A | 466 | 428,233 | | | | | | 466 | 428,233 |
| Canadian Institutes of Health Research.. | A | 2 | 4,216 | | | | | | 2 | 4,216 |
| HUMAN RESOURCES DEVELOPMENT | | | | | | | | | | |
| Department..... | A | 24,042 | 160,531,780 | | | | | | 24,042 | 160,531,780 |
| Canadian Centre for Occupational Health and Safety..... | A | 13 | 6,866 | | | | | | 13 | 6,866 |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | | | | | | | |
| Department..... | A | 1 | 1,373 | | | | | | 1 | 1,373 |
| Council of Yukon First Nations—Elders..... | A | | | | | 6b | 86 | 5,505,906 | 86 | 5,505,906 |
| Indian Economic Development Fund..... | B | | | | | 7b | 2 | 641,638 | 2 | 641,638 |
| Native claimants..... | A | | | | | 6b | 204 | 23,650,829 | 204 | 23,650,829 |
| INDUSTRY | | | | | | | | | | |
| Department..... | A | 141 | 4,983,067 | | | | | | 141 | 4,983,067 |
| Atlantic Canada Opportunities Agency..... | A | 122 | 16,666,299 | | | | | | 122 | 16,666,299 |
| Economic Development Agency of Canada for the Regions of Quebec.... | A | 10 | 419,382 | | | | | | 10 | 419,382 |
| National Research Council of Canada... | A | 69 | 828,342 | | | | | | 69 | 828,342 |

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 |
| | | | | | | | | | | |
| | | | \$ | | \$ | | | \$ | | \$ |
| Natural Sciences and Engineering Research Council..... | A | 2 | 627 | | | | | | 2 | 627 |
| Western Economic Diversification..... | A | 44 | 11,126,414 | | | | | | 44 | 11,126,414 |
| JUSTICE | | | | | | | | | | |
| Department..... | C | | | | | * | 35,991 | 3,011,289 | 35,991 | 3,011,289 |
| Federal Court of Canada..... | A | 28 | 30,929 | | | | | | 28 | 30,929 |
| Supreme Court of Canada..... | A | 2 | 70 | | | | | | 2 | 70 |
| NATIONAL DEFENCE | | | | | | | | | | |
| Department..... | A | 4 | 8,556 | | | | | | 4 | 8,556 |
| NATURAL RESOURCES | | | | | | | | | | |
| Department..... | A/D | 511 | 68,670 | | | | | | 511 | 68,670 |
| Geomatics Canada Revolving Fund..... | A/D | 146 | 20,761 | | | | | | 146 | 20,761 |
| PRIVY COUNCIL | | | | | | | | | | |
| Chief Electoral Officer..... | A | 1,003 | 32,652 | | | | | | 1,003 | 32,652 |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | | | | | | | | |
| Department..... | A | 37 | 460,987 | | | | | | 37 | 460,987 |
| Communication Canada..... | A | 46 | 2,457 | | | | | | 46 | 2,457 |
| SOLICITOR GENERAL | | | | | | | | | | |
| Canadian Security Intelligence Service..... | D | 54 | 66 | | | | | | 54 | 66 |
| Correctional Service..... | A | 167 | 2,818 | | | | | | 167 | 2,818 |
| CORCAN Revolving Fund..... | A | 23 | 103,706 | | | | | | 23 | 103,706 |
| Royal Canadian Mounted Police..... | A | 11 | 50,966 | | | | | | 11 | 50,966 |
| TRANSPORT | | | | | | | | | | |
| Department..... | A | 198 | 16,517 | | | | | | 198 | 16,517 |
| VETERANS AFFAIRS..... | A | 28 | 10,123 | | | | | | 28 | 10,123 |
| | | 2,042,275 | 1,847,303,899 | | | | 38,927 | 33,473,935 | 2,081,202 | 1,880,777,834 |
| BANKRUPTCY AND INSOLVENCY ACT— | | | | | | | | | | |
| CANADA CUSTOMS AND REVENUE AGENCY..... | A | 41,209 | 318,829,726 | | | | | | 41,209 | 318,829,726 |
| FISHERIES AND OCEANS..... | A | 1 | 2,347 | | | | | | 1 | 2,347 |
| INDUSTRY | | | | | | | | | | |
| Atlantic Canada Opportunities Agency..... | A | 10 | 151,618 | | | | | | 10 | 151,618 |
| Economic Development Agency of Canada for the Regions of Quebec.... | A | 81 | 7,482,233 | | | | | | 81 | 7,482,233 |
| TRANSPORT..... | A | 60 | 34,233 | | | | | | 60 | 34,233 |
| | | 41,361 | 326,500,157 | | | | | | 41,361 | 326,500,157 |
| CANADA SMALL BUSINESS FINANCING ACT— | | | | | | | | | | |
| INDUSTRY | | | | | | | | | | |
| Department..... | A | 373 | 19,780,720 | | | | | | 373 | 19,780,720 |
| CANADA STUDENT FINANCIAL ASSISTANCE ACT— | | | | | | | | | | |
| HUMAN RESOURCES DEVELOPMENT | | | | | | | | | | |
| Department..... | B | 209,515 ⁽²⁾ | 10,064,719 ⁽²⁾ | | | | | | 209,515 | 10,064,719 |

3.10 SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

| | 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 |
| | | | \$ | | \$ | | | \$ | | \$ |
| CUSTOMS ACT— | | | | | | | | | | |
| CANADA CUSTOMS AND REVENUE AGENCY ⁽³⁾ | B | 1,394 | 1,221,342 | | | | | | 1,394 | 1,221,342 |
| EMPLOYMENT INSURANCE ACT— | | | | | | | | | | |
| HUMAN RESOURCES DEVELOPMENT Department | A | 35,913 | 42,187,812 | | | | | | 35,913 | 42,187,812 |
| EXCISE TAX ACT— | | | | | | | | | | |
| CANADA CUSTOMS AND REVENUE AGENCY ⁽³⁾ | B | 5,676 | 17,618,699 | | | | | | 5,676 | 17,618,699 |
| INCOME TAX ACT— | | | | | | | | | | |
| CANADA CUSTOMS AND REVENUE AGENCY ⁽³⁾ | B | 25,303 | 70,769,748 | | | | | | 25,303 | 70,769,748 |
| OLD AGE SECURITY ACT— | | | | | | | | | | |
| HUMAN RESOURCES DEVELOPMENT Department | B | 1,815 | 2,861,364 | | | | | | 1,815 | 2,861,364 |
| PENSION ACT— | | | | | | | | | | |
| VETERANS AFFAIRS | B | 184 | 497,611 | | | | | | 184 | 497,611 |
| SMALL BUSINESS LOANS ACT— | | | | | | | | | | |
| INDUSTRY Department | A | 1,222 | 55,931,711 | | | | | | 1,222 | 55,931,711 |
| WAR VETERANS ALLOWANCE ACT— | | | | | | | | | | |
| VETERANS AFFAIRS | B | 693 | 447,064 | | | | | | 693 | 447,064 |
| OTHER— | | | | | | | | | | |
| SOLICITOR GENERAL— | | | | | | | | | | |
| Correctional Service— | | | | | | | | | | |
| Parolee loans ⁽⁴⁾ | B | 175 | 6,768 | | | | | | 175 | 6,768 |
| | | 2,365,899 | 2,395,191,614 | | | 38,927 | 33,473,935 | 2,404,826 | 2,428,665,549 | |
| SUMMARY— | | | | | | | | | | |
| Write-offs | A | 214,336 | 2,060,744,149 | | | 2,936 | 30,462,646 | 217,272 | 2,091,206,795 | |
| Forgiveness | B | 244,755 | 103,487,315 | | | | | 244,755 | 103,487,315 | |
| Remissions (section 23 of the FAA) | C | | | | | 35,991 | 3,011,289 | 35,991 | 3,011,289 | |
| Waivers | D | 1,906,808 | 230,960,150 | | | | | 1,906,808 | 230,960,150 | |
| | | 2,365,899 | 2,395,191,614 | | | 38,927 | 33,473,935 | 2,404,826 | 2,428,665,549 | |

* 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) Includes forgiveness of 143 cases amounting to \$652,515 pertaining to loan balances pursuant to Sections 10 and 11 of the *Canada Student Financial Assistance Act*.

(3) Forgiveness related to the Fairness Package that emanates from the identified statutes.

(4) 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, 2003 | | Advances settled in April 2003 | | Advances outstanding as at April 30, 2003 | |
|--|---|------------------|--------------------------------|------------------|---|----------------|
| | Number | Amount | Number | Amount | Number | Amount |
| | | \$ | | \$ | | \$ |
| AGRICULTURE AND AGRI-FOOD | | | | | | |
| Department | 106 | 85,567 | 106 | 85,567 | | |
| Canadian Dairy Commission | 1 | 400 | | | 1 | 400 |
| Canadian Food Inspection Agency | 566 | 141,182 | 37 | 43,111 | 529 | 98,071 |
| Canadian Grain Commission | 17 | 4,925 | | | 17 | 4,925 |
| | 690 | 232,074 | 143 | 128,678 | 547 | 103,396 |
| CANADA CUSTOMS AND REVENUE AGENCY | 2,872 | 2,420,849 | 2,714 | 2,039,352 | 158 | 381,497 |
| CANADIAN HERITAGE | | | | | | |
| Department | 120 | 96,389 | 37 | 41,256 | 83 | 55,133 |
| Canadian Radio-television and Telecommunications Commission | 2 | 245 | 2 | 245 | | |
| National Archives of Canada | 32 | 7,550 | | | 32 | 7,550 |
| National Film Board | 98 | 49,494 | 21 | 11,599 | 77 | 37,895 |
| National Library | 11 | 5,015 | | | 11 | 5,015 |
| Parks Canada Agency | 233 | 158,815 | 10 | 8,570 | 223 | 150,245 |
| Public Service Commission | 99 | 82,584 | 96 | 80,773 | 3 | 1,811 |
| Status of Women—Office of the Co-ordinator | 1 | 200 | | | 1 | 200 |
| | 596 | 400,292 | 166 | 142,443 | 430 | 257,849 |
| CITIZENSHIP AND IMMIGRATION | | | | | | |
| Department | 443 | 557,461 | 442 | 553,265 | 1 | 4,196 |
| Immigration and Refugee Board of Canada | 106 | 56,041 | 106 | 56,041 | | |
| | 549 | 613,502 | 548 | 609,306 | 1 | 4,196 |
| ENVIRONMENT | | | | | | |
| Department | 259 | 240,401 | 42 | 78,678 | 217 | 161,723 |
| Canadian Environmental Assessment Agency | 4 | 2,300 | | | 4 | 2,300 |
| | 263 | 242,701 | 42 | 78,678 | 221 | 164,023 |
| FINANCE | | | | | | |
| Department | 36 | 34,624 | 36 | 34,624 | | |
| Auditor General | 92 | 103,352 | 91 | 100,852 | 1 | 2,500 |
| Canadian International Trade Tribunal | 1 | 300 | 1 | 300 | | |
| Financial Consumer Agency of Canada | 2 | 1,825 | | | 2 | 1,825 |
| Financial Transactions and Reports Analysis Centre of Canada | 6 | 4,700 | | | 6 | 4,700 |
| Office of the Superintendent of Financial Institutions | 13 | 39,617 | | | 13 | 39,617 |
| | 150 | 184,418 | 128 | 135,776 | 22 | 48,642 |
| FISHERIES AND OCEANS | 433 | 326,773 | 295 | 242,948 | 138 | 83,825 |
| FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | | | | | |
| Department | 157 | 1,102,849 | 105 | 280,068 | 52 | 822,781 |
| Canadian International Development Agency | 290 | 837,646 | 290 | 837,646 | | |
| International Joint Commission | 3 | 2,032 | 3 | 2,032 | | |
| NAFTA Secretariat, Canadian Section | 2 | 779 | 1 | 29 | 1 | 750 |
| | 452 | 1,943,306 | 399 | 1,119,775 | 53 | 823,531 |
| GOVERNOR GENERAL | 5 | 11,500 | | | 5 | 11,500 |

ACCOUNTABLE ADVANCES — *Continued*

| Department and agency | Advances outstanding as at March 31, 2003 | | Advances settled in April 2003 | | Advances outstanding as at April 30, 2003 | |
|--|---|------------|--------------------------------------|------------|---|-----------|
| | Number | Amount | Number | Amount | Number | Amount |
| | | \$ | | \$ | | \$ |
| HEALTH | | | | | | |
| Department | 559 | 395,717 | 14 | 3,905 | 545 | 391,812 |
| Canadian Institutes of Health Research | 34 | 166,500 | 34 | 166,500 | | |
| Patented Medicine Prices Review Board | 1 | 500 | | | 1 | 500 |
| | 594 | 562,717 | 48 | 170,405 | 546 | 392,312 |
| HUMAN RESOURCES DEVELOPMENT | | | | | | |
| Department | 746 | 527,338 | 677 | 442,546 | 69 | 84,792 |
| Canada Industrial Relations Board | 17 | 7,800 | | | 17 | 7,800 |
| Canadian Artists and Producers Professional Relations Tribunal | 1 | 800 | 1 | 800 | | |
| | 764 | 535,938 | 678 | 443,346 | 86 | 92,592 |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | | | |
| Department | 105 | 196,355 | 93 | 158,363 | 12 | 37,992 |
| INDUSTRY | | | | | | |
| Department | 473 | 294,432 | 434 | 251,458 | 39 | 42,974 |
| Canadian Space Agency | 58 | 123,272 | 33 | 43,289 | 25 | 79,983 |
| Competition Tribunal | 1 | 500 | 1 | 500 | | |
| Copyright Board | 1 | 3,140 | | | 1 | 3,140 |
| Economic Development Agency of Canada for the Regions of Quebec | 65 | 20,389 | 22 | 11,039 | 43 | 9,350 |
| National Research Council of Canada | 57 | 108,257 | 1 | 2,499 | 56 | 105,758 |
| Natural Sciences and Engineering Research Council | 2 | 5,000 | | | 2 | 5,000 |
| Social Sciences and Humanities Research Council | 3 | 3,600 | | | 3 | 3,600 |
| Statistics Canada | 155 | 114,575 | 81 | 57,892 | 74 | 56,683 |
| Western Economic Diversification | 12 | 5,200 | 12 | 5,200 | | |
| | 827 | 678,365 | 584 | 371,877 | 243 | 306,488 |
| JUSTICE | | | | | | |
| Department | 22 | 79,419 | 18 | 59,133 | 4 | 20,286 |
| Canadian Human Rights Commission | 9 | 3,415 | 9 | 3,415 | | |
| Canadian Human Rights Tribunal | 1 | 500 | 1 | 500 | | |
| Commissioner for Federal Judicial Affairs | 76 | 1,885,224 | 18 | 126,261 | 58 | 1,758,963 |
| Federal Court of Canada | 37 | 24,700 | 37 | 24,700 | | |
| Law Commission of Canada | 1 | 1,000 | 1 | 1,000 | | |
| Offices of the Information and Privacy Commissioners of Canada | 9 | 3,200 | 9 | 3,200 | | |
| Supreme Court of Canada | 5 | 7,780 | 5 | 7,780 | | |
| Tax Court of Canada | 9 | 950 | | | 9 | 950 |
| | 169 | 2,006,188 | 98 | 225,989 | 71 | 1,780,199 |
| NATIONAL DEFENCE | | | | | | |
| Department | 12,684 | 23,345,240 | 7,281 | 15,763,354 | 5,403 | 7,581,886 |
| Canadian Forces Grievance Board | 1 | 500 | | | 1 | 500 |
| Military Police Complaints Commission | 2 | 2,000 | | | 2 | 2,000 |
| | 12,687 | 23,347,740 | 7,281 | 15,763,354 | 5,406 | 7,584,386 |
| NATURAL RESOURCES | | | | | | |
| Department | 263 | 322,074 | 210 | 282,331 | 53 | 39,743 |
| Canadian Nuclear Safety Commission | 10 | 9,796 | 10 | 9,796 | | |
| National Energy Board | 6 | 4,561 | 6 | 4,561 | | |
| | 279 | 336,431 | 226 | 296,688 | 53 | 39,743 |

ACCOUNTABLE ADVANCES — *Concluded*

| Department and agency | Advances outstanding as at March 31, 2003 | | Advances settled in April 2003 | | Advances outstanding as at April 30, 2003 | |
|---|---|-------------------|--------------------------------------|------------------|---|------------------|
| | Number | Amount | Number | Amount | Number | Amount |
| | | \$ | | \$ | | \$ |
| PARLIAMENT | | | | | | |
| House of Commons | 85 | 58,446 | 85 | 58,446 | | |
| Library of Parliament | 9 | 3,236 | 1 | 686 | 8 | 2,550 |
| The Senate..... | 17 | 7,941 | 17 | 7,941 | | |
| | <i>111</i> | <i>69,623</i> | <i>103</i> | <i>67,073</i> | <i>8</i> | <i>2,550</i> |
| PRIVY COUNCIL | | | | | | |
| Department | 119 | 98,698 | 119 | 98,698 | | |
| Canadian Centre for Management Development..... | 2 | 2,089 | 2 | 2,089 | | |
| Canadian Intergovernmental Conference Secretariat | 2 | 450 | 2 | 450 | | |
| Canadian Transportation Accident Investigation and Safety Board..... | 16 | 8,050 | | | 16 | 8,050 |
| Chief Electoral Officer | 16 | 7,394 | 2 | 1,044 | 14 | 6,350 |
| Commissioner of Official Languages | 12 | 2,575 | | | 12 | 2,575 |
| Public Service Staff Relations Board | 1 | 1,000 | | | 1 | 1,000 |
| | <i>168</i> | <i>120,256</i> | <i>125</i> | <i>102,281</i> | <i>43</i> | <i>17,975</i> |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | | | | |
| Department | 445 | 842,473 | 402 | 762,523 | 43 | 79,950 |
| Communication Canada | 18 | 8,789 | | | 18 | 8,789 |
| | <i>463</i> | <i>851,262</i> | <i>402</i> | <i>762,523</i> | <i>61</i> | <i>88,739</i> |
| SOLICITOR GENERAL | | | | | | |
| Department | 32 | 10,950 | | | 32 | 10,950 |
| Canadian Security Intelligence Service | 1 | 2,000,000 | 1 | 2,000,000 | | |
| Correctional Service | 525 | 477,614 | 520 | 471,753 | 5 | 5,861 |
| National Parole Board..... | 9 | 4,375 | | | 9 | 4,375 |
| Royal Canadian Mounted Police | 1,598 | 8,182,736 | 642 | 5,534,072 | 956 | 2,648,664 |
| | <i>2,165</i> | <i>10,675,675</i> | <i>1,163</i> | <i>8,005,825</i> | <i>1,002</i> | <i>2,669,850</i> |
| TRANSPORT | | | | | | |
| Department | 238 | 205,318 | 133 | 114,986 | 105 | 90,332 |
| Canadian Transportation Agency..... | 23 | 24,862 | 23 | 24,862 | | |
| | <i>261</i> | <i>230,180</i> | <i>156</i> | <i>139,848</i> | <i>105</i> | <i>90,332</i> |
| TREASURY BOARD | <i>35</i> | <i>29,809</i> | <i>34</i> | <i>29,009</i> | <i>1</i> | <i>800</i> |
| VETERANS AFFAIRS | <i>119</i> | <i>79,863</i> | <i>112</i> | <i>74,513</i> | <i>7</i> | <i>5,350</i> |
| Total..... | 24,757 | 46,095,817 | 15,538 | 31,108,050 | 9,219 | 14,987,767 |

Losses of public money and property

Information on losses of public money and property is required under the Treasury Board Policy on Losses of Money and Offenses and Other Illegal Acts Against the Crown.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2002-2003

| Brief description of incident | Number of incidents | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|---------------------|----------------|-------------------------------|-------------------------------------|---|
| | | \$ | \$ | \$ | \$ |
| CANADA CUSTOMS AND REVENUE AGENCY | | | | | |
| Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts) | | | | | |
| Income tax | 158 | 8,768,905 | 2,922,585 | 1,406,252 | 4,440,068 |
| Goods & services tax/harmonized sales tax | 102 | 13,042,536 | 556,412 | 7,258,511 | 5,227,613 |
| Customs import duties and taxes | 9 | 653,570 | 401,971 | 19,021 | 232,578 |
| Other administered losses | 3 | 186,246 | 72,334 | 23,015 | 90,897 |
| | 272 | 22,651,257 | 3,953,302 | 8,706,799 | 9,991,156 |
| Cases before the courts (CCRA's estimate of the amount of tax evaded or fraudulently obtained) | | | | | |
| Income tax | 398 | 46,889,699 | | (1) | (1) |
| Goods & services tax/harmonized sales tax | 287 | 98,521,939 | | (1) | (1) |
| Customs import duties and taxes | 10 | 9,460,861 | | (1) | (1) |
| Other administered losses | 6 | 29,390 | | (1) | (1) |
| | 701 | 154,901,889 | | | |
| CANADIAN HERITAGE | | | | | |
| Parks Canada Agency | | | | | |
| Counterfeit money given at gateway | 1 | 10 | | 10 | |
| TRANSPORT | | | | | |
| Department | | | | | |
| Loss of revenues by a contractor refunded by himself | 1 | 1,040 | 1,040 | | |
| | 975 | 177,554,196 | 3,954,342 | 8,706,809 | 164,893,045 |

⁽¹⁾These amounts can only be estimated following a court conviction.

PUBLIC ACCOUNTS OF CANADA 2002-2003

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003

| Brief description of loss | Charged to 2002-2003 Vote | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|---------------------------------|----------------------|-------------------------------------|---|---|
| | | \$ | \$ | \$ | \$ |
| AGRICULTURE AND AGRI-FOOD | | | | | |
| Department | | | | | |
| Theft of petty cash | 1 | 70 | | 70 | |
| Theft of travel advance | 1 | 700 | | 700 | |
| Fraudulent claims for travel advances | 1 | 8,500 | | | 8,500 |
| Canadian Food Inspection Agency | | | | | |
| Loss of receipts | 30 | 30 | | 30 | |
| Loss of petty cash | 30 | 18 | | 18 | |
| Theft of petty cash at the Rimouski Office | 30 | 100 | | 100 | |
| Theft of change fund at the Grand Forks District Office | 30 | 100 | | 100 | |
| CANADA CUSTOMS AND REVENUE AGENCY | | | | | |
| Fraudulent overtime claims | 1 | 5,432 | 5,432 | | |
| Net cashier shortages (shortages of \$7,807, overages of \$6,403) .. | 1 | 1,404 | | 1,404 | |
| Theft from petty cash (2 instances) | 1 | 1,243 | 1,243 | | |
| Loss of a petty cash fund | 1 | 125 | | 125 | |
| Loss from a cash float | 1 | 100 | | 100 | |
| CANADIAN HERITAGE | | | | | |
| Department | | | | | |
| Theft of petty cash | 1 | 1,591 | | | 1,591 |
| National Archives of Canada | | | | | |
| Loss of petty cash | 55 | 41 | | 41 | |
| National Library | | | | | |
| Cashier shortages (shortages of revenues only) | 100 | 601 | | 601 | |
| Parks Canada Agency | | | | | |
| Theft of petty cash (4) | 1 | 1,053 | | 1,053 | |
| Theft of cash float (4) | 1 | 864 | | 864 | |
| Fraudulent use of telephone calling card | 1 | 1,000 | | 1,000 | |
| Public Service Commission | | | | | |
| Theft of taxi booklets | | 772 | | | 772 |
| CITIZENSHIP AND IMMIGRATION | | | | | |
| Department | | | | | |
| Loss of receipts | 1 | 250 | | 250 | |
| Loss of a complete cashier's float | 1 | 200 | | 200 | |
| Cashier shortages—Canada | 1 | 427 | | 427 | |
| Cashier shortages—Overseas | 1 | 2,091 | | 2,091 | |
| Misappropriation of funds | 1 | 178,540 | 15,178 | | 163,362 |
| Immigration and Refugee Board of Canada | | | | | |
| Personal use of taxi vouchers | 1 | 519 | | 519 | |
| ENVIRONMENT | | | | | |
| Department | | | | | |
| Misuse of Government acquisition card | 1 | 124 | | | 124 |
| FISHERIES AND OCEANS | | | | | |
| Fraudulent use of credit card (3) | 1 | 1,294 | 1,294 | | |
| Loss of public monies— Commercial licence revenue | 1 | 60 | | | 60 |
| Theft of petty cash at the Pacific Biological Station | 1 | 1,022 | | | 1,022 |
| Theft of petty cash at the CCG Station Kitsilano | 1 | 591 | | | 591 |

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Charged to 2002-2003 Vote | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|---------------------------------|----------------------|-------------------------------------|---|---|
| | | \$ | \$ | \$ | \$ |
| FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | | | | |
| Department | | | | | |
| Net cashier shortages | | 10,579 | | 10,579 | |
| Fraudulent claims for payment (2 cases) | | 7,141 | 186 | 6,955 | |
| Theft of petty cash | | 74 | | 74 | |
| Counterfeit currency | | 637 | | 637 | |
| HUMAN RESOURCES DEVELOPMENT | | | | | |
| Department | | | | | |
| Fraudulent claims for benefits: | | | | | |
| Employment Insurance | (S) | 133,462,360 | 15,546,856 | 105,481 | 117,810,023 |
| Old Age Security | (S) | 843,538 | 35,657 | | 807,881 |
| Canada Pension Plan | (S) | 540,077 | 11,978 | | 528,099 |
| Losses of public money: | | | | | |
| Fraudulent use of a credit card, NS | 1 | 2,219 | 2,219 | | |
| Loss of receipts, PEI | 1 | 50 | | 50 | |
| Counterfeited bank note, Que, HRCC (8 cases) | 1 | 90 | | 90 | |
| Deposit shortage, Que, HRCC | 1 | 40 | | 40 | |
| Loss of money, Que, HRCC | 1 | 50 | | 50 | |
| Loss of receipts, Ont | 1 | 150 | | 150 | |
| Loss of petty cash, Ont | 1 | 99 | | 99 | |
| Loss of petty cash, Man | 1 | 10 | | 10 | |
| Cashiers shortage, Man | 1 | 40 | | 40 | |
| Counterfeited bank note, Sask, HRCC | 1 | 10 | | 10 | |
| Theft of petty cash, Alta | 1 | 348 | 40 | 308 | |
| Loss of receipts, BC, HRCC | 1 | 1,290 | | 1,290 | |
| Loss of money, BC | 1 | 190 | | 190 | |
| Counterfeited bank note, BC, HRCC | 1 | 20 | | 20 | |
| Deposit shortage, BC, HRCC | 1 | 10 | | 10 | |
| Cashiers shortage, BC | 1 | 20 | | 20 | |
| Theft of travellers cheques, NHQ | 1 | 600 | | 600 | |
| Fraudulent travel expense claim, NHQ | 1 | 50 | | 50 | |
| Theft of petty cash, NHQ | 1 | 593 | | | 593 |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | | |
| Department | | | | | |
| Loss of Treaty monies, On | | 4,688 | | | 4,688 |
| INDUSTRY | | | | | |
| Department | | | | | |
| Loss of taxi chits (35 pages) (2 cases) | | 383 | | 383 | |
| Theft of petty cash (3 cases) | | 388 | | 388 | |
| Misuse of credit card | | 4,532 | | | 4,532 |
| Atlantic Canada Opportunities Agency | | | | | |
| False or fraudulent claims on contribution agreements | 2 | 883,669 | | 883,669 | |
| Economic Development Agency of Canada for the regions of Quebec | | | | | |
| Theft of petty cash funds | | 320 | | 320 | |
| False or fraudulent claims for grants and contributions | | 65,216 | 4,575 | | 60,641 |
| Social Sciences and Humanities Research Council | | | | | |
| American Express cheques stolen and cashed | 1 | 5,000 | | | 5,000 |
| JUSTICE | | | | | |
| Department | | | | | |
| Theft of petty cash at Ottawa's headquarters | 1 | 90 | 90 | | |

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Charged to 2002-2003 Vote | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|---------------------------------|----------------------|-------------------------------------|---|---|
| | | \$ | \$ | \$ | \$ |
| NATIONAL DEFENCE | | | | | |
| Department | | | | | |
| Fraudulent claims for Education Allowances | | | | | |
| CFSU (E) Brussels | | 92,000 | 4,600 | | 87,400 |
| Discrepancy in a standing advance | | | | | |
| CFB Esquimalt | | 695 | 695 | | |
| Discrepancy in a standing advance | | | | | |
| 8 Wing Trenton | | 2,500 | 2,500 | | |
| Discrepancy in a standing advance | | | | | |
| CFB ASU Edmonton | | 500 | | | 500 |
| Discrepancy in a standing advance | | | | | |
| CFB ASU Edmonton | | 3,000 | | | 3,000 |
| Discrepancy in money held by cashier. | | | | | |
| 12 Wing Shearwater | | 451 | | | 451 |
| Discrepancy in money held by cashier. | | | | | |
| 4 Wing Cold Lake | | 16 | 16 | | |
| Theft of a standing advance | | | | | |
| CFSU (O) OP Reptile | | 23,218 | | | 23,218 |
| Misappropriation of funds from a standing advance. | | | | | |
| CFSU (Ottawa) | | 400 | 400 | | |
| Discrepancy in a standing advance | | | | | |
| CFB Petawawa | | 630 | | | 630 |
| Misappropriation of funds from a standing advance. | | | | | |
| CFB ASU Edmonton | | 23,000 | | | 23,000 |
| Discrepancy in a standing advance. | | | | | |
| CFB Halifax | | 3,000 | | | 3,000 |
| Discrepancy in a standing advance. | | | | | |
| CFNAHQ DET Whitehorse | | 6,962 | 6,962 | | |
| Discrepancy in a standing advance. | | | | | |
| 8 Wing Trenton | | 6,789 | | | 6,789 |
| Theft of Travellers Cheques from custodian | | | | | |
| CFSU (O) OP Apollo | | 7,600 | | | 7,600 |
| Adjustment to reconcile FMAS with the | | | | | |
| Cashier Automated System | | 180 | | 180 | |
| Cashier shortages. The cause could not be | | | | | |
| determined (possible human error or lost voucher) | | 4,532 | | 4,532 | |
| Theft of diesel fuel rebates (See note) | | 41,721 | 13,181 | 25,040 | 3,500 |
| NATURAL RESOURCES | | | | | |
| Department | | | | | |
| Misuse of A.R.I. fleet vehicle acquisition card | | | | | |
| by an intern. | 3 | 300 | | 300 | |
| PRIVY COUNCIL | | | | | |
| Department | | | | | |
| Fraudulent travel claims | 1 | 19,585 | | 19,585 | |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | | | |
| Department | | | | | |
| Theft of petty cash. | 1 | 122 | | 122 | |
| Receiver General—Cheque Redemption Control | | | | | |
| Receiver General cheques including employment | | | | | |
| insurance warrants and Bank of Canada cheques | | | | | |
| Forged endorsements (8269 cases) | | 3,693,526 | 3,634,606 | 58,920 | |
| Irregular endorsements (244 cases) | | 126,600 | 122,789 | 3,811 | |
| Not endorsed (1816 cases) | | 1,281,108 | 1,136,401 | 144,707 | |
| Misdirected direct deposit | | 1,178,782 | 946,757 | 232,025 | |
| Others (649 cases) | | 1,152,609 | 1,045,360 | 107,249 | |

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE
OR DISCOVERY IN 2002-2003 — *Concluded*

| Brief description of loss | Charged to 2002-2003 Vote | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|---------------------------------|----------------------|-------------------------------------|---|---|
| | | \$ | \$ | \$ | \$ |
| Foreign accounts | | | | | |
| Forged endorsements (1 case) | | 318 | 318 | | |
| Not endorsed (2 cases) | | 84 | 84 | | |
| SOLICITOR GENERAL | | | | | |
| Correctional Service | | | | | |
| Loss of receipts (3 cases) | | 150 | | 150 | |
| Misappropriation of funds (2 cases) | | 34,205 | 12,533 | | 21,672 |
| Loss of petty cash (4 cases) | | 275 | | 275 | |
| Royal Canadian Mounted Police | | | | | |
| Loss of money "A" division, petty cash | | 47 | 47 | | |
| Loss of money "k" division, fines | | 2,875 | | 2,875 | |
| City of Richmond petty cash fund at Richmond Detachment | | 240 | | 240 | |
| Sooke Detachment, petty cash | | 100 | | | 100 |
| TRANSPORT | | | | | |
| Department | | | | | |
| Theft of survival equipment | 1 | 184 | | 184 | |
| Theft of cash from travel claim | 1 | 20 | | 20 | |
| | | 143,751,757 | 22,551,997 | 1,621,421 | 119,578,339 |

Note: The amounts reported are estimates, which may be altered marginally as a result of further validation.
(S) Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| AGRICULTURE AND AGRI-FOOD | | | | |
| Department | | | | |
| Theft of laptop computers (3 cases) | 11,615 | | 11,615 | |
| Theft of computers (2 cases) | 3,400 | | 3,400 | |
| Theft of a controlled temperature water bath | 1,412 | | 1,412 | |
| Theft of electronic mail devices | 449 | | 449 | |
| Theft of vehicle license plate | 20 | | 20 | |
| Theft of cellular phones (3 cases) | 400 | | 400 | |
| Theft of chainshaw | 450 | | 450 | |
| Theft of digital camera | 1,085 | | 1,085 | |
| Theft of solar panels | 1,500 | | 1,500 | |
| Theft of All terrain vehicles (3 cases) | 11,268 | | 11,268 | |
| Canadian Food Inspection Agency | | | | |
| Theft of laptop computers (13 cases) | 47,375 | 2,936 | 44,439 | |
| Theft of an outboard motor (1 case) | 1,743 | | 1,743 | |
| Theft of balances (2 cases) | 2,410 | | 2,410 | |
| Theft of briefcase (1 case) | 380 | | 380 | |
| Theft of digital camera (2 cases) | 2,358 | | 2,358 | |
| Theft of lawnmower (2 cases) | 4,888 | | 4,888 | |
| Theft of printer (1 case) | 700 | | 700 | |
| Theft of back seat of van (1 case) | 2,700 | | 2,700 | |
| Vandalism to Government vehicles (57 cases) | 26,356 | | 26,356 | |
| CANADA CUSTOMS AND REVENUE AGENCY | | | | |
| Theft of computers (34 laptops - 30 incidents) | 87,966 | | 87,966 | |
| Theft of computers (18 desk tops - 10 incidents) | 29,032 | | 29,032 | |
| Theft of informatic equipment (12 incidents) | 12,336 | | 12,336 | |
| Theft of camera: 1 digital, 1 surveillance (2 incidents) | 3,890 | | 3,890 | |
| Theft of cellular phones (10 phones) | 1,749 | | 1,749 | |
| Theft of 8 custom shirts/2 jackets/2 armoured vests - overalls (5 incidents) | 1,751 | | 1,751 | |
| Theft of Art Print (2) | 350 | | 350 | |
| Theft of one First Aid Kit | 315 | | 315 | |
| Theft of miscellaneous items value less than \$200 | 1,469 | | 1,469 | |
| CANADIAN HERITAGE | | | | |
| Department | | | | |
| Theft of laptops (4 cases) | 15,220 | | 15,220 | |
| Theft of Palm Pilots (3 cases) | 1,220 | | 1,220 | |
| Theft of a projector Epson ELP 7200/715C | 8,825 | | 8,825 | |
| Theft of a scanner | 450 | | 450 | |
| Theft of a ScanJet 5300 (HP) | 298 | | 298 | |
| Theft of the software QuarkXpress 5.0 (Windows) | 1,200 | | 1,200 | |
| Theft of a hard drive | 125 | | 125 | |
| Theft of a CD ROM | 45 | | 45 | |
| Theft of a video card | 80 | | 80 | |
| Theft of IBM Netvista RAM | 120 | | 120 | |
| Theft of a COMPAQ Deskpro RAM (2 cases) | 180 | | 180 | |
| Theft of a CD ROM Burner | 300 | | 300 | |
| Theft of a Inuit sculpture | 800 | | 800 | |
| National Archives of Canada | | | | |
| Theft of microcomputers (Pentium) | 2,100 | | 2,100 | |
| Theft of strapping machines and tools | 500 | | 500 | |

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| National Film Board | | | | |
| Theft of a computer | 6,195 | | 6,195 | |
| Theft of a computer | 5,413 | | 5,413 | |
| Theft of a computer | 5,124 | | 5,124 | |
| Theft of a computer | 4,746 | | 4,746 | |
| Theft of a computer | 4,462 | | 4,462 | |
| Theft of a computer | 3,936 | | 3,936 | |
| Theft of a computer | 3,699 | | 3,699 | |
| Theft of a computer | 3,510 | | 3,510 | |
| Theft of a computer | 2,829 | | 2,829 | |
| Theft of a computer | 1,994 | | 1,994 | |
| Theft of a computer | 1,407 | | 1,407 | |
| Theft of a camera | 6,050 | | 6,050 | |
| Theft of a video VHS | 1,485 | | 1,485 | |
| Theft of a DVD player | 525 | | 525 | |
| National Library | | | | |
| Theft of computer speakers | 100 | | 100 | |
| Parks Canada Agency | | | | |
| Damage due to break-in (3) | 10,355 | | 10,355 | |
| Stolen signs | 100 | | 100 | |
| Theft of boat trailer | 3,000 | | 3,000 | |
| Theft of camera | 990 | | 990 | |
| Theft of cell phone | 200 | | 200 | |
| Theft of equipment (8) | 6,466 | | 6,466 | |
| Theft of fire wood | 1,050 | | 1,050 | |
| Theft of laptop computer | 2,000 | | | 2,000 |
| Theft of various items | 8,633 | 8,633 | | |
| Vandalism to building (13) | 19,748 | | 19,748 | |
| Vandalism to cemetery gate | 200 | | 200 | |
| Vandalism of government vehicles (2) | 3,799 | | 3,799 | |
| Public Service Commission | | | | |
| Theft of laptops (3 cases) | 8,200 | | 8,200 | |
| Theft of telephones (4 cases) | 340 | | 340 | |
| Theft of hand held computer | 500 | | 500 | |
| Theft of microcomputer | 1,615 | 1,615 | | |
| Status of Women—Office of the Co-ordinator | | | | |
| Theft of laptop computer | 4,134 | | 4,134 | |
| CITIZENSHIP AND IMMIGRATION | | | | |
| Department | | | | |
| Theft of clothes at Prevention Centre | 100 | | 100 | |
| Theft of projectors (2) | 7,000 | | 7,000 | |
| Theft of enforcement officer equipment (172) | 10,616 | | 10,616 | |
| Theft of cameras (3) | 1,740 | | 1,740 | |
| Theft of microcomputers (5) | 14,029 | | 14,029 | |
| Theft of computer monitors (34) | 16,800 | | 16,800 | |
| Theft of LAN server (1) | 180,962 | | 180,962 | |
| Immigration and Refugee Board of Canada | | | | |
| Theft of laptop computer (2 cases) | 4,500 | | 4,500 | |
| Theft of a projector | 6,000 | | 6,000 | |
| Theft of a hard drive | 140 | | 140 | |
| Theft of random access memory | 40 | | 40 | |
| Theft of a desktop computer | 100 | | 100 | |

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| ENVIRONMENT | | | | |
| Department | | | | |
| Theft of computer and peripheral equipment (17 cases) | 32,490 | | 27,490 | 5,000 |
| Theft of laptop computers (25 cases) | 81,079 | | 77,079 | 4,000 |
| Theft of cell phones (7 cases) | 1,907 | | 1,907 | |
| Theft of tools (6 cases) | 18,979 | | 18,129 | 850 |
| Theft of technical equipment (9 cases) | 6,692 | | 6,172 | 520 |
| Theft of office equipment (8 cases) | 4,320 | | 4,320 | |
| Theft of electronic equipment (16 cases) | 22,405 | | 22,405 | |
| Theft of vehicles and trailers (3 cases) | 45,567 | 44,944 | 200 | 423 |
| Theft of optical equipment (12 cases) | 30,353 | | 29,753 | 600 |
| Theft of fire arms (6 cases) | 4,200 | | 1,850 | 2,350 |
| Theft of clothing and uniforms (3 cases) | 1,850 | | 1,050 | 800 |
| Theft of miscellaneous items (2 cases) | 910 | | 910 | |
| Vandalism to vehicles (6 cases) | 15,441 | | 15,441 | |
| Vandalism to buildings (2 cases) | 694 | | 694 | |
| Damage to building due to a fire | 36,000 | | 36,000 | |
| FINANCE | | | | |
| Department | | | | |
| Theft of microcomputers (2 cases) | 4,625 | 30 | | 4,595 |
| Auditor General | | | | |
| Theft of laptop computer (1 case) | 2,875 | | 2,875 | |
| Financial Transactions and Reports Analysis Centre of Canada | | | | |
| Theft of 1 laptop computer | 6,000 | | 6,000 | |
| Office of the Superintendent of Financial Institutions | | | | |
| Laptop computer lost in transit by courier— | | | | |
| Cost recovered from courier's insurance | 2,605 | 2,605 | | |
| Laptop computer lost by employee | 612 | | 612 | |
| FISHERIES AND OCEANS | | | | |
| Theft of boat (1) | 975 | | 975 | |
| Theft of cellular telephone (2) | 480 | | 480 | |
| Theft of computer and computer equipment (16) | 60,443 | | 60,443 | |
| Theft of fish (1) | 8,000 | | 8,000 | |
| Theft of outside maintenance equipment (3) | 5,550 | | 5,550 | |
| Theft of outboard motor (2) | 1,803 | | 1,803 | |
| Theft of projector (2) | 19,365 | | 19,365 | |
| Theft of recreational vehicle (1) | 3,221 | | 3,221 | |
| Theft of solar equipment (1) | 1,700 | | 1,700 | |
| Theft of snowmobile and damage to fence and locks (1) | 20,000 | 9,500 | 10,500 | |
| Theft of snowplow (1) | 2,089 | | 2,089 | |
| Theft of tools (1) | 1,500 | | 1,500 | |
| Theft of truck and truck equipment (3) | 9,900 | | 9,900 | |
| Theft of weight scale (1) | 730 | | 730 | |
| Theft of welding equipment (1) | 18,000 | | 18,000 | |
| FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | | | |
| Department | | | | |
| Theft of notebook computer (2) | 4,766 | | 4,766 | |
| Theft of cellular telephone (3) | 577 | | 577 | |
| Theft of VCR | 450 | | 450 | |

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|----------------|-------------------------------|-------------------------------------|---|
| | \$ | \$ | \$ | \$ |
| HEALTH | | | | |
| Department | | | | |
| Theft/loss of laptops and computers (9 cases) | 37,219 | | 37,219 | |
| Theft/loss of laptop and computer equipment (6 cases) | 4,880 | | 4,880 | |
| Theft/loss of cellular telephone (9 cases) | 2,253 | | 2,253 | |
| Theft/loss of audiovisuals (3 cases) | 1,790 | | 1,790 | |
| Theft/loss of palm pilot (2 cases) | 1,349 | | 1,349 | |
| Theft/damages of a vehicle (2 cases) | 20,493 | | 20,493 | |
| Theft/loss of equipment & office supplies (2 cases) | 550 | | 550 | |
| Theft/loss of taxi chit book (2 cases) | 1,150 | | 1,150 | |
| Canadian Institutes of Health Research | | | | |
| Theft of flat screen monitor (5 cases) | 2,875 | | 2,875 | |
| Theft of lap top computer (3 cases) | 10,091 | | 10,091 | |
| HUMAN RESOURCES DEVELOPMENT | | | | |
| Department | | | | |
| Nova Scotia | | | | |
| Vehicle break-in damage to car (2 cases) | 3,579 | | 3,579 | |
| Damage to building due to break-in | 387 | | 387 | |
| Theft of computer | 1,200 | | 1,200 | |
| Theft of a government vehicle | 3,500 | 3,500 | | |
| New Brunswick | | | | |
| Loss of projector | 7,645 | | 7,645 | |
| Theft of cellular phone | 300 | | 300 | |
| Theft and damage to a government vehicle | 3,127 | | | 3,127 |
| Theft of computers (4 cases) | 8,300 | | 8,300 | |
| Quebec | | | | |
| Theft of a tape recorder | 150 | | 150 | |
| Theft of a briefcase | 50 | | 50 | |
| Theft of computer component | 150 | | 150 | |
| Loss of cellular phone (2 cases) | 220 | | 220 | |
| Theft of laptop computers (13 cases) | 32,070 | | 32,070 | |
| Loss of printers (4 cases) | 20,000 | | 20,000 | |
| Loss of laptop computer | 3,800 | | 3,800 | |
| Theft of computers (30 cases), printers (2 cases) and fax machine | 56,700 | | 56,700 | |
| Theft of central processing unit (CPU) | 1,090 | | 1,090 | |
| Ontario | | | | |
| Theft of palm pilot (3 cases) | 1,500 | | 1,500 | |
| Loss of palm pilot (2 cases) | 1,000 | | 1,000 | |
| Theft of laptop computers (18 cases) | 55,309 | | 55,309 | |
| Theft of microcomputers (4 cases) | 9,900 | | 9,900 | |
| Loss of microcomputers | 2,500 | | 2,500 | |
| Theft of audiovisual equipment (4 cases) | 1,682 | | 1,682 | |
| Theft of office equipment and supplies (7 cases) | 1,020 | | 1,020 | |
| Theft of computer accessories (5 cases) | 2,019 | | 2,019 | |
| Theft of telecommunication equipment (2 cases) | 400 | | 400 | |
| Loss of telecommunication equipment (3 cases) | 680 | | 680 | |
| Manitoba | | | | |
| Theft of cellular phone (2 cases) | 700 | | 700 | |
| Vandalism to government vehicle | 144 | | 144 | |
| Alberta / NWT / Nunavut | | | | |
| Theft of laptop computers (2 cases) | 5,000 | | 5,000 | |
| Vandalism to building | 500 | | 500 | |
| Loss of audiovisual equipment | 11,000 | | 11,000 | |
| Loss of laptop computers (2 cases) | 5,000 | | 5,000 | |

PUBLIC ACCOUNTS OF CANADA 2002-2003

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| British Columbia / Yukon | | | | |
| Theft of laptop computers (3 cases) | 8,500 | 500 | 8,000 | |
| Theft of equipment (3 cases) | 2,500 | | 2,500 | |
| Vandalism to government vehicle | 2,123 | | 2,123 | |
| Theft of office equipment (4 cases) | 3,299 | | 3,299 | |
| NHQ | | | | |
| Theft of computers (5 cases) | 9,270 | 1,770 | 7,500 | |
| Theft of monitors (4 cases) | 2,755 | 351 | 2,404 | |
| Theft of printers (2 cases) | 3,879 | | 3,879 | |
| Theft of laptops computers (7 cases) | 24,983 | | 24,983 | |
| Theft of computer component (3 cases) | 600 | | 600 | |
| Loss of cellular phones (2 cases) | 583 | | 583 | |
| Loss of electronic organizer/Blackberry (2 cases) | 1,098 | | 1,098 | |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | |
| Department | | | | |
| Theft of audio-visual material, Qc. | 5,595 | | 5,595 | |
| Theft of laptop computer, YT. | 3,722 | | 3,722 | |
| Theft of laptop computers (2 cases), Ont. | 8,970 | | 8,970 | |
| Theft of telephone set, Ont. | 130 | | 130 | |
| Theft of laptop computer, BC. | 4,104 | | 4,104 | |
| Theft of VCR, Sask. | 250 | | 250 | |
| Theft of tire, Sask. | 227 | | 227 | |
| Theft of laptop computers (4 cases), HQ. | 13,505 | | 13,505 | |
| Missing monitor, HQ. | 1,674 | | 1,674 | |
| Stolen personal digital assistant (Palm Pilot) (3 cases), HQ. | 1,639 | | 1,639 | |
| Stolen projector, HQ. | 6,940 | | 6,940 | |
| INDUSTRY | | | | |
| Department | | | | |
| Theft of laptop (7 cases) | 23,058 | | 22,658 | 400 |
| Theft of computer (4 cases) | 10,894 | | 10,894 | |
| Theft of Blackberry (4 cases) | 1,949 | | 1,949 | |
| Theft of television | 400 | | 400 | |
| Theft of VCR (2 cases) | 200 | | 200 | |
| Theft of computer equipment (15 pieces) (3 cases) | 20,112 | | 20,112 | |
| Theft of electronic agenda - Palm Pilot (3 cases) | 1,425 | | 1,425 | |
| Theft of vehicle | 25,543 | | | 25,543 |
| Theft of spectrum analyzer IPR. | 15,200 | | | 15,200 |
| Theft of wall clock. | 40 | | 40 | |
| Theft of 18" NEC flatscreen (2 cases) | 5,130 | | 5,130 | |
| Theft of whole metric of weight | 500 | | 500 | |
| Theft of bag on castors | 200 | | 200 | |
| Theft of document case (3 cases) | 400 | | 400 | |
| Theft - break and enter (3 cases) | 6,530 | | 6,530 | |
| Vandalism to a vehicle (5 cases) | 13,785 | | 12,900 | 885 |
| Canadian Space Agency | | | | |
| Theft of computer (2 cases) | 11,753 | | 11,753 | |
| Theft of mouse (1 case) | 100 | | 100 | |
| Theft of cellular phone (1 case) | 99 | | 99 | |
| Theft of electronic agenda (1 case) | 624 | | 624 | |
| Economic Development Agency of Canada for the Regions of Quebec | | | | |
| Theft of 7 obsolete computers; 3 keyboards; 1 colour printer. | 800 | | 800 | |
| National Research Council of Canada | | | | |
| Theft of microcomputers. | 10,939 | | 10,939 | |
| Natural Sciences and Engineering Research Council | | | | |
| Laptops and peripherals | 75,000 | | | 75,000 |

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| JUSTICE | | | | |
| Department | | | | |
| Theft of a palmpilot (Blackberry) | 700 | | 700 | |
| Theft of a laptop | 3,000 | | 3,000 | |
| Theft of a palmpilot | 130 | | 130 | |
| Canadian Human Rights Tribunal | | | | |
| Theft of RAM | 150 | | 150 | |
| Supreme Court of Canada | | | | |
| Theft of chairs | 1,496 | | 1,496 | |
| NATIONAL DEFENCE | | | | |
| Department | | | | |
| Theft of military kit (5532 items) | 208,538 | 1,420 | 207,118 | |
| Theft of transportation equipment (1 item) | 206 | | 206 | |
| Theft of machinery (2 items) | 7,195 | | 7,195 | |
| Theft of telecommunication equipment (8 items) | 4,297 | | 4,297 | |
| Theft of electronic equipment (22 items) | 18,879 | 230 | 18,649 | |
| Theft of technical equipment (18 items) | 32,863 | 200 | 32,663 | |
| Theft of tools (4 items) | 4,898 | | 4,898 | |
| Theft of weapons (5 items) | 1,146 | | 1,146 | |
| Theft of military specific equipment (1013 items) | 38,520 | | 38,520 | |
| Theft of non military specific equipment (33 items) | 14,762 | | 14,762 | |
| Theft of computers (10 items) | 43,367 | | 43,367 | |
| Theft of laptops (11 items) | 44,444 | | 44,444 | |
| Vandalism to buildings (23) | 7,987 | | 7,987 | |
| Military Police Complaints Commission | | | | |
| Theft of laptops | 6,238 | | 6,238 | |
| Damage for public property as a result of a break-in | 180 | | 180 | |
| NATURAL RESOURCES | | | | |
| Department | | | | |
| Theft of government computer from private residence Replaced by insurance company | 3,581 | 3,581 | | |
| Vandalism at insectarium | 3,000 | | 3,000 | |
| Break in to an employee's house-loss of a Dell computer, an HP Laserjet 1100 and an HP scanner | 5,000 | | | 5,000 |
| Theft of a laptop, as a result of a break-in to a vehicle rented by an employee portable computer, COMPAQ, model Armada | 3,000 | | 3,000 | |
| Theft of field trailer and contents | 29,400 | 9,600 | 19,800 | |
| Theft of Vortex mixer | 200 | | 200 | |
| Theft of weight scale | 5,000 | | 5,000 | |
| Disappearance of a portable projector Proxima Ultralight X350 | 5,325 | | 5,325 | |
| Loss of a projector | 9,073 | | 9,073 | |
| Disappearance of Dell Laptop Computer delivered at the Loading Dock located at 580 Booth Street | 3,900 | 3,900 | | |
| Loss of Dell Laptop on business trip | 4,000 | | | 4,000 |
| Loss of cellular phones (3) | 600 | | | 600 |
| Damage to 3 pipettes | 1,800 | | 1,800 | |

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| PRIVY COUNCIL | | | | |
| Department | | | | |
| Loss of cellular phones (3 cases) | 983 | | 983 | |
| Loss of technical equipment (6 cases) | 9,420 | | 9,420 | |
| Theft of cellular phone (2 cases) | 906 | | 906 | |
| Theft of microcomputers (6 cases) | 14,445 | | 14,445 | |
| Canadian Transportation Accident Investigation and Safety Board | | | | |
| Vandalism to Government vehicle (2 cases) | 2,993 | | 2,993 | |
| Chief Electoral Officer | | | | |
| Theft of cell phone and charger (1 case) | 179 | | 179 | |
| Theft of LCD projector (1 case) | 6,400 | | 6,400 | |
| Theft of microcomputers (2 cases) | 4,449 | | 4,449 | |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | | |
| Department | | | | |
| Theft of laptop (29 cases) | 102,877 | | 102,877 | |
| Theft of camera (2 cases) | 1,700 | | 1,700 | |
| Theft of 'Palm Pilot' (3 cases) | 1,826 | | 1,826 | |
| Theft of 1 'Palm Pilot', 1 Carry case and 1 laptop | 3,855 | | 3,855 | |
| Theft of computer (2 cases) | 3,200 | | 3,200 | |
| Theft of 1 projector | 127,000 | | 127,000 | |
| Theft of 1 laptop and 1 printer | 3,300 | | 3,300 | |
| Theft of flat screen monitor (3 cases) | 2,978 | | 2,978 | |
| Theft of 1 computer and 1 monitor | 900 | | 900 | |
| Theft of 1 voice recorder | 200 | | 200 | |
| Theft of LCD data projector | 5,600 | | 5,600 | |
| Theft of 1 pager | 100 | | 100 | |
| Damage to three outdoor lights by vandalism | 1,000 | | 1,000 | |
| Theft of digital camera (2 cases) | 19,495 | | 19,495 | |
| Fraudulent use of a credit card | 953 | 953 | | |
| Theft of a taxi chit | 260 | 260 | | |
| SOLICITOR GENERAL | | | | |
| Correctional Service | | | | |
| Damage due to fire (32 cases) | 28,780 | | 28,780 | |
| Damage due to inmate riot (3 cases) | 8,757 | | 8,757 | |
| Loss of asset inventories (90 cases) | 65,462 | 9,802 | 55,660 | |
| Theft of computer (1 case) | 4,000 | | 4,000 | |
| Theft of automobiles (1 case) | 21,975 | | 21,975 | |
| Theft of supplies (1 case) | 10 | | 10 | |
| Vandalism of property and equipment (423 cases) | 126,511 | 7,755 | 116,796 | 1,960 |
| Royal Canadian Mounted Police | | | | |
| Damage/loss of equipment | 59,703 | | 55,203 | 4,500 |
| Theft of laptop computers (1 case) | 5,000 | | 5,000 | |
| Damage to police vehicles (15) | 111,540 | 37,588 | 51,262 | 22,690 |
| Vandalism to police vehicles (9) | 4,172 | 35 | 3,533 | 604 |
| Theft of RCMP vehicles (1) | 15,000 | | 15,000 | |
| Vandalism to buildings (2) | 1,600 | 1,323 | 277 | |
| Damage to buildings (arson) | 1,026,883 | | 1,026,883 | |

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Concluded*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| TRANSPORT | | | | |
| Department | | | | |
| Theft of computers (5)..... | 11,335 | | 11,335 | |
| Theft of laptop computers (6)..... | 20,732 | | 20,732 | |
| Theft of projectors (7)..... | 69,972 | | 69,972 | |
| Theft of monitors (62)..... | 36,300 | | 36,300 | |
| Theft of a cellular phone..... | 400 | | 400 | |
| Theft of regular telephones (2)..... | 600 | | 600 | |
| Theft of a digital camera..... | 529 | | 529 | |
| Vandalism to government vehicles (4)..... | 3,732 | | 3,732 | |
| Canadian Transportation Agency | | | | |
| Theft of a computer..... | 1,163 | | 1,163 | |
| TREASURY BOARD | | | | |
| Secretariat | | | | |
| Theft of technical equipment (1 case)..... | 25 | | 25 | |
| VETERANS AFFAIRS | | | | |
| Department | | | | |
| Theft of 3 computers..... | 3,570 | | 3,570 | |
| Theft of 2 Palm pilots..... | 1,285 | | 1,285 | |
| Theft of cell phone..... | 299 | | 299 | |
| Theft of 3 laptop computers..... | 10,600 | | 10,600 | |
| Theft of briefcase..... | 260 | | 260 | |
| Theft of vehicle..... | 1,400 | 488 | 913 | |
| Theft of scooter..... | 4,557 | | 4,557 | |
| Theft of laptop case..... | 100 | | 100 | |
| | 4,263,259 | 153,518 | 3,929,094 | 180,647 |

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| AGRICULTURE AND AGRI-FOOD | | | | |
| Department | | | | |
| Damage to Government vehicle in an accident (17 cases) | 32,892 | | 32,892 | |
| Loss and damage due to flooding at 885 Meadowlands, Ottawa, Ont. | 24,827 | | 24,827 | |
| Total loss of Government vehicle in an accident | 4,000 | | 4,000 | |
| Damage to the property following a road accident, fence to change | 950 | 950 | | |
| Canadian Food Inspection Agency | | | | |
| Damage to Government vehicle in an accident (94 cases) | 168,428 | 32,744 | 132,141 | 3,543 |
| CANADA CUSTOMS AND REVENUE AGENCY | | | | |
| Damage to vehicle (43 cases) | 150,147 | 13,861 | 105,081 | 31,205 |
| CANADIAN HERITAGE | | | | |
| Department | | | | |
| Loss of nine (9) telephones in transit from St-John's, NL to Moncton, NB | 3,222 | | 3,222 | |
| Parks Canada Agency | | | | |
| Damage to guard rail due to accident (2) | 3,460 | 3,210 | | 250 |
| Damage to lawn due to storm (2) | 600 | | | 600 |
| Damage to signs due to storm (2) | 550 | | | 550 |
| Damage to barricade | 100 | | | 100 |
| Damage to lights (3) | 635 | | | 635 |
| Damage to door | 200 | | | 200 |
| Damage to table | 200 | | | 200 |
| Broken window (2) | 800 | | | 800 |
| Building damages (10) | 6,900 | | 6,900 | |
| Loss and damage to equipment (5) | 2,420 | | 2,420 | |
| Car accident | 1,000 | | 1,000 | |
| Damage to bridge caused by motor vehicle | 322 | | 322 | |
| Damage to water gauge | 1,806 | | 1,806 | |
| Damage to signs and posts caused by motor vehicle (3) | 735 | | 735 | |
| Damage to electrical and security system caused by electrical storms (2) | 3,537 | | 3,537 | |
| Damage to trees caused by storm | 4,405 | | 4,405 | |
| Damage to boat caused by accident | 9,933 | | 9,933 | |
| Damage to vehicle caused by accident (6) | 1,880 | | 1,880 | |
| Loss items due to boat accident | 1,319 | | 1,319 | |
| Damage to roadway caused by vehicle accident | 4,658 | | 4,658 | |
| CITIZENSHIP AND IMMIGRATION | | | | |
| Department | | | | |
| Loss of cellular phones (4) | 392 | | 392 | |
| Loss of concentrator (HUB) 16 ports | 300 | | 300 | |
| Loss of laptops (2) | 6,000 | | 6,000 | |
| Loss of immigration officer badges and ID cards (2) | 150 | | 150 | |

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| ENVIRONMENT | | | | |
| Department | | | | |
| Damage to Government vehicles— | | | | |
| Accident (14 cases) | 107,418 | 26,328 | 81,090 | |
| Damage to other vehicles and related parts | | | | |
| (26 cases) | 30,546 | | 30,546 | |
| Damage to technical equipment (15 cases) | 73,323 | | 73,323 | |
| Damage to non-technical equipment (3 cases) | 710 | | 710 | |
| Damage to microcomputer and related | | | | |
| equipment (82 cases) | 197,668 | | 197,668 | |
| Damage to electronic equipment (44 cases) | 54,040 | | 54,040 | |
| Damage to office equipment (22 cases) | 40,714 | | 40,714 | |
| Damage to tools (3 cases) | 3,325 | | 3,325 | |
| Damage to building (1 case) | 13,255 | | 13,255 | |
| FINANCE | | | | |
| Department | | | | |
| Loss of technical equipment (2 cases) | 700 | | 700 | |
| Auditor General | | | | |
| Loss of computer monitors due to broken water sprinkler | | | | |
| during construction at 240 Spartks St., Ottawa (2 cases) | 593 | | 593 | |
| Loss of computer keyboards due to broken water sprinkler | | | | |
| during construction at 240 Spartks St., Ottawa (5 cases) | 250 | | 250 | |
| Loss of computer mice due to broken water sprinkler | | | | |
| during construction at 240 Spartks St., Ottawa (3 cases) | 75 | | 75 | |
| Financial Transactions and Reports Analysis Centre of Canada | | | | |
| Loss of cellular phones (2 cases) | 300 | | 300 | |
| Loss of 1 blackberry | 400 | | 400 | |
| FISHERIES AND OCEANS | | | | |
| Loss of buoy with lantern, solar panel, | | | | |
| anchor chair (hit by person/object and | | | | |
| sunk in Caroline | | | | |
| Passage Inner) | 20,209 | | 20,209 | |
| Computer and monitor destroyed on board | | | | |
| CCGS Griffon during bad weather and rough seas | 1,500 | | 1,500 | |
| Loss of dataloggers (washed away in high waters) (3) | 627 | | 627 | |
| Damage to range light (2) | 280 | | 280 | |
| Damage to vehicle tires (2) | 220 | | 220 | |
| Damage to property - lighthouse (1) | 1,345 | | 1,345 | |
| Damage to property | 1,000 | | 1,000 | |
| Vandalism to building (1) | 903 | | 903 | |
| Damage to boom trailer (1) | 700 | | 700 | |
| Damage to government vehicles | | | | |
| in accidents (25) | 36,432 | | 3,896 | 32,536 |
| HUMAN RESOURCES DEVELOPMENT | | | | |
| Department | | | | |
| Nova Scotia | | | | |
| Damage to security system due to lightning | | | | |
| storm (2 cases) | 830 | | 830 | |
| Damage to government vehicle due to accident | | | | |
| (3 cases) | 2,716 | | 2,716 | |
| New Brunswick | | | | |
| Damage to government vehicle | | | | |
| due to flooding | 937 | | 937 | |
| Damage to government vehicle due to accident | | | | |
| (2 cases) | 2,634 | | 2,634 | |

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Continued*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| Ontario | | | | |
| Damage to computer equipment due to flooding | 325,421 | | 325,421 | |
| Vandalism to building and equipment | 1,816 | | 1,816 | |
| Manitoba | | | | |
| Damage to government vehicle due to accident (2 cases) | 2,557 | | 2,557 | |
| Alberta / NWT / Nunavut | | | | |
| Damage to government vehicle due to accident (4 cases) | 2,300 | | 2,300 | |
| British Columbia / Yukon | | | | |
| Damage to government vehicle due to accident (5 cases) | 8,352 | | 8,352 | |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | |
| Department | | | | |
| Vehicle accident, NWT | 646 | | 646 | |
| Broken laptop, BC | 4,200 | | 4,200 | |
| Damage to LDC panel, Alta | 800 | | 800 | |
| INDUSTRY | | | | |
| Department | | | | |
| Damage to Government vehicle (4 cases) | 21,889 | | 21,430 | 459 |
| Loss of Blackberry | 500 | | 500 | |
| Loss of cellular phone (3 cases) | 449 | | 449 | |
| Loss of digital camera | 1,120 | | 1,120 | |
| Loss of computer and equipment in house fire | 6,043 | | 6,043 | |
| Loss of computer equipment | 1,505 | | 1,505 | |
| Canadian Space Agency | | | | |
| Loss of technical equipment (8 trays) due to the destruction of Columbia | 433,448 | | 433,448 | |
| National Research Council of Canada | | | | |
| Loss of public property | 1,938 | | 1,938 | |
| NATIONAL DEFENCE | | | | |
| Department | | | | |
| Loss or damage to military kit (1560 items) | 58,490 | 320 | 58,170 | |
| Loss or damage to transportation equipment (36 items) | 71,078 | | 71,078 | |
| Loss or damage to machinery (28 items) | 20,119 | | 20,119 | |
| Loss or damage to telecommunication equipment (6 items) | 2,096 | | 2,096 | |
| Loss or damage to electronic equipment (25 items) | 23,477 | | 23,477 | |
| Loss or damage to technical equipment (3 items) | 10,238 | | 10,238 | |
| Loss or damage to tools (8 items) | 1,208 | | 1,208 | |
| Loss of weapons (13 items) | 93 | | 93 | |
| Loss or damage to military specific equipment (130 items) | 4,007 | | 4,007 | |
| Loss or damage to non military specific equipment (30 items) | 15,299 | | 15,299 | |
| Loss or damage to computers (11 items) | 13,434 | | 13,434 | |
| Loss or damage to laptops (3 items) | 13,775 | | 13,775 | |
| NATURAL RESOURCES | | | | |
| Department | | | | |
| Damage to Government vehicle in an accident (4 cases) | 19,047 | | 19,047 | |
| ATV accident (2 cases) | 9,000 | | 9,000 | |

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2002-2003 — *Concluded*

| Brief description of loss | Amount of loss | Amount recovered in 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|----------------------|-------------------------------------|---|---|
| | \$ | \$ | \$ | \$ |
| PRIVY COUNCIL | | | | |
| Canadian Transportation Accident Investigation and Safety Board | | | | |
| Damage to Government vehicle in an accident (2 cases)..... | 32,792 | 26,759 | 6,033 | |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | | |
| Department | | | | |
| Accidental damage to Government building (2 cases) | 11,000 | | 11,000 | |
| Damage to government vehicles (9 cases) | 19,800 | | 19,800 | |
| Lost 1 laptop | 3,792 | | 3,792 | |
| Damage to Government vehicle and garage door | 1,000 | | 1,000 | |
| Loss of Cellular phone (2 cases) | 330 | | 330 | |
| Loss of 1 Pager | 100 | | 100 | |
| SOLICITOR GENERAL | | | | |
| Correctional Service | | | | |
| Damage due to water pipe break (8 cases) | 79,837 | | 50,837 | 29,000 |
| Damage due to acts of nature (3 cases) | 125,489 | | 125,489 | |
| Damage following motor vehicle accident (51 cases) | 118,608 | 575 | 116,408 | 1,625 |
| Damage to property and equipment (54 cases) | 69,199 | | 69,199 | |
| Loss of asset inventories (38 cases) | 9,554 | | 9,554 | |
| Royal Canadian Mounted Police | | | | |
| Damage to RCMP vehicles (accidents) | 668,300 | 167,015 | 432,639 | 68,646 |
| Damage to aircraft (1) | 3,386 | | 3,386 | |
| Damage to boat (1) | 3,226 | | 3,226 | |
| Damage to snowmobile (1) | 6,660 | | | 6,660 |
| Damage/loss of equipment | 164,971 | | 160,260 | 4,711 |
| TRANSPORT | | | | |
| Department | | | | |
| Destruction to a vehicle | 22,461 | | 22,461 | |
| VETERANS AFFAIRS | | | | |
| Department | | | | |
| Loss of cell phone (2 cases) | 699 | | 699 | |
| Loss of laptop (2 cases) | 8,000 | | 8,000 | |
| Loss of computer and monitor | 2,700 | | 2,700 | |
| Loss of video camera | 700 | | 700 | |
| Loss of computer | 1,500 | | 1,500 | |
| | 3,458,867 | 271,762 | 3,005,385 | 181,720 |

PUBLIC ACCOUNTS OF CANADA 2002-2003

**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 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|--|---------------------------|------------------------------------|-------------------------------|-------------------------------------|---|
| | | \$ | \$ | \$ | \$ | \$ |
| AGRICULTURE AND AGRI-FOOD | | | | | | |
| Canadian Food Inspection Agency | | | | | | |
| Damage to Government vehicle in an accident (23 cases) | 2001-2002 | 50,369 | | 4,996 | 45,373 | |
| CANADA CUSTOMS AND REVENUE AGENCY | | | | | | |
| Fraudulent overtime claims (2 cases) | 1997-98 | 133,792 | 82,521 | 3 | 45,000 | 6,268 |
| Issuance of fraudulent tax refunds by employees | 2000-2001 | 518,904 | 104,567 | 21,272 | 87,195 ⁽¹⁾ | 305,870 ⁽¹⁾ |
| Misrepresentation by employee in the acquisition of computer equipment | 2000-2001 | 23,738 | 45 | 3,615 | | 20,078 |
| Damage to vehicles (51 cases) | 2001-2002 | 117,375 | 15,009 | | 94,896 ⁽¹⁾ | 7,470 ⁽¹⁾ |
| Income Tax | 2001-2002 | 11,371,419 ⁽²⁾ | 1,906,257 ⁽²⁾ | 1,932,458 | 3,105,680 | 4,427,024 |
| Goods & Services Tax/Harmonized Sales Tax | 2001-2002 | 9,442,892 ⁽²⁾ | 1,205,483 ⁽²⁾ | 238,077 | 4,928,489 | 3,070,843 |
| Customs import duties and taxes | 2001-2002 | 5,849,616 ⁽²⁾ | 76,338 ⁽²⁾ | 21,000 | 3,687,848 | 2,064,430 |
| Other administered losses | 2001-2002 | 28,615 ⁽²⁾ | | 2,693 | | 25,922 |
| CANADIAN HERITAGE | | | | | | |
| Telefilm Canada | | | | | | |
| Theft of petty cash | 1999-2000 | 687 | | | 687 ⁽¹⁾ | |
| National Archives of Canada | | | | | | |
| Theft of computer equipment | 2001-2002 | 8,000 | | | 8,000 ⁽¹⁾ | |
| Theft of office equipment | 2001-2002 | 800 | | | 800 ⁽¹⁾ | |
| National Film Board | | | | | | |
| Theft of a computer | 2001-2002 | 3,000 | | | 3,000 ⁽¹⁾ | |
| Theft of a video VHS | 2001-2002 | 185 | | | 185 ⁽¹⁾ | |
| National Library | | | | | | |
| Theft of computer equipment | 2001-2002 | 2,200 | | | 2,200 ⁽¹⁾ | |
| Theft of office equipment | 2001-2002 | 250 | | | 250 ⁽¹⁾ | |
| Parks Canada Agency | | | | | | |
| Damage to building caused by motor vehicle | 1999-2000 | 1,372 | | 1,058 ⁽¹⁾ | 314 ⁽¹⁾ | |
| 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 |
| CITIZENSHIP AND IMMIGRATION | | | | | | |
| Department | | | | | | |
| Cashier shortages, Canada | 2001-2002 | 846 | 150 | | 696 ⁽¹⁾ | |
| 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 |
| Theft of laptop computers (16 cases) | 2001-2002 | 63,390 | | | 58,390 | 5,000 |
| Theft of office equipment (8 cases) | 2001-2002 | 2,008 | | | 1,508 | 500 |
| Theft of optical equipment (7 cases) | 2001-2002 | 15,485 | | | 8,485 | 7,000 |
| Damage to Government vehicles due to accidents (17 cases) | 2001-2002 | 54,216 | | | 52,422 | 1,794 |

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 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|--|-------------------------|------------------------------------|-------------------------------|-------------------------------------|---|
| | | \$ | \$ | \$ | \$ | \$ |
| FISHERIES AND OCEANS | | | | | | |
| Damage to Government vehicles (25 cases)..... | 1999-2000 | 35,630 | | | 35,630 ⁽¹⁾ | |
| Damage to Government vehicles (79 cases)..... | 2001-2002 | 192,351 | 9,137 | | 183,214 ⁽¹⁾ | |
| Items lost at sea (15 cases)..... | 1999-2000 | 122,212 | | | 122,212 ⁽¹⁾ | |
| Theft of computer and computer equipment (9 cases)..... | 1999-2000 | 44,070 | 1,000 | | 29,070 ⁽¹⁾ | 14,000 |
| Theft of a boat and boating equipment..... | 1999-2000 | 800 | | | 800 ⁽¹⁾ | |
| Theft of boat and boating equipment (6 cases)..... | 2001-2002 | 14,850 | | | 14,850 ⁽¹⁾ | |
| Theft of vehicle and vehicle parts (3 cases)..... | 1999-2000 | 4,300 | | | 4,300 ⁽¹⁾ | |
| Damage to a boat..... | 1999-2000 | 1,500 | | | 1,500 ⁽¹⁾ | |
| Damage to vehicle and vehicle parts..... | 1999-2000 | 5,000 | | | 5,000 ⁽¹⁾ | |
| Theft of computer and computer equipment (12 cases)..... | 2000-2001 | 57,399 | | | 57,399 ⁽¹⁾ | |
| Theft of digital cameras (5 cases)..... | 2000-2001 | 10,990 | | | 10,990 ⁽¹⁾ | |
| Damage to Crown vehicles (35 cases)..... | 2000-2001 | 82,111 | 736 ⁽¹⁾ | | 81,375 | |
| Fraudulent use of credit card..... | 2000-2001 | 21,899 | 211 | | | 21,688 |
| Theft and damage to solar captors (2 cases)..... | 2001-2002 | 24,400 | | | 24,400 ⁽¹⁾ | |
| Loss of equipment (5 cases)..... | 2001-2002 | 4,213 | | | 4,213 ⁽¹⁾ | |
| Loss of radar at sea..... | 2001-2002 | 10,700 | | | 10,700 ⁽¹⁾ | |
| Loss of DAPS receiver..... | 2001-2002 | 5,360 | | | 5,360 ⁽¹⁾ | |
| Loss of echo sounder..... | 2001-2002 | 27,000 | | | 27,000 ⁽¹⁾ | |
| Loss of GPS receiver..... | 2001-2002 | 4,280 | | | 4,280 ⁽¹⁾ | |
| Loss of hydraulic generator..... | 2001-2002 | 1,050 | | | 1,050 ⁽¹⁾ | |
| Loss of portable computers (2 cases)..... | 2001-2002 | 8,210 | | | 8,210 ⁽¹⁾ | |
| Loss of computer screen..... | 2001-2002 | 2,100 | | | 2,100 ⁽¹⁾ | |
| 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 | | 50,335 ⁽¹⁾ | |
| Theft of mission funds..... | 1997-98 | 454,824 | 1,451 | 150,619 | 302,754 ⁽¹⁾ | |
| Theft of mission funds..... | 1999-2000 | 283,022 | | | | 283,022 |
| Theft of mission funds (3 cases)..... | 2000-2001 | 935,794 | | | 85,794 | 850,000 |
| Fraudulent claim for payment by an employee..... | 1999-2000 | 104,264 | 48,970 | | | 55,294 |
| HEALTH | | | | | | |
| Department | | | | | | |
| Theft of computers (3 cases)..... | 1998-99 | 15,363 | | | 2,100 | 13,263 |
| Theft/loss of laptops and computers (10 cases)..... | 2001-2002 | 37,329 | | | | 37,329 |
| Theft/loss of laptops and computer equipment..... | | | | | | |
| (18 cases)..... | 2001-2002 | 25,760 | | | | 25,760 |
| Theft of cellular phone..... | 1998-99 | 955 | | | | 955 |
| Theft/loss of cellular telephone..... | 2001-2002 | 299 | | | | 299 |
| 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 |
| Theft/loss of Palm Pilots (4 cases)..... | 2001-2002 | 1,538 | | | | 1,538 |
| Theft of a vehicle—Damages..... | 2001-2002 | 493 | | | | 493 |
| Theft of a vehicle (Ford Explorer)—Damages..... | 2001-2002 | 5,000 | | | | 5,000 |
| Theft/loss of audiovisuals (3 cases)..... | 2001-2002 | 6,125 | | | | 6,125 |

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 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|--|--------------------------|------------------------------------|-------------------------------|-------------------------------------|---|
| | | \$ | \$ | \$ | \$ | \$ |
| 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 | 3,278 | 8,682 | | |
| Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior | 1994-95 | 53,190 | 23,190 | | | 30,000 |
| Fraudulent cheques issued by an employee, National Headquarters region | 1997-98 | 186,158 | 18,881 | 4,914 | | 162,363 |
| Fraudulent travel claim at Newfoundland Labrador | 1999-2000 | 2,600 | 2,200 | 400 | | |
| Loss of receipts at HRCC Laval, Quebec | 2001-2002 | 3,208 | | 2,948 | 260 | |
| Theft of revenue, Ontario | 2001-2002 | 318 | | 120 | 198 | |
| Vandalism to building, Ontario | 2001-2002 | 1,000 | | | 1,000 ⁽¹⁾ | |
| Damage to Government vehicle due to accidents, Nova Scotia (3 cases) | 2001-2002 | 13,501 | 5,595 | 577 | 7,329 | |
| Fraudulent claims for benefits: | | | | | | |
| Employment Insurance Benefits | 1996-97 | 143,199,640 | 112,250,849 | 2,356,248 | 12,958,746 | 15,633,797 ⁽¹⁾ |
| Employment Insurance Benefits | 1997-98 | 139,711,649 | 103,975,047 | 5,421,717 | 7,565,847 | 22,749,038 ⁽¹⁾ |
| Employment Insurance Benefits | 1998-99 | 156,186,404 | 103,656,617 | 11,125,732 | 10,352,534 | 31,051,521 ⁽¹⁾ |
| Employment Insurance Benefits | 1999-2000 | 120,404,240 | 77,339,149 | 6,380,110 | 7,868,583 | 28,816,398 ⁽¹⁾ |
| Employment Insurance Benefits | 2000-2001 | 120,790,146 | 62,995,976 | 9,362,699 | 6,947,023 | 41,484,448 ⁽¹⁾ |
| Employment Insurance Benefits | 2001-2002 | 105,709,129 | 28,438,966 | 13,378,834 | 4,024,341 | 59,866,988 ⁽¹⁾ |
| Family Allowances | 1988-89 | 123,093 ⁽¹⁾ | 59,598 ⁽¹⁾ | 600 | 61,849 | 1,046 |
| Family Allowances | 1989-90 | 95,663 | 49,060 | | 36,688 | 9,915 |
| Family Allowances | 1990-91 | 32,464 | 14,772 | | 16,377 | 1,315 |
| Family Allowances | 1991-92 | 73,703 | 25,689 | | 42,967 | 5,047 |
| Family Allowances | 1992-93 | 47,251 ⁽¹⁾ | 21,178 ⁽¹⁾ | | 24,070 ⁽¹⁾ | 2,003 |
| Family Allowances | 1993-94 | 156,746 | 34,582 | 300 | 111,252 ⁽¹⁾ | 10,612 |
| Family Allowances | 1994-95 | 4,813 ⁽¹⁾ | 2,139 ⁽¹⁾ | | 2,674 ⁽¹⁾ | |
| Family Allowances | 2001-2002 | 26,637 | 600 | 750 | 16,294 | 8,993 |
| Old Age Security | 1987-88 | 359,240 | 271,276 | 9,909 | 42,125 ⁽¹⁾ | 35,930 |
| Old Age Security | 1988-89 | 1,070,391 ⁽¹⁾ | 579,581 ⁽¹⁾ | 16,808 | 217,292 ⁽¹⁾ | 256,710 |
| Old Age Security | 1989-90 | 721,089 | 246,384 | 1,482 | 115,963 | 357,260 |
| Old Age Security | 1990-91 | 639,880 | 311,665 ⁽¹⁾ | | 141,024 ⁽¹⁾ | 187,191 |
| Old Age Security | 1991-92 | 617,627 | 176,340 | 1,248 | 310,242 ⁽¹⁾ | 129,797 |
| Old Age Security | 1992-93 | 1,074,363 | 306,519 | 589 | 282,246 ⁽¹⁾ | 485,009 |
| Old Age Security | 1993-94 | 355,988 ⁽¹⁾ | 182,210 ⁽¹⁾ | 2,245 | 123,096 ⁽¹⁾ | 48,437 |
| Old Age Security | 1994-95 | 1,190,107 ⁽¹⁾ | 338,296 ⁽¹⁾ | 13,122 | 642,135 ⁽¹⁾ | 196,554 |
| Old Age Security | 1995-96 | 839,522 | 361,912 ⁽¹⁾ | 26,255 | 212,130 ⁽¹⁾ | 239,225 |
| Old Age Security | 1996-97 | 475,078 | 111,659 ⁽¹⁾ | 6,832 | 4,605 ⁽¹⁾ | 351,982 |
| Old Age Security | 1997-98 | 587,218 ⁽¹⁾ | 89,468 | 10,551 | 98,486 ⁽¹⁾ | 388,713 |
| Old Age Security | 1998-99 | 980,863 | 248,634 ⁽¹⁾ | 25,057 | 87,216 ⁽¹⁾ | 619,956 |
| Old Age Security | 1999-2000 | 544,086 ⁽¹⁾ | 51,442 ⁽¹⁾ | 22,546 | 104,868 ⁽¹⁾ | 365,230 |
| Old Age Security | 2000-2001 | 935,178 ⁽¹⁾ | 59,693 ⁽¹⁾ | 30,223 | | 845,262 |
| Old Age Security | 2001-2002 | 3,657,953 ⁽¹⁾ | 223,750 ⁽¹⁾ | 95,115 | 761,033 ⁽¹⁾ | 2,578,055 |
| 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 | 242,854 ⁽¹⁾ | 148,198 ⁽¹⁾ | | 71,507 | 23,149 |
| Canada Pension Plan | 1990-91 | 1,105,864 | 616,321 | 15,293 | 154,935 ⁽¹⁾ | 319,315 |
| Canada Pension Plan | 1991-92 | 437,731 | 160,962 | 64,160 | 28,982 ⁽¹⁾ | 183,627 |
| Canada Pension Plan | 1992-93 | 1,316,753 | 634,255 | 23,113 | 114,931 ⁽¹⁾ | 544,454 |
| Canada Pension Plan | 1993-94 | 771,616 ⁽¹⁾ | 292,462 ⁽¹⁾ | 52,200 | 84,888 ⁽¹⁾ | 342,066 |
| Canada Pension Plan | 1994-95 | 552,710 | 155,430 | 19,050 | 65,956 | 312,274 |
| Canada Pension Plan | 1995-96 | 796,847 ⁽¹⁾ | 333,863 ⁽¹⁾ | 15,737 | | 447,247 |
| Canada Pension Plan | 1996-97 | 283,263 | 80,305 ⁽¹⁾ | 18,680 | | 184,278 |
| Canada Pension Plan | 1997-98 | 1,815,162 | 429,827 ⁽¹⁾ | 33,031 | 98,747 ⁽¹⁾ | 1,253,557 |
| Canada Pension Plan | 1998-99 | 893,192 ⁽¹⁾ | 190,331 ⁽¹⁾ | 57,704 | 18,542 | 626,615 |
| Canada Pension Plan | 1999-2000 | 1,094,934 ⁽¹⁾ | 166,067 ⁽¹⁾ | 28,699 | 17,262 | 882,906 |
| Canada Pension Plan | 2000-2001 | 1,450,102 ⁽¹⁾ | 86,916 ⁽¹⁾ | 159,338 | | 1,203,848 |
| Canada Pension Plan | 2001-2002 | 1,693,099 ⁽¹⁾ | 27,183 ⁽¹⁾ | 80,025 | 136,616 ⁽¹⁾ | 1,449,275 |

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 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|---|--|-------------------------|------------------------------------|-------------------------------|-------------------------------------|---|
| | | \$ | \$ | \$ | \$ | \$ |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | | | |
| Department | | | | | | |
| Fraudulent claims for social assistance payment, Saskatchewan region | 1987-88 | 20,784 | 15,154 | | | 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 |
| 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 assistance program, Quebec | 2000-2001 | 44,000 | | | | 44,000 |
| 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 ⁽¹⁾ | |
| Theft of digital camera, PGIC | 2001-2002 | 1,599 | 500 ⁽¹⁾ | | | 1,099 |
| Damage to Government vehicle due to an accident, Nunavut | 2001-2002 | 8,336 | | 8,928 | | (592) |
| INDUSTRY | | | | | | |
| Department | | | | | | |
| Theft of laptop computers (9 cases) | 2001-2002 | 38,254 | | | 27,387 | 10,867 |
| Theft of Blackberry (2 cases) | 2001-2002 | 1,100 | | | | 1,100 |
| Canadian Space Agency | | | | | | |
| Theft of two laptops and equipment | 2000-2001 | 8,170 | | | 8,170 ⁽¹⁾ | |
| Fraudulent endorsement of cheque cashed | 2001-2002 | 1,683 | | | | 1,683 |
| Economic Development Agency of Canada for the Regions of Quebec | | | | | | |
| False or fraudulent claims for grants and contributions | 2000-2001 | 2,422,077 | 1,012,511 | 393,015 | 310,730 | 705,821 |
| NATIONAL DEFENCE | | | | | | |
| Department | | | | | | |
| Misappropriation of funds from a standing advance at CFB Det. Sydney | 1996-97 | 17,074 | | 9,776 ⁽¹⁾ | 7,298 ⁽¹⁾ | |
| Misappropriation of funds from a standing advance at CFB Halifax (3 cases) | 1997-98 | 18,423 | 12,517 | 1,000 | | 4,906 |
| Misappropriation of funds from a standing advance at 15 Wing Moose Jaw | 1997-98 | 29,109 | | | | 29,109 ⁽¹⁾ |
| 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 | 52,811 ⁽¹⁾ | | 28,093 | | 24,718 |
| 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 Communications Regiment in Toronto | 1999-2000 | 964 | | 964 | | |

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 35**

PUBLIC ACCOUNTS OF CANADA 2002-2003

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 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|--|-------------------------|------------------------------------|-------------------------------|-------------------------------------|---|
| | | \$ | \$ | \$ | \$ | \$ |
| Cash shortage in an advance returned to the cashier at 14 Wing Greenwood | 1999-2000 | 1,689 | | | 1,689 ⁽¹⁾ | |
| Fraudulent travel duty allowances held by the cashier at 22 Wing North Bay. | 1999-2000 | 13,730 ⁽¹⁾ | | 13,730 | | |
| Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa. | 1999-2000 | 91,352 | | | | 91,352 |
| 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 | | |
| 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 | | |
| Missing financial receipts and funds from the deposit for base accommodations, CBF Halifax | 2001-2002 | 375 | | | | 375 |
| Military Police Complaints Commission | | | | | | |
| Fraudulent use of government acquisition card | 2001-2002 | 595 | | 595 | | |
| NATURAL RESOURCES Department | | | | | | |
| Vandalism to buildings—Broken window (break in). | 2001-2002 | 1,933 ⁽¹⁾ | | 1,933 | | |
| Theft of televisions (break-in) (3 cases) | 2001-2002 | 600 | | 583 | | 17 |
| PRIVY COUNCIL Canadian Centre for Management Development | | | | | | |
| Theft of technical equipment (3 cases) | 2001-2002 | 3,000 | | | 3,000 ⁽¹⁾ | |
| PUBLIC WORKS AND GOVERNMENT SERVICES Department | | | | | | |
| Theft of VCRs. | 1998-99 | 1,724 | | | 1,724 ⁽¹⁾ | |
| Theft of various office supplies. | 1998-99 | 3,495 | | | 3,495 ⁽¹⁾ | |
| Receiver General — Cheque Redemption Control Directorate | | | | | | |
| Foreign accounts—False endorsements. | 1996-97 | 167,797 | 134,924 | | | 32,873 |
| SOLICITOR GENERAL Correctional Service | | | | | | |
| Theft of asset inventories (64 cases) | 2001-2002 | 128,184 | 2,204 | | 125,980 ⁽¹⁾ | |
| Vandalism of property and equipment (403 cases). | 2001-2002 | 168,931 | 4,497 | 437 ⁽¹⁾ | 163,997 ⁽¹⁾ | |
| Damage following motor vehicle accident (42 cases) | 2001-2002 | 104,045 | 9,593 | 3,880 ⁽¹⁾ | 90,572 ⁽¹⁾ | |
| Money sent to the wrong inmate (1 case) | 2000-2001 | 1,290 ⁽¹⁾ | | 318 | 887 | 85 |
| Royal Canadian Mounted Police | | | | | | |
| Loss of fine money (2 cases) | 1995-96 | 638 | | | 138 | 500 |
| Loss of monies (fine, advance) | 1996-97 | 5,400 | | | | 5,400 |
| Loss of money (5 cases) | 2001-2002 | 3,712 | 497 | | 3,115 | 100 |
| Damage to vehicles. | 1996-97 | 86,537 | 16,042 | | 68,018 | 2,477 |
| Wilful damage to Government equipment | 1998-99 | 12,248 | 490 | | 858 | 10,900 |
| 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 | 58,891 | | 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 | 8,451 | | 97,128 | 15,710 |
| Wilful damage to police vehicles. | 2000-2001 | 6,690 | 553 | | 3,251 | 2,886 |
| Wilful damage to police vehicles. | 2001-2002 | 48,221 | 12,322 | | 32,982 | 2,917 |
| 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 |

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 2002-2003 | Amount not expected to be recovered | Amount expected to be recovered in subsequent years |
|--|--|-------------------------|------------------------------------|-------------------------------|-------------------------------------|---|
| | | \$ | \$ | \$ | \$ | \$ |
| Damage/loss of equipment | 2000-2001 | 6,850 | | | 6,600 | 250 |
| Damage/loss of equipment | 2001-2002 | 84,553 | 1,919 | | 58,430 | 24,204 |
| 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 | 55 | 559,524 | 189,897 |
| Damage to RCMP vehicles (accidents) | 2000-2001 | 1,348,510 | 314,630 | 20,045 | 948,444 | 65,391 |
| Damage to RCMP vehicles (accidents) | 2001-2002 | 1,296,339 | 377,256 | | 643,545 | 275,538 |
| Damage to property/equipment | 2000-2001 | 63,150 | | | 58,150 | 5,000 |
| Damage to property/equipment | 2001-2002 | 389,980 | | 169,000 | 181,000 ⁽¹⁾ | 39,980 ⁽¹⁾ |
| Vandalism to Government vehicles | 2001-2002 | 312,937 ⁽¹⁾ | 140,252 | 17,899 | 18,084 ⁽¹⁾ | 136,702 ⁽¹⁾ |
| TRANSPORT | | | | | | |
| Department | | | | | | |
| Misappropriation of public funds through alteration of deposit slips | 1962-63 | 42,806 | 21,873 | 600 | | 20,333 |
| VETERANS AFFAIRS | | | | | | |
| Department | | | | | | |
| Veterans Affairs Program | | | | | | |
| Misappropriation of public funds by an employee | 1988-89 | 47,335 ⁽¹⁾ | 45,366 ⁽¹⁾ | | 1,969 ⁽¹⁾ | |
| False or fraudulent claims for War Veterans Allowance benefits (2 cases) | 1989-90 | 39,912 | 5,550 | 300 | | 34,062 |
| False or fraudulent claims for War Veterans Allowance benefits | 1991-92 | 18,420 ⁽¹⁾ | 11,700 ⁽¹⁾ | 1,200 | | 5,520 |
| False or fraudulent claims for War Veterans Allowance benefits (3 cases) | 1992-93 | 97,218 | 11,780 | 1,500 | | 83,938 |
| 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 | 1994-95 | 23,022 | 12,100 | 1,100 | | 9,822 |
| False or fraudulent claims for War Veterans Allowance benefits | 1995-96 | 61,330 | 1,070 | | | 60,260 |
| False or fraudulent claims for War Veterans Allowance benefits | 1997-98 | 60,456 | | 5,000 | 55,456 ⁽¹⁾ | |
| 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 | 12,594 | 145 | | 95,089 |
| Fraudulent endorsement of disability pension cheques cashed following death of payee | 1993-94 | 102,991 | 4,650 | | | 98,341 |
| Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) | 1995-96 | 52,440 | 19,289 | | | 33,151 |
| Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) | 1996-97 | 21,006 | 9,480 | | | 11,526 |
| Fraudulent endorsement of disability pension cheques cashed following death of payee | 1997-98 | 18,952 | 6,150 | 1,200 | | 11,602 |
| Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) | 1999-2000 | 66,920 ⁽¹⁾ | | | | 66,920 |
| Misappropriation of administered account by an employee | 1999-2000 | 22,013 | 19,468 | | | 2,545 |
| Theft of petty cash | 2000-2001 | 220 | | 220 | | |
| | | 855,121,600 | 502,064,655 | 51,933,887 | 72,253,392 | 228,869,666 |

⁽¹⁾Amends previous year's *Public Accounts of Canada*.

⁽²⁾These losses are being reported for the first time in 2002-03.

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SECTION 4

2002-2003

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

| | <i>Page</i> |
|--|-------------|
| Professional and special services..... | 4.2 |

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 | 193,918 | 2,608,554 | 25,221 | 11,738,963 | 705,346 | 6,293,895 |
| Canadian Dairy Commission | 14,898 | | | 35,819 | 15,249 | 200,319 |
| Canadian Food Inspection Agency | 4,159 | 356,420 | 37,773 | 836,413 | 2,660,122 | 1,070,636 |
| Canadian Grain Commission | 69,631 | | 4,440 | | 137 | 49,876 |
| | 282,606 | 2,964,974 | 67,434 | 12,611,195 | 3,380,854 | 7,614,726 |
| CANADA CUSTOMS AND REVENUE AGENCY | | | | | | |
| | 5,006,696 | 87,435 | 1,732,403 | 58,973,021 | 10,609,835 | 8,197,803 |
| CANADIAN HERITAGE | | | | | | |
| Department | 2,802,196 | 118,805 | | 4,155,693 | 165,284 | 3,886,217 |
| Canadian Radio-television and Telecommunications Commission | | | | 874,171 | 119,498 | 95,754 |
| National Archives of Canada | 167,678 | 26,305 | | 446,584 | | 1,092,615 |
| National Battlefields Commission | | 63,277 | 500 | | 35,785 | |
| National Film Board | 71,500 | 7,878,918 | | 254,445 | 40,959 | |
| National Library | 99,476 | 20,622 | | | | 1,171,614 |
| Parks Canada Agency | 92,208 | 15,881,046 | | 1,725,300 | 882,601 | 5,016,297 |
| Public Service Commission | 10,803 | | 46,699 | 1,833,098 | 11,554 | 2,598,702 |
| Status of Women—Office of the Co-ordinator | 2,900 | | | 183,275 | 168 | 263,652 |
| | 3,246,761 | 23,988,973 | 47,199 | 9,472,566 | 1,255,849 | 14,124,851 |
| CITIZENSHIP AND IMMIGRATION | | | | | | |
| Department | 603,672 | | 80,553,974 | 24,802,053 | 1,699,666 | 10,668,735 |
| Immigration and Refugee Board of Canada | | | | 1,880,075 | 93,685 | 458,639 |
| | 603,672 | | 80,553,974 | 26,682,128 | 1,793,351 | 11,127,374 |

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>. 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 |
|---------------------|----------------------|---------------------------|-----------------------------------|-------------------------|-----------------------------|-------------------|-------------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1,591,515 | 1,475,554 | 3,179,181 67,812 | 3,846,739 60,143 | 28,007,565 1,320 | 32,313,367 264,041 | 758,133 | 92,737,951 659,601 |
| 408,316 240 | 12,474,753 23,494 | 1,356,670 160,466 | 1,478,246 162,740 | 8,778,267 196,794 | 17,029,416 822,243 | 194,879 17,124 | 46,686,070 1,507,185 |
| 2,000,071 | 13,973,801 | 4,764,129 | 5,547,868 | 36,983,946 | 50,429,067 | 970,136 | 141,590,807 |
| 11,779,840 | 2,152,356 | 7,739,837 | 20,889,182 | 26,594,185 | 42,010,696 | | 195,773,289 |
| 93,046 | 56,448 | 6,883,907 | 2,025,567 | 639,863 | 33,053,146 | | 53,880,172 |
| 112,127 | | 331,385 | 546,881 | 109,665 | 1,467,433 | | 3,656,914 |
| 1,180,960 | | 382,274 | 659,120 | 1,531,696 | 3,527,511 | | 9,014,743 |
| 253,784 | | 17,109 | | | 373,143 | | 743,598 |
| 155,094 | | 299,792 | 297,158 | | 5,827,190 | | 14,825,056 |
| | | 232,117 | 250,064 | 770,475 | 2,644,987 | | 5,189,355 |
| 1,611,188 | 2,874,429 | 1,927,051 | 2,446,664 | 4,075,696 | 25,654,033 | | 62,186,513 |
| 111,897 | | 330,204 | 8,493,032 | 106,583 | 6,318,988 | | 19,861,560 |
| 35 | | 103,810 | 123,080 | | 1,669,359 | | 2,346,279 |
| 3,518,131 | 2,930,877 | 10,507,649 | 14,841,566 | 7,233,978 | 80,535,790 | | 171,704,190 |
| 9,181,179 | | 1,353,874 | 4,173,091 | 3,421,440 | 18,981,136 | 747,852 | 156,186,672 |
| 236,525 | | 419,910 | 564,114 | 176,792 | 13,476,685 | | 17,306,425 |
| 9,417,704 | | 1,773,784 | 4,737,205 | 3,598,232 | 32,457,821 | 747,852 | 173,493,097 |

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 | 25,719 | 578,065 | 217,508 | 4,004,148 | 3,425,666 | 20,017,613 |
| Canadian Environmental Assessment Agency | | | 5,965 | 5,885 | 2,936 | 681,689 |
| | 25,719 | 578,065 | 223,473 | 4,010,033 | 3,428,602 | 20,699,302 |
| FINANCE | | | | | | |
| Department | | | | | | |
| Economic, Social and Financial Policies Program | 191,882 | | | 773,748 | 1,173,905 | 2,462,559 |
| Auditor General | 678,786 | | | 263,977 | 14,944 | 201,078 |
| Canadian International Trade Tribunal | | | | 42,418 | 1,452 | 160,493 |
| Financial Consumer Agency of Canada | | | | 557,500 | | 8,863 |
| Financial Transactions and Reports Analysis Centre of Canada | 7,073 | 194,058 | | 3,352,543 | 522,552 | 65,039 |
| Office of the Superintendent of Financial Institutions | | | | 1,444,189 | | 161,390 |
| | 877,741 | 194,058 | | 6,434,375 | 1,712,853 | 3,059,422 |
| FISHERIES AND OCEANS | 330,727 | 18,253,558 | 370,044 | 14,914,225 | 5,952,518 | 16,920,133 |
| FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | | | | | |
| Department | 107,369 | 3,728,431 | 133,295 | 26,458,011 | 13,912,511 | 13,827,738 |
| Canadian International Development Agency | 4,953,316 | 223,276 | 614 | | 537,510 | 22,651,457 |
| International Joint Commission | | | | 70,560 | | 257,044 |
| NAFTA Secretariat, Canadian Section | | | | | 204,967 | |
| Northern Pipeline Agency | | | | | 25,650 | |
| | 5,060,685 | 3,951,707 | 133,909 | 26,528,571 | 14,680,638 | 36,736,239 |
| GOVERNOR GENERAL | 11,000 | | | 8,635 | 3,384 | 665,706 |
| HEALTH | | | | | | |
| Department | 849,007 | 345,530 | 203,338,387 | 11,504,163 | 4,003,777 | 21,826,341 |
| Canadian Institutes of Health Research | 13,200 | | 764 | 2,589,164 | 12,316 | 367,214 |
| Hazardous Materials Information Review Commission | | | | | 4,427 | 8,994 |
| Patented Medicine Prices Review Board | | | | 115,544 | 101,859 | 11,521 |
| | 862,207 | 345,530 | 203,339,151 | 14,208,871 | 4,122,379 | 22,214,070 |

| Protection services | Scientific services | Special fees and services | Training and educational services | Other business services | Other professional services | Other services | Total |
|---------------------|---------------------|---------------------------|-----------------------------------|-------------------------|-----------------------------|----------------|--------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1,390,635 | 21,334,468 | 2,341,858 | 5,594,528 | 8,835,534 | 44,509,127 | 42,782 | 112,317,651 |
| | 10,000 | 63,219 | 154,707 | 11,619 | 1,415,647 | | 2,351,667 |
| 1,390,635 | 21,344,468 | 2,405,077 | 5,749,235 | 8,847,153 | 45,924,774 | 42,782 | 114,669,318 |
| 853,727 | | 874,074 | 1,764,696 | 164,832 | 5,192,912 | | 13,452,335 |
| 108,819 | | 634,580 | 227,366 | 444,370 | 5,331,511 | | 7,905,431 |
| 9,685 | | 24,282 | 37,953 | | 334,238 | | 610,521 |
| | | 23,925 | 56,213 | | 839,752 | | 1,486,253 |
| 107,384 | | 209,548 | 387,513 | 54,667 | 2,507,160 | | 7,407,537 |
| | | 667,824 | 1,239,642 | 95 | 2,475,767 | 29,192 | 6,018,099 |
| 1,079,615 | | 2,434,233 | 3,713,383 | 663,964 | 16,681,340 | 29,192 | 36,880,176 |
| 4,770,275 | 25,030,032 | 2,639,268 | 10,209,218 | 59,838,784 | 29,540,144 | | 188,768,926 |
| 25,776,976 | 8 | 15,316,246 | 8,638,662 | 33,944,166 | 65,826,406 | 224,622 | 207,894,441 |
| 16,997 | 139,638 | 1,319,733 | 3,392,700 | 1,715,686 | 23,704,454 | | 58,498,746 |
| | | 65,222 | 13,452 | 10,072 | 3,604,979 | | 4,177,964 |
| | | 17,253 | 55,707 | | 452,324 | | 730,251 |
| | | 276 | 4,326 | 4,000 | 69,245 | | 103,497 |
| 25,793,973 | 139,646 | 16,718,730 | 12,104,847 | 35,673,924 | 93,657,408 | 224,622 | 271,404,899 |
| | | 160,406 | 114,542 | 229,668 | 1,435,229 | | 2,628,570 |
| 2,504,281 | 13,411,754 | 22,411,969 | 8,845,553 | 3,358,551 | 110,737,239 | | 403,136,552 |
| 9,271 | | 352,996 | 210,941 | 90,919 | 4,022,949 | | 7,669,734 |
| | | 10,174 | 97,335 | 15 | 231,671 | | 352,616 |
| | 105,519 | 52,716 | 40,221 | 40 | 176,563 | | 603,983 |
| 2,513,552 | 13,517,273 | 22,827,855 | 9,194,050 | 3,449,525 | 115,168,422 | | 411,762,885 |

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 | 6,026,176 | 59,990 | 8,935,479 | 40,114,220 | 4,856,260 | 65,573,066 |
| Canada Industrial Relations Board | | | 4,140 | 240,095 | 11,030 | 51,351 |
| Canadian Artists and Producers Professional Relations Tribunal | | | | 14,783 | 735 | 379 |
| Canadian Centre for Occupational Health and Safety | | | | | | 12,698 |
| | 6,026,176 | 59,990 | 8,939,619 | 40,369,098 | 4,868,025 | 65,637,494 |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | | | |
| Department | | | | | | |
| Administration Program | 5,000 | 3,077,673 | 53,082 | 2,944,581 | | 1,539,176 |
| Indian and Inuit Affairs Program | 1,371,965 | 11,421,779 | 57,270 | 12,033,385 | 7,108,367 | 2,981,856 |
| Northern Affairs Program | 278,988 | 1,609,163 | 13,515 | 340,980 | 373,091 | 2,305,123 |
| | <i>1,655,953</i> | <i>16,108,615</i> | <i>123,867</i> | <i>15,318,946</i> | <i>7,481,458</i> | <i>6,826,155</i> |
| Canadian Polar Commission | 33,300 | | | 36,230 | | 4,625 |
| | 1,689,253 | 16,108,615 | 123,867 | 15,355,176 | 7,481,458 | 6,830,780 |
| INDUSTRY | | | | | | |
| Department | 670,426 | 2,299,027 | 128,014 | 23,122,602 | 2,478,906 | 20,124,194 |
| Atlantic Canada Opportunities Agency | 995,165 | | | 2,943,769 | 157,275 | 909,760 |
| Canadian Space Agency | 84,966 | 67,892,061 | 78,674 | 1,551,438 | 104,154 | 2,411,467 |
| Competition Tribunal | | | | 31,195 | | 25,414 |
| Copyright Board | | | 87 | | 63,300 | 178,909 |
| Economic Development Agency of Canada for the Regions of Quebec | 114,586 | 31,236 | | 696,851 | 42,303 | 864,205 |
| National Research Council of Canada | 193,368 | 18,001,467 | 236,993 | 2,744,400 | 7,554,957 | 4,304,937 |
| Natural Sciences and Engineering Research Council | 190,237 | 8,368 | | 2,706,859 | 446 | 532,905 |
| Office of Infrastructure of Canada | 15,000 | | | 3,410,038 | 29,507 | 208,100 |
| Social Sciences and Humanities Research Council | 19,388 | 3,555 | | 934,180 | 3,000 | 261,935 |
| Statistics Canada | 144,916 | | | 1,148,517 | 2,494 | 2,427,052 |
| Western Economic Diversification | 1,236,303 | | | 1,015,165 | 170,580 | 2,151,083 |
| | 3,664,355 | 88,235,714 | 443,768 | 40,305,014 | 10,606,922 | 34,399,961 |

| Protection services | Scientific services | Special fees and services | Training and educational services | Other business services | Other professional services | Other services | Total |
|------------------------|------------------------|---------------------------------|---|-------------------------------|-----------------------------------|-------------------|--------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 3,185,775 | 50,619 | 3,314,061 | 12,312,293 | 136,513,027 | 113,826,853 | | 394,767,819 |
| 21,683 | | 72,120 | 52,253 | 97,154 | 838,899 | | 1,388,725 |
| 10,368 | | 20,713 | 9,584 | 13,174 | 259,094 | | 328,830 |
| 2,160 | | 87,287 | 88,500 | 366,051 | 621,771 | | 1,178,467 |
| 3,219,986 | 50,619 | 3,494,181 | 12,462,630 | 136,989,406 | 115,546,617 | | 397,663,841 |
| 287,097 | | 523,201 | 1,162,022 | 1,108,286 | 15,028,559 | 171 | 25,728,848 |
| 286,225 | 19,001 | 1,065,442 | 1,629,743 | 6,978,067 | 36,955,743 | 153,350 | 82,062,193 |
| 88,126 | 3,929,758 | 436,611 | 804,163 | 363,873 | 28,990,805 | 4,573 | 39,538,769 |
| 661,448 | 3,948,759 | 2,025,254 | 3,595,928 | 8,450,226 | 80,975,107 | 158,094 | 147,329,810 |
| | | 29,717 | 1,569 | | 44,054 | | 149,495 |
| 661,448 | 3,948,759 | 2,054,971 | 3,597,497 | 8,450,226 | 81,019,161 | 158,094 | 147,479,305 |
| 1,959,244 | 157,285 | 4,872,699 | 5,552,018 | 5,513,326 | 51,972,884 | | 118,850,625 |
| | | 668,310 | 1,078,200 | 793,614 | 12,573,319 | | 20,119,412 |
| 716,231 | 42,923,963 | 419,906 | 961,086 | 4,049,113 | 13,527,378 | | 134,720,437 |
| | | 8,321 | 35,605 | 112,032 | 372,090 | | 584,657 |
| | | 44,722 | 13,159 | 71,282 | 172,250 | | 543,709 |
| 401,091 | | 368,826 | 436,607 | 71,439 | 3,863,297 | | 6,890,441 |
| 2,143,260 | 4,756,828 | 3,963,989 | 3,103,190 | 5,207,553 | 6,038,938 | 70,590 | 58,320,470 |
| 11,419 | 227,263 | 199,417 | 258,935 | 421,562 | 2,092,006 | | 6,649,417 |
| 44,985 | | 24,057 | 30,891 | 284 | 868,473 | | 4,631,335 |
| 2,306 | 9,160 | 96,139 | 150,575 | 169,358 | 1,636,200 | | 3,285,796 |
| 1,323,739 | | 1,244,964 | 3,129,663 | 9,783,618 | 4,035,620 | | 23,240,583 |
| 88,839 | | 436,128 | 532,775 | 1,301,269 | 2,455,280 | | 9,387,422 |
| 6,691,114 | 48,074,499 | 12,347,478 | 15,282,704 | 27,494,450 | 99,607,735 | 70,590 | 387,224,304 |

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 | 220,392 | | 278,874 | 8,943,407 | 36,269,473 | 32,031,211 |
| Canadian Human Rights Commission | 48,700 | | 29,258 | 250,106 | 1,034,740 | 212,811 |
| Canadian Human Rights Tribunal | | | | 44,421 | 913 | 24,356 |
| Commissioner for Federal Judicial Affairs | | | | | 561,077 | 463,655 |
| Federal Court of Canada | 32,157 | 52,457 | | 131,972 | 19,560 | 215,932 |
| Law Commission of Canada | | | 396 | 13,700 | | 45,487 |
| Offices of the Information and Privacy Commissioners of Canada | 7,280 | | | 374,122 | 541,473 | 85,484 |
| Supreme Court of Canada | | 481 | | 286,375 | | 188,648 |
| Tax Court of Canada | | | | 142,350 | | 218,968 |
| | 308,529 | 52,938 | 308,528 | 10,186,453 | 38,427,236 | 33,486,552 |
| NATIONAL DEFENCE | | | | | | |
| Department | | 687,508,830 | 101,260,586 | 113,700,493 | 3,331,206 | 67,054,419 |
| Canadian Forces Grievance Board | 309,179 | | | 324,057 | 417,900 | 124,310 |
| Military Police Complaints Commission | 5,200 | 68,631 | 1,317 | 53,318 | 158,977 | 77,725 |
| | 314,379 | 687,577,461 | 101,261,903 | 114,077,868 | 3,908,083 | 67,256,454 |
| NATURAL RESOURCES | | | | | | |
| Department | 848,595 | 5,261,545 | 9,284 | 10,613,345 | 434,141 | 13,451,263 |
| Canadian Nuclear Safety Commission | 23,313 | | 17,824 | 583,740 | 69,360 | 312,111 |
| National Energy Board | | | | 959,281 | 89,901 | 150,379 |
| | 871,908 | 5,261,545 | 27,108 | 12,156,366 | 593,402 | 13,913,753 |
| PARLIAMENT | | | | | | |
| The Senate | 48,100 | | 45,800 | 202,587 | 392,543 | 579,437 |
| House of Commons | 186 | | 111,035 | 3,588,811 | 347,690 | 738,763 |
| Library of Parliament | 38,066 | | | 210,058 | 141,108 | 203,726 |
| | 86,352 | | 156,835 | 4,001,456 | 881,341 | 1,521,926 |
| PRIVY COUNCIL | | | | | | |
| Department | 22,500 | | | 4,446,863 | 248,637 | 1,745,632 |
| Canadian Centre for Management Development | 23,604 | 1,536 | | 614,908 | | 459,148 |
| Canadian Intergovernmental Conference Secretariat | | | | | | 11,295 |
| Canadian Transportation Accident Investigation and Safety Board | 16,350 | 4,375 | 9,026 | 838,360 | 158,433 | 374,237 |
| Chief Electoral Officer | 258,089 | | 12,555 | 9,189,412 | 461,273 | 653,621 |

| Protection services | Scientific services | Special fees and services | Training and educational services | Other business services | Other professional services | Other services | Total |
|---------------------|---------------------|---------------------------|-----------------------------------|-------------------------|-----------------------------|-------------------|----------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1,295,497 | | 5,218,494 | 3,029,926 | 3,806,612 | 12,714,117 | | 103,808,003 |
| 16,299 | | 90,174 | 242,679 | 84 | 1,363,534 | | 3,288,385 |
| 4,280 | | 29,870 | 19,074 | 237,201 | 571,223 | | 931,338 |
| | | 35,718 | 766,553 | 978,636 | 473,388 | | 3,279,027 |
| 1,230,935 | | 86,704 | 265,908 | 828,196 | 2,204,623 | | 5,068,444 |
| | | 98,114 | 22,308 | | 787,480 | | 967,485 |
| 34,340 | | 83,838 | 84,944 | 24,312 | 1,060,949 | | 2,296,742 |
| 17,715 | | 264,924 | 153,696 | 127,456 | 1,217,704 | | 2,256,999 |
| 147,453 | | 57,904 | 76,570 | 1,055,922 | 1,027,094 | | 2,726,261 |
| 2,746,519 | | 5,965,740 | 4,661,658 | 7,058,419 | 21,420,112 | | 124,622,684 |
| 37,979,080 | 1,111,670 | 7,791,942 | 78,455,210 | 156,612,749 | 364,973,181 | 66,579,595 | 1,686,358,961 |
| 5,393 | | 43,983 | 46,109 | 75,298 | 2,040,862 | | 3,387,091 |
| 379 | | 31,930 | 60,171 | 24,199 | 432,047 | 38 | 913,932 |
| 37,984,852 | 1,111,670 | 7,867,855 | 78,561,490 | 156,712,246 | 367,446,090 | 66,579,633 | 1,690,659,984 |
| 2,305,005 | 3,948,868 | 2,554,591 | 6,868,920 | 26,406,346 | 44,524,733 | | 117,226,636 |
| 57,887 | 947,026 | 106,262 | 833,199 | 328,209 | 4,976,017 | | 8,254,948 |
| | 5,436 | 188,464 | 461,643 | 336,943 | 1,676,623 | | 3,868,670 |
| 2,362,892 | 4,901,330 | 2,849,317 | 8,163,762 | 27,071,498 | 51,177,373 | | 129,350,254 |
| | | 555,058 | 408,612 | 417,287 | 3,792,362 | | 6,441,786 |
| 173,652 | | 1,471,061 | 1,167,410 | 217,391 | 6,262,827 | | 14,078,826 |
| | | 72,962 | 127,184 | 158,830 | 565,218 | | 1,517,152 |
| 173,652 | | 2,099,081 | 1,703,206 | 793,508 | 10,620,407 | | 22,037,764 |
| 1,111,173 | | 1,010,084 | 922,035 | 883,846 | 6,949,807 | | 17,340,577 |
| 918 | | 124,916 | 371,949 | 1,663,251 | 8,040,277 | | 11,300,507 |
| 30,999 | | 3,303 | 2,429 | 31,481 | 557,168 | | 636,675 |
| 42,838 | 22,612 | 91,579 | 402,663 | 785,474 | 1,583,394 | | 4,329,341 |
| 347,963 | | 95,379 | 248,621 | 449,852 | 6,818,446 | | 18,535,211 |

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 |
|---|------------------------|--|-----------------------------------|-------------------------|-------------------|--|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Commissioner of Official Languages | | 839,883 | | 539,963 | 119,309 | 342,772 |
| National Round Table on the Environment and the Economy | 13,300 | | | 45,932 | 75 | 19,651 |
| Public Service Staff Relations Board | 1,875 | | 3,732 | 70,241 | 5,814 | 16,743 |
| Security Intelligence Review Committee | | | | 35,376 | 3,048 | |
| | 335,718 | 845,794 | 25,313 | 15,781,055 | 996,589 | 3,623,099 |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | | | | |
| Department | | | | | | |
| Government Services | | | | | | |
| Program | 5,653,418 | 99,078,792 | 242,366 | 63,739,148 | 6,946,747 | 254,506,732 |
| Communication Canada | 134,862 | | | 3,757,141 | | 14,376,440 |
| Office of Indian Residential Schools Resolution of Canada | | | | 235,209 | 175,240 | 507,332 |
| | 5,788,280 | 99,078,792 | 242,366 | 67,731,498 | 7,121,987 | 269,390,504 |
| SOLICITOR GENERAL | | | | | | |
| Department | 368,800 | | | | 125,179 | 202,993 |
| Correctional Service | 21,815 | 1,255,981 | 84,067,274 | 14,981,846 | 2,383,562 | 9,852,116 |
| National Parole Board | | | 11,520 | 508,093 | 16,128 | 29,470 |
| Office of the Correctional Investigator | | | | | 19 | 99,762 |
| Royal Canadian Mounted Police | 818,829 | | 3,972,418 | 22,200,507 | 1,975,681 | 13,730,540 |
| Royal Canadian Mounted Police External Review Committee | | | | | | 52,895 |
| Royal Canadian Mounted Police Public Complaints Commission | | | | | 76,420 | 252,032 |
| | 1,209,444 | 1,255,981 | 88,051,212 | 37,690,446 | 4,576,989 | 24,219,808 |
| TRANSPORT | | | | | | |
| Department | 504,531 | 17,198,961 | 580,481 | 13,152,867 | 3,976,807 | 16,621,001 |
| Canadian Transportation Agency | 58,352 | | 16,705 | 57,663 | 88,553 | 324,790 |
| Civil Aviation Tribunal | | | | 43,187 | 144,023 | 15,248 |
| | 562,883 | 17,198,961 | 597,186 | 13,253,717 | 4,209,383 | 16,961,039 |

| Protection services | Scientific services | Special fees and services | Training and educational services | Other business services | Other professional services | Other services | Total |
|------------------------|------------------------|---------------------------------|---|-------------------------------|-----------------------------------|-------------------|--------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 10,786 | | 133,855 | 98,823 | 70,218 | 1,719,240 | | 3,874,849 |
| 2,671 | 331,885 | 85,459 | 12,238 | 19,648 | 1,233,430 | | 1,764,289 |
| 7,748 | | 45,435 | 78,173 | 70,147 | 595,372 | | 895,280 |
| | | 12,819 | 15,852 | 5,570 | 152,434 | | 225,099 |
| 1,555,096 | 354,497 | 1,602,829 | 2,152,783 | 3,979,487 | 27,649,568 | | 58,901,828 |
| 25,995,226 | 1,485,094 | 2,142,982 | 17,709,939 | 101,153,434 | 301,477,176 | | 880,131,054 |
| 133,347 | | 248,803 | 593,196 | 25,273,708 | 6,513,442 | | 51,030,939 |
| 5,687 | | 83,217 | 80,367 | 34,940 | 15,803,392 | | 16,925,384 |
| 26,134,260 | 1,485,094 | 2,475,002 | 18,383,502 | 126,462,082 | 323,794,010 | | 948,087,377 |
| 342,856 | | 305,807 | 361,084 | 40,984,816 | 4,888,550 | | 47,580,085 |
| 5,148,838 | | 1,151,183 | 19,551,783 | 5,797,194 | 56,593,351 | 19,679,950 | 220,484,893 |
| 197,974 | | 77,747 | 147,802 | 187,162 | 1,736,401 | | 2,912,297 |
| 3,050 | | 10,664 | 13,590 | 107,160 | 98,855 | | 333,100 |
| 20,669,770 | 948,667 | 4,729,621 | 7,536,895 | 85,677,729 | 48,178,902 | 712,114 | 211,151,673 |
| | | 17,011 | 18,784 | 8,979 | 28,674 | | 126,343 |
| 44,617 | | 32,976 | 75,548 | 198,655 | 413,110 | | 1,093,358 |
| 26,407,105 | 948,667 | 6,325,009 | 27,705,486 | 132,961,695 | 111,937,843 | 20,392,064 | 483,681,749 |
| 2,592,449 | 16,371,458 | 2,191,474 | 8,603,566 | 10,483,211 | 40,637,655 | | 132,914,461 |
| | | 194,470 | 254,729 | 167,740 | 507,283 | | 1,670,285 |
| | | 5,841 | 13,574 | | | | 221,873 |
| 2,592,449 | 16,371,458 | 2,391,785 | 8,871,869 | 10,650,951 | 41,144,938 | | 134,806,619 |

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 | | | | 3,845,595 | 713,939 | 3,827,746 |
| VETERANS AFFAIRS | | | | | | |
| Department | | | | | | |
| Veterans Affairs Program | | | 224,595,608 | 938,428 | 172,483 | 7,021,997 |
| Veterans Review and Appeal Board Program | | | 2,473 | | 6,702 | 20,389 |
| | | | 224,598,081 | 938,428 | 179,185 | 7,042,386 |
| Total | 37,165,091 | 966,040,091 | 711,243,373 | 549,535,790 | 131,504,802 | 689,471,128 |

| Protection services | Scientific services | Special fees and services | Training and educational services | Other business services | Other professional services | Other services | Total |
|------------------------|------------------------|---------------------------------|---|-------------------------------|-----------------------------------|-------------------|---------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 88,557 | | 1,179,737 | 4,750,823 | 19,098 | 37,177,378 | | 51,602,873 |
| 1,359,890 | | 829,478 | 1,274,431 | 6,949,696 | 9,694,340 | | 252,836,351 |
| | | 21,346 | 34,917 | 34,441 | 374,102 | | 494,370 |
| 1,359,890 | | 850,824 | 1,309,348 | 6,984,137 | 10,068,442 | | 253,330,721 |
| 174,241,616 | 156,335,046 | 123,474,777 | 274,707,854 | 828,740,562 | 1,806,450,365 | 89,214,965 | 6,538,125,460 |

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SECTION 5

2002-2003

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

CONTENTS

| | <i>Page</i> |
|--|-------------|
| Acquisition of land, buildings and works | 5.2 |

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>. 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 | 2,344,965 | 820,726 | 18,294,053 | | 21,459,744 |
| Canadian Food Inspection Agency | | | 96,533 | | 96,533 |
| | 2,344,965 | 820,726 | 18,390,586 | | 21,556,277 |
| CANADA CUSTOMS AND REVENUE AGENCY | 12,919 | | 22,537,100 | | 22,550,019 |
| CANADIAN HERITAGE | | | | | |
| National Battlefields Commission | | 90 | 195,587 | | 195,677 |
| Parks Canada Agency | 343,325 | 5,911,506 | 3,462,962 | | 9,717,793 |
| | 343,325 | 5,911,596 | 3,658,549 | | 9,913,470 |
| CITIZENSHIP AND IMMIGRATION | | | | | |
| Department | | 13,000 | 559,000 | | 572,000 |
| ENVIRONMENT | | | | | |
| Department | | 248,988 | 613,782 | | 862,770 |

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 |
|--|------------------------|--|--|--|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| FINANCE | | | | | |
| Department | | | | | |
| Financial Consumer Agency of Canada..... | | | 14,155 | | 14,155 |
| Office of the Superintendent of Financial Institutions..... | | | 152,426 | | 152,426 |
| | | | 166,581 | | 166,581 |
| FISHERIES AND OCEANS | 690,425 | 31,158,058 | 11,120,816 | 195,362 | 43,164,661 |
| FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | | | | |
| Department..... | 794,350 | 698,925 | 29,463,519 | 5,114,879 | 36,071,673 |
| HEALTH | | | | | |
| Department..... | 31,629 | 1,508,824 | 2,126,870 | 65,338 | 3,732,661 |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | | |
| Department | | | | | |
| Indian and Inuit Affairs Program..... | 6,641,508 | 808,404 | | | 7,449,912 |
| Northern Affairs Program | | | 175 | | 175 |
| | 6,641,508 | 808,404 | 175 | | 7,450,087 |
| INDUSTRY | | | | | |
| Department | | 833,955 | 2,561,686 | | 3,395,641 |
| National Research Council of Canada | | | 48,998,601 | | 48,998,601 |
| | | 833,955 | 51,560,287 | | 52,394,242 |
| JUSTICE | | | | | |
| Department..... | | | 1,649,674 | | 1,649,674 |
| NATIONAL DEFENCE | | | | | |
| Department..... | 350,093 | 105,010,238 | 55,945,947 | 6,899,810 | 168,206,088 |
| NATURAL RESOURCES | | | | | |
| Department..... | 396,283 | 881 | 11,638,748 | 4,625 | 12,040,537 |
| PRIVY COUNCIL | | | | | |
| Chief Electoral Officer | | | 350,311 | | 350,311 |

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 |
|---|------------------------|--|--|--|--------------------|
| | \$ | \$ | \$ | \$ | \$ |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | | | |
| Department | | | | | |
| Government Services Program | 11,562,184 | 59,868,932 | 284,329,728 | 570,947 | 356,331,791 |
| SOLICITOR GENERAL | | | | | |
| Correctional Service | | 2,146,249 | 86,625,486 | | 88,771,735 |
| Royal Canadian Mounted Police | 363,820 | 10,208,126 | 34,311,550 | 10,103,877 | 54,987,373 |
| | 363,820 | 12,354,375 | 120,937,036 | 10,103,877 | 143,759,108 |
| TRANSPORT | | | | | |
| Department | 168,082 | 5,362,140 | 849,278 | | 6,379,500 |
| VETERANS AFFAIRS | | | | | |
| Department | | | | | |
| Veterans Affairs Program | | 2,413,935 | 313,195 | | 2,727,130 |
| Total | 23,699,583 | 227,012,977 | 616,211,182 | 22,954,838 | 889,878,580 |

SECTION 6

2002-2003

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

CONTENTS

| | <i>Page</i> |
|--|-------------|
| Acquisition of machinery and equipment | 6.2 |

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 | 4,431,188 | | 576,908 |
| Canadian Dairy Commission | | | |
| Canadian Food Inspection Agency | 5,390,635 | | 1,541 |
| Canadian Grain Commission | 20,795 | | |
| | 9,842,618 | | 578,449 |
| CANADA CUSTOMS AND REVENUE AGENCY | 3,759,805 | 3,021 | 7,164,572 |
| CANADIAN HERITAGE | | | |
| Department | 556,391 | | |
| Canadian Radio-television and Telecommunications Commission | 173 | | 14,186 |
| National Archives of Canada | 74,177 | | 384,980 |
| National Battlefields Commission | 65,365 | | |
| National Film Board | | | |
| National Library | | | 142,246 |
| Parks Canada Agency | 3,658,453 | | 180,530 |
| Public Service Commission | 111 | | 521,154 |
| Status of Women—Office of the Co-ordinator | | | 3,767 |
| | 4,354,670 | | 1,246,863 |
| CITIZENSHIP AND IMMIGRATION | | | |
| Department | 438,246 | | 1,382,024 |
| Immigration and Refugee Board of Canada | | | 215,373 |
| | 438,246 | | 1,597,397 |

| 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 |
|--|---|---------------------------|--|---|--|--------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 12,932,404 | 10,742,880 | 1,977,949 | 45,675 | 361,782 | 5,825,899 | 36,894,685 |
| 171,960 | | 10,693 | | | | 182,653 |
| 10,204,013 | 14,783,592 | 2,481,476 | | 246,514 | 1,282,921 | 34,390,692 |
| 1,102,398 | 1,238,903 | 39,243 | | 46,009 | 76,970 | 2,524,318 |
| 24,410,775 | 26,765,375 | 4,509,361 | 45,675 | 654,305 | 7,185,790 | 73,992,348 |
| 87,148,311 | 19,101,108 | 12,294,237 | | 1,100,318 | (476,881) | 130,094,491 |
| 7,572,506 | 451,378 | 2,283,732 | | 450,757 | 192,192 | 11,506,956 |
| 898,769 | | 188,039 | | 7,435 | | 1,108,602 |
| 1,249,023 | 3,144 | 66,107 | | 280,476 | 577,196 | 2,635,103 |
| 8,955 | 136 | 4,599 | 10,489 | | 60,091 | 149,635 |
| 1,500,740 | | 656,800 | | | 1,761,844 | 3,919,384 |
| 2,730,040 | 12,425 | 126,593 | | 83,168 | 202,539 | 3,297,011 |
| 5,195,740 | 858,221 | 692,382 | 138,570 | 258,770 | 2,723,713 | 13,706,379 |
| 5,204,322 | | 1,044,565 | | 165,652 | 71,188 | 7,006,992 |
| 280,846 | | 64,061 | | 11,646 | | 360,320 |
| 24,640,941 | 1,325,304 | 5,126,878 | 149,059 | 1,257,904 | 5,588,763 | 43,690,382 |
| 13,755,105 | 382,434 | 2,556,458 | | 1,161,365 | 188,037 | 19,863,669 |
| 2,842,464 | | 409,938 | | 14,607 | | 3,482,382 |
| 16,597,569 | 382,434 | 2,966,396 | | 1,175,972 | 188,037 | 23,346,051 |

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

| Department and agency | Transportation machinery and equipment ⁽¹⁾ | Ammunition and weapons for defence | Communications equipment |
|---|---|--|-----------------------------|
| | \$ | \$ | \$ |
| ENVIRONMENT | | | |
| Department | 3,142,983 | 18,377 | 2,121,003 |
| Canadian Environmental Assessment Agency | | | 668 |
| | 3,142,983 | 18,377 | 2,121,671 |
| FINANCE | | | |
| Department | | | |
| Economic, Social and Financial Policies | | | |
| Program | 24,106 | | 71,127 |
| Auditor General | | | 314,381 |
| Canadian International Trade Tribunal | | | 9,728 |
| Financial Consumer Agency of Canada | | | |
| Financial Transactions and Reports Analysis Centre of Canada | | | 16,337 |
| Office of the Superintendent of Financial Institutions | | | |
| | 24,106 | | 411,573 |
| FISHERIES AND OCEANS | 31,128,880 | 175,094 | 6,294,216 |
| FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | | |
| Department | 4,799,953 | | 828,644 |
| Canadian International Development Agency | 33,135 | | 264,451 |
| International Joint Commission | 672 | | 15,243 |
| NAFTA Secretariat, Canadian Section | | | 1,265 |
| Northern Pipeline Agency | | | |
| | 4,833,760 | | 1,109,603 |
| GOVERNOR GENERAL | 107,508 | | 327 |
| HEALTH | | | |
| Department | 2,840,902 | | 1,545,406 |
| Canadian Institutes of Health Research | | | 3,490 |
| Hazardous Materials Information Review Commission | | | 31,820 |
| Patented Medicine Prices Review Board | | | 12,291 |
| | 2,840,902 | | 1,593,007 |

| 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 |
|--|---|---------------------------|--|---|--|--------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 16,896,777 | 9,217,932 | 2,481,183 | | 948,162 | 2,101,281 | 36,927,698 |
| 136,123 | | 47,572 | | 4,172 | 905 | 189,440 |
| 17,032,900 | 9,217,932 | 2,528,755 | | 952,334 | 2,102,186 | 37,117,138 |
| 5,835,198 | | 302,094 | | 397,783 | 34,335 | 6,664,643 |
| (319,723) | | 2,126,555 | | 20,893 | 87,945 | 2,230,051 |
| 392,095 | | 59,978 | | 15,602 | | 477,403 |
| 71,475 | | 29,977 | | | | 101,452 |
| 6,039,649 | | 1,308,262 | | 183,224 | | 7,547,472 |
| 2,216,562 | | 59,278 | | | 32,725 | 2,308,565 |
| 14,235,256 | | 3,886,144 | | 617,502 | 155,005 | 19,329,586 |
| 41,000,577 | 10,468,520 | 3,674,696 | 573,515 | 1,004,284 | 14,077,932 | 108,397,714 |
| 36,936,609 | 2,733,433 | 20,944,543 | | 1,850,667 | 5,965,366 | 74,059,215 |
| 5,566,786 | | 2,463,826 | | | 435,301 | 8,763,499 |
| 106,432 | | 24,193 | | 142 | | 146,682 |
| 17,007 | | 2,708 | | | | 20,980 |
| 9,500 | | | | | | 9,500 |
| 42,636,334 | 2,733,433 | 23,435,270 | | 1,850,809 | 6,400,667 | 82,999,876 |
| 819,009 | | 208,898 | | 9,210 | 1,724 | 1,146,676 |
| 26,752,499 | 25,796,728 | 3,891,175 | 22,290 | 823,401 | 1,534,495 | 63,206,896 |
| 921,055 | | 152,239 | | 19,148 | 17,811 | 1,113,743 |
| 69,045 | | 8,853 | | | | 109,718 |
| 122,528 | | 3,731 | | 1,243 | 44 | 139,837 |
| 27,865,127 | 25,796,728 | 4,055,998 | 22,290 | 843,792 | 1,552,350 | 64,570,194 |

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 | 139,977 | | 3,325,898 |
| Canada Industrial Relations Board | | | 77,849 |
| Canadian Artists and Producers Professional Relations Tribunal | 42 | | |
| Canadian Centre for Occupational Health and Safety | | | |
| | 140,019 | | 3,403,747 |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | |
| Department | | | |
| Administration Program | 8 | | 115,585 |
| Indian and Inuit Affairs Program | 280,296 | | 259,172 |
| Northern Affairs Program | 352,780 | | 242,864 |
| | <i>633,084</i> | | <i>617,621</i> |
| Canadian Polar Commission | | | |
| | 633,084 | | 617,621 |
| INDUSTRY | | | |
| Department | 2,357,327 | | 870,954 |
| Atlantic Canada Opportunities Agency | 129,649 | | 127,027 |
| Canadian Space Agency | 26,943 | | 439,526 |
| Competition Tribunal | | | |
| Copyright Board | | | 563 |
| Economic Development Agency of Canada for the Regions of Quebec | 29,849 | | 51,149 |
| National Research Council of Canada | 684,902 | | |
| Natural Sciences and Engineering Research Council | | | 46,508 |
| Office of Infrastructure of Canada | | | |
| Social Sciences and Humanities Research Council | | | 1,914 |
| Statistics Canada | 25,301 | | |
| Western Economic Diversification | 34,553 | | 117,244 |
| | 3,288,524 | | 1,654,885 |
| JUSTICE | | | |
| Department | 28,352 | | 108,437 |
| Canadian Human Rights Commission | 383 | | 7,925 |
| Canadian Human Rights Tribunal | | | 40,922 |
| Commissioner for Federal Judicial Affairs | | | |
| Federal Court of Canada | 79,905 | | 311,181 |
| Law Commission of Canada | | | 2,552 |
| Offices of the Information and Privacy Commissioners of Canada— | | | |
| Office of the Information Commissioner of Canada Program | | | 1,785 |

| 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 |
|---|--------------------------------------|------------------------|------------------------------------|--|--|--------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 49,741,742 | 183,066 | 6,948,512 | | 470,489 | 428,683 | 61,238,367 |
| 335,240 | | 27,961 | | | 6,239 | 447,289 |
| 13,395 | | 5,350 | | 53,669 | | 72,456 |
| 525,251 | | 73,061 | | 33,037 | | 631,349 |
| 50,615,628 | 183,066 | 7,054,884 | | 557,195 | 434,922 | 62,389,461 |
| 8,736,111 | 18,428 | 1,349,266 | | 85,335 | 27,344 | 10,332,077 |
| 7,698,774 | 32,983 | 2,336,828 | | 116,750 | 104,683 | 10,829,486 |
| 3,152,166 | 351,608 | 708,911 | | 133,095 | 1,128,286 | 6,069,710 |
| 19,587,051 | 403,019 | 4,395,005 | | 335,180 | 1,260,313 | 27,231,273 |
| 5,786 | | | | | | 5,786 |
| 19,592,837 | 403,019 | 4,395,005 | | 335,180 | 1,260,313 | 27,237,059 |
| 19,071,645 | 4,010,924 | 4,999,825 | 96,747 | 323,113 | 2,163,732 | 33,894,267 |
| 2,492,730 | | 809,423 | | 64,197 | | 3,623,026 |
| 4,818,600 | 65,762,314 | 564,228 | 1,204 | 47,906 | 5,441,173 | 77,101,894 |
| 6,633 | | | | 455 | | 7,088 |
| 53,298 | | 21,182 | | | | 75,043 |
| 968,920 | | 144,526 | | 34,086 | 353 | 1,228,883 |
| 20,105,730 | 16,913,709 | 3,993,760 | 42,247,775 | 1,023,513 | 4,514,505 | 89,483,894 |
| 932,777 | | 253,183 | | 3,132 | 21,479 | 1,257,079 |
| 404,690 | | 4,719 | | 30,255 | 5,035 | 444,699 |
| 487,502 | | 36,201 | | 630 | 17,497 | 543,744 |
| 3,288,175 | | | | | 439,948 | 3,753,424 |
| 1,279,673 | | 115,792 | | 59,598 | | 1,606,860 |
| 53,910,373 | 86,686,947 | 10,942,839 | 42,345,726 | 1,586,885 | 12,603,722 | 213,019,901 |
| 6,361,308 | 2,610 | 2,211,209 | | 256,591 | 5,744 | 8,974,251 |
| 450,645 | | 74,632 | | 29,507 | | 563,092 |
| 117,270 | | 7,112 | | 266 | 2,290 | 167,860 |
| 1,105,747 | | 87,858 | | 37,772 | 4,238 | 1,235,615 |
| 921,627 | 164,234 | 344,630 | | 2,788 | 18,546 | 1,842,911 |
| 72,241 | | 28,759 | | | | 103,552 |
| 106,373 | | 3,428 | | 12,044 | 324 | 123,954 |

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

| Department and agency | Transportation machinery and equipment ⁽¹⁾ | Ammunition and weapons for defence | Communications equipment |
|--|---|--|-----------------------------|
| | \$ | \$ | \$ |
| Office of the Privacy Commissioner of Canada Program | | | 407 |
| | | | 2,192 |
| Supreme Court of Canada | 39,338 | | 36,589 |
| Tax Court of Canada | | | |
| | 147,978 | | 509,798 |
| NATIONAL DEFENCE | | | |
| Department | 904,571,190 | 281,965,876 | 243,822,860 |
| Canadian Forces Grievance Board | | | 1,880 |
| Military Police Complaints Commission | | | 6,378 |
| | 904,571,190 | 281,965,876 | 243,831,118 |
| NATURAL RESOURCES | | | |
| Department | 1,533,640 | | 937,614 |
| Canadian Nuclear Safety Commission | 1,112 | | 41,529 |
| National Energy Board | 25,684 | | 1,561 |
| | 1,560,436 | | 980,704 |
| PARLIAMENT | | | |
| The Senate | 19,668 | | 28,735 |
| House of Commons | 83,695 | 9,808 | 511,601 |
| Library of Parliament | | | 10,297 |
| | 103,363 | 9,808 | 550,633 |
| PRIVY COUNCIL | | | |
| Department | 26,313 | | 2,019,910 |
| Canadian Centre for Management Development | 118 | | 21,993 |
| Canadian Intergovernmental Conference Secretariat | | | 480 |
| Canadian Transportation Accident Investigation and Safety Board | 169,086 | | 119,672 |
| Chief Electoral Officer | | | 21,616 |
| Commissioner of Official Languages | 667 | | 15,985 |
| Millennium Bureau of Canada | | | |
| National Round Table on the Environment and the Economy | | | |
| Public Service Staff Relations Board | | | 17,226 |
| Security Intelligence Review Committee | | | 2,452 |
| | 196,184 | | 2,219,334 |

| 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 |
|--|---|---------------------------|--|---|--|----------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 831,425 | | 15,719 | | 152 | 641 | 848,344 |
| 937,798 | | 19,147 | | 12,196 | 965 | 972,298 |
| 699,827 | 3,439 | 122,980 | | 32,678 | 1,814 | 936,665 |
| 338,495 | | 80,611 | | 81,626 | | 500,732 |
| 11,004,959 | 170,283 | 2,976,938 | | 453,424 | 33,597 | 15,296,976 |
| 313,133,000 | 147,800,066 | 27,230,700 | 4,383,543 | 20,487,289 | 77,298,081 | 2,020,692,605 |
| 316,325 | 318 | 313,845 | | 4,093 | 450 | 636,911 |
| 90,647 | | 21,591 | | 2,619 | | 121,235 |
| 313,539,972 | 147,800,384 | 27,566,136 | 4,383,543 | 20,494,001 | 77,298,531 | 2,021,450,751 |
| 17,184,850 | 10,702,082 | 1,494,763 | 138,184 | 110,834 | 3,112,319 | 35,214,286 |
| 1,334,444 | 242,966 | 369,350 | | | 102,619 | 2,092,020 |
| 1,160,821 | | 52,047 | | | 28,579 | 1,268,692 |
| 19,680,115 | 10,945,048 | 1,916,160 | 138,184 | 110,834 | 3,243,517 | 38,574,998 |
| 1,448,507 | 2,158 | 517,280 | | 355,349 | 16,522 | 2,388,219 |
| 8,044,489 | | 1,073,023 | | 197,781 | 1,703,372 | 11,623,769 |
| 729,974 | 360 | 139,455 | | 718 | 164 | 880,968 |
| 10,222,970 | 2,518 | 1,729,758 | | 553,848 | 1,720,058 | 14,892,956 |
| 5,354,964 | 495,678 | 1,193,165 | | 102,972 | 128,785 | 9,321,787 |
| 1,268,942 | | 153,143 | | 31,457 | 18,945 | 1,494,598 |
| 162,037 | | 17,544 | | 36,149 | | 216,210 |
| 812,313 | 4,810 | 188,533 | | 158,141 | 37,191 | 1,489,746 |
| 3,205,508 | | 296,574 | | 107,967 | 46,114 | 3,677,779 |
| 620,391 | | 559,355 | | 20,722 | | 1,217,120 |
| 51,180 | | 54,950 | | 66,593 | | 172,723 |
| 112,378 | | 14,982 | | | 1,650 | 146,236 |
| 64,130 | | 22,906 | | | 459 | 89,947 |
| 11,651,843 | 500,488 | 2,501,152 | | 524,001 | 233,144 | 17,826,146 |

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

| Department and agency | Transportation machinery and equipment ⁽¹⁾ | Ammunition and weapons for defence | Communications equipment |
|---|---|--|-----------------------------|
| | \$ | \$ | \$ |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | |
| Department | | | |
| Government Services Program | 435,572 | | 2,994,615 |
| Communication Canada | | | 196,255 |
| Office of Indian Residential Schools | | | |
| Resolution of Canada | | | 6,258 |
| | 435,572 | | 3,197,128 |
| SOLICITOR GENERAL | | | |
| Department | 29,807 | | 17,381 |
| Correctional Service | 4,075,314 | 234,173 | 1,433,401 |
| National Parole Board | 74,239 | | 17,810 |
| Office of the Correctional Investigator | | | |
| Royal Canadian Mounted Police | 76,393,859 | 4,614,736 | 47,903,181 |
| Royal Canadian Mounted Police External Review Committee | | | 4,995 |
| Royal Canadian Mounted Police Public Complaints Commission | | | |
| | 80,573,219 | 4,848,909 | 49,376,768 |
| TRANSPORT | | | |
| Department | 13,864,253 | 41,383 | 458,077 |
| Canadian Transportation Agency | | | |
| Civil Aviation Tribunal | | | |
| | 13,864,253 | 41,383 | 458,077 |
| TREASURY BOARD | | | |
| Secretariat | 53,840 | | |

| 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 |
|--|---|---------------------------|--|---|--|--------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 53,912,565 | 1,657,900 | 51,726,688 | 8,303,198 | 451,354 | 7,174,375 | 126,656,267 |
| 2,558,646 | | 107,839 | | 69,781 | 7,073 | 2,939,594 |
| 250,946 | 59 | 246,396 | | | 1,471 | 505,130 |
| 56,722,157 | 1,657,959 | 52,080,923 | 8,303,198 | 521,135 | 7,182,919 | 130,100,991 |
| 823,549 | | 187,472 | | 73,556 | | 1,131,765 |
| 10,437,643 | 246,482 | 2,966,305 | | 20,682 | 13,839,251 | 33,253,251 |
| 546,161 | | 183,028 | | 18,620 | | 839,858 |
| 114,868 | | 47,593 | | 2,971 | | 165,432 |
| 67,088,245 | 4,628,291 | 9,839,966 | 135,023 | 2,665,868 | 6,107,456 | 219,376,625 |
| 14,428 | | | | | | 14,428 |
| 93,413 | | 33,454 | | 1,685 | | 133,547 |
| 79,118,307 | 4,874,773 | 13,257,818 | 135,023 | 2,783,382 | 19,946,707 | 254,914,906 |
| 18,867,224 | 681,769 | 3,429,742 | 298,920 | 37,507 | 5,614,478 | 43,293,353 |
| 810,922 | | 166,458 | | 3,883 | 7,830 | 989,093 |
| | | 19,291 | | | | 19,291 |
| 19,678,146 | 681,769 | 3,615,491 | 298,920 | 41,390 | 5,622,308 | 44,301,737 |
| 5,878,449 | | 569,805 | | 192,402 | 21,725 | 6,716,221 |

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

| Department and agency | Transportation machinery and equipment ⁽¹⁾ | Ammunition and weapons for defence | Communications equipment |
|---|---|--|-----------------------------|
| | \$ | \$ | \$ |
| VETERANS AFFAIRS | | | |
| Department | | | |
| Veterans Affairs Program | 55,200 | | 111,382 |
| Veterans Review and Appeal Board Program | | | 8,043 |
| | 55,200 | | 119,425 |
| Total | 1,066,096,340 | 287,062,468 | 329,036,920 |

⁽¹⁾ This category includes ships and boats, \$152,112,310.64; aircraft, \$585,983,160.72; military and non-military road motor vehicles, \$306,885,251.96; and, miscellaneous vehicles, \$21,115,616.22.

⁽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.

| 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 |
|--|---|---------------------------|--|---|--|----------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 5,787,779 | 56,144 | 421,825 | | 616,019 | 1,432,977 | 8,481,326 |
| 150,411 | | 32,632 | | 21,406 | 3,590 | 216,082 |
| 5,938,190 | 56,144 | 454,457 | | 637,425 | 1,436,567 | 8,697,408 |
| 953,940,742 | 349,753,232 | 191,747,999 | 56,395,133 | 38,257,530 | 167,813,602 | 3,440,103,966 |

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SECTION 7

2002-2003
PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

| | |
|-------------------------|-------------|
| | <i>Page</i> |
| Transfer payments | 7.2 |

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/text/pubacc-e.html>. This information includes for each Government program:

TRANSFER PAYMENTS

| Department and agency | Transfer payments to persons | Transfer payments to industry | Transfer payments to provinces and territories |
|--|------------------------------|-------------------------------|--|
| | \$ | \$ | \$ |
| AGRICULTURE AND AGRI-FOOD | | | |
| Department | 959,348,104 | 527,161,375 | 374,304,928 |
| Canadian Food Inspection Agency | 6,307,053 | | 254,800 |
| | 965,655,157 | 527,161,375 | 374,559,728 |
| CANADA CUSTOMS AND REVENUE AGENCY | 134,497,586 | | 108,825,897 |
| CANADIAN HERITAGE | | | |
| Department | 16,268,842 | 128,921,429 | 219,511,077 |
| National Archives of Canada | | | |
| National Film Board | | | |
| National Library | | | |
| Parks Canada Agency | | | 2,006,743 |
| Status of Women—Office of the Co-ordinator | | | |
| | 16,268,842 | 128,921,429 | 221,517,820 |
| CITIZENSHIP AND IMMIGRATION | | | |
| Department | 32,886,151 | | 203,827,624 |
| ENVIRONMENT | | | |
| Department | 102,642 | 4,097,594 | 13,245,932 |
| Canadian Environmental Assessment Agency | 54,856 | 124,350 | 173,500 |
| | 157,498 | 4,221,944 | 13,419,432 |
| FINANCE | | | |
| Department | | | |
| Economic, Social and Financial Policies | | | |
| Program | | | |
| Federal-Provincial Transfers Program | | | 27,996,472,987 |
| | | | 27,996,472,987 |
| Auditor General | | | |
| | | | 27,996,472,987 |

- 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 |
|--|---|--|---------------------------------------|----------------------------|
| \$ | \$ | \$ | \$ | \$ |
| 3,467,729 | 179,021,635 | 21,556,630 | | 2,064,860,401 6,561,853 |
| 3,467,729 | 179,021,635 | 21,556,630 | | 2,071,422,254 |
| | 481,027 | | | 243,804,510 |
| | 492,582,454 | 3,725,468 | | 861,009,270 |
| | 3,465,000 | | | 3,465,000 |
| | 270,315 | | | 270,315 |
| | 31,175 | | | 31,175 |
| | 332,975 | | | 2,339,718 |
| | 11,191,620 | | | 11,191,620 |
| | 507,873,539 | 3,725,468 | | 878,307,098 |
| 1,502,210 | 135,831,138 | | | 374,047,123 |
| 11,069,115 | 42,429,496 | 655,338 | | 71,600,117 |
| 12,800 | 222,446 | | | 587,952 |
| 11,081,915 | 42,651,942 | 655,338 | | 72,188,069 |
| 1,012,311,072 | | | | 1,012,311,072 |
| 1,012,311,072 | | | | 27,996,472,987 |
| | 378,036 | | | 29,008,784,059 |
| | | | | 378,036 |
| 1,012,311,072 | 378,036 | | | 29,009,162,095 |

TRANSFER PAYMENTS—Continued

| Department and agency | Transfer payments to persons | Transfer payments to industry | Transfer payments to provinces and territories |
|--|------------------------------------|-------------------------------------|---|
| | \$ | \$ | \$ |
| FISHERIES AND OCEANS | 85,127,896 | 1,503,493 | 1,491,997 |
| FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | | |
| Department | 26,542,827 | | |
| Canadian International Development Agency | | | |
| | 26,542,827 | | |
| GOVERNOR GENERAL | 315,721 | | |
| HEALTH | | | |
| Department | 2,784,520 | | 25,525,675 |
| Canadian Institutes of Health Research | 567,828,269 | | |
| | 570,612,789 | | 25,525,675 |
| HUMAN RESOURCES DEVELOPMENT..... | 26,666,322,722 | 113,389,739 | 201,913,090 |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | |
| Department | | | |
| Administration Program | 458,000 | | |
| Indian and Inuit Affairs Program | 25,242,747 | 223,558,882 | 419,708,463 |
| Northern Affairs Program | 756,500 | 5,645,326 | 53,531,188 |
| | 26,457,247 | 229,204,208 | 473,239,651 |
| Canadian Polar Commission | | | |
| | 26,457,247 | 229,204,208 | 473,239,651 |
| INDUSTRY | | | |
| Department | 26,472,076 | 480,722,028 | 128,555,040 |
| Atlantic Canada Opportunities Agency | 11,024,417 | 113,620,620 | 56,763,134 |
| Canadian Space Agency | | 21,668,000 | |
| Economic Development Agency of Canada for the Regions of Quebec | | 128,085,637 | 13,650 |
| National Research Council of Canada | 142,250 | 66,922,115 | |
| Natural Sciences and Engineering Research Council | 616,025,999 | | |
| Office of Infrastructure of Canada | | | |
| Social Sciences and Humanities Research Council | 167,491,666 | | |
| Statistics Canada | | | |
| Western Economic Diversification | | 56,674,004 | 48,552,781 |
| | 821,156,408 | 867,692,404 | 233,884,605 |

| 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 |
|--|---|--|---------------------------------------|-----------------------|
| \$ | \$ | \$ | \$ | \$ |
| 75,500 | 33,999,156 | | | 122,198,042 |
| 235,378,112 | 185,174,526 | 10,090,700 | | 457,186,165 |
| 1,998,600,820 | | | | 1,998,600,820 |
| 2,233,978,932 | 185,174,526 | 10,090,700 | | 2,455,786,985 |
| | | | | 315,721 |
| 6,440,588 | 997,268,587 | | | 1,032,019,370 |
| 635,000 | 18,362,917 | | | 586,826,186 |
| 7,075,588 | 1,015,631,504 | | | 1,618,845,556 |
| 1,099,000 | 245,720,949 | 12,190,401 | | 27,240,635,901 |
| | | | | 458,000 |
| | 3,897,680,919 | 2,501,130 | | 4,568,692,141 |
| | 19,933,009 | 72,500 | | 79,938,523 |
| | 3,917,613,928 | 2,573,630 | | 4,649,088,664 |
| 10,000 | 17,200 | | | 27,200 |
| 10,000 | 3,917,631,128 | 2,573,630 | | 4,649,115,864 |
| 7,314,029 | 94,625,005 | | | 737,688,178 |
| | 83,330,166 | 8,947,998 | | 273,686,335 |
| 29,587,139 | 756,083 | | | 52,011,222 |
| | 151,512,394 | 39,911,756 | | 319,523,437 |
| 11,401,305 | 68,722,744 | | | 147,188,414 |
| | 2,759,720 | | | 616,025,999 |
| | 560,800 | | | 2,759,720 |
| | 91,734,250 | 1,547,581 | | 167,491,666 |
| | | | | 560,800 |
| | | | | 198,508,616 |
| 48,302,473 | 494,001,162 | 50,407,335 | | 2,515,444,387 |

TRANSFER PAYMENTS—*Continued*

| Department and agency | Transfer payments to persons | Transfer payments to industry | Transfer payments to provinces and territories |
|--|------------------------------------|-------------------------------------|---|
| | \$ | \$ | \$ |
| JUSTICE | | | |
| Department | 10,844,537 | | 361,282,338 |
| NATIONAL DEFENCE | | | |
| Department | 12,138,507 | 1,061,897 | 16,936,287 |
| NATURAL RESOURCES | | | |
| Department | 649,555 | 48,315,852 | 293,766,958 |
| Canadian Nuclear Safety Commission | | | |
| | 649,555 | 48,315,852 | 293,766,958 |
| PARLIAMENT | | | |
| The Senate | 98,564 | | |
| House of Commons | | | |
| | 98,564 | | |
| PRIVY COUNCIL | | | |
| Department | | | |
| Canadian Centre for Management Development | | | |
| Chief Electoral Officer | | | |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | |
| Department | | | |
| Government Services Program | | | |
| Communication Canada | | | |
| Office of Indian Residential Schools | | | |
| Resolution of Canada | | | |
| SOLICITOR GENERAL | | | |
| Department | | | 586,558 |
| Correctional Service | 236,665 | 18,000 | |
| National Parole Board | | | |
| Royal Canadian Mounted Police | 53,246,830 | | |
| | 53,483,495 | 18,000 | 586,558 |

| 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 |
|--|---|--|---------------------------------------|---|
| \$ | \$ | \$ | \$ | \$ |
| 848,121 | 51,703,849 | | (40,000) | 424,638,845 |
| 127,455,144 | 13,887,676 | | | 171,479,511 |
| 1,833,461 | 49,031,051 778,346 | | | 393,596,877 778,346 |
| 1,833,461 | 49,809,397 | | | 394,375,223 |
| 115,315 873,743 | | | | 213,879 873,743 |
| 989,058 | | | | 1,087,622 |
| | 4,496,850 170,000 647,320 | | | 4,496,850 170,000 647,320 |
| | 5,314,170 | | | 5,314,170 |
| | 4,633,817 2,303,000 927,161 | 428,741,292 | (426,771,800) | 6,603,309 2,303,000 927,161 |
| | 7,863,978 | 428,741,292 | (426,771,800) | 9,833,470 |
| 244,116 1,900 | 51,799,147 3,230,401 24,000 366,813 | 430,890 | | 52,816,595 3,729,182 24,000 53,615,543 |
| 246,016 | 55,420,361 | 430,890 | | 110,185,320 |

TRANSFER PAYMENTS—*Concluded*

| Department and agency | Transfer payments to persons | Transfer payments to industry | Transfer payments to province and territories |
|------------------------------------|------------------------------------|-------------------------------------|--|
| | \$ | \$ | \$ |
| TRANSPORT | | | |
| Department | 963,574 | 108,477,465 | 139,427,211 |
| TREASURY BOARD | | | |
| Secretariat | 315,541 | | |
| VETERANS AFFAIRS | | | |
| Department | | | |
| Veterans Affairs Program | 1,682,439,943 | | |
| Total | 31,106,934,560 | 2,029,967,806 | 30,666,677,858 |

| 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 |
|--|---|--|---------------------------------------|----------------|
| \$ | \$ | \$ | \$ | \$ |
| 100,000 | 27,605,669 | 40,075,065 | | 316,648,984 |
| 20,000 | 17,096,678 | | | 17,432,219 |
| 7,894,462 | 13,346,646 | | | 1,703,681,051 |
| 3,458,290,681 | 7,000,444,166 | 570,446,749 | (426,811,800) | 74,405,950,020 |

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SECTION 8

2002-2003

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

| | <i>Page</i> |
|---------------------------|-------------|
| Public debt charges | 8.2 |

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 charged in 2002-2003 |
|---|---------------------|------------------------|--------------------------------|
| | % | \$ | \$ |
| UNMATURED DEBT— | | | |
| Interest on marketable bonds— | | | |
| Payable in Canadian currency— | | | |
| J18—1978-2003 | 9.5 | 452,407,000 | 35,812,872 |
| J24—1979-2004 | 10.25 | 929,244,000 | 75,942,117 |
| J25—1979-2002 (matured May 1, 2002) | 10 | | 14,319,813 |
| J30—1979/87-2004 | 10.5 | 273,560,000 | 20,024,300 |
| J34—1979/80/83-2002 (matured December 15, 2002) | 11.25 | | 63,662,545 |
| J35—1980/83-2003 (matured February 1, 2003) | 11.75 | | 170,462,113 |
| H6—1983/85-2005 | 12.25 | 1,065,355,000 | 124,885,893 |
| H9—1983/84-2005 | 12 | 497,195,000 | 65,553,231 |
| H18—1984/85-2006 | 12.5 | 275,514,000 | 38,400,724 |
| H22—1984-2004 | 13.5 | 541,000,000 | 59,315,425 |
| H26—1984-2006 | 14 | 771,352,000 | 103,117,950 |
| H30—1984-2007 | 13.75 | 204,738,000 | 31,359,567 |
| H36—1984-2007 | 13 | 485,064,000 | 67,673,082 |
| H41—1984-2008 | 12.75 | 624,450,000 | 70,512,955 |
| H52—1985-2008 | 11.75 | 424,528,000 | 42,136,724 |
| H58—1985-2009 | 11.5 | 246,459,000 | 14,751 |
| H63—1985/88-2009 | 10.75 | 330,378,000 | 39,879,071 |
| H68—1985/87-2009 | 11 | 668,956,000 | 58,393,966 |
| H74—1985/87/88/89-2008 | 10 | 3,257,854,000 | 325,785,400 |
| H79—1986-2010 | 9.75 | 88,834,000 | 13,134,485 |
| H81—1986/87/89/90-2010 | 9.5 | 2,472,565,000 | 228,000,249 |
| H85—1986-2010 | 8.75 | 142,149,000 | 15,612,662 |
| H87—1986/87/88-2011 | 9 | 709,747,000 | 68,581,730 |
| H98—1987-2011 | 8.5 | 669,390,000 | 56,514,649 |
| A23—1989/90/91-2014 | 10.25 | 2,169,436,000 | 237,901,968 |
| A34—1990-2015 | 11.25 | 1,231,830,000 | 187,425,624 |
| A39—1990/91-2021 | 10.5 | 1,391,778,000 | 167,456,453 |
| M01—1990-2019 (matured April 2, 2002) | 10.186 | | 34,646,995 |
| L25—1991/92/93/94/95-2021 | 4.25 | 6,427,221,190 | 264,979,009 |
| A43—1991-2021 | 9.75 | 2,079,407,000 | 292,795,925 |
| A47—1991/92-2002 (matured April 1, 2002) | 8.5 | | 1,904,891 |
| A49—1991/92-2022 | 9.25 | 899,128,000 | 114,140,269 |
| A55—1992/93/94-2023 | 8 | 8,054,189,000 | 647,992,596 |
| A57—1992/93-2003 | 7.25 | 6,504,989,000 | 475,672,157 |
| A61—1993-2003 | 7.5 | 8,579,155,000 | 620,909,725 |
| A72—1994-2004 | 6.5 | 7,900,000,000 | 497,040,180 |
| A75—1994/95-2004 | 9 | 7,700,000,000 | 693,961,952 |
| A76—1994/95-2025 | 9 | 8,738,000,000 | 794,646,247 |
| A79—1995-2005 | 8.75 | 6,548,468,000 | 610,831,426 |
| VS05—1995/96/97-2026 | 4.25 | 6,167,823,951 | 255,289,468 |
| VU50—1996-2006 | 7 | 7,039,727,000 | 570,985,995 |
| VW17—1996/97-2027 | 8 | 9,323,112,000 | 764,804,852 |
| WB60—1996/97-2007 | 7.25 | 8,806,466,000 | 628,829,865 |
| WE00—1997-2002 (matured September 1, 2002) | 5.5 | | 181,586,308 |
| WH31—1997-2008 | 6 | 9,030,000,000 | 504,584,448 |
| WL43—1998/99/2000/01-2029 | 5.75 | 13,900,000,000 | 799,250,000 |
| WN09—1998-2003 | 5.25 | 8,230,192,000 | 469,684,111 |
| WR13—1998/99-2009 | 5.5 | 9,380,000,000 | 504,338,065 |
| WU42—1999-2004 | 5 | 10,377,054,000 | 536,996,960 |
| WV25—1999/2000/01/02/03-2031 | 4 | 6,548,764,524 | 222,018,608 |
| WX80—1999/2000-2010 | 5.5 | 10,400,000,000 | 575,925,887 |
| WY63—1999/2000-2005 | 6 | 10,920,000,000 | 668,298,241 |

PUBLIC DEBT CHARGES—Continued

| | Rate of interest | Amount of principal | Amount charged in 2002-2003 |
|---|---------------------|------------------------|--------------------------------|
| | % | \$ | \$ |
| XA78—1999/2000-2002 (matured June 1, 2002) | 5.75 | | 44,118,726 |
| XB51—2000/01-2011 | 5.75 | 15,000,000,000 | 897,375,587 |
| XC35—2000-2002 (matured December 1, 2002) | 6 | | 144,476,219 |
| XD18—2000/01-2006 | 5.75 | 10,000,000,000 | 575,378,123 |
| XE90—2000/01-2003 | 5.75 | 1,123,661,000 | 292,290,292 |
| XF65—2001-2003 | 5 | 5,907,350,000 | 337,520,253 |
| XG49—2001/02/03-2033 | 6 | 9,200,000,000 | 384,265,411 |
| XH22—2001/02-2012 | 5 | 11,600,000,000 | 514,433,427 |
| XJ87—2001/02-2007 | 5 | 10,400,000,000 | 402,830,137 |
| XK50—2001/02-2004 | 4 | 7,000,000,000 | 245,000,000 |
| XL34—2002-2004 | 4 | 6,500,000,000 | 197,916,096 |
| XM17—2002-2013 | 5 | 6,000,000,000 | 77,326,027 |
| XN99—2002-2008 | 4 | 5,600,000,000 | 51,512,329 |
| XP48—2002/03-2005 | 4 | 7,400,000,000 | 51,147,945 |
| | | 289,208,490,665 | 18,329,585,071 |
| Less: Government's holdings | | 963,116,000 | |
| | | 288,245,374,665 | 18,329,585,071 |
| Payable in foreign currencies— | | | |
| 1995-2005 | 6.375 | 2,201,700,000 | 144,680,785 |
| 1996-2006 | 6.75 | 1,467,800,000 | 26,375,781 |
| 1997-2002 (matured July 15, 2002) | 6.125 | | 101,942,925 |
| 1997-2007 | floating | 468,228,200 | 7,397,759 |
| 1998-2003 (matured February 19, 2003) | 5.625 | | 153,553,125 |
| 1998-2008 | 4.875 | 3,279,835,160 | 164,096,435 |
| 1998-2008 | 5.25 | 3,669,500,000 | 110,613,952 |
| 1999-2004 | 6.375 | 2,935,600,000 | 191,321,541 |
| 2001-2003/19 | various | 458,120,929 | (6,192,765) |
| | | 14,480,784,289 | 893,789,538 |
| Less: Government's holdings | | 462,195,162 | |
| | | 14,018,589,127 | 893,789,538 |
| | | 302,263,963,792 | 19,223,374,609 |
| Interest on Canada savings and Canada premium bonds— | | | |
| Canada savings bonds— | | | |
| S45—1990-2002 | various | | 18,768,515 |
| S46—1991-2003 | various | 1,617,535,944 | 43,371,585 |
| S47—1992-2004 | various | 1,907,700,848 | 48,981,548 |
| S48—1993-2005 | various | 1,186,188,863 | 29,734,398 |
| S49—1994-2006 | various | 1,630,195,554 | 41,816,238 |
| S50—1995-2007 | various | 1,099,603,173 | 26,821,984 |
| S51—1996-2008 | various | 2,463,137,523 | 194,882,575 |
| S52—1997-2009 | various | 2,428,601,796 | 165,333,178 |
| S53—1997-2009 | various | 12,931,616 | 929,354 |
| S54—1998-2008 | various | 775,066,354 | 16,578,472 |
| S55—1998-2008 | various | 58,783,753 | 1,143,751 |
| S56—1999-2009 | various | 10,911,744 | 192,709 |
| S57—1999-2009 | various | 7,158,056 | 123,144 |
| S58—1999-2009 | various | 12,526,561 | 200,210 |
| S59—1999-2009 | various | 9,480,601 | 142,178 |
| S60—1999-2009 | various | 411,535,951 | 8,024,802 |
| S61—1999-2009 | various | 45,442,054 | 895,169 |
| S62—2000-2010 | various | 15,210,915 | 273,363 |
| S63—2000-2010 | various | 10,635,681 | 179,491 |
| S64—2000-2010 | various | 17,066,085 | 260,052 |
| S65—2000-2010 | various | 21,327,265 | 297,209 |
| S66—2000-2010 | various | 464,473,994 | 6,569,771 |
| S67—2000-2010 | various | 33,300,577 | 657,777 |
| S68—2001-2011 | various | 17,185,759 | 307,848 |
| S69—2001-2011 | various | 15,330,203 | 264,810 |
| S70—2001-2011 | various | 13,432,795 | 147,628 |
| S71—2001-2011 | 1.3 | 8,617,392 | 130,375 |
| S72—2001-2011 | 1.8-2 | 750,344,753 | 20,108,224 |
| S73—2001-2011 | 1.55-2 | 31,402,533 | 596,817 |
| S74—2002-2012 | 1.35-2 | 7,339,075 | 124,428 |
| S75—2002-2012 | 1.35-2 | 6,671,925 | 141,281 |

PUBLIC DEBT CHARGES—Continued

| | Rate of interest | Amount of principal | Amount charged in 2002-2003 |
|--|---------------------|------------------------------|--------------------------------|
| | % | \$ | \$ |
| S76—2002-2012 | 1.3-2.75 | 24,975,758 | 446,424 |
| S77—2002-2012 | 1.3 | 16,294,901 | 231,513 |
| S78—2002-2012 | 2 | 843,027,676 | 10,428,070 |
| S79—2002-2012 | 2 | 54,348,743 | 369,455 |
| S80—2003-2013 | 2 | 20,245,500 | 101,228 |
| S81—2003-2013 | 2 | 16,068,013 | 53,506 |
| S82—2003-2013 | 2 | 19,471,310 | 32,564 |
| S83—2003-2013 | 2 | 193,782 | |
| | | <i>16,083,765,026</i> | <i>639,661,644</i> |
| Less: Government's holdings | | | |
| | | 16,083,765,026 | 639,661,644 |
| Canada premium bonds— | | | |
| P1—1997-2007 | various | 77,754,334 | 6,493,753 |
| P2—1998-2008 | various | 17,787,282 | 960,063 |
| P3—1998-2008 | various | 1,190,109,649 | 33,863,535 |
| P4—1998-2008 | various | 107,199,757 | 2,655,459 |
| P5—1999-2009 | various | 21,299,275 | 539,688 |
| P6—1999-2009 | various | 18,671,574 | 466,704 |
| P7—1999-2009 | various | 64,047,990 | 1,571,655 |
| P8—1999-2009 | 2 | 55,659,091 | 1,241,864 |
| P9—1999-2009 | various | 423,235,833 | 21,737,612 |
| P10—1999-2009 | various | 122,948,913 | 6,712,773 |
| P11—2000-2010 | various | 38,980,159 | 2,256,975 |
| P12—2000-2010 | various | 32,014,298 | 2,055,211 |
| P13—2000-2010 | various | 71,154,135 | 5,173,848 |
| P14—2000-2010 | 6.25 | 111,360,648 | 7,506,978 |
| P15—2000-2010 | various | 679,010,376 | 41,502,631 |
| P16—2000-2010 | various | 132,797,367 | 8,213,223 |
| P17—2001-2011 | various | 171,513,979 | 10,498,435 |
| P18—2001-2011 | various | 413,194,166 | 24,283,801 |
| P19—2001-2011 | various | 36,802,871 | 1,753,022 |
| P20—2001-2011 | 4.45 | 56,812,610 | 2,606,570 |
| P21—2001-2011 | 2.3-2.8 | 702,866,583 | 18,325,624 |
| P22—2001-2011 | 2-2.5 | 90,830,071 | 2,094,833 |
| P23—2002-2012 | 2-2.7 | 24,799,963 | 583,421 |
| P24—2002-2012 | 2-2.7 | 24,459,357 | 568,784 |
| P25—2002-2012 | 2-3 | 102,988,701 | 2,251,561 |
| P26—2002-2012 | 2 | 53,013,333 | 1,061,625 |
| P27—2002-2012 | 2.5 | 1,202,574,865 | 12,526,292 |
| P28—2002-2012 | 2.5 | 241,367,300 | 2,010,421 |
| P29—2003-2013 | 2.5 | 94,539,393 | 590,880 |
| P30—2003-2013 | 2.5 | 16,812,157 | 70,107 |
| P31—2003-2013 | 2.5 | 69,121,215 | 143,772 |
| P32—2003-2013 | 2.5 | 686,572 | |
| P33—2003-2013 | 2.5 | 33,976,429 | 141,682 |
| | | <i>6,500,390,246</i> | <i>222,462,802</i> |
| | | 22,584,155,272 | 862,124,446 |
| Interest on bonds for Canada Pension Plan | various | 3,368,501,000 ⁽¹⁾ | 342,626,480 |
| Interest on promissory notes - TD Trust Company | various | 2,280,693 | 97,853 |
| Interest on promissory notes - Montreal Trust Company | various | | |
| Interest on Canada notes | various | 1,244,200,000 | 16,387,889 |
| Interest on Euro medium term notes | various | 3,274,970,839 | 98,747,479 |
| Total interest on unmatured debt | | 332,738,071,596 | 20,543,358,756 |
| Amortization of discounts on Treasury bills— | | | |
| Amortization of discounts on 2001-2002 issues | | | 830,773,375 |
| Amortization of discounts on 2002-2003 issues | | 104,410,940,000 | 2,002,930,603 |
| | | 104,410,940,000 | 2,833,703,978 |
| Amortization of discounts and premiums on marketable bonds | | | 1,660,480,028 |
| Amortization of discounts on Canada bills— | | | |
| Amortization of discounts on 2001-2002 issues | | | 6,039,325 |
| Amortization of discounts on 2002-2003 issues | | 2,602,884,967 | 39,428,483 |
| | | 2,602,884,967 | 45,467,808 |

PUBLIC DEBT CHARGES—Continued

| | Rate of interest | Amount of principal | Amount charged in 2002-2003 |
|--|---------------------|------------------------|--------------------------------|
| | % | \$ | \$ |
| Amortization of commissions and remunerations on Canada savings bonds | | | 3,880,497 |
| Total amortization of premiums, discounts and commissions on unmatured debt | | 107,013,824,967 | 4,543,532,311 |
| Servicing costs and costs of issuing new borrowings | | | 118,436,626 |
| Total public debt charges related to unmatured debt | | 439,751,896,563 | 25,205,327,693 |
| PENSION AND OTHER ACCOUNTS (INTEREST)— | | | |
| Public sector pensions— | | | |
| Public Service Superannuation Account | various | 81,857,869,870 | 6,635,602,779 |
| Public Service Pension Fund Account | various | 117,799,938 | |
| Canadian Forces Superannuation Account | various | 39,700,296,348 | 3,220,312,432 |
| Canadian Forces Pension Fund Account | various | 43,655,947 | |
| Royal Canadian Mounted Police Superannuation Account | various | 10,372,747,814 | 829,212,859 |
| Royal Canadian Mounted Police Pension Fund Account | various | 10,715,486 | |
| Members of Parliament Retiring Allowances Account | various | 368,488,609 | 35,221,387 |
| Members of Parliament Retirement Compensation Arrangements Account | various | 87,252,525 | 7,248,223 |
| Retirement Compensation Arrangements Account— | | | |
| RCA No. 1—Public Service | various | 356,603,407 | 24,542,587 |
| RCA No. 1—Canadian Forces | various | 53,811,085 | 3,653,300 |
| RCA No. 1—Royal Canadian Mounted Police | various | 13,607,172 | 1,008,614 |
| RCA No. 2—Public Service | various | 832,924,383 | 68,453,491 |
| Supplementary Retirement Benefits Account | various | 90,133,136 | 3,981,661 |
| | | 133,905,905,720 | 10,829,237,333 |
| Allowance for pension adjustments | various | (8,198,000,000) | (1,687,000,000) |
| | | 125,707,905,720 | 9,142,237,333 |
| Other employee and veteran future benefits | 6 | 38,844,000,000 | 2,240,000,000 |
| Canada Pension Plan (net of securities held by the CPP investment Fund) | various | 7,092,669,944 | 169,370,852 |
| Government Annuities Account | various | 437,469,785 | 36,481,763 |
| Deposit accounts— | | | |
| General security deposit | various | 842,874 | |
| Canada Labour Code—Wage Recovery | | | |
| Appeals | various | 650,981 | 11,117 |
| Security for costs | various | 352,865 | |
| Contractors' security deposits | various | 8,403,120 | 143,268 |
| Non-interest bearing accounts | | 195,797,283 | |
| | | 206,047,123 | 154,385 |
| Trust accounts— | | | |
| Indian band funds | various | 1,199,834,420 | 63,007,336 |
| Indian estate accounts | various | 12,784,382 | 521,111 |
| Indian savings accounts | various | 39,172,653 | 2,373,387 |
| Canadian Security Intelligence Service— | | | |
| Scholastic awards | various | 30,521 | 738 |
| Royal Canadian Mounted Police—Benefit trust fund | various | 1,998,286 | 49,864 |
| Inmates' trust fund | various | 10,142,375 | 3,166 |
| Administered trust accounts | various | 2,543,501 | 60,754 |
| Estates fund | various | 2,680,904 | 89,000 |
| Veterans administration and welfare trust fund | various | 586,642 | 14,073 |
| Non-interest bearing accounts | | 366,255 | |
| | | 1,270,139,939 | 66,119,429 |
| Insurance and death benefit accounts— | | | |
| Insurance company liquidation | various | 19,577,994 | 35,040 |
| Regular forces death benefit account | various | 193,076,338 | 15,652,031 |
| Public Service death benefit account | various | 1,998,277,095 | 159,239,807 |
| Non-interest bearing accounts | | 17,138,901 | |
| | | 2,228,070,328 | 174,926,878 |

PUBLIC DEBT CHARGES—*Concluded*

| | Rate of interest | Amount of principal | Amount charged in 2002-2003 |
|--|---------------------|--------------------------|--------------------------------|
| | % | \$ | \$ |
| Pension accounts— | | | |
| Annuities agents' pension account | various | 9,817 | 318 |
| Royal Canadian Mounted Police— | | | |
| Dependants' pension fund | various | 30,919,035 | 2,480,853 |
| | | 30,928,852 | 2,481,171 |
| Other specified purpose accounts— | | | |
| Net Income Stabilization Account | various | 2,241,774,370 | 48,032,588 |
| Common school funds—Ontario and Quebec | 5 | 2,677,771 ⁽²⁾ | 133,889 |
| Miscellaneous projects deposits | various | 20,042,012 | 14,840 |
| Indian moneys suspense account | various | 35,486,749 | 1,872,744 |
| Natural Sciences and Engineering Research Council— | | | |
| Trust fund | various | 923,867 | 25,702 |
| Federal Court special account | various | 11,611,391 | 414,459 |
| Non-interest bearing accounts | | 157,468,388 | |
| | | 2,469,984,548 | 50,494,222 |
| Deferred revenue specified purpose accounts— | | | |
| Shared-cost agreements—Research—Agriculture | various | 23,127,791 | 1,105,645 |
| Endowments for health research | various | 7,268 | |
| Social Sciences and Humanities Research Council— | | | |
| Trust fund | various | 406,382 | 6,276 |
| Non-interest bearing accounts | | 29,786,751 | |
| | | 53,328,192 | 1,111,921 |
| Obligations related to capital leases | various | 2,663,320,886 | 147,231,780 |
| Other accounts— | | | |
| Interest on currency swap transactions | floating | | |
| Special drawing rights allocations | various | ⁽³⁾ | 33,941,582 |
| | | | 33,941,582 |
| Total public debt charges related to pension and other accounts | | 181,003,865,317 | 12,064,551,316 |
| CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)— | | | |
| Employment Insurance Account (net) | various | 43,796,449,763 | 1,035,524,148 |
| National Battlefields Commission—Trust fund | various | 516,865 | 11,131 |
| Ship-Source Oil | | | |
| Pollution Fund | various | 325,963,270 | 14,237,878 |
| Mackenzie King trust account | various | 225,000 | 12,037 |
| Endowments for Health research | various | 140,267 | 39,670 |
| Social Sciences and Humanities Research Council— | | | |
| Queen's Fellowship fund | various | 250,000 | 7,178 |
| Non-interest bearing accounts | | (1,287,007,841) | |
| | | 42,836,537,324 | 1,049,832,042 |
| Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government) | | (42,836,537,324) | (1,049,832,042) |
| Total public debt charges related to consolidated specified purpose accounts | | | |
| TOTAL PUBLIC DEBT CHARGES | | 620,755,761,880 | 37,269,879,009 |
| Comprised of: | | | |
| Total public debt charges under statutory authorities | | | |
| before provision and consolidation adjustments | | | 37,619,479,271 |
| Total public debt charge provision | | | 700,231,780 |
| Consolidation adjustments | | | (1,049,832,042) |
| Total public debt charges | | | 37,269,879,009 |

⁽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 this liability account is reclassified to the Foreign Exchange Accounts.

SECTION 9

2002-2003

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..... | 9.2 |
| Ex gratia payments..... | 9.15 |
| Court awards | 9.24 |

PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are

reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|---------|--|-----------|
| | \$ | | \$ |
| AGRICULTURE AND AGRI-FOOD | | | |
| Department | | | |
| Claim pursuant to the <i>Canadian Human Rights Act</i> — | | Poulson J. | 1,912 |
| Shams R. | 5,000 | The Personal Insurance Company for Walker S. | 2,748 |
| Out of court settlement (2 cases)— | | Settlement of claim regarding the Public Service Pension Plan— | |
| Name withheld ⁽¹⁾ | 237,439 | Gowenlock D. | 56,133 |
| Settlement of a grievance (5 cases)— | | Settlement of mistaken registration of a meat product— | |
| Name withheld ⁽¹⁾ | 68,569 | Thomson Meats Ltd. | 7,514 |
| Payment under the <i>Canadian Human Rights Act</i> — | | Settlement for damages incurred in relation to the delivery of potatoes— | |
| Name withheld ⁽¹⁾ | 3,000 | Curley Sanderson in trust for Younker C. | 100,000 |
| Damage to crop due to livestock breakout— | | Green Meadow Farms | 3,852 |
| Paslawski J. \$ 1,260 | | Settlement relating to two lost days of fishing due to unnecessary closure of Miramichi Bay— | |
| Roettger A. 1,912 | 3,172 | Savoie N and Soucy M. | 2,309 |
| Compensation for low livestock conception due to an insufficient number of bulls— | | Duguas C. | 2,400 |
| D & R Dafoe Holdings Ltd. | 15,000 | Settlement on offer and withdrawal of employment— | |
| Accident involving a Crown vehicle— | | Clements G. | 4,100 |
| Manitoba Public Insurance for Buchanan T. \$ 1,309 | | Settlement for damages caused by Agency canines— | |
| Danielson M. 1,480 | | Labrosse M. | 1,668 |
| Knispel C. 4,310 | 7,099 | McDonald A. | 3,374 |
| Saskatchewan Government Insurance for Butz F. \$ 1,841 | | Settlement for losses in the destruction of egg albumen— | |
| Miyashiro L. 1,153 | | Highland Produce. | 25,712 |
| Simon M. 2,381 | 5,375 | Settlement in relation to the Potato Mop Top Virus— | |
| Compensation for bodily injury resulting from an accident involving a Crown vehicle— | | Desjardins Seed Farms Ltd. | 79,500 |
| Witten LLP in trust for Lucas A. | 18,156 | Ferme Givskud Farms Inc. | 60,000 |
| Claims under \$1,000 (14) | 6,162 | Ferme L P Desjardins Inc. | 6,000 |
| | 368,972 | Gilles Desjardins Co. | 6,000 |
| Canadian Food Inspection Agency | | Settlement as a result of a complaint to the Canadian Human Rights Commission— | |
| Accidents involving a motor vehicle— | | Michaud Y. | 5,000 |
| Bedford Law Incorporated in trust for Cribby G. | 17,325 | Settlement for additional expenses incurred upon the destruction of sheep— | |
| Blois Nickerson Bryson in trust for Elcheikh D. | 15,000 | Wrobel P. | 45,000 |
| Dinning Hunter Lambert & Jackson for Vowles N. | 11,000 | Claims under \$1,000 (14) | 5,610 |
| ING Insurance Company of Canada for Vuotta A. | 2,359 | | 634,701 |
| ING Novex Insurance Company of Canada for Rozmahel J. | 1,392 | | |
| Kiolthammer Batchelor & Laidlaw LLP for Lutz B. | 17,500 | Canadian Grain Commission | |
| Le Carrossier 2010 ENR | 2,189 | Wrongful dismissal— | |
| Manitoba Public Insurance for Delacruz J. | 6,842 | Cascadia Terminal | 70,000 |
| Herbert C. | 5,887 | Williams T. | 27,000 |
| Sawatzky Z. | 3,026 | | 97,000 |
| Mussell D. | 3,349 | | 1,100,673 |
| Patterson Palmer in trust for Deveau J. | 130,000 | | |

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|---------|---|---------|
| | \$ | | \$ |
| CANADA CUSTOMS AND REVENUE AGENCY | | | |
| Department | | | |
| Settlements of claims under the the <i>Canadian Human Rights Act</i> — 6 names withheld ⁽¹⁾ | 56,000 | Material damage to property— Allan Francis Pringle in trust | 7,850 |
| Settlement of claims protected by a privacy clause— 6 claims ⁽¹⁾ | 200,623 | Classic Towing | 2,020 |
| Settlement for personal injury— Griffiths K. | 4,500 | Côté R. | 3,287 |
| Settlement of claims as a result of administrative error— Ayoud A. | 8,875 | Furjanic A. | 1,808 |
| Adiefe O. | 5,000 | I C B C | 1,130 |
| Roy M. | 4,594 | Legard B. | 1,490 |
| Settlement of claim for accidental damage or loss of property— Athwal J. | 11,263 | McLellan Ross in trust. | 9,000 |
| Insurance Corporation of British Columbia (5 claims) | 7,890 | Worthington David & Company in trust. | 20,125 |
| Hussain A. | 5,134 | Zaparaniuk | 47,500 |
| Alberta Minister of Finance | 3,497 | Damage caused to a boat— Bickers & Assoc. | 10,436 |
| Mercedes-Benz Canada Inc (2 claims) | 3,439 | Damage to building— Riverside Lodge | 1,350 |
| ING Western Union Insurance | 2,868 | Human Rights Commission settlement— Macklin S. | 27,784 |
| Lévesque M. | 1,602 | Settlement with a contractor— Clearwater Environmental. | 18,000 |
| Italian Sporting Goods (1990) | 1,453 | Thompson, Lerosé Brown | 12,153 |
| Lao N. | 1,152 | Claims under \$1,000 (51) | 19,042 |
| Claims under \$ 1,000 (96) | 22,538 | | 291,393 |
| | 340,428 | Public Service Commission | |
| | | Lump sum payment for the settlement of a complaint of moral prejudice in the workplace— Zamor M C | 4,000 |
| | | Lump sum payment for the settlement of statement of claim ensuing from malicious comments and contracting irregularities— Lalonde S in trust for Simplus & Daniel Dagenais | 75,000 |
| | | | 79,000 |
| | | | 522,083 |
| CANADIAN HERITAGE | | CITIZENSHIP AND IMMIGRATION | |
| Department | | Department | |
| Out of court settlement against the Crown for harassment— Lefebvre L—Sviargula S (Lawyer) | 15,000 | Canadian Human Rights Commission settlement— Name withheld ⁽¹⁾ | 2,550 |
| Out of court settlement against the Crown regarding the applications made to the Publications Assistance Program of the Department of Canadian Heritage— TV Publishing Group | 133,423 | Out of court settlement for the reimbursement of professional costs and disbursements— Heenan Blaikie in trust for Name withheld ⁽¹⁾ | 75,000 |
| | 148,423 | Out of court settlement for discontinuance of court action— Leviton Lawyers in trust for Name withheld ⁽¹⁾ | 28,000 |
| | | Gerald G Goldstein in trust for Name withheld ⁽¹⁾ | 1,000 |
| | | | 106,550 |
| National Archives of Canada | | ENVIRONMENT | |
| Claim under \$1,000 (1) | 38 | Department | |
| | | Accident involving a Crown vehicle— Manitoba Public Insurance for Dianne Marshall | 1,753 |
| National Film Board | | Manitoba Public Insurance | 1,054 |
| Car damages during a shooting— Herbert Peter D | 3,229 | Accident involving a Government employee in a rented vehicle— Bank of Montreal for Entreprise Rent A Car, Kenora | 2,000 |
| | | | |
| Parks Canada Agency | | | |
| Automobile accident— Bailey I. | 8,000 | | |
| Everard&Kubitz | 6,075 | | |
| Insurance Corporation of BC | 2,377 | | |
| Legree T. | 2,236 | | |
| Spencer R. | 1,302 | | |
| Injury at a National Historic Site— Bordage B. | 4,500 | | |
| Cox, Hanson, O'Reilly, Matheson | 12,174 | | |
| Dawson B. | 25,000 | | |
| Michel C Leger & Assoc, Maillet J | 6,754 | | |
| Olin S. | 40,000 | | |

9.4 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|-----------|--|-----------|
| | \$ | | \$ |
| Compensation for administrative error in pension calculation— | | Settlement of claim against a discrimination and harassment complaint— | |
| Farah Mireille..... | 4,584 | Elias AM..... | 25,000 |
| Claims under \$1,000 (178) | 24,691 | Compensation for general damages— | |
| | 1,041,347 | Essar K..... | 5,000 |
| Canadian International Development Agency | | Settlement of claim for termination of contribution agreements to provide services as a manager— | |
| Employment related claims— | | Cline, Backus, Nightingale, McArthur in trust for | |
| Andrade Y..... | 8,350 | Bellante D..... | 55,000 |
| Buhler J..... | 13,500 | Benson GW..... | 62,500 |
| Buhler L..... | 5,500 | Berry M..... | 75,500 |
| Côté N..... | 23,400 | Bogart G..... | 45,000 |
| Laberge J..... | 28,270 | Butcher M..... | 60,000 |
| Potvin C..... | 13,500 | Chudd J..... | 60,500 |
| Pankurst D..... | 75,000 | Coy R..... | 52,500 |
| Welsted A..... | 17,950 | Dorosz J..... | 47,000 |
| | 185,470 | Dyck B..... | 100,000 |
| | 1,226,817 | Foster G..... | 17,500 |
| | | Gerber H..... | 104,000 |
| HEALTH | | Glass B..... | 30,000 |
| Department | | Grant D..... | 80,500 |
| Workplace settlement— | | Hammill E..... | 14,000 |
| Asapace I..... | 32,068 | Hiebert R..... | 87,000 |
| Dinelle R..... | 12,000 | Houriham W..... | 104,000 |
| Pollock & Company for Younger E G File | 2,500 | Johnson E..... | 106,532 |
| Donovan M..... | 2,000 | Johnston B..... | 67,500 |
| Accident involving a Crown vehicle— | | Jordan M..... | 104,000 |
| ICBC..... | 6,081 | Kerr G..... | 70,500 |
| Noskey W G..... | 5,000 | MacDonald J..... | 75,000 |
| Martin J and McEvoy T..... | 1,610 | MacDonald M..... | 37,500 |
| Claims under \$1,000 (2) | 1,034 | Martens V..... | 100,000 |
| | 62,293 | Mawhiney G..... | 51,262 |
| | | McNulty Gillepsie MK..... | 56,250 |
| HUMAN RESOURCES DEVELOPMENT | | Olson J..... | 56,250 |
| Department | | Ouellette B..... | 60,000 |
| Settlement of a claim as a result of an accident involving a Crown vehicle— | | Rutherford W..... | 70,000 |
| Ches Crosbie in trust for Boland E..... | 40,000 | Schaible H..... | 25,000 |
| Leroy W..... | 1,050 | Scholtens W..... | 43,000 |
| Manitoba Public Insurance for Babcock D..... | 2,522 | Scorthorne D..... | 100,000 |
| Settlement of claim related to employment insurance benefits— | | Symons B..... | 57,000 |
| Jamie MacGillivray in trust for Macpherson D..... | 5,000 | Taylor R..... | 41,250 |
| Nesgaard SP..... | 5,265 | Townsend G..... | 45,000 |
| Settlement of claim relating to a grievance by an employee— | | Wade L..... | 105,000 |
| Dubois M..... | 2,000 | Yandt DR..... | 41,250 |
| Settlement of claim for losses incurred due to the provision of erroneous information related to buy back service— | | Legal fees..... | 150,000 |
| Nelligan O'Brien Payne in trust for Charlesbois S..... | 8,800 | Settlement of claim for an alleged verbal commitment— | |
| Compensation for Canadian Human Rights violation— | | Board of school trustees of school district 28..... | 275,000 |
| Christie CJ..... | 25,000 | Reimbursement of legal fees— | |
| Out of court settlement—Compensation for damages— | | Dinning, Hunter & Co in trust for Campbell D..... | 2,748 |
| Heenan Blaikie LLP in trust for EORTI/PRAXIS/ NCCS..... | 45,000 | Out of court settlement—Human Rights Commission— | |
| | | Friedt M..... | 6,195 |
| | | Claims under \$ 1,000 (5) | 1,982 |
| | | | 2,907,856 |

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|------------|--|------------|
| | \$ | | \$ |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | |
| Department | | | |
| INDIAN AND INUIT AFFAIRS PROGRAM | | | |
| Settlement of litigation— | | Settlement for discrimination— | |
| Cuelenaere Kendal (Barristers, Solicitors, and | | Polishuk Camman & Steele Barristers | |
| Mediators) in trust for Red Pheasant Nation and | | and Solicitors in trust for Yake S. | 7,500 |
| the Red Pheasant Band Treaty Land Entitlement | | | 55,186,647 |
| Trustees | 550,000 | CLAIMS PROGRAM | |
| Settlement of litigation (royalties)— | | Out of court settlement for TLE agreement— | |
| Davis & Company Barristers and Solicitors | | Mathias Colomb Band | 430,000 |
| in trust for Sahtu Secretariat Inc. | 8,738,354 | NORTHERN PROGRAM | |
| Gowlings Lafleur Henderson LLP, Barristers | | Objection to third party administration | |
| and Solicitors in trust for Gwitch'in Tribal Council | 9,772,576 | under the Remedial Management Plan— | |
| False Creek Action— | | White River First Nation | 100,596 |
| Davis & Company Barristers and Solicitors | | | 55,717,243 |
| Musqueam Indian Band | 1,500,000 | INDUSTRY | |
| Settlement of interest errors issue | | Department | |
| out of main action— | | Accident involving a Crown vehicle— | |
| Parlee McLaws Barristers Solicitors | | Saskatchewan Government Insurance | 2,993 |
| Samson Band. | 15,578,880 | Accident involving a Crown vehicle— | |
| MacLeod Dixon Lawyers Ermineskin | | Trailer repairs—Midland Transport | 4,790 |
| Tribe (No. 443) | 7,773,618 | Repair to claimant's vehicle— | |
| Settlement for the Oldman River Project and | | Frizell's Auto Body Ltd | \$ 1,961 |
| the rights of the Peigan Band in respect to | | Maritime Collision Appraisers Ltd | 100 |
| the Oldman River and the resources thereof— | | Collins T M | 640 |
| Byers Casgrain Advocates | | | 2,701 |
| CIBC in trust for Piikani Nation | 3,000,000 | Contractual settlement— | |
| Byers Casgrain Advocates | | McLean Scale Co Ltd | 22,500 |
| CIBC in trust for Piikani Nation | 2,000,000 | Gasoline contaminated during an inspection— | |
| Description of claim withheld ⁽¹⁾ — | | Federated Co-operative Limited | 4,404 |
| Dohm, Jaffer & Jeraj | | Settlement of legal expenses— | |
| Name withheld ⁽¹⁾ | 42,500 | Nelligan O'Brien Payne LLP | 3,000 |
| Settlement for loss of logs— | | Settlement relating to an employment with | |
| Ratcliff & Company in trust for | | Industry Canada— | |
| Garry Reece et al | 2,500,000 | Dorcé M | 2,000 |
| Settlement of multiple issues— | | Settlement under the <i>Canadian Human</i> | |
| MacLeod Dixon Lawyers | | <i>Rights Act</i> — | |
| Burrard Indian Band | 1,750,000 | Name withheld ⁽¹⁾ | 79,993 |
| Settlement regarding the 1991 Treaty Land | | Claims under \$1,000 (3) | 1,653 |
| Entitlement Agreement— | | | 124,034 |
| Zariwny Law Office in trust for Frank | | National Research Council of Canada | |
| Halcrow Sr, Peter H Chalifoux and Sydney | | Settlement for a discrimination | |
| Halcrow in the name of and on behalf of | | complaint— | |
| Kapawe'no First Nation | 100,000 | Name withheld ⁽¹⁾ | 28,150 |
| Settlement of interest on capital | | | 152,184 |
| moneys— | | JUSTICE | |
| John R Jordan, MacIsaac and Company in | | Department | |
| trust for Irvine C and Capot-Blanc R | 75,000 | Payment as a result of transmission of wrong information | |
| Settlement for cancellation of memorandum | | on creditors of support to pay— | |
| of understanding— | | Ontario Family Responsibility Office | 12,091 |
| Duboff Edwards Haight & Schachter in trust for | | Compensation as a result of garnishing equity | |
| Little Saskatchewan First Nation. | 1,700,000 | pay payable to former employee— | |
| Loss of rent— | | Bédard Vaillancourt Avocats in trust for | |
| Fonald A Farquhar, Barrister & Solicitor | | Allen R Miller | 2,578 |
| in trust for the Estate of Jerry Jimmy | 25,719 | Settlement resulting from mediation in the case of | |
| Pandilla & Company in trust for | | John Doe vs Attorney General of Canada— | |
| Pelican Lake First Nation. | 62,500 | Shiller Layton Arbuck in trust. | 48,000 |
| Settlement of the Estate of Late John Day | | | |
| Akwesasne Reserve no. 59— | | | |
| Margaret Day | 10,000 | | |

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|---------|---|--------|
| | \$ | | \$ |
| Settlement as a result of termination contract service— | | Downy Ford Sales | 11,989 |
| Genevieve A Chornenki | 10,000 | Dunn K | 2,449 |
| Claims under \$1,000 (2) | 642 | Durakovic S | 2,363 |
| | 73,311 | Economical Insurance Group | 1,720 |
| Canadian Human Rights Commission | | Entreprise Rent A Car | 49,537 |
| Out of court settlement for damages to copies of court transcripts made by the Commission— | | Fiducie Location Pinard | 6,200 |
| ASAP Reporting Services Inc | 102,750 | Forbes Chev Olds | 6,935 |
| Out of court settlement for damages for a complaint with regards to human rights— | | Franjevacski IM | 6,080 |
| Torlys in trust for Taylor H | 20,000 | Furrie G | 1,085 |
| Out of court settlement regarding an application for a PM-5 position— | | Gestion P & H Deschamps | 1,025 |
| Gannon C | 8,000 | Glazier R in trust for Barber J | 1,000 |
| | 130,750 | Grubisic D | 1,680 |
| Federal Court of Canada | | Hertz Car and Truck Rental | 22,742 |
| Employment related settlement— | | Holmes RJM | 6,312 |
| Name withheld ⁽¹⁾ | 50,000 | Hunter E | 2,406 |
| Canadian Human Rights Tribunal | | Hyatt Rentals | 6,069 |
| Settlement for general damages— | | ING Insurance | 11,585 |
| Name withheld ⁽¹⁾ | 23,000 | ING Western Union | 1,735 |
| | 277,061 | Insurance Corporation | 4,978 |
| | | Irving Oil Limited | 2,763 |
| | | Jason M | 3,792 |
| | | Joffre R | 1,989 |
| | | Johnson BH | 1,262 |
| | | Kladusa V | 4,709 |
| | | Ladouceur RT | 21,577 |
| | | Laidlaw Transit | 1,623 |
| | | Leclerc L | 16,510 |
| | | Leon Aines Auto | 2,138 |
| | | Liberty Mutual Insurance | 3,193 |
| | | Location Peltier | 3,848 |
| | | Location Pinard | 4,875 |
| | | Locke J | 1,219 |
| | | Lt P O'Quinn | 9,161 |
| | | Lucas GS | 8,540 |
| | | MacKenzie S | 1,514 |
| | | Manitoba Public Insurance Corporation | 19,372 |
| | | Meerburg GP | 2,024 |
| | | Mills S | 2,357 |
| | | Miners J | 3,792 |
| | | Mini Tankers Canada Limited | 1,143 |
| | | Quebec Minister of Finance | 3,352 |
| | | Murcoch Group Inc | 16,861 |
| | | Nagle Leasing and Rental | 9,301 |
| | | National Car Rental | 13,245 |
| | | Newinarch S | 4,416 |
| | | Noram Aquaculture | 6,344 |
| | | Norris P | 3,540 |
| | | Northern Shield | 1,719 |
| | | Ottawa Police Service | 1,544 |
| | | Papimyk J | 1,215 |
| | | Paschen J | 1,245 |
| | | Pete's Sales and Service | 1,963 |
| | | Phase II Auto Body | 1,879 |
| | | Pilot Insurance Company | 2,523 |
| | | Pratt A in trust for Brant R | 7,173 |
| | | R & D Trailer | 1,590 |
| | | Renolds, Obrien, Kleine and Selick in trust for Brant R | 9,740 |
| | | Ried PD | 9,096 |
| | | Royal and Sun Insurance for Currie J | 7,116 |
| | | Royal and Sun Insurance for Louiseize P | 1,200 |
| | | Silpac D | 2,781 |
| | | Smith P | 1,860 |
| Settlement of claim as a result of an accident involving a departmental vehicle— | | | |
| 1 st Guaranty | 3,296 | | |
| 681348 Alberta Limited | 5,470 | | |
| Ace Auto Leasing | 3,149 | | |
| Alliance Insurance Company of Canada for Carter G | 4,290 | | |
| Allstate Insurance Company | 1,126 | | |
| Aubut JPM | 5,868 | | |
| Auto Commerce | 28,502 | | |
| Auto Source | 2,364 | | |
| Avis Car Rental | 14,033 | | |
| B and B Auto Pro | 1,850 | | |
| BAT Sales and Service Limited | 6,665 | | |
| Bell | 18,677 | | |
| BG Sam Commerce | 12,049 | | |
| Bouchard D | 5,395 | | |
| Brookes K | 1,479 | | |
| Budget Car and Truck Rental | 25,462 | | |
| Canadian Northern | 1,986 | | |
| Canadian Northern Shield Insurance | 2,641 | | |
| Captain Greely | 1,267 | | |
| Carroll Pontiac Limited | 1,015 | | |
| Cazin R | 3,567 | | |
| City of Ottawa | 14,512 | | |
| Clarke KB Construction Limited | 18,774 | | |
| Colonial Collision | 1,152 | | |
| Coolen R | 8,932 | | |
| Crowe RT | 1,787 | | |
| Currie PJ | 1,475 | | |
| Dave's Collision Centre | 1,024 | | |
| Discount Car and Truck Rental | 49,126 | | |

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|---------|---|-----------|
| | \$ | | \$ |
| Stephens L | 1,124 | Scholtz RG | 3,035 |
| Super Carstar Company | 2,477 | Smith, Evans in trust | 10,000 |
| The Cooperators Insurance Company for Mills S | 2,857 | Spicer G | 1,000 |
| The Personal Insurance company | 10,463 | St Jean RG | 11,670 |
| Thibault C | 1,865 | Taylor and Granitto in trust | 10,000 |
| Thrifty-London | 7,751 | Terry JE | 5,236 |
| Tilden Rent A Car | 7,028 | Ubel L | 1,848 |
| Trius Car and Truck Rentals | 68,436 | Walden MD | 55,000 |
| Ubell L | 1,848 | Out of court settlement for termination of employment— | |
| Velika Kladusa | 72,263 | Harris D | 6,640 |
| Wawanesa Insurance | 4,647 | Kennedy H | 5,801 |
| Wawanesa Mutual Insurance Company for White D | 2,398 | Reid PD | 9,096 |
| Weese S | 2,362 | Miscellaneous disbursements— | |
| Out of court settlement for injuries sustained in an accident— | | Access Rentals | 8,600 |
| Belisle DJ | 3,784 | Aubut JPM | 5,868 |
| Carroll Pontiac Limited | 1,931 | Bartlett D | 18,811 |
| Hatter, Thompson, Shumka in trust for Thorstein DE | 39,000 | Beauchamp M | 2,645 |
| Henry M | 22,139 | Bissonnette D | 9,757 |
| Landry B in trust for B Wood | 7,700 | Brooks K | 1,479 |
| Raccio, Zuber, Coet Zee, Dionne in trust for Carter C | 50,000 | Canadian Helicopters Limited | 742,012 |
| The Collision Clinic | 1,642 | Christie, Polistio, Freitag in trust for McCormack JC | 3,000 |
| Settlements of claims as a result of personal injuries— | | City of Ottawa | 14,512 |
| Lalonde S in trust for Rafferty MA | 15,000 | Cook WR | 181,607 |
| Lyle and McCabe in trust | 130,000 | Department of Justice | 1,028,400 |
| Pearlman and Lindholm in trust for Lacey B | 9,100 | Desbiens in trust for Terrazo M | 38,000 |
| Roberts S | 2,500 | Dion JRB | 3,250 |
| Settlement of claims for loss and/or damage to personnel effects— | | Doral Inn | 23,115 |
| Bailly and Associates in trust for O'Neil S | 3,500 | Fourrures & Fils GLH | 35,000 |
| Belanger S | 7,815 | Goreman JB in trust | 433,073 |
| Belisle K | 28,189 | Griffiths K | 2,987 |
| Bellam Wasylin and Associates in trust | 2,000 | Hewitt Rental Equipment Limited | 8,900 |
| Bingham, Robinson, MacLennan, Ehardt, Tweed in trust for A Pritchard-Thornhill | 6,000 | Kamin, Letourneau in trust for W Semaniw | 75,000 |
| Bitternose C | 37,500 | Karam, Greenspon in trust for M Baron | 85,000 |
| Bowles M | 5,500 | Leduc L | 16,510 |
| Coad N | 20,000 | MacPherson, Leslie, Tyerman in trust for Bitternose C | 75,000 |
| Colonel St John G | 11,670 | Martin R | 1,025 |
| Cook B | 2,280 | McCarthy Tetrault in trust for P Duplessis | 5,000 |
| Croteau M | 3,000 | Merchant, Law, Group in trust for J Anderson | 102,910 |
| Crozier DF | 7,650 | Merrick, Holm in trust for Chase Masonry | 35,000 |
| Davies MP | 6,905 | Ontario Ministry of Transportation | 4,198 |
| Economical Insurance | 1,373 | Montague R | 111,510 |
| Fiducie Location Pinard | 6,200 | MWO Crozier DF | 7,650 |
| Furrie G | 1,085 | Germany, NATO SOFA claim | 1,872,048 |
| Guerin L | 1,010 | Article VIII (5) | 1,872,048 |
| GWL Realty | 5,470 | Newinarch S | 4,416 |
| Harm R | 1,020 | Nixon Wenger in trust | 270,000 |
| ING Insurance Compant | 7,973 | Ottawa Police Service | 19,295 |
| Kelly C | 2,000 | Ottawa Valley Railway | 14,799 |
| Lauson C | 1,713 | Royal Bank of Canada for Lerner and Associates | 99,510 |
| Lerner Southerland in trust | 10,000 | Rural Municipality of Dundurn (No. 314) | 21,329 |
| Madden | 10,000 | Shaver E | 5,000 |
| McCormack JC | 3,000 | Vandor and Company in trust for Walden MD | 55,000 |
| Meerburg GP | 2,024 | Veilleux F in trust | 3,000 |
| Mineault S | 12,000 | Victoria Airport Authority | 1,190 |
| Paridis, Jones, Horwitz, Bowles in trust for Roe R | 7,500 | Whitehead, Bird and Miles in trust for Smith MJ | 75,000 |
| Qunnlan, Aberioux in trust for B Zimplemann | 7,500 | Ministerial claims pursuant to the <i>Canadian Human Rights Act</i> — | |
| Schnare A | 2,375 | 29 names withheld ⁽¹⁾ | 439,722 |
| Schnare A | 3,480 | Claims under \$ 1,000 (548) | 351,419 |
| | | | 9,620,895 |

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|--------|--|---------|
| | \$ | | \$ |
| NATURAL RESOURCES | | | |
| Department | | | |
| Motor vehicle accident— | | Evipros Janitorial Services | 3,099 |
| Kimberly Stark | 7,196 | Inflector Control Systems | 11,581 |
| Rondi Anderson | 3,820 | Otis Canada Inc | 7,164 |
| Murdock | 1,440 | Project Fees (unbillable labour) | 11,263 |
| Conan Webb | 1,122 | Shehan Trefco | 1,149 |
| Accident involving an NRCAN vehicle | | Payment for a complaint based on a | |
| at Témiscaming, Quebec— | | procurement not conducted in accordance | |
| CAA Insurance Company on behalf of | | with NAFTA, AIT and AGP requirements— | |
| Luc Beaudoin's Insurance Company | 1,301 | Cognos Inc | 4,196 |
| Settlement of claim for harassment in the | | McNally Construction Inc | 8,290 |
| workplace— | | Tendering Publications Ltd | 7,219 |
| Name withheld ⁽¹⁾ | 7,500 | Out of court settlement for additional | |
| Claims under \$1,000 (2) | 213 | payments concerning work removal related | |
| | 22,592 | to project 205283— | |
| | | Construction Maju Ltée | 3,000 |
| | | Salt Water Supply Upgrade— | |
| | | Cores Drive construction services | 41,669 |
| | | RPS Liability fund for three water overflows | |
| | | at CD Howe— | |
| | | Crawford Adjusters Canada | 21,778 |
| | | Damage caused by a DCC Contractor— | |
| | | Crawford Adjusters Canada | 21,809 |
| | | Defence Construction Canada | 32,500 |
| | | Motor vehicle accident— | |
| | | Daimler Chrysler Financial | 31,890 |
| | | Westhead Search & Rescue— Payment to | |
| | | contract creditors in excess of contract holdback | |
| | | and recovery from contractor in legal proceedings— | |
| | | Drycore Electric Inc Construction | 15,206 |
| | | Germain Mechanical & Electrical Ltd construction | 5,301 |
| | | Kent Homes construction | 1,661 |
| | | Speedy Auto Glass construction | 1,228 |
| | | Taylor Flooring Ltd construction | 19,011 |
| | | Terry's Rentals Ltd construction | 2,326 |
| | | Vipond Fire Protection construction | 13,420 |
| | | Woodcock Construction Ltd | 1,870 |
| | | Payment of claim for costs of delay in contract | |
| | | negotiations— | |
| | | Dufour Isabelle Cusson Avocats | 4,723 |
| | | Out of court settlement for legal award of | |
| | | the rental contract for office space— | |
| | | Fiducie de santé et de bien-être des | |
| | | chauffeurs d'autobus de la Société de | |
| | | transport de la ville de Laval et le Régime de | |
| | | retraite des employés syndiqués de la STL | 150,000 |
| | | Claim due to contractors deficiencies | |
| | | as a result of faulty workmanship— | |
| | | Fishburne Sheridan | 33,872 |
| | | Concrete Deck Repairs— | |
| | | Gemtec consulting services | 1,064 |
| | | L Breau & Son Ltd construction | 19,500 |
| | | Seimen Access to information court case— | |
| | | Gowling Lafleur | 6,000 |
| | | Damage to car in Laurier Tache Garage— | |
| | | Guay R | 1,501 |
| | | Vaive R | 6,656 |
| | | CSC Addiction Centre—Montague PEI | |
| | | Payment for inadequacies in newly constructed | |
| | | HVAC— | |
| | | Guimond Associates Inc consulting services | 1,240 |
| | | Kamstar electrical services | 3,000 |
| | | RPS Liability Fund— | |
| | | Institute of Oceans Science—MCTS Deficiencies | 230,518 |

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|---------|---|------------|
| | \$ | | \$ |
| New Pacific Agriculture Research Centre | 6,607 | Claim based on wrongful dismissal— | |
| JS Murray Electric | 6,397 | Sukhwinder Singh | 14,081 |
| TCE Capital | 7,500 | Claim payable to Rita Desjardins who | |
| Charlottetown Animals & Plants Lab Project— | | fell at the Booth Building— | |
| Payments of claim and services for | | Tierney Stauffer in trust | 8,750 |
| the Fuller case— | | September 11 lockout of contractors at | |
| Invoices originally issued to Thomas Fuller | | 875 Huron Road—Payment for recovery | |
| and cancelled as they were invalid | 648,566 | of costs— | |
| Rasmussen Starr Ruddy in trust for | | Zenix Engineering Ltd. | 9,675 |
| Thomas Fuller | 344,136 | Claims under \$1,000 (21) | 9,203 |
| Richard Rau consulting services | 4,167 | | 2,397,152 |
| Stone-Fleming Consulting Ltd | 2,756 | | |
| Terrence P Kelson consulting services | 2,360 | Communication Canada | |
| Reimbursement of expenses for the preparation | | Out of court settlement of claim against | |
| and settlement awarded to John Chandioux | | the Crown— | |
| consultants— | | Porter S. | 7,000 |
| John Chandioux Experts-Conseils Inc | 13,083 | | |
| Plouffe Park lease surrender— | | Office of Indian Residential Schools | |
| John Emery Geotechnical Engineering Ltd | 15,690 | Resolution of Canada | |
| Legal costs for a complaint concerning | | Settlement of claims of abuse issued | |
| the evaluation criteria for a contract award— | | to legal representatives— | |
| K-W Leather Products Ltd | 13,081 | 172 names withheld ⁽¹⁾ | 11,489,266 |
| Reimbursement to release claim against | | | |
| PWGSC— | | | 13,893,418 |
| Leawood B. | 2,500 | | |
| Rate variance— | | | |
| Letellier et Associés. | 9,172 | SOLICITOR GENERAL | |
| Interest due under section 5.03, Appendix C | | Department | |
| of a contribution agreement— | | Claims under \$1,000 (2) | 1,044 |
| Malette Société en nom collectif. | 181,148 | | |
| Claim payable to Mr. Therrien— | | Correctional Service | |
| Monson B. | 3,664 | Canadian Human Rights Commission | |
| Legal settlement for September 11 lockout | | settlements— | |
| of contractors at 875 Huron Road— | | Non-disclosure clause (4 cases) | 31,100 |
| Morin Isolation Toitures Limited | 50,000 | Compensation for errors and/or omissions | |
| Damage to property— | | by the CSC— | |
| O'Dea, Earle Law Office for David Hepditch | | Inmates (7 cases) | 75,200 |
| and Jesse Hickey. | 10,000 | Non-disclosure clause (10 cases) | 54,500 |
| Legal costs for a complaint concerning the | | David J Salmon in trust for De Wolfe J P | 95,000 |
| issuance of a sole source contract— | | Compensation for injuries sustained— | |
| Papp Plastics and Distributing Ltd | 7,727 | Anthony Zip in trust | 6,500 |
| Agreement between PWGSC, the landlord, | | Eggum Abrametz & Eggum in trust | 5,955 |
| and Larisa Pavlychenko, the tenant | | Ennis Milne in trust | 7,000 |
| Pavlychenko L. | 4,100 | Garson, Knox & MacDonald in trust (2 cases) | 90,000 |
| Payment for a complaint based on a procurement | | Genest Murray in trust | 225,000 |
| not conducted in accordance with AIT | | Hurley Fasano in trust | 12,000 |
| requirements— | | James Mandick in trust for Genz K and Haggith A. | 157,455 |
| Polaris Inflatable Boats (Canada) Ltd | 7,491 | Leroy N Hiller in trust | 3,500 |
| Compensation by CITT for the time spent to | | McInnes Cooper in trust | 12,000 |
| prepare claims— | | Oliver Walter & Co in trust | 48,000 |
| Preston Phipps Inc | 1,895 | Compensation for litigation costs— | |
| Claim for damage at Lester B Pearson | | Inmates (1 case) | 1,000 |
| Building— | | Compensation for work related issues— | |
| Prud'homme D. | 1,216 | Non-disclosure clause (1 case) | 10,000 |
| Settlement for breach of contract and negligent | | Cherkewich Yost & Atkinson in trust for Debussac S. | 19,000 |
| misrepresentation with a standing offer— | | Dickson A. | 1,754 |
| Shields and Hunt in trust | 25,000 | Hunte M. | 1,433 |
| Plouffe Park lease surrender— | | Lamour D. | 16,617 |
| St. Joseph Print Group Inc | 213,084 | Middleton H. | 5,628 |
| Dredging Stephenville— | | Ron Cherkewich Law Office in trust for Bremner J. | 16,000 |
| Stewart McKelvey Stirling in trust for | | Ron Cherkewich Law Office in trust for Haroulakis C. | 19,500 |
| Zurich Insurance Co | 8,000 | | |

9.10 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|-----------|---|--------|
| | \$ | | \$ |
| Compensation related to the death caused by an inmate— | | Saskatchewan Government Insurance for | |
| Lauk & Associate in trust | 27,639 | Franklin G M | 5,317 |
| Law Office of Andrew M Pinto in trust | 20,000 | Ville de Bromont | 4,259 |
| Settlement of claims for loss and/or damage to | | Insurance Corp of British Columbia for Collis R | 1,086 |
| personal effects— | | Insurance Corp of British Columbia for Bishop E | 3,604 |
| Inmates (5 cases) | 9,765 | Insurance Corp of British Columbia for Peterse V | 2,010 |
| Pittsburgh Institution Inmate Trust Fund | 1,555 | Insurance Corp of British Columbia for Johnson B | 1,000 |
| Settlement of Human Resources related issues— | | Minister of Finance | 1,001 |
| Inmates (2 cases) | 17,500 | The Dominion of Canada | 9,708 |
| Settlement of motor vehicle accident— | | Brentwood International for Leblanc R | 15,907 |
| A Hynes & O'Neil Motors Ltd for Taylor D | 2,669 | Richter Auto Body | 2,478 |
| Bill Storey Pontiac for Whetung B | 2,135 | National Car Rental | 2,248 |
| Clark C | 1,500 | Insurance Corp of British Columbia for Ameyaw E K | 2,300 |
| Findlay Foods (Kingston) Limited | 1,412 | Insurance Corp of British Columbia for Klemovich G | 6,953 |
| ICBC Insurance for Gravelle J | 1,455 | UAB Eisler Co Ltd in trust for UAB Eisler Co Ltd | 4,767 |
| Insurance Corporation BC for Anderson K | 7,128 | Zurich Insurance Company for Doucet L & LaPlante S | 3,030 |
| Insurance State Farm for Botsford S | 3,190 | MacDonald J | 1,302 |
| Manitoba Public Insurance for Brar G | 8,735 | The Citadel Assurance for Boehm A | 4,349 |
| Paquette S | 1,596 | BP Canada Energy Company | 3,858 |
| Stuver J | 3,730 | Maco Auto Painting & Bodyworks for Murray A | 1,100 |
| Claims under \$1,000 (714) | 107,275 | Insurance Corp of British Columbia for Thomas B | 1,890 |
| | 1,131,426 | Insurance Corp of British Columbia for Walsh K | 2,004 |
| Royal Canadian Mounted Police | | Canadian Northern Shield Insurance Company | |
| Damage to glasses or contacts— | | for Walsh K | 3,370 |
| Name withheld ⁽¹⁾ | 1,217 | Insurance Corp of British Columbia for Satendra E | 6,775 |
| ADR Negotiated Settlements— Non taxable— | | Insurance Corp of British Columbia for Sundher S | 8,651 |
| 5 names withheld ⁽¹⁾ | 515,171 | Insurance Corp of British Columbia for Yen C-Y | 10,296 |
| ADR Negotiated Settlements— Taxable— | | Insurance Corp of British Columbia for Greville A & A | 1,741 |
| Juby TC | 7,735 | Saskatchewan Government Insurance for Seida B | 8,525 |
| 14 names withheld ⁽¹⁾ | 116,930 | Rost B L | 1,426 |
| ADR Negotiated settlement—Taxable transfer | | Manitoba Public Insurance for Smith S | 1,179 |
| to RRSP— | | Carter Brothers Ltd for LeBlanc R | 1,250 |
| 3 names withheld ⁽¹⁾ | 133,051 | Bamford's Collision Service for Gorman C | 6,538 |
| Settlement for damages arising from third party vehicle | | GEM auto Sales for Reid G | 1,025 |
| accidents— | | Rent-A-Wreck for Conohan S | 3,259 |
| Insurance Corp of British Columbia for Chou C Y | 1,071 | Insurance Corp of British Columbia for Salvia P | 6,446 |
| Insurance Corp of British Columbia for Ho S | 2,322 | Insurance Corp of British Columbia for Westwood T | 4,077 |
| Insurance Corp of British Columbia for Miller D A | 4,244 | Insurance Corp of British Columbia for Finlay J | 1,495 |
| Unifund Assurance for Bond C | 1,576 | The Citadel General Assurance Co for Goodwin W | 6,330 |
| Dick Byl Law Corporation in trust for Winsor P | 24,999 | Barker K | 2,254 |
| Insurance Corp of British Columbia for Hilton K | 1,367 | Angus Fitzgerald's Auto Body for Warren S | 1,333 |
| Saskatchewan Government Insurance for | | Saskatchewan Government Insurance for Feng M | 1,540 |
| Saguinsin M | 2,905 | UAB Eisler Co Ltd in trust for Saskatoon Co-op | 2,593 |
| Caines C | 1,200 | Entreprise Rent-A-Car—Ron Wovett for Gorman C | 1,181 |
| Manitoba Public Insurance for Webb Lynn J | 1,346 | Summers B | 3,200 |
| Insurance Corp of British Columbia for Roeder T | 2,985 | Boyd Autobody & Glass for Moore C | 1,782 |
| Insurance Corp of British Columbia for Jarnell R | 1,656 | Insurance Corp of British Columbia for Wenver J | 1,984 |
| Insurance Corp of British Columbia for Kilba E | 1,523 | Taylor G | 1,509 |
| Insurance Corp of British Columbia for Winsor P | 1,948 | Insurance Corp of British Columbia for Singh B | 2,067 |
| Saskatchewan Government Insurance for | | Insurance Corp of British Columbia for Wong H | 3,485 |
| Hubber C & N | 4,706 | Insurance Corp of British Columbia for Wong H | 1,974 |
| Saskatchewan Government Insurance for | | British Columbia Ministry of Transportation | 1,617 |
| Wilcox S | 6,295 | Insurance Corp of British Columbia for Jeeman K | 1,340 |
| The Citadel for Pittman S | 1,547 | Ni W | 3,367 |
| Trimper D | 1,000 | Saskatchewan Government Insurance for Taylor F | 2,023 |
| Nunavut Auto & Heavy Equipment for Morris K | 3,245 | Alberta Minister of Finance | 1,984 |
| Insurance Corp of British Columbia for Meng I | 1,794 | Saskatchewan Government Insurance for Vanin B | 2,984 |
| Manitoba Public Insurance for Shamattawa | | Forbes Leasing | 1,642 |
| Education Authority | 1,810 | Allianz Canada Inc for Kampen R | 3,537 |
| Manitoba Public Insurance for Ledoux D | 1,217 | Wawanesa Mutual Insurance for Reinders H | 3,841 |
| Manitoba Public Insurance for Colette A | 17,960 | Ing Western Union Insurance Co for Kukurudza L | 2,685 |
| | | Saskatchewan Government Insurance for Sleski W | 14,555 |
| | | Insurance Corp of British Columbia for Gould F | 1,015 |

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|--------|---|---------|
| | \$ | | \$ |
| Budget Rent a Car of BC Ltd | 8,275 | Insurance Corp of British Columbia for Kim J | 17,896 |
| Fowler W JR | 1,000 | Insurance Corp of British Columbia for Wood L | 1,712 |
| Manitoba Public Ins for Grey J | 2,535 | Insurance Corp of British Columbia for Farburn M | 3,503 |
| CGU Insurance for Kendal J | 7,031 | Hogan D | 3,000 |
| Holloway G | 5,000 | Lee W | 1,000 |
| Elligott Construction Ltd | 1,260 | Insurance Corp of British Columbia for Lapka H | 1,527 |
| Allianz Insurance Company for Creaser J | 1,087 | Insurance Corp of British Columbia for Chopra A | 7,161 |
| Insurance Corp of British Columbia for Johnston M | 1,819 | Insurance Corp of British Columbia for Kwok P | 2,953 |
| The Wawanwsa Mutual Insurance Co for Enskat N | 2,534 | Insurance Corp of British Columbia for Rattray G | 12,337 |
| Storgard M | 2,500 | Insurance Corp of British Columbia for Galpin J | 1,546 |
| Saskatchewan Government Insurance for U Johns | | Insurance Corp of British Columbia for Chan C K | 3,016 |
| Holdings Ltd Co | 1,117 | Vandenbilt Auto Body for Peter Kiewit & Sons | 1,413 |
| U Johns Holdings Limited | 1,300 | Insurance Corp of British Columbia for Harpe D | 5,432 |
| Saskatchewan Government Insurance for Byers G | 1,624 | Saskatchewan Government Insurance for Lachance G | 1,433 |
| Saskatchewan Government Insurance for Carriere P M | 2,434 | O'Regan's Collision Centre for Dempsey F | 1,493 |
| Saskatchewan Government Insurance for Sielski W | 2,672 | Saskatchewan Government Insurance for Austin G C | 2,770 |
| RACO Management Company Limited for Snow T | 1,900 | Manitoba Public Insurance for Deluca R | 1,113 |
| Lanesville Auto for Snow T | 1,630 | Manitoba Public Insurance for Westbrook P | 2,264 |
| Royal & Sunalliance Ins Co of Canada for Bui C D | 1,349 | Clove Collision Repairs (1991) for Ltd Maynes S A | 1,075 |
| Hemray S | 3,126 | Hanover Door Systems (1996) Inc for Thrifty Car Wash | 1,472 |
| Toronton Dominion Insurance Co for Janzen T | 1,138 | Manitoba Public Insurance for Shellenbert K and Bogue T | 8,368 |
| Insurance Corp of British Columbia for Hughes S | 3,502 | Insurance Corp of British Columbia for Pauls B | 5,359 |
| The Co-Operators General Insurance for Pond J | 3,684 | Insurance Corp of British Columbia for Hutchinson K | 2,244 |
| Manitoba Public Insurance for Boss L | 3,065 | Settlements for injuries and fatality arising from | |
| Manitoba Public Insurance for Fort Alexander Health | | motor vehicle accidents— | |
| Centre | 1,279 | Maric J | 6,000 |
| HSBC Candian Direct Insurance Inc for Johnston M | 1,455 | Lauk & Associates in trust for Coopers B | 34,979 |
| Insurance Corp of British Columbia for Williams S | 5,068 | Anderson S-R | 2,250 |
| Insurance Corp of British Columbia for Waegmond | 2,435 | Ches Crosbie Barristers in trust for Barry M W | 20,000 |
| Insurance Corp of British Columbia for Ryan J | 6,835 | McComb Witten in trust for Gir A | 2,500 |
| C & S Services | 1,305 | Davidson & Company in trust for Liefke G | 43,500 |
| Saskatchewan Government Insurance for Lowenberger | 3,213 | McNally Cuming Allchurch in trust for Loughman F | 110,000 |
| Saskatchewan Government Insurance for Radu L | 3,000 | Zed & Company in trust for Crawford P | 5,712 |
| Saunders N | 2,370 | Alberta Minister of finance for Jane F | 1,575 |
| Cormier A | 4,715 | Z Phillip Wiseeman in trust for Fan J | 23,806 |
| Wawanesa Mutual Insurance for Ennis R | 1,404 | Robichaud Duguay S | 12,000 |
| Wawanesa Mutual Insurance for Hunter J | 1,369 | Logan & Lennon in trust for Cloutier C | 1,500 |
| Godin Lizotte Robichaud Guignard for LeBouthillier C | 2,500 | Logan & Lennon in trust for Ranch T | 3,500 |
| Insurance Corp of British Columbia for Puthiyaparamba | 1,437 | Mark Sager in trust for Lloyd V | 20,000 |
| Insurance Corp of British Columbia for Salvo M | 2,816 | Sikich S M | 2,500 |
| Manitoba Public Insurance for Lohr M | 1,816 | Insurance Corp of British Columbia for Das B | 17,952 |
| Ing Western Union Insurance Co for Ahearn T | 7,247 | Lakes Straith in trust for Arjune B | 55,000 |
| Insurance Corp of British Columbia for Halligan C | 3,845 | Boyle & Company in trust for Hutchinson C | 30,000 |
| Insurance Corp of British Columbia for Halbauer K | 2,977 | Alan R Perry for Hutchinson C | 1,549 |
| Insurance Corp of British Columbia for Scheikh M | 2,900 | Zed & Company in trust for Crawford P | 9,315 |
| Insurance Corp of British Columbia for Hodzic K | 3,815 | Anderson McWilliam LeBlanc & MacDonald in trust | |
| White F | 2,037 | for Northrup C I | 5,000 |
| Steve Lewis Auto Body for Codiac D | 1,511 | James H Brown & Associates in trust for Silva H | 250,000 |
| Nuncia Campbell-Borchert for Borchert H | 1,301 | Dunn & Company for Sikich S | 1,500 |
| Lyon M C | 15,000 | Three Suns Towing Inc for Colette A | 9,000 |
| Alberta Motor Association for Lyon M | 10,000 | Insurance Corp of British Columbia for Crouse A | 1,236 |
| CGU Insurance Company for Yakimuk J | 3,111 | Insurance Corp of British Columbia for Hilling A | 1,767 |
| Fouhse D | 2,242 | Murchinson Thomson & Clark in trust for Lutz S | 5,000 |
| Wawanesa Mutual Insurance Company of Canada | | Insurance Corp of British Columbia for Lee C | 2,053 |
| for Richard J | 3,390 | Correia & Collins in trust for Bonnell G | 77,174 |
| Rendez-Vous Chrysler Ltd for Michaud L | 2,157 | Jackie Handerek & Forester in trust for Norris K | 15,200 |
| Lombard Canada for Penny N | 2,881 | Field Atkinson Perraton in trust for Poole J | 11,340 |
| Godin Robichaud Guignard in trust for | | Babb Sheppard in trust for Bassett D G | 6,474 |
| Savoie Debossage | 7,000 | Fulton & Company in trust for Siemens D | 116,410 |
| CGU Insurance Company of Canada Matchell S | 1,096 | Braithwaite Boyle Barristers & Solicitors in trust | |
| Insurance Corp of British Columbia for Johnston E | 2,874 | for Dara P | 48,000 |
| Insurance Corp of British Columbia for MacDonald D | 1,607 | Trimper D | 3,916 |
| Insurance Corp of British Columbia for Houghton J | 2,117 | Perry G Kuchr in trust for Khosravi-Mogbadom R | 3,500 |

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|---------|--|---------|
| | \$ | | \$ |
| Paul Janzen in trust for Salvia P | 6,500 | Gillepsie Renkema Barnett Broadway for Simon D D | 22,500 |
| Taylor & Blair in trust for Reardon N | 32,000 | James H Cluff Personal Law Corp for Brown D | 8,500 |
| Hunter Gerrett Lobay in trust for Humeniuk F | 19,200 | Boyle & Company in trust for Caruso R | 35,000 |
| Ramsay Thompson Lampman in trust for Johns R | 37,576 | Mckimm Wishart in trust for Julson S D | 3,000 |
| Patterson Palmer in trust for Maynard G | 9,600 | 2 names withheld ⁽¹⁾ | 125,000 |
| Babb Sheppard in trust for King S | 27,500 | Settlements for physical injuries, mental stress | |
| McVea A | 57,613 | and /or pain and suffering— | |
| Low A | 50,000 | Picco & White in trust for Power C | 20,000 |
| McConnon Bion O'Connor & Peterson in trust for | | Chapman Riebeek trust account McMillan D | 200,000 |
| Webster H | 25,000 | Chapman Riebeek trust account Ellefson G | 15,000 |
| Michael Golden in trust for Mai T | 1,700 | McConnon Bion O'Connor & Peterson in trust | |
| Wood D A | 2,616 | for Skrety H | 120,000 |
| Williams Roebathan McKay & Marshall in trust for | | Lovatt Olsen trust account LeDrew P | 15,000 |
| Crocker W | 10,000 | Linda Stanich in trust for Griffiths A | 2,000 |
| Hughes & Company in trust for Ousey E | 25,000 | Funk & Strell in trust for Jeans R | 3,000 |
| Chouinard & Company in trust for Tolmie G | 18,000 | Booth Dennehy Kelch in trust for Wastesicoot D | 445,000 |
| Peterse V | 2,640 | Tarrabain O'Byrne in trust for Mai O | 4,500 |
| Dr Richard Williams for Skrety H | 2,765 | Settlement for general damages, pain | |
| Hunter Gerrett Lobay in trust for Low A | 24,599 | and suffering— | |
| Allan Francis Pringle in trust for Little J | 21,500 | Name withheld ⁽¹⁾ | 250,000 |
| Zed & Company in trust for Crawford P | 5,356 | Settlements for loss of income— | |
| McCaffrey Goss Mudry LLP for Chan B | 14,000 | B J B Holdings Co Ltd for Olm J | 1,430 |
| Adam Aboughoushe in trust for Bacchus M | 35,000 | Sweeney M | 4,011 |
| Thompson Dorfman in trust for Lagimodiere G | 67,500 | Leblanc R | 2,600 |
| Epstein Wood in trust for Hermann D | 3,000 | Leblanc R | 1,040 |
| David A McMillan in trust for Gardiner S C | 575,000 | Singleton Urquhart in trust for Mather M W | 7,500 |
| Bourque Voyer & Cie in trust for Savoie M | 25,000 | Name withheld ⁽¹⁾ | 575,000 |
| McCaffrey Goss Mudry in trust for Mar D | 10,000 | Damage to personal and private property, buildings, | |
| Tawkin Law Offices in trust for Gilmar W | 12,000 | land and animals— | |
| Back to Health Inv for Crocker W | 1,300 | Doung W | 2,407 |
| Insurance Corp of British Columbia for Selvage S V | 6,843 | Worseley Hi Way Service for Kreiser C | 1,435 |
| Peace Hills General Insurance Co for Healy R | 1,514 | Rivac Construction Inc Lurette A (Dépanneur de Val d'Or) | 1,481 |
| Royal & Sunalliance Insurance for Fox M | 4,918 | Clairoux M | 1,000 |
| Mathieu Hryniuk Trust Account for Yellowknife D | 7,500 | Juweit R K | 4,500 |
| McCaffrey Goss Murdy LLP in trust for Der L | 9,000 | Cole's Carpentry & Renovations for Halsall R & L | 1,014 |
| Raymond Blanchin in trust for Hughes S | 15,000 | Turcin Papirnyk trust account Koruz N | 6,000 |
| Simpson Thomas & Assoc. in trust for Satenda E | 11,440 | Tardif N | 1,020 |
| Simpson Thomas & Assoc. in trust for Satenda C | 7,000 | Couvrette C | 1,558 |
| Babb Sheppard in trust for Basset D G | 2,739 | John L McAllister in trust for Tozer W | 10,431 |
| Tapper Cuddy in trust for Neale M V | 55,000 | Parenteau R | 4,000 |
| Melo J | 5,500 | Royal Sunalliance Ins Co of Canda for | |
| Waterbury Newton in trust for Morrison L | 35,000 | Mosell-Renauer L | 2,045 |
| Sampson MacDougall in trust for MacDonald A | 90,000 | Nova Scotia Power Corporation | 2,287 |
| Sampson MacDougall in trust for Best N | 55,000 | Fleischer J | 1,500 |
| Sampson MacDougall in trust for Lavery K L | 42,000 | Yellowknife Motors Ltd | 4,768 |
| Barry Spalding Richard in trust for Gould R | 24,000 | Boundary Oil Products Ltd | 1,528 |
| Royal & Sunalliance Insurance for Jaquemart N | 5,681 | Bernier Construction & Degign Ltd for Bear F | 1,809 |
| Mooney D | 3,023 | Settlements for loss, destruction and damage | |
| The Co-Operators General Insurance for Tannas R | 2,096 | to exhibits— | |
| Blackeney L | 1,400 | Zhang Y | 3,700 |
| Settlements for damages caused by personal injury, | | Entreprise Rent-A-Car for Roderick M | 1,136 |
| assault, false arrest, excess force, loss of income and | | Farmers Supply Ltd for Dyck I | 6,876 |
| negligence— | | Heywood Kennedy Belbir in trust for Mutrey N | 5,000 |
| The Seigel Law Group for Barker W | 3,500 | Welton B | 2,000 |
| Hunter Gerrett Lobay in trust for Lyhne C | 25,000 | Insurance Corp of British Columbia for Browne D | 1,189 |
| Machida Mack Shewchuk Barristers in trust for | | Salmon Arm DARE Program | 4,726 |
| Mandelman M | 30,000 | Settlement for breach of charter of rights— | |
| Brownlee Fryett Trust Account McNight E | 31,484 | Name withheld ⁽¹⁾ | 50,000 |
| Heenan Blaikie Law Office Hovan A | 5,845 | Settlement for human rights complaint— | |
| Tees Kiddle Spencer in trust for Bridges M | 1,276 | 10 names withheld ⁽¹⁾ | 196,706 |
| Parlee McLaws LLP in trust for Nepoose W | 285,000 | Compensation claims—Court judgements— | |
| David Worthington & Company for Drobot B | 12,500 | Ogilvie LLP in trust for Dix J | 307,431 |
| Martin & Company for Dennis G V | 11,500 | Ogilvie LLP in trust for Dix J | 34,357 |

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|------------------|--|-------------------|
| | \$ | | \$ |
| Ogilvie and Company in trust for Dix J | 699,973 | Payment of compensation under the | |
| Ogilvie LLP in trust for Dix J | 49,362 | <i>Staff Relations Act</i> — | |
| Claims under \$1,000 (359) | 144,167 | Leonarduzzi D | 22,500 |
| | <u>7,644,079</u> | Settlement to recoup losses related to a | |
| | | subcontract to remove asbestos during | |
| | | the renovation— | |
| | <u>8,776,549</u> | Tupper & Adams in trust | 440,000 |
| TRANSPORT | | Settlement as a result of grievance due to | |
| Department | | overtime dispute— | |
| Compensation for personal injury as a result of | | Ross Sylvia | 7,835 |
| a slip and fall— | | Claims under \$1,000 (2) | 895 |
| Williams Roebothan McKay & Marshall in trust | 5,000 | | <u>548,455</u> |
| Maitland and Company in trust | 20,000 | VETERANS AFFAIRS | |
| Susan M E Ellard | 2,000 | Department | |
| Settlement as a result of repairs to | | Settlement of claim related to employment | |
| a vessel due to an incorrect inspection— | | dispute— | |
| Queensborough Shipyard Ltd | 3,102 | Vail E. | 22,000 |
| Payment of legal costs for appellant— | | Settlement of claim related to accident— | |
| Rush Crane Guenther | 13,023 | Estate of Porazzo A | 76,500 |
| Settlement for reimbursement for relocation | | Settlement of claim for legal costs— | |
| of airside signage— | | Picard, Garceau, Pasquin, Pagé | 7,650 |
| Boundary Bay Airport Corporation | 15,000 | Claims under \$1,000 (4) | 1,292 |
| Settlement as a result of an incorrect | | | <u>107,442</u> |
| description of property leased— | | Total | <u>96,317,699</u> |
| Frontenac Condominium Corporation | 17,600 | | |
| Compensation for loss of income due to time | | | |
| lost as a result of poor scheduling of inspection— | | | |
| Kristin Westdal | 1,500 | | |

(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 | | | |
| Department | | | |
| Compensation for damage to clothing and/or other personal effects— | | Watson S. | 9,291 |
| Nelson S. | 134 | Compensation for tuition fees for courses not completed because of a work reassignment— | |
| Payments under \$100 (7) | 333 | Desjardins S. | 351 |
| | 467 | Reimbursement of costs incurred as a result of an administrative error— | |
| Canadian Food Inspection Agency | | Donaldson B. | 947 |
| Compensation for personal belongings destroyed by fire at Nadeau Poultry— | | Dunn C. | 1,042 |
| Jobidon E. | 161 | Emmanuel A. | 3,038 |
| Landry P. | 454 | Farling D. | 135 |
| Morneault A. | 733 | Gardiner M. | 789 |
| Poitras J. | 1,607 | Heikkinen D. | 100 |
| Robichaud D. | 679 | King S. | 3,099 |
| Payments under \$100 (3) | 178 | Lloyd M. | 183 |
| | 3,812 | Rice T. | 13,900 |
| | 4,279 | Salerno A. | 599 |
| | | Shelton S. | 710 |
| | | Smith B. | 312 |
| | | Walji N. | 185 |
| | | Compensation for non-refundable travel costs as a result of the cancellation of an employee's vacation— | |
| CANADA CUSTOMS AND REVENUE AGENCY | | Gentes Hawn C. | 475 |
| Relief payments for heating expenses— | | Jones B. | 4,608 |
| 71,903 entitlements @ \$125 | 8,987,875 | Payments under \$100 (69) | 2,548 |
| 14,262 entitlements @ \$250 | 3,565,500 | | 12,604,807 |
| Compensation for medical expenses— | | | |
| Dompierre A. | 240 | CANADIAN HERITAGE | |
| Gauthier L. | 240 | Parks Canada Agency | |
| Simoneau M. | 143 | Compensation for damage to a vehicle— | |
| Compensation for damage to motor vehicles— | | Dalziel's Auto Body. | 481 |
| Berchowitz H. | 500 | Compensation for water caper— | |
| Perron & Ass. / for Roy V. | 1,218 | Hardy R. | 323 |
| Phillips W. | 557 | Payment under \$100 (1) | 73 |
| Ralla J. | 100 | | 877 |
| Wilcox C. | 500 | | |
| Compensation for damage to clothing and/or other personal effects— | | Public Service Commission | |
| Barnes D. | 684 | Payments under \$100 (2) | 119 |
| Crowder R. | 249 | | 996 |
| Feraday J. | 140 | | |
| Harvey S. | 172 | CITIZENSHIP AND IMMIGRATION | |
| Jolicoeur M. | 540 | Department | |
| Lachapelle A. | 307 | Compensation for psychological expenses— | |
| Lagace C. | 140 | Name withheld | 2,000 |
| Lane R. | 165 | Compensation for loss of personal items— | |
| Moerland J. | 250 | Perreault L. | 376 |
| Rémillard J. | 400 | Compensation as a result of a job related discrimination complaint— | |
| Subranni M. | 113 | Name withheld. | 250 |
| Tremblay F. | 155 | Compensation for loss of funds— | |
| Compensation for loss of personal effects— | | Chen Y Q. | 155 |
| Green D. | 1,107 | | |
| Maybee D. | 120 | | |
| Russel R. | 1,080 | | |

EX GRATIA PAYMENTS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|--------|--|---------|
| | \$ | | \$ |
| Payments under \$100 (3)..... | 201 | Roberge L..... | 343 |
| | 2,982 | Vandal G..... | 349 |
| | | Watson K..... | 435 |
| Immigration and Refugee Board of Canada | | Professional Institute of the Public Service of Canada for union dues arrears..... | 4,249 |
| Compensation for damage to a pair of pants— | | Compensation for medical expenses— | |
| Jam J G..... | 205 | Perigny G..... | 400 |
| | 3,187 | Sears A..... | 822 |
| | | Reimbursement for personal equipment lost on a salvage mission— | |
| ENVIRONMENT | | Fournelle Y..... | 259 |
| Department | | Compensation for damage to a vessel— | |
| Compensation for damage to a vehicle— | | Nickerson A..... | 1,850 |
| Croteau G..... | 546 | Smith W..... | 1,850 |
| Compensation for a gold tipped Cross fountain pen stolen from the office— | | Compensation for loss of vessel and gear— | |
| Grimes D..... | 130 | Gaston M..... | 50,000 |
| Compensation for personal clothing items stolen from a Crown owned vehicle parked at Downsview North Parking Lot— | | Payments under \$100 (6)..... | 275 |
| Watson S..... | 246 | | 88,562 |
| Payments under \$100 (4)..... | 258 | | |
| | 1,180 | FOREIGN AFFAIRS AND INTERNATIONAL TRADE | |
| FINANCE | | Department | |
| Department | | Compensation for loss of personal effects— | |
| Compensation for loss of personal property while on travel status— | | Bell R..... | 438 |
| Majewski L..... | 1,421 | Bilinski J..... | 113 |
| | | Gronin R..... | 115 |
| FISHERIES AND OCEANS | | Marshall RJ..... | 562 |
| Contribution regarding new study by I.O.I.C. to consider Canada's options to protect straddling stocks in the Northwest Atlantic— | | Martinez IA..... | 145 |
| Fisheries Council of Canada..... | 20,000 | Smith T..... | 300 |
| Compensation for loss of personal benefit coverage due to an administrative error— | | Compensation benefits— | |
| Hamilton J..... | 184 | Diaz AMM..... | 28,601 |
| Summer's J..... | 103 | G8 Meeting, Loss of Business— | |
| Wootton D..... | 1,019 | 726526 Alberta Ltd..... | 1,027 |
| Compensation for loss/damage of personal effects— | | Aaron Taras Semkuley..... | 750 |
| Barclay C..... | 383 | Advance Energy Ltd..... | 9,924 |
| Caron V..... | 150 | Air Canada..... | 307,776 |
| Cordocedo B..... | 139 | Alpenglow Aviation Inc..... | 7,217 |
| Coughtry A..... | 250 | Atco Gas Co..... | 22,265 |
| Desgagnés M..... | 226 | Babin Air Ltd..... | 15,996 |
| Dion F..... | 860 | Belvedere (770341 Alberta Ltd.)..... | 11,794 |
| Doyon D..... | 698 | Blast Adventures Ltd..... | 284 |
| Fleming V..... | 139 | Boulton Creek Trading Ltd..... | 9,754 |
| Grandbois L..... | 191 | Calgary Airport Authority..... | 261,770 |
| Hacking S..... | 263 | Calgary Cellular Telephones Ltd..... | 2,841 |
| Harrison J..... | 379 | Calgary Flying Club..... | 6,511 |
| Harvey Y..... | 167 | Canadian Helicopters Ltd..... | 6,087 |
| Hebert K..... | 408 | Canadian Mountain Holidays..... | 21,223 |
| Holloak P..... | 1,108 | Canadian Rockies Rafting Co. Ltd..... | 7,229 |
| Hopper W..... | 150 | Carson Air Ltd..... | 1,990 |
| Khoury L..... | 300 | Casco Holdings Ltd..... | 1,387 |
| Parsons A..... | 282 | Centini Restaurant and Lodge..... | 2,695 |
| Pero S..... | 331 | Cherries Gifts Inc..... | 2,037 |
| | | Corprican Holdings Ltd..... | 681 |
| | | Delta Lodge at Kananaskis..... | 471,938 |
| | | Derek James Wind..... | 2,168 |
| | | Dr. Kevin Nevison..... | 2,794 |
| | | Dwayne Air (2000) Ltd..... | 163,234 |
| | | Early Bird Air Ltd..... | 31,578 |
| | | Eye Ball Engineering..... | 2,600 |
| | | Fritz Feldmann Trucking..... | 542 |

EX GRATIA PAYMENTS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|-----------|--|---------|
| | \$ | | \$ |
| Glenbow | 25,954 | Extraordinary Assistance Plan— | |
| Gordon Ian Stewart | 1,000 | Liberty Health | 60,000 |
| The Green Room Ltd. | 2,576 | Compensation for an accident involving a Crown | |
| Hertz Drilling Inc. | 25,294 | vehicle— | |
| Imperial Parking Canada Corporation | 7,654 | DiRienzo M | 437 |
| Inderman H. Jadv Singh Prof. Corp. | 6,800 | Payments under \$100 (2) | 120 |
| Inside Out Experience Inc. | 8,484 | | |
| Invermere Soaring Centre Ltd. | 7,929 | | 300,557 |
| Java Express | 278 | | |
| Jazz Air Inc. | 36,240 | | |
| Jeffery Schacter | 7,495 | | |
| Jennifer Lownder | 1,000 | | |
| Joanne Daskocz | 1,453 | | |
| Kananaskis Guide and Taxi Service | 2,834 | | |
| Kelowna Flightcraft Air Charte | 2,323 | | |
| Lafarge Canada Inc. | 45,354 | | |
| Lazy Loaf & Kettle | 6,229 | | |
| Mirage Adventure Tours Ltd. | 10,448 | | |
| Mount Assiniboine Lodge Ltd. | 26,310 | | |
| Mount Royal College, Aviation Dpt. | 6,300 | | |
| Mountain Gallery (408140 Alberta Ltd) | 16,518 | | |
| Muller Windsports Ltd. | 8,742 | | |
| The Naval Museum of Alberta Society | 1,232 | | |
| Ottawa Congress Centre | 395,400 | | |
| Peregrine Sports and Rentals | 7,919 | | |
| Rod Stretten Trucking | 2,647 | | |
| Ronald Dennis Murphy | 1,000 | | |
| S. Blackmur | 1,000 | | |
| Saltik Steakhouse 8th Avenue | 8,276 | | |
| Sean James Taylor | 1,000 | | |
| Sharp's Audio Visual Ltd. | 7,875 | | |
| Slimdor Contracting Ltd. | 23,526 | | |
| South Eastern Aircraft Leasing | 366 | | |
| Southern Alberta Hostelling Association | 9,965 | | |
| Sparrowhawk Photo (894324 Alberta Ltd) | 5,957 | | |
| Starleaf Industries Ltd. | 23,584 | | |
| Sundance Balloons (1158992 Ontario Inc.) | 5,420 | | |
| Teatro (517235 Alberta Ltd.) | 12,889 | | |
| Trans Alta Utilities | 174,740 | | |
| Transwest Helicopters Ltd. | 165,659 | | |
| Wayne's Aviation Salvage & Parts | 140,513 | | |
| Westin Hotel Ottawa | 54,000 | | |
| WestJet Airlines Ltd. | 121,423 | | |
| W & W Restaurants Inc. | 1,203 | | |
| Payment under \$100 (1) | 75 | | |
| | 2,829,250 | | |
| Canadian International Development | | | |
| Agency | | | |
| Reimbursement for a coat damaged during working hours | | | |
| in March 2003— | | | |
| McLaughlin P | 145 | | |
| | 2,829,395 | | |
| HEALTH | | | |
| Department | | | |
| Extraordinary Assistance Plan— | | | |
| Liberty Health | 120,000 | | |
| Extraordinary Assistance Plan— | | | |
| Liberty Health | 120,000 | | |

HUMAN RESOURCES DEVELOPMENT

Department

| | | | |
|---|--------|--|--|
| Compensation for the action regarding an | | | |
| Environmental Assessment Report— | | | |
| JDP Developments Limited | 557 | | |
| Compensation for replacement of Canadian | | | |
| Citizenship certificates— | | | |
| Lemmons TL | 261 | | |
| Compensation for replacement of identity documents— | | | |
| Rampado N | 127 | | |
| Compensation for replacement of a pair of pants— | | | |
| Sheldleur P | 104 | | |
| Compensation for wrongful information from an | | | |
| agent of the Canada Employment Insurance | | | |
| Commission— | | | |
| Page M | 826 | | |
| Roy S | 537 | | |
| Reimbursement for costs related to a prize won and | | | |
| not paid by HRDC— | | | |
| Bragangolo P | 169 | | |
| Compensation for wrongful advice— | | | |
| Greater Victoria Visitor | 631 | | |
| Inokai B | 153 | | |
| Compensation for replacement of lost glasses— | | | |
| Perkins L | 422 | | |
| Compensation for an administrative error related to | | | |
| a deduction for union dues— | | | |
| PIPSC | 406 | | |
| Compensation following their participation in the | | | |
| MCIS projects— | | | |
| Acme Vinyl | 1,104 | | |
| Albion Neighbourhood Services | 4,284 | | |
| Autotrin | 2,493 | | |
| Bell Canada | 6,157 | | |
| BCE Nexxia | 4,828 | | |
| BG Entertainment | 2,880 | | |
| Body Graphics | 3,360 | | |
| C Rafiq Rehman | 4,082 | | |
| Uppal Enterprises Inc. | 4,488 | | |
| Canada Tire and Supply | 2,878 | | |
| Carousel Bakery | 5,059 | | |
| Christie Ossington Neighbourhood Services | 13,825 | | |
| Clahair 2000 | 4,416 | | |
| Commissionaires Great Lakes | 3,930 | | |
| Community Information Center for City of York | 4,500 | | |
| Crunch Recording Group Inc | 4,500 | | |
| Direct Auto Service Ltd. | 1,875 | | |
| Factory Appliance Parts and Service | 3,053 | | |
| Flemington Neighbourhood Services | 9,828 | | |
| Framemakers International | 2,392 | | |
| Friendship Lodge Day Care Centre | 9,625 | | |
| Jean Pierre Aesthetics | 4,536 | | |

EX GRATIA PAYMENTS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|---------|--|--------|
| | \$ | | \$ |
| Lerner Marzel & Associates | 3,040 | Treaty payment shortage— | |
| LIUNA Canadian trifund | 2,100 | McKeever K. | 480 |
| Lola Beverages Inc. | 4,500 | Compensation of interest— | |
| National Electronic Services Ass | 5,520 | Estate trust account E Beardy | 235 |
| Ortho-Tech Total Foot Solution | 11,262 | | 66,238 |
| Portables Plus | 4,400 | | |
| Sales Dynamics Inc | 4,320 | | |
| San Sher Enterprises | 2,340 | | |
| Scarborough Support Services for the Elderly Inc | 3,724 | | |
| Sears Home Security | 703 | | |
| Somali Immigrant Women's Association | 3,900 | | |
| The gardner museum of ceramic art | 1,413 | | |
| Toronto Semi | 3,612 | | |
| Weston Quick Printers | 2,730 | | |
| Compensation for the replacement of damaged shoes— | | | |
| Gilbert P | 100 | | |
| Hartung B | 100 | | |
| Towata G | 126 | | |
| Settlement of claim against a discrimination and harassment complaint— | | | |
| Elias AM | 57,860 | | |
| Compensation to replace damaged clothing— | | | |
| Ladouceur A | 345 | | |
| Morris P | 251 | | |
| Rollin M | 115 | | |
| Compensation for an administrative error in the remitting of union dues to the wrong Union Association— | | | |
| Hanson G | 815 | | |
| Klock J | 759 | | |
| Compensation related to a grievance for termination of employment— | | | |
| Bajnok D | 1,000 | | |
| Reimbursement of legal fees in relation to a disciplinary investigation— | | | |
| Clark B | 400 | | |
| Reimbursement of medical expenses as a result of a delay in renewing the Public Service Health Care Plan— | | | |
| Jacobsen L | 475 | | |
| Reimbursement of union dues to an employee that was exempted— | | | |
| Malone S | 800 | | |
| Compensation related to a delay in the treatment of a Compensation and Benefits case— | | | |
| Szabados S | 500 | | |
| Reimbursement of expenditures related to a trial before the English High Court of Justice— | | | |
| Canadian Alliance of British Pensioners | 79,510 | | |
| British Pensioners Association of Western Canada | 31,939 | | |
| Payments under \$100 (59) | 2,450 | | |
| | 339,395 | | |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | INDUSTRY | |
| Department | | Department | |
| INDIAN AND INUIT PROGRAM | | Department error- Mistake in assigning a frequency for a client— | |
| Reimbursement for Aeroplan points for cash value— | | Blue Sky Communications | 500 |
| Wolynski S | 523 | Micro-Hightech Communications | 470 |
| Manitoba Hydro Settlement | | Ronald Communications | 240 |
| Meyers Weinberg in Trust (Barristers and Solicitors) | | Ronald Communications | 260 |
| Long Plain First Nation | 65,000 | Compensation for the replacement of damaged clothing— | |
| | | Trépannier E | 672 |
| | | Compensation for the replacement of stolen glasses— | |
| | | Brazeau-Larocque C | 374 |
| | | Compensation for broken belt after inspection— | |
| | | Purolator | 490 |
| | | Compensation for damage to a scale— | |
| | | L. Dufresne et Fils Ltée | 994 |
| | | Compensation for the replacement of a damaged dress— | |
| | | Morier C | 154 |
| | | Compensation for the cost of a ticket that failed to be used due to a last minute operational requirement— | |
| | | Fisher K | 854 |
| | | Payments under \$100 (7) | 294 |
| | | | 5,302 |
| | | Atlantic Canada Opportunities Agency | |
| | | Compensation for a public servant's personal effects which were damaged in a car accident— | |
| | | Walker S | 1,883 |
| | | Canadian Space Agency | |
| | | Compensation to an employee for damages— | |
| | | Bourassa M-J | 1,636 |
| | | Economic Development Agency of Canada for the Regions of Quebec | |
| | | Compensation following the Summit of the Americas held in Quebec City from April 20 to 22, 2001— | |
| | | 137691 Canada Ltée | 1,443 |
| | | 1639-0767 Québec Inc. | 10,410 |
| | | 2169-5762 Québec Inc. | 1,722 |
| | | 2329-5702 Québec Inc. | 2,899 |
| | | 2861-4089 Québec Inc. | 1,839 |
| | | 2947-5639 Québec Inc. | 484 |
| | | 9001-1099 Québec Inc. | 2,837 |
| | | 9007-5847 Québec Inc. | 1,316 |
| | | 9037-4695 Québec Inc. | 1,200 |
| | | 9039-7357 Québec Inc. | 940 |
| | | 9045-0438 Québec Inc. | 790 |
| | | 9047-8496 Québec Inc. | 1,082 |
| | | 9061-9024 Québec Inc. | 500 |
| | | 9080-7033 Québec Inc. | 1,599 |
| | | 9091-0415 Inc. | 1,277 |
| | | Ahmed B | 745 |

**9. 18 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS**

EX GRATIA PAYMENTS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--------------------------------------|--------|---|---------|
| | \$ | | \$ |
| April C | 86 | Restauration Jeune Cartier Inc. | 4,268 |
| Béland F | 500 | Richard M. | 3,556 |
| Bélanger L | 30 | Rioux A. | 15 |
| Boulet Lamelin Yacht Inc. | 2,072 | Savard L | 485 |
| Boutique aux Mémoires | 600 | Sillons Le Disquaire Inc. | 2,563 |
| Boutique de l'aspirateur enr. | 2,000 | Société de gestion | 500 |
| Boutique des étudiants | 412 | Société de gestion | 1,870 |
| Boutique Echologik Inc. | 1,433 | Société Immobilière | 1,650 |
| Boutique Hors-Taxe | 5,000 | Société Parc-Auto du Québec | 4,007 |
| Boutique Machin Chouette | 4,185 | St-Gelais M-D | 720 |
| Caisse populaire | 250 | Subway d'Youville | 2,136 |
| Caisse populaire Desjardins | 250 | Syndicat de Copropriété du Rab | 184 |
| Cardinal S et Germain B | 874 | Syndicat de la Copropriété | 500 |
| Cassidy P-A | 500 | Tremblay C. | 250 |
| Chagalou Inc. | 2,219 | Tremblay Y. | 360 |
| Chartier R | 276 | Turgeon J | 365 |
| Choco-Musée Erico Inc. | 1,119 | Urbatique Inc. | 1,020 |
| Ciné Vidéo Club | 3,515 | Vêtements Sport Landry Inc. | 1,323 |
| Club Vidéo St-Jean Enr. | 988 | Wagner H | 45 |
| Contact Musique Canada Enr. | 1,282 | Wiii Debarre Inc. | 4,690 |
| Copropriété Ste-Geneviève | 45 | | 142,531 |
| Côté S | 762 | National Research Council of Canada | |
| Delicatesses Tonkinoises | 537 | Compensation for medical expenses— | |
| Dépanneur d'Aguillon Inc. | 486 | Woolgar R. | 520 |
| Dumais J F | 500 | | |
| École de danse Lina Verreault | 2,558 | Statistics Canada | |
| Entreprise Jose Ltée | 1,099 | Payments under \$100 (4) | 132 |
| Euromart Corporation du Canada | 1,670 | | |
| Fortin D | 250 | Western Economic Diversification | |
| Gagné J | 684 | Settlement of employment related | |
| Gaudreau C | 500 | claims— | |
| Gestion Supra - 1998 Inc. | 500 | Reynolds Mirth Richards and Farmer for B McMeckan . . . | 12,500 |
| Globe Trotter 2000 Inc. | 827 | | 164,504 |
| Gosselin C | 920 | | |
| Groupe La Récréathèque Inc. | 2,453 | JUSTICE | |
| Groupe Somitel Inc. | 4,850 | Department | |
| Hamel J | 50 | Compensation for medical expenses— | |
| Hôtel Royal William | 435 | Desgens A-M | 1,000 |
| Immeuble Richelieu Enr. | 449 | Rouette A | 181 |
| Immeubles Americ Inc. | 500 | Financial compensation— | |
| Investissements Immobiliers | 1,000 | Ackroyd, Piasta, Roth & Day LLP in trust. | 1,000 |
| Jobin J | 130 | Hill Abra Dewar in trust | 4,000 |
| L'Héritage Antiquité Enr. | 891 | O'Rourke M-A | 550 |
| La Sauna Hippocampe | 1,900 | Pennock E | 216 |
| Langlois G | 125 | Thackray A | 216 |
| Lavigne G | 1,700 | Trépanier F | 540 |
| Le Crac Aliments Sains | 90 | Grievance settlement— | |
| Les Antiquités du Matelot | 400 | Gilbert T | 14,264 |
| Les Entreprises Bloc 225 Inc. | 600 | Nicol M | 21,993 |
| Lucinocte Inc. | 799 | Yaremko A | 17,385 |
| Manoir Charest | 300 | Reimbursement of union dues deducted by | |
| Méduse Coopérative | 2,000 | error— | |
| Metropolitain Eddie Sushi Bar | 8,167 | Laflour D | 157 |
| Morin et Desroches Inc. | 2,274 | Nolan N | 336 |
| Pâtisserie Simon | 250 | Conflict of interest settlement— | |
| Pensionnat Saint-Louis | 403 | Fenwick F | 57,038 |
| Pilon M | 403 | Compensation for a procedural error— | |
| Plante M A et Ohannessian A | 977 | Manitoba M.E.P. on behalf of Bellabono S | 776 |
| Point de Vue Souvenirs Inc. | 2,682 | | 119,652 |
| Publicité Aéro-Gram Inc. | 7,000 | | |
| Restaurant Le Carthage | 1,184 | | |

EX GRATIA PAYMENTS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|---------|--|--------|
| | \$ | | \$ |
| Federal Court of Canada | | Tremblay-Côte G | 599 |
| Cellular telephone replacement— | | Tulugak J | 420 |
| Lafrenière R | 345 | Veillette D | 274 |
| Payment under \$100 (1) | 99 | Vincent V | 348 |
| | 444 | Zinn B | 114 |
| Offices of the Information and Privacy Commissioners of Canada | | Compensation for loss of personal property— | |
| Payment under \$100 (1) | 15 | Bergeron G | 298 |
| | 120,111 | Boivin D | 750 |
| | | Briscoe K | 1,000 |
| | | Clyburne R | 448 |
| | | Comtois L | 283 |
| | | Goodyear M | 215 |
| | | Greenwood R | 959 |
| | | Lavoie SP | 161 |
| | | Lavoie SP | 152 |
| | | Lynch D | 389 |
| | | Mathews M | 469 |
| | | Pike A | 335 |
| | | Rodrigue A | 409 |
| | | Wynberg D | 152 |
| | | Young S | 409 |
| | | Financial compensation— | |
| | | Bertram M | 240 |
| | | Leboeuf R | 2,700 |
| | | Roy LE | 800 |
| | | Thompson RJ (12) | 27,210 |
| | | Wozniak W | 1,870 |
| | | Payments under \$100 (40) | 1,559 |
| | | | 57,931 |
| NATIONAL DEFENCE | | NATURAL RESOURCES | |
| Department | | Department | |
| Compensation for damage to personal property— | | Compensation for damage to personal effects— | |
| Beaulne J | 800 | Lauzon L | 339 |
| Benjamin P | 523 | Locher P | 540 |
| Briscoe K | 1,000 | Payments under \$100 (3) | 146 |
| Burke C | 425 | | 1,025 |
| Capt Ihaksi R | 178 | PRIVY COUNCIL | |
| Capuchon M | 250 | Department | |
| Cpl Poole C | 300 | Compensation for damaged clothing— | |
| D'Astous D | 198 | Parisi F | 120 |
| Dubé A | 100 | Compensation for union dues | |
| Dumont F | 312 | overpayment— | |
| Dumont M | 247 | Lalonde V | 280 |
| Edwards M | 200 | Compensation for union dues | |
| Elliott S | 926 | reimbursement— | |
| Emond T | 148 | Lemire M | 607 |
| Francoeur D | 267 | | 1,007 |
| Gagnon L | 398 | Canadian Centre for Management Development | |
| Gagnon S | 282 | Compensation for damage to an article of clothing— | |
| Gigniac V | 208 | Xuan-An Dinh | 140 |
| Giroux-Bernard C | 230 | Payment under \$100 (1) | 86 |
| Gravel M | 574 | | 226 |
| Hilarequy N | 381 | Chief Electoral Officer | |
| Hulan A | 190 | Compensation for damage to a piano— | |
| Hypolite P | 853 | Central Park Lodges | 943 |
| Ittukallak A | 450 | | 2,176 |
| Ittukallal J | 450 | | |
| Jeannot R | 106 | | |
| Lanteigne-Voyer G | 324 | | |
| Laplaine M | 236 | | |
| Lefebvre L | 378 | | |
| Leroux S | 150 | | |
| Mercier D | 227 | | |
| Nadeau J | 140 | | |
| Ochitwak K | 103 | | |
| Ouellet S | 162 | | |
| Page M | 100 | | |
| Phelan P | 259 | | |
| Pichette V | 332 | | |
| Rempel C | 300 | | |
| Rose C | 487 | | |
| Rousseau MA | 306 | | |
| Roy J | 169 | | |
| Sampson J | 296 | | |
| Sampson R | 240 | | |
| Sampson S | 436 | | |
| Scaglione J | 200 | | |
| Simoneaux B | 233 | | |
| Tracy C | 294 | | |

EX GRATIA PAYMENTS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|-----------|---------------------------------------|--------|
| | \$ | | \$ |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | Brandford M. | 246 |
| Department | | Bridges C M. | 125 |
| GOVERNMENT SERVICES PROGRAM | | Bubar C A. | 180 |
| Payment under \$100 (1)..... | 67 | Carlson G R. | 260 |
| Office of Indian Residential Schools Resolution of Canada | | Chamberland Y J R. | 299 |
| 73 payments issued to legal representatives in settlement of claims of abuse..... | 1,988,407 | Chausse D. | 159 |
| | 1,988,474 | Choy A M. | 304 |
| | | Denny Q. | 375 |
| | | Dick W D. | 135 |
| | | Dore K L. | 203 |
| | | Dovell C J. | 340 |
| | | Ducharme A A D. | 341 |
| | | Fiedler L H. | 228 |
| | | Forsey J A. | 148 |
| | | Genaille J P. | 372 |
| | | Henry S D. | 108 |
| | | Hartl D T. | 266 |
| | | Highview Optical for McLellan C. | 393 |
| | | Horn D A. | 450 |
| | | Hubbert D J. | 300 |
| | | Jewers D B. | 683 |
| | | Johnston J P. | 190 |
| | | Kelders J. | 234 |
| | | Kennedy P J. | 212 |
| | | Kim R. | 348 |
| | | Kirkman DJM. | 362 |
| | | Knight O W. | 353 |
| | | Kolibaba S L. | 307 |
| | | Malenfant N J R. | 119 |
| | | Morrissey M F. | 194 |
| | | Mousseau C. | 450 |
| | | Muir D M. | 204 |
| | | Ouellette B. | 299 |
| | | O"Neil K M. | 296 |
| | | Pasquini A J. | 413 |
| | | Peck G G. | 242 |
| | | Phillipson N. | 254 |
| | | Rose J W G. | 162 |
| | | Russell D P. | 284 |
| | | Sanderson H J. | 348 |
| | | Smith D J. | 125 |
| | | Smith K L. | 360 |
| | | Spencer P. | 776 |
| | | Steele S C. | 119 |
| | | Stott J A. | 122 |
| | | Stratton L B. | 450 |
| | | Titus A. | 315 |
| | | Vallee C. | 153 |
| | | Wattie D R. | 189 |
| | | Wells L M. | 165 |
| | | Welter J F. | 125 |
| | | Whitenect S R. | 156 |
| | | Wilson F G. | 428 |
| | | Damage to personal apparel/effects— | |
| | | Blundell R F. | 149 |
| | | Cleveland R E. | 109 |
| | | Da Silva S. | 380 |
| | | Dancho V P. | 492 |
| | | Deroy J A J-Y. | 209 |
| | | Groulx R J F A R. | 325 |
| | | Hall R R. | 270 |
| | | Kasdorf T. | 206 |
| | | Martin N. | 250 |
| SOLICITOR GENERAL | | | |
| Correctional Service | | | |
| Compensation for an employee's personal effects lost or damaged while on duty— | | | |
| Argue E. | 650 | | |
| Bennett W. | 212 | | |
| Bécharde Y. | 431 | | |
| Brennan M. | 150 | | |
| Desormeaux M. | 100 | | |
| Duchesne M. | 145 | | |
| Dwayne S. | 362 | | |
| Ehry C. | 125 | | |
| Goyette L. | 885 | | |
| Guthro D. | 167 | | |
| Justason C. | 300 | | |
| Kelsy R. | 335 | | |
| Kubin R. | 345 | | |
| Lavictoire R. | 140 | | |
| Leblanc J G. | 188 | | |
| Léger A. | 286 | | |
| L'Italian A. | 1,160 | | |
| Macnair A. | 155 | | |
| McCann T. | 140 | | |
| Mcintyre V. | 145 | | |
| Méthot J-Y. | 205 | | |
| Nolan S. | 264 | | |
| Robbins G. | 274 | | |
| Schwaga C. | 158 | | |
| Séguin S. | 170 | | |
| Slater G. | 225 | | |
| Thompson J. | 123 | | |
| Woods K. | 1,000 | | |
| Eyeglasses damaged during CSC contingency exercise— | | | |
| Dubois R. | 248 | | |
| Kerrigan R J. | 214 | | |
| Melnyk W. | 295 | | |
| Thomas Simon G. | 414 | | |
| Vehicle damaged at institution— | | | |
| Johnston B. | 300 | | |
| McCall M. | 130 | | |
| Payment under \$100 (63)..... | 3,025 | | |
| | 13,466 | | |
| Royal Canadian Mounted Police | | | |
| Damage to glasses or contacts— | | | |
| Abran R. | 283 | | |
| Anderson E W. | 113 | | |
| Biden W D. | 122 | | |
| Birnie W. | 341 | | |
| Boleska P. | 384 | | |

EX GRATIA PAYMENTS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|--------|---|--------|
| | \$ | | \$ |
| Powers S P | 236 | Tartan Auto Body Ltd for Doolittle N | 673 |
| Proteau C | 109 | Turner A | 100 |
| Pyett H | 229 | Walker C | 200 |
| Robinson B W | 160 | Watson S | 190 |
| Samotej R J | 263 | White J N | 769 |
| Tomfohr L A | 230 | Reimbursement of costs/expenses— | |
| Tremblay L J G | 173 | Bali L | 142 |
| Van Dyk B J | 181 | Budget Rent A Car of BC Ltd. | 616 |
| Van Tassel M V | 179 | Charles G | 1,887 |
| Vong T | 194 | Collins C | 280 |
| Vong T | 108 | Courcelles R G J | 220 |
| Walsh D | 232 | Dodd M | 100 |
| Wood R M | 300 | Eger T | 150 |
| Damage to personal/private property— | | Fox J M | 853 |
| Aklavik Housing Association for Joe J | 411 | Friesen D M | 363 |
| Allen's Renovations for Wawryk P | 270 | Guay D | 300 |
| B C Housing - Northern Interior Region | 360 | Hart J A | 500 |
| Barbarash D | 116 | Irwin R E G | 686 |
| Bennett M-J | 500 | Keyes M | 170 |
| Brunner D H | 569 | Kinney S T | 500 |
| Bryce G | 1,208 | MacDonald J | 217 |
| Campbell's Computer for Young H | 430 | Manor Management | 915 |
| Charlton L | 426 | Menard J R | 116 |
| Ching Kee Construction for Chambers M | 350 | Noble S | 240 |
| Cobb W | 210 | Precision Camera Inc for Kassam V & McGowan C S | 608 |
| Coker D W | 472 | Rudachyk C | 174 |
| Don Folk Chevrolet-Oldsmobile for Danilowich B R S | 104 | Schnieder C | 300 |
| Easter E R | 385 | Sifniotis K | 143 |
| Frank A | 386 | The Loewen Consulting Group | 2,000 |
| Garceau G | 1,500 | Loss of income/money— | |
| Halipchuk K J | 377 | Dop J T M | 225 |
| Hartland L | 156 | Dunrobin Integration Services Ltd for Baumken C | 3,812 |
| Henderson E | 100 | Loss of personal items— | |
| Hubert L | 241 | Babineau T | 958 |
| Hyde W | 340 | Fletcher P N | 309 |
| Keitges G D for Smith C | 250 | Heppell R V | 189 |
| Kleskun Community Pasture Association for Hay C D | 4,120 | Kluthe J C | 1,549 |
| Kuai B Y | 295 | Letch G | 118 |
| Lakeview Enterprises Ltd | 571 | Lloyd S | 151 |
| Maheux J A G | 320 | Save More Pawnbrokers | 113 |
| Mitchell S | 675 | Waller S A | 369 |
| Noble S | 429 | Payments under \$100 (138) | 6,488 |
| Redick F A | 201 | | 73,909 |
| Resch B | 117 | | |
| Rivett R C | 263 | | 87,375 |
| Rosario J L | 1,220 | | |
| Treichel L | 377 | | |
| Valley Fence & Gate Ltd | 199 | | |
| Wawryk P | 210 | | |
| Westcorp Inc | 1,867 | | |
| Westwind Glass Inc for Cretney J | 245 | | |
| Windsor Plywood Surrey for Eguchi M | 805 | | |
| WPC Building Services | 690 | | |
| Wright T | 297 | | |
| Damage to personal vehicle— | | | |
| Ahmed M | 373 | | |
| Gary Moe Saturn Isuzu for Boulton R & D | 243 | | |
| Glasgow G D for Schick D | 101 | | |
| Klarenbach B | 350 | | |
| Poworoznyk S | 200 | | |
| Security National Insurance for Lindsey B | 864 | | |
| Sheppard E R | 346 | | |
| Ste. Anne Auto Body Ltd for Mantie K | 781 | | |

TRANSPORT

Department

| | |
|--|--------|
| Compensation for damage to a computer as a result of a move— | |
| Lavergne Y | 281 |
| Reimbursement of travel expenses as result of work related demands due to aftermath of September 11, 2001— | |
| Marriott J | 706 |
| Compensation for injuries resulting from a dog bite— | |
| Gronin J | 595 |
| Compensation for the misrepresentation to renew a contract— | |
| Beard Winter LLP in Trust with RIV Limited | 20,000 |

EX GRATIA PAYMENTS—*Concluded*

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|---------------|--|-------------------|
| | \$ | | \$ |
| Reimbursement cost for the replacement of a damaged tire for his aircraft— Topal Ronald Dr. | 978 | Elliott C. | 20,000 |
| Compensation as a result of misinformed leave entitlements— Duncan D. | 2,000 | Fenton W. | 20,000 |
| Payments under \$100 (7) | 283 | Gartlan J. | 20,000 |
| | <u>24,843</u> | Greensides J. | 10,000 |
| | | Haldenby F. | 20,000 |
| | | Hamel J. | 20,000 |
| | | Isaac M. | 1,500 |
| | | Johnson T. | 20,000 |
| | | Junior L. | 20,000 |
| | | Latto J. | 20,000 |
| | | McCuaig G. | 20,000 |
| | | McMillan N. | 20,000 |
| | | Murphy J. | 10,000 |
| | | Nind J. | 20,000 |
| | | Pilgrim C. | 20,000 |
| | | Reid N. | 20,000 |
| | | Reis P. | 20,000 |
| | | Renneberg R. | 20,000 |
| | | Richards F. | 20,000 |
| | | Roche C. | 20,000 |
| | | Rooks C. | 20,000 |
| | | Shoemaker W. | 20,000 |
| | | Skelton J. | 20,000 |
| | | Trotter R. | 20,000 |
| | | Vidal H. | 20,000 |
| | | Wagner W. | 20,000 |
| | | Wehrens A. | 20,000 |
| | | Wentworth C. | 15,000 |
| | | Willis D. | 15,000 |
| | | Winter N. | 20,000 |
| | | Zimmerman A. | 15,000 |
| | | Special benefit payments to Merchant Navy Veterans (597 payments) | 5,142,500 |
| | | Compensation to First Nations Veterans (1,400 estimated payments) | 28,000,000 |
| | | Retroactive Pension Payment— Lavallee A. | 50,000 |
| | | Payments under \$100 (2) | 110 |
| | | | <u>34,025,340</u> |
| | | Total | <u>52,711,882</u> |

(1) Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|---------|---|--------|
| | \$ | | \$ |
| CANADA CUSTOMS AND REVENUE AGENCY | | <i>A-416-01</i> | |
| <i>Authority—Supreme Court of Canada</i> | | Buchanan, James | |
| 28062 | | Thorsteinssons in trust | 53,726 |
| First Vancouver Finance | | <i>A-163-96 to A-166-96</i> | |
| McKercher, McKercher & Whitmore | 48,801 | Buyer, Robert | |
| 28273 | | Thorsteinssons in trust | 8,129 |
| Allen, Thomas J & Milewski, E.R. | 484 | <i>A-289-01</i> | |
| 27724 | | Canadian Helicopters Limited | |
| Walls, Jack | | Barsalou, Lawson in trust | 1,611 |
| Thorsteinssons in trust | 10,606 | <i>A-516-97</i> | |
| 27869 | | Canadian Imperial Bank of | |
| Dudney, William A. | | Osler, Holskin & Harcourt in trust | 11,227 |
| Thorsteinssons in trust | 521 | <i>A-701-00</i> | |
| 29090/349962-2 | | Canadian Pacific Limited | |
| Gardner, Sheridan J. | | McCarthy, Tétrault in trust | 5,195 |
| Binavince, Smith in trust | 315 | <i>A-56-02</i> | |
| 3-436124-2 | | Clibetre Exploration Limited | 400 |
| Juliar Holdings Limited | | <i>T-791-00</i> | |
| Fraser, Milner, Casgrain in trust | 30,452 | Connors, Jennifer A. | 100 |
| 3-436124-2 | | <i>A-385-00</i> | |
| Juliar, Paul & Karen. | 2,432 | Davis, Erica | 1,000 |
| 27415 | | <i>T-749-02</i> | |
| Spire Freezers Limited | | Dorey, Simon P.J. | 50 |
| Thorsteinssons in trust | 9,316 | <i>T-1113-01</i> | |
| 27860 | | Dunbar, Patrick. | 633 |
| Stewart, Brian J. | | <i>T-1056-00</i> | |
| McMillan, Binch in trust | 10,089 | Edison, Fraser H. | |
| <i>Authority—Federal Court of Appeals</i> | | McInnes, Cooper in trust | 6,752 |
| <i>A-281-00</i> | | <i>A-806-00</i> | |
| Acton Construction Limited | | GL & V/Black Clawson- | |
| Mockler, Peters, Oley, Rousse & Williams in trust | 920 | Lapointe, Rosenstein in trust. | 2,097 |
| 2001-4201/2 (IT)I | | <i>A-755-00</i> | |
| Aharonian, Dikran | | Gibson, Beth | |
| Fasken, Martineau Dumoulin in trust | 550 | Alkins, MacAulay & Thorvaldson in trust | 10,760 |
| <i>A-596-99</i> | | <i>A-191-01</i> | |
| Milewski, E.R. | | Gifford, Thomas | |
| Thorsteinssons in trust | 2,254 | McLaclan, Froud & Ducharme in trust. | 11,858 |
| 3-28856 | | <i>A-141-01</i> | |
| Arnason, Tammy | | Girard, Josée | |
| Tammy, Susan, Arnason | 100 | Poulin, Vézina, Dignard in trust | 2,219 |
| 3-28856 | | <i>A-278-01</i> | |
| Schrenier, Nadine Marie | 100 | Hamilton, Ray | |
| <i>A-216-99</i> | | Rasmussen, Starr, Rudy in trust | 15,230 |
| Argus Holdings Limited | | <i>A-345-00</i> | |
| Thorsteinssons in trust | 3,543 | Huard, Fernand. | 1,177 |
| <i>T-232-02</i> | | <i>A-658-00</i> | |
| Barnard, Donna | 100 | The Insurance Corporation of | |
| <i>T-2288-92</i> | | Fraser, Milner, Casgrain in trust | 4,324 |
| Benoit, Charles John | | <i>A-717-01</i> | |
| Ackroyd, Piasta, Roth & Day in trust. | 350,000 | Jabin Investments Limited | |
| | | Thorsteinssons in trust | 3,190 |

COURT AWARDS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|--------|--|--------|
| | \$ | | \$ |
| <i>T-641-02</i> | | <i>T-151-92 ET T-903-93</i> | |
| Janda Products Canada Limited | | Société des Alcools du Qc. | 2,238 |
| Robins, Appleby & Taud in trust | 9,676 | <i>A-571-00</i> | |
| <i>C33039</i> | | Société des Alcools du Qc. | 6,971 |
| Juliar, Paul & Karen | | <i>A-337-98</i> | |
| Fraser, Milner, Casgrain in trust | 12,116 | Stewart, Brian J. | |
| <i>A-628-99</i> | | McMillan, Binch in trust | 10,552 |
| Kowdrysh, Walter | | <i>A-91-00</i> | |
| Carson & Co. in trust | 3,199 | Théberge, Carol | |
| <i>A-465-99</i> | | ME Frédéric St-Jean in trust | 4,727 |
| Kroeker, Anna | | <i>T-2128-01</i> | |
| Nichols & Company in trust | 7,500 | Turner, William M. | 50 |
| <i>A-634-99</i> | | <i>A-153-99</i> | |
| L & K Farms Limited | | Wawang Forest Products Limited | |
| Carson & Co. in trust | 1,383 | Blake, Cassels & Graydon in trust | 3,723 |
| <i>A-570-98</i> | | <i>A-154-99</i> | |
| Larsen, Jens | | Nerak Contrators Inc. | |
| Kenneth R. Hausser Law Corp. in trust | 2,376 | Blake, Cassels & Graydon in trust | 3,723 |
| <i>T-1501-02</i> | | <i>A-563-00</i> | |
| Leaf, Ian | | Wolfe, Lawrence | |
| McMillan, Binch in trust | 450 | Handelman, Handelman & Schiller | 7,592 |
| <i>A-318-01</i> | | <i>A-378-01</i> | |
| Libra Transport (B.C.) Limited | | Yellow Cab Company Limited | |
| Wolff, Leia in trust | 1,731 | Harris & Company in trust | 2,661 |
| <i>A-697-00, A-5-01, A-91-01</i> | | <i>Authority— Tax Court of Canada</i> | |
| McLarty, Allan | | <i>2001-4304(IT)G</i> | |
| Fraser, Milner, Casgrain in trust | 5,840 | Ahmad, Syed Y. | |
| <i>A-115-02</i> | | Thorsteinssons in trust | 3,500 |
| Matte, Sheila Lynn | | <i>2002-76(IT)I</i> | |
| Community Legal Assistance Society | 1,881 | Akiwenzie, Alexander | |
| <i>A-443-01</i> | | Reynolds, Dolgin in trust | 200 |
| Meredith, Steven G | | <i>97-3096(IT)G</i> | |
| Fraser, Milner, Casgrain in trust | 8,000 | Allen, T.J. | |
| <i>T-920-98</i> | | Thorsteinssons in trust | 7,746 |
| Molson Brewery B.C. Limited | | <i>2001-1222(IT)I</i> | |
| McCarthy, Tetrault in trust | 46,544 | Anderson, Calvin | |
| <i>A-592-02</i> | | Olive Waller Zinkhan & Waller in trust | 750 |
| Morana, Corrado | | <i>2001-3099(IT)I</i> | |
| Thomas H. Riesz in trust | 959 | Anderson, Donald L. | |
| <i>A-280-01</i> | | Bennett, Jones in trust | 3,660 |
| Nelson, Steven Willett | 325 | <i>2001-3103(IT)I</i> | |
| <i>A-504-98</i> | | Auckland, Robert G. | |
| Germain Pelletier Limited | | Bennett, Jones in trust | 1,550 |
| Pothier, Delisle in trust | 7,240 | <i>2001-3104(IT)I</i> | |
| <i>T-35-03</i> | | Harder, Howard H. | |
| Perfect, Edward A. | 50 | Bennett, Jones in trust | 1,550 |
| <i>A-65-00</i> | | <i>2001-3105(IT)I</i> | |
| Perron, Caroline | | Penner, Wyatt D.A. | |
| André Girard in trust | 1,502 | Bennett, Jones in trust | 1,550 |
| <i>A-526-01</i> | | <i>2001-3106(IT)I</i> | |
| Poulin, Daniel. | 1,500 | Scott, Keith W. | |
| <i>A-642-97</i> | | Bennett, Jones in trust | 1,550 |
| Reebok Canada Inc. | | <i>96-3796(IT)G</i> | |
| Stikeman, Elliot in trust | 10,256 | Aitchison, Gary | |
| <i>A-686-96</i> | | Gowling, Lafleur et Henderson in trust | 3,368 |
| Singleton, John R. | | <i>2000-831(IT)I</i> | |
| Canada Customs and Revenue Agency | 40,000 | Anathan, Sheila | 440 |

COURT AWARDS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|--------|---|--------|
| | \$ | | \$ |
| 2000-1522(GST)G | | 97-2832(IT)G | |
| Armstrong, George | | Cook, David Mark | |
| Gregory, Ducharme in trust | 4,024 | Carson & Co. in trust | 750 |
| 97-1294(IT)G | | 2002-1782(IT)G | |
| Bacon, Wayne | | Cook, Gordon | |
| Carson & Co. in trust | 750 | Olson, Lemons in trust | 894 |
| 2002-4289(GST)G | | 2001-90(IT)I | |
| Bal, Kulwant Singh | | Copeland, Andrew | |
| Heather, Sadler, Jenkins in trust | 500 | Keyser, Mason, Ball in trust | 1,142 |
| 1998-561(IT)G | | 1999-3556(IT)G, 1999-3558(IT)G | |
| Begrand, Henry J. | | Deck, Francis | |
| Carson & Co. in trust | 750 | Rotfleisch & Samulovitch in trust | 4,025 |
| 1998-560(IT)G | | 2001-3593(IT)G | |
| Begrand, Roger H. | | DeMont, Eric G. | 1,111 |
| Carson & Co. in trust | 750 | 2001-3395(IT)I | |
| 2000-5177(IT)I | | Donio, Aandeg Miigwan | 795 |
| Bekkers, Jon A. | | 2000-3712(IT)G | |
| McInnes, Cooper in trust | 802 | Dowell, Brenda | |
| 2000-4513(IT)I | | Cassels, Brock & Blackwell in trust | 1,500 |
| Bénard, Michèle | | 98-27(IT)G | |
| Robert, Beaudet in trust | 756 | Farm World Equipment Limited | |
| 2000-279(IT)I | | Carson & Co. in trust | 750 |
| Bernier, Claire | 670 | 98-876(IT)G | |
| 1999-4643(IT)G | | Spratt, Donald | |
| Big Comfy Corp. | | Carson & Co. in trust | 750 |
| McMillan, Binch in trust | 4,436 | 98-877(IT)G | |
| 2001-1752(GST)G | | Spratt, Ross | |
| Bitar, Massaad | | Carson & Co. in trust | 750 |
| Patterson, Palmer in trust | 4,823 | 1999-5028(IT)G | |
| 1999-4930(IT)G | | Fecteau, Alain | |
| Blue Mountain Resorts Limited | | Pothier, Delisle in trust | 1,955 |
| Davies, Ward, Phillips & Vineberg in trust | 10,383 | 2000-381(IT)G | |
| 98-1293(IT)G | | Gagné, Denis | |
| Boresheim, Roy | | Richard Gagnéreux in trust | 2,433 |
| Carson & Co. in trust | 750 | 2000-2732(IT)I | |
| 98-495(IT)G | | Gamus, Erika | 46 |
| Bozzo, Antonietta | | 2000-1618(IT)G | |
| Gardiner, Roberts in trust | 6,966 | Gaston Cellard Inc. | |
| 1999-611(IT)G | | St-Onge & Assels in trust | 3,306 |
| Brent, Deborah | | 2001-3884(IT)I | |
| Fasken, Martineau Dumoulin in trust | 2,727 | Gilewicz, Robert | 100 |
| 2002-1799(IT)I | | 2001-1967(IT)I | |
| Brown, Terry C. | 300 | Goodson, Lawrence | 200 |
| 95-3238(IT)G | | 1999-1977(IT)G | |
| Campbell, Helen | 2,543 | Gurberg, Marvyn | |
| 95-3241(IT)G | | Spiegel & Sohmer in trust | 3,657 |
| Campbell, Mardie | 2,543 | 1998-875(IT)G | |
| 95-3240(IT)G | | Halland, Alison | |
| Fleck, Roberta | 2,293 | Carson & Co. in trust | 750 |
| 2001-3091(IT)I | | 2002-214(IT)I | |
| Carabetta, Richard | | Hamilton, Donald | |
| Thorsteinssons in trust | 629 | MacPherson, Leslie & Tyerman in trust | 950 |
| 1999-1113(IT)G | | 2002-213(IT)I | |
| Cheek, Thomas F. | | Stephanson, Raymond | |
| Wildeboer, Rand, Thomson, Apps & Dellelce | 26,750 | MacPherson, Leslie & Tyerman in trust | 950 |
| 1999-730(GST)G | | 2002-212(IT)I | |
| Cochran, Douglas Scott | 614 | Scoles, Graham | |
| | | MacPherson, Leslie & Tyerman in trust | 950 |

**9 . 26 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS**

COURT AWARDS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|--------|-----------------------------------|--------|
| | \$ | | \$ |
| <i>2002-210(IT)I</i> | | <i>2000-2021(IT)I</i> | |
| Steele, Thomas | | Laquerre, Raymond | 20 |
| MacPherson, Leslie & Tyerman in trust | 1,391 | <i>2001-4(IT)G</i> | |
| <i>2002-211(IT)I</i> | | Larochelle, Jean-Francois | |
| Stauffer, Melvin | | Lavery de Billy in trust | 677 |
| MacPherson, Leslie & Tyerman in trust | 950 | <i>2001-5(IT)G</i> | |
| <i>2001-972(IT)I</i> | | Distribution Loréfai Inc. | |
| Harris-Eze, Ayodejo | | Lavery de Billy in trust | 250 |
| John Mill in trust | 1,765 | <i>2002-840(IT)I</i> | |
| <i>2001-3740(IT)G</i> | | Leskechibry, Kylie-Anne | 7 |
| Herndier, Estate of Wilbert | | <i>98-874(IT)G</i> | |
| Mellor Law Firm in trust | 2,956 | Lindsay, Gordon W. | |
| <i>98-1228(IT)I</i> | | Carson & Co. in trust | 750 |
| Hicks, Steve | | <i>2000-1146(IT)G</i> | |
| Jones, Emery, Hargreaves & Swan in trust | 624 | Lloyd, David A. | |
| <i>2000-3075(IT)G</i> | | Peter Kravchuk in trust | 7,005 |
| Hunter, William B. | | <i>T-186-02</i> | |
| Thompson, Corbett & Webster in trust | 22,000 | MacMillan, G. Lee | 100 |
| <i>2001-4434(IT)I</i> | | <i>1998-1297(IT)G</i> | |
| Hurley, Regina | | McConaghy Farms limited | |
| Lewis, Sinnott, Shortall & Hurley in trust | 2,303 | Carson & Co. in trust | 750 |
| <i>1999-5040(IT)G</i> | | <i>2000-3658(IT)G</i> | |
| IPSCO INC. | | McGee, Ronald | |
| Felesky & Flynn in trust | 5,898 | Simpson Wigle in trust | 3,125 |
| <i>2001-1336(IT)I</i> | | <i>97-3628(IT)G</i> | |
| Imaginus Canada Inc. | 37 | McLarty, Allan | |
| <i>2002-62(IT)I</i> | | Fraser, Milner, Casgrain in trust | 1,750 |
| Irwin-Keyon, Elizabeth J. | 200 | <i>1999-3945(IT)G</i> | |
| <i>1999-2166(IT)G</i> | | McLauchlin, W. Andrew | |
| Jabin Investments Limited | | William G. Dingwall in trust | 4,603 |
| Thorsteinssons in trust | 4,355 | <i>2002-972(IT)G</i> | |
| <i>1999-4707(IT)G</i> | | Maggio, Saverio | |
| Estate of Marilyn Johnson | | Wilson Walker in trust | 775 |
| Fitzsimmons & Company in trust | 4,000 | <i>1999-4063(IT)G</i> | |
| <i>98-514(IT)G</i> | | Martel, Claude | |
| Johnston, William H. | | Pothier, Delisle in trust | 2,029 |
| Blake, Cassels & Graydon in trust | 3,882 | <i>97-1245(IT)G</i> | |
| <i>2001-2768(IT)I</i> | | Lachapelle-Mathieu | |
| Jubenville, Sheila | 350 | Poulin, Vézina, Dignard in trust | 9,986 |
| <i>A-22-02</i> | | <i>98-2252(IT)G</i> | |
| Jurak, Anthony | | Melis, Marcelle | |
| Mendelsohn, Rosentzweig & Schacter in trust | 550 | Pichelli, Rayner & Brown in trust | 1,587 |
| <i>T-1429-01</i> | | <i>2002-2779(IT)G</i> | |
| Khanna, Satish K. | 100 | Miller, Carolyn | |
| <i>2001-2754(IT)I</i> | | Robinson Blokker in trust | 4,433 |
| Katsoras, Vassillios | | <i>2002-69(IT)I</i> | |
| Lorne Levine in trust | 651 | Mitzelos, George | 113 |
| <i>2002-1272(IT)I</i> | | <i>96-3504(GST)G</i> | |
| Kessler, Robert | 235 | Moiser, David William | |
| <i>97-3432(IT)I</i> | | Robins, Appleby & Taud in trust | 14,421 |
| Krahenbil, Alinda | 1,200 | <i>2000-3621(IT)I</i> | |
| <i>98-570(IT)G</i> | | Nashen & Nashen Consultants Inc. | 300 |
| L & K Farms Limited | | <i>2001-184(IT)G</i> | |
| Carson & Co. in trust | 4,428 | Nicola, David | |
| <i>2000-4048(IT)G</i> | | Thorsteinssons in trust | 7,766 |
| Lacroix, Benoit | 956 | <i>96-503(IT)G</i> | |
| | | Obadia, Liliane | 375 |

COURT AWARDS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|--------|--|--------|
| | \$ | | \$ |
| 2001-3283(IT)I | | 91-786(IT)G | |
| Patenaude, Linda | | Sokwaypnace, Charles | |
| De Chantal, D'Amour, Fortier SENC..... | 356 | McDougall, Gauley in trust..... | 1,283 |
| 2001-3008(IT)G | | 2001-1849(IT)G | |
| Pelican Run Golf Course Inc. | | Smith, Mervyn Dean..... | 1,336 |
| Felesky Flynn in trust..... | 500 | 2001-4192(IT)I | |
| 96-3585(IT)G | | Smith, Reginald | |
| Germain Pelletier Limited | | Jones, Emery, Hargreaves & Swan in trust..... | 1,566 |
| Pothier, Delisle in trust..... | 9,100 | 98-3846(IT)I | |
| 2000-3125(IT)G to 2000-3130(IT)G | | Sports Nautiques Carleton Inc..... | 519 |
| Pelletier, Caroline | | 95-3222(IT)G | |
| Ogilvy Renault in trust..... | 6,363 | Stewart, Brian J. | |
| 2001-2222(IT)I | | McMillan, Binch in trust..... | 7,483 |
| Poulton, Terrence K. | | 86-1839(IT)O, 87-52(IT)O | |
| Ottenheimer Boone in trust..... | 950 | 228262 Oil & Gas Limited | |
| 2001-2775(IT)I | | Bennett, Jones in trust..... | 1,827 |
| Lee, Albert J..... | 94 | 1999-3046(IT)G | |
| 2001-1183(IT)G | | Trotter, William | |
| Priest, Leslie | | McMillan, Binch in trust..... | 4,336 |
| Gowling, Lafleur and Henderson in trust..... | 35,115 | 2002-1554(IT)I | |
| 2001-3227(IT)G | | West, June..... | 250 |
| Rémillard, Gilles | | 2001-245(IT)I | |
| Pothier, Delisle in trust..... | 2,700 | Westbury, Chris F..... | 388 |
| 1999-2483(IT)G | | 2002-32(IT)I | |
| Rogic, Ante (Tony) | | Whelan, Dianne Kim..... | 100 |
| Thorsteinssons in trust..... | 2,600 | 96-4709(IT)G | |
| 98-1461(IT)G | | Williams Gold Refining Co. | |
| Roy, Mathias | | Fogler, Rubinoff in trust..... | 2,422 |
| Carson & Co. in trust..... | 750 | 2002-407(IT)I | |
| 2001-3489(IT)I | | Williamson, Luann I. | |
| Rudiak, Myron..... | 183 | John David Buote in trust..... | 300 |
| 1999-1429(IT)G | | 2002-872(IT)I | |
| Safety Boss Limited | | Woodward, Gary..... | 300 |
| Felesky & Flynn in trust..... | 7,445 | Authority—Federal Court of Appeal | |
| 2001-3471(IT)I | | & Tax Court of Canada | |
| Samycia, Eva..... | 162 | 97-1386(IT)G / A-707-98 | |
| 2000-2630(IT)G | | Dudney, William A. | |
| Scierie St-Elzéar Inc. | | Felesky & Flynn in trust..... | 6,760 |
| St-Onge & Assels in trust..... | 2,938 | 1999-528(IT)G | |
| 2001-1335(IT)I | | Franklin, John | |
| Seely, Judy K..... | 300 | Siskind, Cromarty, Ivey & Dowler in trust..... | 3,964 |
| 2002-745(IT)I | | 96-4113(IT)G | |
| Seguin, Robert | | Hudon, Jean-Paul | |
| Gowling, Lafleur & Henderson in trust..... | 1,086 | Barsalou, Lawson Auger in trust..... | 12,318 |
| 2000-1194(IT)G | | 95-4033(IT)G | |
| Shah, Jay..... | 809 | Spire Freezers Limited | |
| 2000-178(IT)G | | Thorsteinssons in trust..... | 60,939 |
| Shaughnessy, Kevin..... | 1,637 | Authority—Court of Queens Bench of Alberta | |
| 1999-2159(IT)G | | 0203-10924 | |
| Siddoo, Ajmer Singh | | Daimler Chrysler Fin. Services | |
| Fasken, Martineau Dumoulin in trust..... | 7,367 | Lovatt, Olsen in trust..... | 2,029 |
| 2000-1461(IT)G | | 0201-04705 | |
| Siftar, Antonija | | Mr. Patrick J. Bibby..... | 5,000 |
| CAW Legal Services Plan in trust..... | 2,562 | Authority—Court of Appeal for Ontario | |
| 1999-3963(IT)G | | C37944 | |
| Simser, Scott Irwin | | Mr. Joseph Gollner..... | 9,942 |
| ARCH in trust..... | 1,000 | | |

**9.28 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS**

COURT AWARDS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|-----------|---|--------|
| | \$ | | \$ |
| <i>Authority—Court of Appeal for Saskatchewan</i> <i>2002-5KCA6</i> | | <i>Authority - Federal Court Award</i> <i>IMM-6551-00</i> | |
| Schwab Construction Limited | | Settlement for legal costs for judicial | |
| McKercher, McKercher & Whitmore | 2,390 | review of a decision made by the | |
| <i>2002-5KCA6</i> | | Convention refugee Determination Division— | |
| Schwab Construction Limited | | Rocco Galati in trust for | |
| MacPherson, Leslie & Tyerman | 2,405 | Goman E; Goman R; Kolompar R; | |
| | | Kolompar R; Kolompar SR & Nyari I. | 3,000 |
| | 1,274,940 | <i>Authority—Federal Court Award</i> <i>IMM-3872-96</i> | |
| CITIZENSHIP AND IMMIGRATION | | Settlement for legal costs as a result of a | |
| Department | | wrongful decision made by a visa officer— | |
| <i>Authority—Federal Court Award</i> <i>T-1680-01</i> | | Hansen & Company in trust for | |
| Settlement for legal costs resulting from | | Guang Lun Z. | 9,019 |
| a judicial review— | | <i>Authority—Federal Court Award</i> <i>IMM-1342-00</i> | |
| Me Benoit Palmer in trust for | | Settlement for legal costs resulting from a judicial | |
| Amoussouga-Géro R K | 1,500 | review for a decision made by an immigration officer— | |
| <i>Authority—Federal Court Award</i> <i>IMM-493-00</i> | | Barbara Jackman in trust for | |
| Settlement for legal cost | | Haj Khalil N | 3,154 |
| resulted from an adjournment— | | <i>Authority—Federal Court Award</i> <i>IMM-3515-02</i> | |
| Mary Lam in trust for | | Settlement for legal costs for judicial review, for an order of | |
| Badic J | 50 | Mandamus requiring the respondent to process | |
| <i>Authority—Federal Court Award</i> <i>IMM-5711-01</i> | | the application for landing— | |
| Settlement for legal cost resulting from a judicial review | | South Ottawa Community Legal Services in trust for | |
| of a decision made by the Immigration Appeal Division | | Heirali A & Khadawis S | 2,385 |
| of the Immigration and Refugee Board— | | <i>Authority—Federal Court Award</i> <i>IMM-4844-01</i> | |
| Osborne G Barwell in trust for | | Settlement for legal costs resulted | |
| Balcombe O R | 2,000 | from review of the decision of a visa officer | |
| <i>Authority—Federal Court Award</i> <i>IMM-2565-00</i> | | for an application for permanent residence— | |
| Settlement for legal costs resulting from a judicial review | | Matthew M. Moyal in trust for | |
| for refusal of application for landing— | | Huang X. | 4,500 |
| Jackman, Waldman and Associates in trust for | | <i>Authority—Federal Court Award</i> <i>DES-6-99</i> | |
| Chakra F | 3,460 | Settlement for legal costs— | |
| <i>Authority—Federal Court Award</i> <i>IMM-3715-01</i> | | Rocco Galati in trust for | |
| Settlement for legal costs resulting from the inordinate | | Jaballah M | 21,807 |
| delay in the processing of his application— | | <i>Authority—Federal Court Award</i> <i>IMM-4370-01</i> | |
| Richard Hendery Barrister & Solicitor in trust for | | Settlement for legal costs resulted | |
| Chehrzad A R | 2,000 | from a judicial review of a wrongful | |
| <i>Authority—Supreme Court Award</i> <i>#27107</i> | | decision made by a visa officer— | |
| Settlement for bill of costs— | | Law Firm of Junaid Kayani in trust for | |
| Chieu H | 6,173 | Khan Z. | 1,000 |
| <i>Authority—Federal Court Award</i> <i>IMM-5007-99</i> | | <i>Authority—Federal Court Award</i> <i>IMM-3834-01</i> | |
| Settlement for legal cost resulting from | | Settlement for legal costs resulted | |
| assessment of disbursements— | | from judicial review— | |
| T. Viresh Fernando in trust for | | Michael Crane in trust for | |
| D'Souza V | 3,324 | Khorrami N M | 1,000 |
| | | <i>Authority—Superior Court Award</i> <i>98-GS-19675</i> | |
| | | Settlement for legal costs for seizure | |
| | | and selling of personal property— | |
| | | Lang M | 388 |

COURT AWARDS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|--------|---|---------|
| | \$ | | \$ |
| <i>Authority—Federal Court Award</i> | | | |
| <i>IMM-5448-01</i> | | FISHERIES AND OCEANS | |
| Settlement for legal costs resulted from judicial review— | | Department | |
| Lawrence Wong & Associates in trust for | | <i>Authority—Federal Court Award</i> | |
| Lo K C | 2,000 | <i>9806 01460</i> | |
| <i>Authority—Federal Court Award</i> | | Payments for suit for road check in compliance of fishing regulations in Banff National Park— | |
| <i>IMM-1597-02</i> | | Davidson & Williams Barristers and Solicitors in trust for MacLean, Peter N; Maclean, Lawrence D; Mundell, Douglas B; Rice, Edward E; Richardson, Edward K; Toth, Vince | 32,402 |
| Settlement for legal costs resulted from a stay of execution of the Deportation Order— | | Trout Unlimited—Charitable Organization | |
| Lorne Waldman in trust for | | Punitive damages | 8,000 |
| MacDonald B | 1,000 | | 40,402 |
| <i>Authority—Federal Court Award</i> | | | |
| <i>T-919-02</i> | | HUMAN RESOURCES DEVELOPMENT | |
| Settlement for legal costs | | Department | |
| McQuire Augier G | 300 | <i>Authority—Federal Court—Trial Division</i> | |
| <i>Authority—Federal Court Award</i> | | <i>T-584-01</i> | |
| <i>IMM-1471-02</i> | | Settlement of legal fees— | |
| Settlement for legal costs resulted from review of the decision of a visa officer application for permanent residence— | | Raven, Allen, Cameron & Ballantyne | |
| Lawrence Wong & Associates in trust for | | Beaulieu S | 1,581 |
| Peng Q | 4,452 | <i>Authority—Federal Court of Appeal A-77-01</i> | |
| <i>Authority—Federal Court Award</i> | | Settlement of legal fees— | |
| <i>IMM-800-99</i> | | South Ottawa Community Legal Services in trust for | |
| Settlement for legal costs resulted from a detention for removal while the applicant was under a probation order— | | Hodge B | 35,000 |
| Wennie Lee in trust for | | <i>Authority—Ontario Superior Court of Justice</i> | |
| Russell R A | 2,958 | <i>01-CV-221056CP</i> | |
| <i>Authority—Federal Court Award</i> | | Settlement of claim related to Same-Sex Class Action Suit— | |
| <i>IMM-2903-01</i> | | McGowan Elliot & Kim LLP in trust for | |
| Settlement for legal costs— | | Bishop G, Daum BE, McNutt A | 694,998 |
| VanderVennen Lehrer in trust for | | <i>Authority—Federal Court of Appeal A-519-01</i> | |
| Santana-Mota D E | 2,920 | Settlement of legal fees— | |
| <i>Authority—Federal Court Award</i> | | Paterson and Associates in trust for | |
| <i>IMM-6614-00</i> | | Bagri MK | 5,000 |
| Settlement for legal costs resulting from a wrongful decision made by a visa officer— | | <i>Authority—Federal Court of Canada A-521-00</i> | |
| Mary Lam in trust for | | Settlement of legal fees— | |
| Simmons Y | 2,333 | Phillips / Aiello in trust | |
| <i>Authority—Federal Court Award</i> | | Holloway DJ | 7,747 |
| <i>A-455-98</i> | | <i>Authority—Federal Court of Appeal A-521-00</i> | |
| Settlement for legal costs— | | Settlement of legal fees— | |
| Lorne Waldman in trust for | | MacDonald M | 2,331 |
| Singh Saini P | 3,000 | <i>Authority—Federal Court of Appeal A-741-00</i> | |
| <i>Authority—Federal Court Award</i> | | Settlement of legal fees— | |
| <i>IMM-3912-00</i> | | Wade SJ | 2,049 |
| Settlement resulted from a judicial review of a visa officer's decision concerning an application for permanent residence— | | <i>Authority—Federal Court of Appeal A-456-01</i> | |
| Lawrance Wong in trust for | | Settlement of legal fees— | |
| Wang J Q | 865 | Minipreet Bhatia in trust for | |
| <i>Authority—Federal Court Award</i> | | Lauretano A | 1,000 |
| <i>IMM-4221-01</i> | | <i>Authority—Federal Court of Appeal A-516-00</i> | |
| Settlement for legal costs resulting from a pending permanent residence application— | | Settlement of legal fees— | |
| Yang J | 1,300 | Wihksne T | 10,147 |
| | 85,888 | <i>Authority—Federal Court of Appeal A-239-01</i> | |
| | | Settlement of legal fees— | |
| | | Raven, Allen, Cameron & Ballantyne in trust for | |
| | | Singh S | 3,500 |

COURT AWARDS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|---------|---|---------|
| | \$ | | \$ |
| <i>Authority—Federal Court of Appeal A-546-00</i> | | INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | |
| Settlement of legal fees— | | Department | |
| Donald C Murray in trust for | | INDIAN AND INUIT AFFAIRS PROGRAM | |
| Bentley B. | 2,044 | <i>Authority—Federal Court of Canada T-1545-96</i> | |
| <i>Authority—Federal Court of Appeal A-651-01</i> | | Court awards of costs— | |
| Settlement of legal fees— | | Farris, Vaughan, Wills and Murphy. | 88,476 |
| Green & Chercover in trust for | | <i>Authority—Federal Court of Appeal SCC no.27154</i> | |
| Stillo F. | 3,700 | Court awards of costs— | |
| <i>Authority—Federal Court of Appeal A-140-01</i> | | Farris, Vaughan, Wills & Murphy. | 9,165 |
| Settlement of legal fees— | | | 97,641 |
| Me Pierre Riopel in trust for | | CLAIMS PROGRAM | |
| Langelier L. | 1,398 | <i>Authority—Federal Court Trial Division</i> | |
| <i>Authority—Federal Court of Appeal A-520-01</i> | | <i>T-1028-00</i> | |
| Settlement of legal fees— | | Paul D Michael Solicitor in trust for | |
| Tousignant S. | 8,000 | Roger Sark & al. | 9,502 |
| <i>Authority—Federal Court of Appeal A-78-02</i> | | <i>Authority—Court File Number 1177/01</i> | |
| Settlement of legal fees— | | Pratt Alan Legal Counsel | |
| Marcoux J. | 150 | Reynolds O'Brien Kline Selick | |
| <i>Authority—Federal Court of Appeal A-659-01</i> | | Transfer to Department of National Defence. | 8,798 |
| Settlement of legal fees— | | <i>Authority—Supreme Court of BC Docket# 90 913</i> | |
| Raven, Allen, Cameron & Ballantyne in trust for | | Payment for future costs of legal fees and disbursements— | |
| O Barnes & al. | 2,554 | Woodward and Co in trust for | |
| <i>Authority—Federal Court of Appeal A-112-00</i> | | Roger Williams and the Xenii Gwet-in first nation. | 10,284 |
| Settlement of legal fees— | | Woodward and Co in trust for | |
| Leclerc R. | 3,270 | Roger Williams and the Xenii Gwet-in first nation. | 17,409 |
| <i>Authority—Federal Court of Appeal A-618-00</i> | | Woodward and Co in trust for | |
| Settlement of legal fees— | | Roger Williams and the Xenii Gwet-in first nation. | 6,076 |
| Ducharme C. | 1,881 | Woodward and Co in trust for | |
| <i>Authority—Federal Court of Appeal A-419-99</i> | | Roger Williams and the Xenii Gwet-in first nation. | 35,000 |
| Settlement of legal fees— | | Woodward and Co in trust for | |
| Fournier M. | 150 | Roger Williams and the Xenii Gwet-in first nation. | 31,609 |
| <i>Authority—Federal Court of Appeal A-595-00</i> | | Woodward and Co in trust for | |
| Settlement of legal fees— | | Roger Williams and the Xenii Gwet-in first nation. | 12,836 |
| Mercier G. | 2,235 | Woodward and Co in trust for | |
| <i>Authority—Federal Court of Appeal A-79-02</i> | | Roger Williams and the Xenii Gwet-in first nation. | 54,895 |
| Settlement of legal fees— | | Woodward and Co in trust for | |
| Levis L. | 150 | Roger Williams and the Xenii Gwet-in first nation. | 11,183 |
| <i>Authority—Federal Court of Appeal A-70-02</i> | | Woodward and Co in trust for | |
| Settlement of legal fees— | | Roger Williams and the Xenii Gwet-in first nation. | 83,821 |
| Stewart, Mckervy, Stirling, Scales in trust for | | Woodward and Co in trust for | |
| Foy R and Buchanan G. | 2,887 | Silva Forest Foundation. | 37,350 |
| <i>Authority—Federal Court of Appeal A-610-01</i> | | Woodward and Co in trust for | |
| Settlement of legal fees— | | Roger Williams and the Xenii Gwet-in first nation. | 74,777 |
| Lewis Gottheil in trust for | | Woodward and Co in trust for | |
| R Budhai & AL. | 3,700 | Arvay Finlay. | 26,545 |
| <i>Authority—Federal Court of Appeal A-499-01</i> | | Woodward and Co in trust for | |
| Settlement of legal fees— | | Rosenberg & Rosenberg. | 43,722 |
| Vasiliadis S. | 1,800 | Woodward and Co in trust for | |
| <i>Authority—Canadian International Trade Tribunal</i> | | Roger Williams and the Xenii Gwet-in first nation. | 35,811 |
| <i>PR-2001-040R</i> | | Woodward and Co in trust for | |
| Settlement of legal fees— | | Roger Williams and the Xenii Gwet-in first nation. | 134,759 |
| Hewlett-Packard Ltd. | 6,916 | Woodward and Co in trust for | |
| | 804,188 | Roger Williams and the Xenii Gwet-in first nation. | 150,656 |
| | | Woodward and Co in trust for | |
| | | Roger Williams and the Xenii Gwet-in first nation. | 85,192 |
| | | Woodward and Co in trust for | |
| | | Roger Williams and the Xenii Gwet-in first nation— | |
| | | Should have been issued to Rosenberg | |
| | | & Rosenberg in trust. | 8,203 |
| | | Rosenberg & Rosenberg in trust for | |
| | | Roger Williams and the Xenii Gwet-in first nation. | 14,798 |

COURT AWARDS—Continued

| Particulars and payee | Amount | Particulars and payee | Amount |
|---|-----------|--|-----------|
| | \$ | | \$ |
| Woodward and Co in trust for Roger Williams and the Xenigwet-in first nation. | 109,362 | McKercher, McKercher & Whitmore in trust. | 1,810 |
| Rosenberg & Rosenberg in trust for Roger Williams. | 31,894 | <i>Authority—Supreme Court of BC</i> | |
| Woodward and Co in trust for Roger Williams and the Xenigwet-in first nation. | 106,196 | Payment of costs— | |
| Woodward and Co in trust. | 25,000 | Happer Grey Easton in trust. | 62,405 |
| Rosenberg & Rosenberg in trust for Roger Williams. | 13,423 | Hutchins, Soroka & Grant in trust. | 212,782 |
| Woodward and Co in trust for Roger Williams and the Xenigwet-in first nation. | 84,967 | Dohm, Jaffer & Jeraj in trust. | 17,667 |
| Rosenberg & Rosenberg in trust for Roger Williams. | 8,787 | | 295,664 |
| Woodward and Co in trust for Roger Williams and the Xenigwet-in first nation. | 68,684 | | 2,446,504 |
| <i>Authority—Federal Court Award</i> | | JUSTICE | |
| <i>T-617-85, T-782-97, T-2804-97</i> | | Department | |
| Payment of court costs— | | <i>Authority—Federal Court Trial Division</i> | |
| Dubuc Osland Barristers and Solicitors in trust for Montana band. | 4,014 | <i>T-2172-99</i> | |
| <i>Authority—Federal Court of Canada</i> | | Payment of legal defence costs— | |
| <i>T-66-86 A/B</i> | | Paliare Roland Rosenberg Rothstein LLP in trust for Daniels H., Gardner L. | |
| Payment of costs— | | The Congress of Aboriginal Peoples. | 5,819 |
| Burnett, Duckworth and Palmer in trust for the Non-Status Indian Assoc. of Alberta. | 4,132 | <i>Authority—Court of Queen's Bench for Saskatchewan</i> | |
| Eberts Symes Street & Corbett in trust for the Native Women's Assoc. of Canada. | 1,100 | <i>Q.B.G. No. 2787 of 1998</i> | |
| Field Atkinson Perraton in trust for the Native Council of Canada. | 2,852 | Payment of legal defence costs— | |
| <i>Authority—Supreme Court of BC</i> | | Balfour Moss, Barrister and Solicitor in trust for Kard E. | 500 |
| <i>Action No. L020087</i> | | Payment of legal defence costs— | |
| Payment of interim costs— | | Nidesh Law Firm in trust for Roemer R.A. | 7,192 |
| Mandell, Pinder in trust for Bernie, Sheila and Justin Chingee. | 20,000 | <i>Q.B.G. No. 694 A.D. 1999</i> | |
| Mandell, Pinder in trust for Bernie, Sheila and Justin Chingee. | 10,000 | Payment of legal defence costs— | |
| <i>Authority—Supreme Court of BC</i> | | Lindgren Blais Frank in trust for Musselwhite D. | 14,537 |
| <i>Action No. 54995 Kelowna Registry</i> | | <i>Authority—Court of Queen's Bench of Alberta</i> | |
| Court Award— | | Payment of legal defence costs— | |
| Wageman, Glazier & Polley in trust for Derriksan. | 254,925 | Stewart & McCullough in trust for Pham B.T. | 4,673 |
| <i>Authority—Supreme Court of BC</i> | | | 32,721 |
| <i>Action No. 55306 Kelowna Registry</i> | | Canadian Human Rights Commission | |
| Court Award— | | <i>Authority—Federal Court Award T-311-02</i> | |
| Wageman, Glazier & Polley in trust for Tomat. | 403,029 | Payment of damage due to the Commission refusing to provide further documentation for a complaint already dismissed— | |
| <i>Authority—Federal Court of Canada</i> | | Stewart McKelvey Stirling Scales in trust for Ruckpaul N. | 1,200 |
| <i>T-1907-96</i> | | | 33,921 |
| Court Award of costs— | | NATURAL RESSOURCES | |
| Thomas R. Berger in trust for O'Chiese Indian Band. | 5,804 | Departement | |
| Thomas R. Berger in trust for O'Chiese Indian Band—duplicate— cancelled in 2003/04. | 5,804 | <i>Authority—Federal Court Award</i> | |
| | 2,053,199 | <i>T-2258-01</i> | |
| Office of Indian Residential Schools Resolution of Canada | | Settlement of a claim arising out of the Laird River Project and an alledge non-reimbursement in 1985 under the <i>Petroleum Incentives Program Act.</i> — | |
| <i>Authority—Queens Bench of Regina</i> | | Mon Oil Ltd. | 50,000 |
| Payment of costs— | | | |
| Merchant Law Group in trust. | 1,000 | | |

COURT AWARDS—*Concluded*

| Particulars and payee | Amount | Particulars and payee | Amount |
|--|--------|---|------------|
| | \$ | | \$ |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | <i>Authority—Federal Court of Canada</i> | |
| Department | | <i>Trial Division</i> | |
| <i>Authority—Federal Court of Appeal</i> | | <i>DES-6-99</i> | |
| <i>T-1090-87</i> | | Settlement for legal costs— | |
| PWGSC must reimburse legal costs upon | | Rocco Galati in trust | 21,807 |
| the first demand as well as on appeal— | | | 22,988 |
| Lapointe, Rosenstein in trust for | | | 65,103 |
| Hervé Pomerleau Inc. | 5,243 | | |
| <i>Authority—Federal Court of Appeal</i> | | TREASURY BOARD | |
| <i>T-1090-87</i> | | Secretariat | |
| PWGSC reimbursed extra judicial costs upon | | <i>Authority—Federal Court Certificate</i> | |
| the first demand as well as on appeal— | | <i>of Judgement</i> | |
| Lapointe, Rosenstein in trust for | | <i>T-2160-99</i> | |
| Hervé Pomerleau Inc. | 1,302 | Payments for the pay equity settlement pursuant | |
| | 6,545 | to section 30 of the <i>Crown Liabilities and</i> | |
| | | <i>Proceedings Act</i> | |
| SOLICITOR GENERAL | | | 16,020,242 |
| Correctional Service | | VETERANS AFFAIRS | |
| <i>Authority—Court of Queens Bench</i> | | Department | |
| <i>of New Brunswick</i> | | <i>Authority—Superior Court of Justice</i> | |
| <i>S/C/844/00</i> | | <i>of Ontario</i> | |
| Compensation for injuries sustained as the result | | <i>99-GD-45963</i> | |
| of an assault by a fellow inmate— | | Payment of legal costs— | |
| Clark Drummie in trust | 24,500 | Siskind, Cromarty, Ivey, Dowler LLP in trust | |
| <i>Authority—Federal Court Award</i> | | for Authorson, J. | |
| <i>T-291-00</i> | | | 1,102,583 |
| A computer loaned by Kingston Penitentiary | | <i>Authority—Federal Court of Canada</i> | |
| to the Inmate Committee contained a | | <i>T-2137-99</i> | |
| computer spreadsheet concerning an inmate | | Payment of legal costs— | |
| that had erroneous information about him. | | Bradley B. | |
| The spreadsheet was circulated amongst | | | 500 |
| the inmate population— | | <i>Authority—Judicial Court of Saskatoon</i> | |
| John L. Hill in trust | 7,443 | <i>1000-233</i> | |
| <i>Authority—Federal Court Award</i> | | Payment of legal costs— | |
| <i>T-1488-94</i> | | Borden—Holgate Law Office in trust | |
| Compensation for pain and suffering in | | for Brady J. | |
| relation to an assault by a fellow | | | 1,000 |
| inmate at Millhaven Institution | | <i>Authority—Federal Court of Canada</i> | |
| on February 10, 1994— | | <i>T-867-00</i> | |
| Racioppo, Zuber, Coetzee, Dionne in trust | 6,300 | Payment of legal costs— | |
| <i>Authority—Ontario Superior Court</i> | | Dishan R. | |
| <i>of Justice</i> | | | 160 |
| <i>CP13956/01</i> | | <i>Authority—Federal Court of Canada</i> | |
| In this action, costs of \$3,871.97 including | | <i>T-646-00</i> | |
| GST have been awarded to the plaintiffs, as a | | Payment of legal costs— | |
| result of the Attorney General having been only | | Niblock & Company in trust | |
| partially successful on a motion for further particulars | | for Kozak S. | |
| regarding allegations in the Statement of Claim— | | | 2,601 |
| Willoughby, MacLeod in trust for | | <i>Authority—Federal Court of Canada</i> | |
| Gagnard G, Lee T, Smith J, Coimbra J. | 3,872 | <i>T-1046-99</i> | |
| | 42,115 | Payment of legal costs— | |
| | | Morrow, Power Barrister, Solicitors & Notaries | |
| | | in trust for Smith W. | |
| | | | 2,500 |
| | | | 1,109,344 |
| Canadian Security Intelligence Service | | Total. | |
| <i>Authority—Superior Court Province of Quebec</i> | | | 21,937,077 |
| <i>District of Quebec</i> | | | |
| <i>No.200-05-010222-987</i> | | | |
| Payment of court costs— | | | |
| Lavery, De Billy. | 1,181 | | |

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SECTION 10

2002-2003

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

CONTENTS

| | <i>Page</i> |
|---|-------------|
| Agriculture and Agri-Food..... | 10.2 |
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| Transport | 10.26 |

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>194</i> | <i>169</i> | <i>325</i> | <i>183</i> |
| Crop insurance and waterfowl | 156 | 1,978 | 536 | 1,147 |
| | 128 | 996 | 486 | 1,695 |
| | <i>1,886</i> | <i>27,727</i> | <i>8,419</i> | <i>31,157</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 | 135 | 2,856 | 2,235 | 2,237 |
| | 119 | 2,802 | 1,935 | 1,839 |
| | <i>854</i> | <i>21,069</i> | <i>12,365</i> | <i>11,577</i> |
| Payments in connection with the <i>Farm Income Protection Act</i> — Net Income Stabilization Account | 68 | ... | 1,637 | 3,852 |
| | 55 | ... | 1,472 | 1,904 |
| | <i>296</i> | <i>8,344</i> | <i>5,774</i> | <i>5,756</i> |
| Payments in connection with the <i>Farm Income Protection Act</i> — Safety Net Companion Programs | 3,064 | 1,904 | 1,127 | ... |
| | 773 | 3,197 | 975 | ... |
| | <i>9,774</i> | <i>9,502</i> | <i>5,826</i> | <i>902</i> |
| Payments in connection with the <i>Farm Income Protection Act</i> — Transition programs for Red Meats | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | <i>181</i> | <i>209</i> | <i>124</i> |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|---------------|---------------|---------------|---------------|---------------|---------------------|--------------------|--------------------------|---------|--------------------|----------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 2,480 | 2,642 | 130 | ... | 5,252 | ... | ... | ... | 5,252 |
| ... | ... | 22,373 | 73,837 | 28,754 | 1,478 | 126,442 | ... | ... | ... | 126,442 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | 1,101 | ... | ... | 1,101 | ... | ... | ... | 1,101 |
| ... | ... | ... | 46,305 | ... | ... | 46,305 | ... | ... | ... | 46,305 |
| 10 | 47 | 23 | 23 | 35 | 18 | 194 | ... | ... | ... | 194 |
| 14 | 47 | 23 | 23 | 35 | 18 | 198 | ... | ... | ... | 198 |
| 232 | 1,530 | 543 | 610 | 744 | 363 | 4,893 | ... | ... | ... | 4,893 |
| 20,459 | 31,159 | 39,467 | 78,075 | 74,111 | 8,194 | 255,282 | ... | ... | ... | 255,282 |
| 19,590 | 24,136 | 33,005 | 92,108 | 53,224 | 6,079 | 231,447 | ... | ... | ... | 231,447 |
| 355,946 | 559,651 | 611,038 | 1,796,222 | 1,222,283 | 118,990 | 4,733,319 | ... | ... | ... | 4,733,319 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 45,485 | ... | 12,797 | 13,169 | 8,676 | 19,555 | 199,303 | ... | ... | ... | 199,303 (f) |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | 34,870 | 56 | 2,000 | 38,426 | ... | ... | ... | 38,426 (f) |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 8 | ... | 2 | ... | 10 | ... | ... | ... | 10 |
| 250,200 | 340,762 | 384,456 | 902,975 | 567,182 | 12,578 | 2,475,185 | ... | ... | ... | 2,475,185 (f) |
| 4,980 | 59,464 | 40,325 | 91,163 | 67,426 | 7,884 | 278,705 | ... | ... | ... | 278,705 |
| 4,249 | 54,066 | 35,447 | 83,101 | 59,054 | 6,845 | 249,457 | ... | ... | ... | 249,457 |
| 26,302 | 430,900 | 310,113 | 947,736 | 467,303 | 52,677 | 2,280,896 | ... | ... | ... | 2,280,896 |
| ... | 35,463 | ... | ... | 36,764 | ... | 77,784 | ... | ... | ... | 77,784 |
| ... | 21,816 | ... | ... | 32,155 | 3,713 | 61,115 | ... | ... | ... | 61,115 |
| ... | 123,870 | ... | 75,000 | 114,903 | 6,902 | 340,845 | ... | ... | ... | 340,845 |
| 50,573 | 17,437 | 808 | ... | 5,554 | 4,874 | 85,341 | 340 | ... | ... | 85,681 |
| 49,141 | 42,936 | 768 | 20,100 | 54,961 | 7,681 | 180,532 | ... | ... | 175 | 180,707 |
| 335,403 | 173,354 | 18,972 | 40,784 | 146,716 | 24,341 | 765,574 | 340 | ... | 175 | 766,089 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | 813 | ... | 813 | ... | ... | ... | 813 |
| 5,217 | 3,617 | 2,080 | 1,108 | 14,998 | 288 | 27,822 | ... | ... | ... | 27,822 (f) |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|---|------------------------------|-------------------------|----------------|------------------|
| | \$ | \$ | \$ | \$ |
| Canada/Saskatchewan Agri-Food Innovation Fund (AFIF) | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Plum Pox Virus - Survey | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Canadian Farm Income Program (CFIP) | 39 | 2,100 | 3,457 | 2,301 |
| | 120 | 15,202 | 5,183 | 1,020 |
| | <i>193</i> | <i>21,351</i> | <i>10,965</i> | <i>4,113</i> |
| Canada/Saskatchewan Livestock Water Farm Program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Canadian Food Inspection Agency | | | | |
| Rabies indemnification program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | 5 |
| Total ministry | 3,469 | 8,846 | 9,007 | 9,545 |
| | 1,202 | 22,205 | 10,066 | 6,466 |
| | <i>19,937</i> | <i>125,701</i> | <i>79,238</i> | <i>92,517</i> |
| CANADIAN HERITAGE | | | | |
| Department | | | | |
| Official language in education program | 3,200 | 2,174 | 6,771 | 18,255 |
| | 2,872 | 4,959 | 5,407 | 18,742 |
| | <i>79,967</i> | <i>44,694</i> | <i>151,445</i> | <i>592,473</i> |
| Winnipeg development agreement on culture | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| National sport organizations support program | ... | ... | 150 | ... |
| | ... | ... | ... | ... |
| | ... | ... | <i>150</i> | ... |
| Arts Presentation Canada program | 150 | ... | ... | ... |
| | ... | ... | ... | ... |
| | <i>150</i> | ... | ... | ... |
| Cultural spaces Canada program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Total ministry | 3,350 | 2,174 | 6,921 | 18,255 |
| | 2,872 | 4,959 | 5,407 | 18,742 |
| | <i>80,117</i> | <i>44,694</i> | <i>151,595</i> | <i>592,473</i> |
| ENVIRONMENT | | | | |
| Department | | | | |
| Canada/Newfoundland climate network expansion agreement | 36 | ... | ... | ... |
| | ... | ... | ... | ... |
| | <i>1,185</i> | ... | ... | ... |

10.4 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|----------------|----------------|---------------|----------------|----------------|------------------|------------------|-----------------------|--------------|-----------------|------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | 957 | ... | ... | 957 | ... | ... | ... | 957 (f) |
| ... | 5,152 | ... | ... | ... | ... | 5,152 | ... | ... | ... | 5,152 |
| ... | 2,230 | ... | ... | ... | ... | 2,230 | ... | ... | ... | 2,230 |
| ... | 7,382 | ... | ... | ... | ... | 7,382 | ... | ... | ... | 7,382 |
| 1,625 | 46,304 | 81,852 | 184,089 | 158,944 | 923 | 481,634 | ... | ... | ... | 481,634 |
| 46,200 | 88,556 | 21,779 | 150,062 | 54,386 | 11,477 | 393,985 | ... | ... | ... | 393,985 |
| 91,225 | 216,840 | 130,342 | 398,217 | 339,864 | 19,908 | 1,233,018 | ... | ... | ... | 1,233,018 |
| ... | ... | ... | 400 | ... | ... | 400 | ... | ... | ... | 400 |
| ... | ... | ... | 1,774 | ... | ... | 1,774 | ... | ... | ... | 1,774 |
| ... | ... | ... | 2,174 | ... | ... | 2,174 | ... | ... | ... | 2,174 |
| ... | 5 | ... | ... | ... | ... | 5 | ... | ... | ... | 5 |
| ... | 5 | 7 | ... | ... | ... | 12 | ... | ... | ... | 12 |
| 232 | 2,377 | 75 | 18 | 1 | ... | 2,708 | ... | ... | ... | 2,708 |
| 77,647 | 195,031 | 162,475 | 353,750 | 342,834 | 21,893 | 1,184,497 | 340 | ... | ... | 1,184,837 |
| 119,194 | 233,792 | 93,517 | 350,911 | 254,760 | 35,813 | 1,127,926 | ... | ... | 175 | 1,128,101 |
| 1,110,242 | 1,860,283 | 1,492,789 | 4,333,982 | 2,911,480 | 259,080 | 12,285,249 | 340 | ... | 175 | 12,285,764 |
| 51,367 | 63,408 | 11,052 | 5,370 | 10,295 | 13,798 | 185,690 | 1,122 | 696 | 1,004 | 188,512 |
| 50,833 | 77,252 | 11,565 | 5,637 | 8,541 | 10,467 | 196,275 | 1,161 | 2,334 | 1,004 | 200,774 |
| 2,312,616 | 2,003,122 | 224,608 | 172,758 | 234,974 | 250,952 | 6,067,609 | 24,736 | 7,270 | 18,274 | 6,117,889 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | 299 | ... | ... | ... | 299 | ... | ... | ... | 299 |
| ... | ... | 1,773 | ... | ... | ... | 1,773 | ... | ... | ... | 1,773 (f) |
| ... | ... | ... | ... | ... | ... | 150 | 95 | 65 | ... | 310 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 150 | 95 | 65 | ... | 310 |
| ... | ... | ... | ... | ... | ... | 150 | ... | ... | ... | 150 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 150 | ... | ... | ... | 150 |
| ... | ... | ... | 200 | ... | ... | 200 | ... | ... | ... | 200 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | 200 | ... | ... | 200 | ... | ... | ... | 200 |
| 51,367 | 63,408 | 11,052 | 5,570 | 10,295 | 13,798 | 186,190 | 1,217 | 761 | 1,004 | 189,172 |
| 50,833 | 77,252 | 11,864 | 5,637 | 8,541 | 10,467 | 196,574 | 1,161 | 2,334 | 1,004 | 201,073 |
| 2,312,616 | 2,003,122 | 226,381 | 172,958 | 234,974 | 250,952 | 6,069,882 | 24,831 | 7,335 | 18,274 | 6,120,322 |
| ... | ... | ... | ... | ... | ... | 36 | ... | ... | ... | 36 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 1,185 | ... | ... | ... | 1,185 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|---|------------------------------|-------------------------|-------------|------------------|
| | \$ | \$ | \$ | \$ |
| 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 |
| | 466 | 35 | 240 | 372 |
| Weather radio network | ... | ... | ... | ... |
| | 43 | ... | ... | ... |
| | 1,107 | 21 | 791 | 2,376 |
| Research program for the effects of acid rain on ecosystems | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Total ministry | 36 | ... | ... | ... |
| | 183 | 12 | 52 | 139 |
| | 2,758 | 56 | 1,031 | 2,748 |

FISHERIES AND OCEANS

Department

| | | | | |
|---|--------|-----|-------|-----|
| Atlantic Fisher Early Retirement Program | 1,590 | ... | ... | ... |
| | 1,842 | ... | ... | ... |
| | 11,686 | 43 | 2,688 | ... |
| BC Hydro Water Use Planning | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Burrard Inlet Environmental Action Plan | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Canada/British Columbia Agreement—Joint Habitat Restoration, Protection and Data Sharing | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Defensible Methods Project (OMNR) | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|--------------|--------------|------------|--------------|------------|---------------------|--------------------|--------------------------|---------|--------------------|--------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 207 | ... | ... | ... | ... | ... | 207 | ... | ... | ... | 207 |
| 125 | ... | ... | ... | ... | ... | 125 | ... | ... | ... | 125 |
| 5,933 | ... | ... | ... | ... | ... | 5,933 | ... | ... | ... | 5,933 |
| ... | ... | 181 | 495 | 420 | ... | 1,096 | ... | ... | ... | 1,096 |
| ... | ... | 176 | 480 | 408 | ... | 1,064 | ... | ... | ... | 1,064 |
| ... | ... | 2,652 | 4,702 | 3,605 | 19 | 10,978 | ... | ... | ... | 10,978 |
| 2 | 62 | ... | ... | ... | ... | 64 | ... | ... | ... | 64 |
| ... | 31 | ... | ... | ... | ... | 31 | ... | ... | ... | 31 |
| 3 | 94 | ... | ... | ... | ... | 97 | ... | ... | ... | 97 (a) |
| 1,575 | ... | ... | ... | ... | ... | 1,575 | ... | ... | ... | 1,575 |
| 1,575 | ... | ... | ... | ... | ... | 1,575 | ... | ... | ... | 1,575 |
| 27,485 | ... | ... | ... | ... | ... | 27,485 | ... | ... | ... | 27,485 (a) |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1,750 | ... | ... | ... | ... | 273 | 2,023 | ... | ... | ... | 2,023 |
| ... | 940 | ... | ... | ... | ... | 940 | ... | ... | ... | 940 |
| 200 | 992 | ... | ... | ... | ... | 1,535 | ... | ... | ... | 1,535 |
| 19,083 | 18,224 | 6,117 | 5,823 | 14,211 | ... | 64,571 | ... | ... | ... | 64,571 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 43 | ... | ... | ... | 43 |
| ... | ... | ... | ... | ... | ... | 4,295 | ... | ... | ... | 4,295 |
| 115 | ... | ... | ... | ... | ... | 115 | ... | ... | ... | 115 |
| 105 | ... | ... | ... | ... | ... | 105 | ... | ... | ... | 105 |
| 220 | ... | ... | ... | ... | ... | 220 | ... | ... | ... | 220 |
| 1,899 | 1,002 | 181 | 495 | 420 | ... | 4,033 | ... | ... | ... | 4,033 |
| 2,005 | 1,023 | 176 | 480 | 408 | ... | 4,478 | ... | ... | ... | 4,478 |
| 54,474 | 18,318 | 8,769 | 10,525 | 17,816 | 292 | 116,787 | ... | ... | ... | 116,787 |

| | | | | | | | | | | |
|-----|------------|-----|-----|-----|------------|--------------|-----|-----|-----|--------------|
| ... | ... | ... | ... | ... | ... | 1,590 | ... | ... | ... | 1,590 |
| ... | ... | ... | ... | ... | ... | 1,842 | ... | ... | ... | 1,842 |
| 673 | ... | ... | ... | ... | ... | 15,090 | ... | ... | ... | 15,090 (a) |
| ... | ... | ... | ... | ... | 200 | 200 | ... | ... | ... | 200 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 717 | 717 | ... | ... | ... | 717 |
| ... | ... | ... | ... | ... | 40 | 40 | ... | ... | ... | 40 |
| ... | ... | ... | ... | ... | 60 | 60 | ... | ... | ... | 60 |
| ... | ... | ... | ... | ... | 652 | 652 | ... | ... | ... | 652 |
| ... | ... | ... | ... | ... | 535 | 535 | ... | ... | ... | 535 |
| ... | ... | ... | ... | ... | 389 | 389 | ... | ... | ... | 389 |
| ... | ... | ... | ... | ... | 3,280 | 3,280 | ... | ... | ... | 3,280 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 239 | ... | ... | ... | ... | 239 | ... | ... | ... | 239 |
| ... | 839 | ... | ... | ... | ... | 839 | ... | ... | ... | 839 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|--|------------------------------|-------------------------|-------------|------------------|
| | \$ | \$ | \$ | \$ |
| Forest Renewal—British Columbia 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—Ranklin Inlet | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Northern Cod early Retirement Program | 707 | ... | ... | ... |
| | 2,384 | ... | ... | ... |
| | 68,471 | ... | ... | ... |
| Operation of Alouette River hatchery | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Restoration of Atlantic salmon stocks in Lake Ontario | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| 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 | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|--------|------------|----------|--------------|---------|---------------------|--------------------|--------------------------|------------|--------------------|--------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 513 | 513 | ... | ... | ... | 513 |
| ... | ... | ... | ... | ... | 1,774 | 1,774 | ... | ... | ... | 1,774 |
| ... | ... | ... | ... | ... | 75 | 75 | ... | ... | ... | 75 |
| ... | ... | ... | ... | ... | 75 | 75 | ... | ... | ... | 75 |
| ... | ... | ... | ... | ... | 1,512 | 1,512 | ... | ... | ... | 1,512 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 90 | 90 | ... | ... | ... | 90 |
| ... | ... | ... | ... | ... | 875 | 875 | ... | ... | ... | 875 |
| ... | 85 | ... | ... | ... | ... | 85 | ... | ... | ... | 85 |
| ... | 100 | ... | ... | ... | ... | 100 | ... | ... | ... | 100 |
| ... | 867 | ... | ... | ... | ... | 867 | ... | ... | ... | 867 |
| ... | ... | ... | ... | ... | ... | ... | ... | 150 | ... | 150 |
| ... | ... | ... | ... | ... | ... | ... | ... | 170 | ... | 170 |
| ... | ... | ... | ... | ... | ... | ... | 4,860 | 520 | ... | 5,380 (a) |
| ... | ... | ... | ... | ... | ... | ... | ... | 100 | ... | 100 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | 586 | ... | 586 (a) |
| ... | ... | ... | ... | ... | ... | 707 | ... | ... | ... | 707 |
| ... | ... | ... | ... | ... | ... | 2,384 | ... | ... | ... | 2,384 |
| ... | ... | ... | ... | ... | ... | 68,471 | ... | ... | ... | 68,471 (a) |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | 1 |
| ... | ... | ... | ... | ... | 638 | 638 | ... | ... | ... | 638 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 39 | ... | ... | ... | ... | 39 | ... | ... | ... | 39 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 111 | ... | ... | ... | ... | 111 | ... | ... | ... | 111 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 24,047 | ... | ... | ... | 24,047 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 59 | ... | ... | ... | ... | 59 | ... | ... | ... | 59 |
| ... | 517 | ... | ... | ... | ... | 517 | ... | ... | ... | 517 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 22 | ... | ... | ... | ... | 22 | ... | ... | ... | 22 |
| ... | 186 | ... | ... | ... | ... | 186 | ... | ... | ... | 186 |
| ... | 196 | ... | ... | ... | ... | 196 | ... | ... | ... | 196 |
| ... | 303 | ... | ... | ... | ... | 303 | ... | ... | ... | 303 |
| ... | 1,237 | ... | ... | ... | ... | 1,237 | ... | ... | ... | 1,237 |
| ... | ... | ... | ... | ... | 5 | 5 | ... | ... | ... | 5 |
| ... | ... | ... | ... | ... | 5 | 5 | ... | ... | ... | 5 |
| ... | ... | ... | ... | ... | 10 | 10 | ... | ... | ... | 10 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|---|------------------------------|-------------------------|-------------|------------------|
| | \$ | \$ | \$ | \$ |
| 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 | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Information Technology & Science Division | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Oxygen Toxicity Study on Atlantic Salmon— Watch Program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Science and Technology Internship Program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Science Council of British Columbia | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Species at risk in Ontario | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Fisheries Restoration in Toronto Harbour | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|--------|------------|----------|--------------|---------|---------------------|--------------------|--------------------------|---------|--------------------|------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | ... | ... | ... | 145 | 145 | ... | ... | ... | 145 |
| ... | ... | ... | ... | ... | 42 | 42 | ... | ... | ... | 42 |
| ... | ... | ... | ... | ... | 264 | 264 | ... | ... | ... | 264 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 25 | 25 | ... | ... | ... | 25 |
| ... | ... | ... | ... | ... | 55 | 55 | ... | ... | ... | 55 |
| ... | 5 | ... | ... | ... | ... | 5 | ... | ... | ... | 5 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 40 | ... | ... | ... | ... | 40 | ... | ... | ... | 40 |
| ... | 200 | ... | ... | ... | ... | 200 | ... | ... | ... | 200 |
| ... | 235 | ... | ... | ... | ... | 235 | ... | ... | ... | 235 |
| ... | 1,017 | ... | ... | ... | ... | 1,017 | ... | ... | ... | 1,017 |
| ... | 191 | ... | ... | ... | ... | 191 | ... | ... | ... | 191 |
| ... | 207 | ... | ... | ... | ... | 207 | ... | ... | ... | 207 |
| ... | 827 | ... | ... | ... | ... | 827 | ... | ... | ... | 827 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 30 | 30 | ... | ... | ... | 30 |
| ... | ... | ... | ... | ... | 123 | 123 | ... | ... | ... | 123 |
| ... | 650 | ... | ... | ... | ... | 650 | ... | ... | ... | 650 |
| ... | 180 | ... | ... | ... | ... | 180 | ... | ... | ... | 180 |
| ... | 1,157 | ... | ... | ... | ... | 1,157 | ... | ... | ... | 1,157 |
| ... | ... | ... | ... | ... | 23 | 23 | ... | ... | ... | 23 |
| ... | ... | ... | ... | ... | 385 | 385 | ... | ... | ... | 385 |
| ... | ... | ... | ... | ... | 1,003 | 1,003 | ... | ... | ... | 1,003 |
| ... | ... | ... | ... | ... | 46 | 46 | ... | ... | ... | 46 |
| ... | ... | ... | ... | ... | 113 | 113 | ... | ... | ... | 113 |
| ... | ... | ... | ... | ... | 379 | 379 | ... | ... | ... | 379 |
| ... | ... | ... | ... | ... | 23 | 23 | ... | ... | ... | 23 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 196 | 196 | ... | ... | ... | 196 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 8 | 8 | ... | ... | ... | 8 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 4 | 4 | ... | ... | ... | 4 |
| ... | 89 | ... | ... | ... | ... | 89 | ... | ... | ... | 89 |
| ... | 120 | ... | ... | ... | ... | 120 | ... | ... | ... | 120 |
| ... | 329 | ... | ... | ... | ... | 329 | ... | ... | ... | 329 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 157 | 157 | ... | ... | ... | 157 |
| ... | 255 | ... | ... | ... | ... | 255 | ... | ... | ... | 255 |
| ... | 450 | ... | ... | ... | ... | 450 | ... | ... | ... | 450 |
| ... | 1,155 | ... | ... | ... | ... | 1,155 | ... | ... | ... | 1,155 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 48 | ... | ... | ... | ... | 48 | ... | ... | ... | 48 |
| ... | 48 | ... | ... | ... | ... | 48 | ... | ... | ... | 48 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|---|------------------------------|-------------------------|-------------|------------------|
| | \$ | \$ | \$ | \$ |
| 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..... | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| 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 | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Canadian Council of Fisheries and Aquaculture Ministers | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|--------|---------|----------|--------------|---------|---------------------|--------------------|--------------------------|---------|--------------------|------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 25 | 25 | ... | ... | ... | 25 |
| ... | ... | ... | ... | ... | 25 | 25 | ... | ... | ... | 25 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 20 | 20 | ... | ... | ... | 20 |
| ... | ... | ... | ... | ... | 20 | 20 | ... | ... | ... | 20 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 25 | 25 | ... | ... | ... | 25 |
| ... | ... | ... | ... | ... | 25 | 25 | ... | ... | ... | 25 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 312 | 312 | ... | ... | ... | 312 |
| ... | ... | ... | ... | ... | 40 | 40 | ... | ... | ... | 40 |
| ... | ... | ... | ... | ... | 352 | 352 | ... | ... | ... | 352 |
| ... | ... | ... | ... | ... | 1 | 1 | ... | ... | ... | 1 |
| ... | ... | ... | ... | ... | 20 | 20 | ... | ... | ... | 20 |
| ... | ... | ... | ... | ... | 21 | 21 | ... | ... | ... | 21 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 23 | 23 | ... | ... | ... | 23 |
| ... | ... | ... | ... | ... | 10 | 10 | ... | ... | ... | 10 |
| ... | ... | ... | ... | ... | 33 | 33 | ... | ... | ... | 33 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 10 | 10 | ... | ... | ... | 10 |
| ... | ... | ... | ... | ... | 10 | 10 | ... | ... | ... | 10 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 20 | 20 | ... | ... | ... | 20 |
| ... | ... | ... | ... | ... | 20 | 20 | ... | ... | ... | 20 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 6 | 6 | ... | ... | ... | 6 |
| ... | ... | ... | ... | ... | 6 | 6 | ... | ... | ... | 6 |
| ... | ... | ... | ... | ... | 59 | 59 | ... | ... | ... | 59 |
| ... | ... | ... | ... | ... | 139 | 139 | ... | ... | ... | 139 |
| ... | ... | ... | ... | ... | 198 | 198 | ... | ... | ... | 198 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 42 | 42 | ... | ... | ... | 42 |
| ... | ... | ... | ... | ... | 42 | 42 | ... | ... | ... | 42 |
| ... | ... | ... | ... | ... | 15 | 15 | ... | ... | ... | 15 |
| ... | ... | ... | ... | ... | 68 | 68 | ... | ... | ... | 68 |
| ... | ... | ... | ... | ... | 83 | 83 | ... | ... | ... | 83 |
| ... | ... | ... | ... | ... | 14 | 14 | ... | ... | ... | 14 |
| ... | ... | ... | ... | ... | 38 | 38 | ... | ... | ... | 38 |
| ... | ... | ... | ... | ... | 52 | 52 | ... | ... | ... | 52 |
| ... | ... | ... | ... | ... | 95 | 95 | ... | ... | ... | 95 |
| ... | ... | ... | ... | ... | 30 | 30 | ... | ... | ... | 30 |
| ... | ... | ... | ... | ... | 125 | 125 | ... | ... | ... | 125 |
| ... | 6 | ... | ... | ... | ... | 6 | ... | ... | ... | 6 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 6 | ... | ... | ... | ... | 6 | ... | ... | ... | 6 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|--|------------------------------|-------------------------|-------------|------------------|
| | \$ | \$ | \$ | \$ |
| Funding of the Yukon Placer Committee | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Fraser Basin Council—Debris Trap | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Quesnel Lake Nutrient Circulation Study | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Design Standards for Habitat Referral | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Habitat Supply Analysis in Lake Ecosystems | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Habitat Restoration—Thunder Bay | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Contaminant Surveillance Program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Fish Community in Severn Sound | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Fish Community Environmental effects monitoring for the mining industry | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Stream Assessment Protocol | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Impact of Climate Changes | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| ECOPATH in the Bay of Quinte and Oneida Lake | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Recovery of Aurora Trout | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Sydenham River Species at Risk | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Clearwater Bay Aquatic Ecosystem Information and Habitat Map | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|--------|---------|----------|--------------|---------|---------------------|--------------------|--------------------------|---------|--------------------|-------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | ... | ... | ... | 20 | 20 | ... | ... | ... | 20 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 20 | 20 | ... | ... | ... | 20 |
| ... | ... | ... | ... | ... | 80 | 80 | ... | ... | ... | 80 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 80 | 80 | ... | ... | ... | 80 |
| ... | ... | ... | ... | ... | 5 | 5 | ... | ... | ... | 5 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 5 | 5 | ... | ... | ... | 5 |
| ... | 65 | ... | ... | ... | ... | 65 | ... | ... | ... | 65 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 65 | ... | ... | ... | ... | 65 | ... | ... | ... | 65 |
| ... | 148 | ... | ... | ... | ... | 148 | ... | ... | ... | 148 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 148 | ... | ... | ... | ... | 148 | ... | ... | ... | 148 |
| ... | 5 | ... | ... | ... | ... | 5 | ... | ... | ... | 5 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 5 | ... | ... | ... | ... | 5 | ... | ... | ... | 5 |
| ... | 3 | ... | ... | ... | ... | 3 | ... | ... | ... | 3 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 3 | ... | ... | ... | ... | 3 | ... | ... | ... | 3 |
| ... | 15 | ... | ... | ... | ... | 15 | ... | ... | ... | 15 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 15 | ... | ... | ... | ... | 15 | ... | ... | ... | 15 |
| ... | 12 | ... | ... | ... | ... | 12 | ... | ... | ... | 12 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 12 | ... | ... | ... | ... | 12 | ... | ... | ... | 12 |
| ... | 5 | ... | ... | ... | ... | 5 | ... | ... | ... | 5 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 5 | ... | ... | ... | ... | 5 | ... | ... | ... | 5 |
| ... | 100 | ... | ... | ... | ... | 100 | ... | ... | ... | 100 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 100 | ... | ... | ... | ... | 100 | ... | ... | ... | 100 |
| ... | 160 | ... | ... | ... | ... | 160 | ... | ... | ... | 160 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 160 | ... | ... | ... | ... | 160 | ... | ... | ... | 160 |
| ... | 10 | ... | ... | ... | ... | 10 | ... | ... | ... | 10 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 10 | ... | ... | ... | ... | 10 | ... | ... | ... | 10 |
| ... | 270 | ... | ... | ... | ... | 270 | ... | ... | ... | 270 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 270 | ... | ... | ... | ... | 270 | ... | ... | ... | 270 |
| ... | 25 | ... | ... | ... | ... | 25 | ... | ... | ... | 25 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 25 | ... | ... | ... | ... | 25 | ... | ... | ... | 25 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|---|------------------------------|-------------------------|--------------|------------------|
| | \$ | \$ | \$ | \$ |
| Can Boreal Forest Management Safety emulates Natural Disturbance Patterns in Shoreline Forests | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Total ministry | 2,297 | ... | ... | ... |
| | 4,226 | ... | ... | ... |
| | 104,204 | 43 | 2,688 | ... |
| HEALTH | | | | |
| Department | | | | |
| Alcohol and Drug Treatment and Rehabilitation | 507 | 319 | 620 | 562 |
| | 484 | 304 | 591 | 536 |
| | 5,232 | 1,847 | 8,333 | 5,742 |
| HUMAN RESOURCES DEVELOPMENT | | | | |
| Department | | | | |
| Canada Assistance Plan | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | 2,148,021 | 488,139 | 2,945,818 | 2,951,522 |
| Employability Assistance for people with disabilities | 4,110 | 625 | 7,445 | 5,274 |
| | 4,110 | 625 | 7,445 | 5,274 |
| | 82,121 | 8,878 | 138,147 | 114,327 |
| Total ministry | 4,110 | 625 | 7,445 | 5,274 |
| | 4,110 | 625 | 7,445 | 5,274 |
| | 2,230,142 | 497,017 | 3,083,965 | 3,065,849 |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | |
| Department | | | | |
| Beverly and Kaminuriak Caribou management agreement | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| 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 | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|---------------|---------------|--------------|--------------|---------------|------------------|-----------------|-----------------------|------------|-----------------|----------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | 20 | ... | ... | ... | ... | 20 | ... | ... | ... | 20 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 20 | ... | ... | ... | ... | 20 | ... | ... | ... | 20 |
| ... | 2,515 | ... | ... | ... | 1,716 | 6,528 | ... | 250 | ... | 6,778 |
| ... | 1,963 | ... | ... | ... | 2,221 | 8,410 | ... | 170 | ... | 8,580 |
| 673 | 9,213 | ... | ... | ... | 12,764 | 129,585 | 4,860 | 1,106 | ... | 135,551 |
| 3,002 | 4,605 | 656 | 693 | 1,406 | 1,686 | 14,056 | ... | ... | ... | 14,056 |
| 2,807 | 4,191 | 684 | 660 | 1,341 | 1,608 | 13,206 | ... | ... | ... | 13,206 |
| 35,419 | 75,256 | 6,210 | 10,386 | 17,419 | 27,180 | 193,024 | 846 | ... | 789 | 194,659 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 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 | 85,581,637 |
| 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 |
| 465,575 | 1,242,350 | 170,899 | 196,047 | 465,822 | 474,371 | 3,358,537 | 15,094 | ... | 20,742 | 3,394,373 |
| 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 |
| 22,009,237 | 29,750,850 | 3,774,694 | 3,261,613 | 8,461,011 | 12,392,582 | 88,526,960 | 333,531 | ... | 115,539 | 88,976,030 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | 191 | ... | ... | 191 |
| 166 | ... | ... | ... | ... | ... | 166 | ... | ... | ... | 166 |
| 166 | ... | ... | ... | ... | ... | 166 | ... | ... | ... | 166 |
| 1,347 | ... | ... | ... | ... | ... | 1,347 | ... | ... | ... | 1,347 |
| 85,195 | ... | ... | ... | ... | ... | 85,195 | ... | ... | ... | 85,195 |
| 87,401 | ... | ... | ... | ... | ... | 87,401 | ... | ... | ... | 87,401 |
| 1,155,415 | ... | ... | ... | ... | ... | 1,155,415 | ... | ... | ... | 1,155,415 |
| 82 | ... | ... | ... | ... | ... | 82 | ... | ... | ... | 82 |
| 82 | ... | ... | ... | ... | ... | 82 | ... | ... | ... | 82 |
| 1,952 | ... | ... | ... | ... | ... | 1,952 | ... | ... | ... | 1,952 |
| 467 | 2,056 | 1,859 | 1,075 | ... | ... | 5,457 | ... | ... | ... | 5,457 |
| 279 | 2,082 | 6,281 | 1,657 | ... | ... | 10,299 | ... | ... | ... | 10,299 |
| 1,025 | 19,024 | 8,140 | 12,243 | ... | ... | 40,432 | ... | ... | ... | 40,432 (a) |
| ... | ... | ... | ... | ... | ... | ... | 1,860 | ... | ... | 1,860 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | 8,613 | ... | ... | 8,613 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|---|------------------------------|-------------------------|-------------|------------------|
| | \$ | \$ | \$ | \$ |
| Infrastructure rehabilitation—Schefferville | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Joint Education Capital Agreement—IANC, Manow—NAN bands | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Natural resources development | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Newfoundland agreement | 14,799 | ... | ... | ... |
| | 8,789 | ... | ... | ... |
| | 136,348 | ... | ... | ... |
| Northeastern Quebec agreement | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Northern flood agreement | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Roads on reserves | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Social services | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Tripartite treaty negotiations | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Nunavik Housing | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Interim Resource Management Assistance Program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Labrador/Inuit Agreement | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | 23 | ... | ... | ... |
| Agreement concerning the implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik housing | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Canada Geoscience Office | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Canada/Yukon Infrastructure Program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|--------|-----------|----------|--------------|---------|---------------------|--------------------|--------------------------|---------|--------------------|-----------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 2,685 | ... | ... | ... | ... | ... | 2,685 | ... | ... | ... | 2,685 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 33,060 | ... | ... | ... | ... | 33,060 | ... | ... | ... | 33,060 |
| ... | 500 | ... | ... | ... | ... | 500 | ... | ... | ... | 500 |
| ... | 499 | ... | ... | ... | ... | 499 | ... | ... | ... | 499 |
| ... | 12,185 | ... | ... | ... | ... | 12,185 | ... | ... | ... | 12,185 |
| ... | ... | ... | ... | ... | ... | 14,799 | ... | ... | ... | 14,799 |
| ... | ... | ... | ... | ... | ... | 8,789 | ... | ... | ... | 8,789 |
| ... | ... | ... | ... | ... | ... | 136,348 | ... | ... | ... | 136,348 |
| 2,451 | ... | ... | ... | ... | ... | 2,451 | ... | ... | ... | 2,451 |
| 2,173 | ... | ... | ... | ... | ... | 2,173 | ... | ... | ... | 2,173 |
| 54,501 | ... | ... | ... | ... | ... | 54,501 | ... | ... | ... | 54,501 |
| ... | ... | 2,102 | ... | ... | ... | 2,102 | ... | ... | ... | 2,102 |
| ... | ... | 2,177 | ... | ... | ... | 2,177 | ... | ... | ... | 2,177 |
| ... | ... | 117,208 | ... | ... | ... | 117,208 | ... | ... | ... | 117,208 |
| ... | ... | 6,219 | ... | ... | ... | 6,219 | ... | ... | ... | 6,219 |
| ... | ... | 4,452 | ... | ... | ... | 4,452 | ... | ... | ... | 4,452 |
| ... | ... | 34,638 | ... | ... | ... | 34,638 | ... | ... | ... | 34,638 |
| ... | 147,923 | ... | ... | ... | ... | 147,923 | ... | ... | ... | 147,923 |
| ... | 130,627 | ... | ... | ... | ... | 130,627 | ... | ... | ... | 130,627 |
| ... | 1,765,103 | ... | ... | ... | ... | 1,765,103 | ... | ... | ... | 1,765,103 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | 5,588 | 5,588 | ... | ... | ... | 5,588 |
| ... | ... | ... | ... | ... | 37,972 | 37,972 | ... | ... | ... | 37,972 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 2,500 | ... | ... | ... | ... | ... | 2,500 | ... | ... | ... | 2,500 |
| ... | ... | ... | ... | ... | ... | ... | 1,875 | ... | ... | 1,875 |
| ... | ... | ... | ... | ... | ... | ... | 1,535 | ... | ... | 1,535 |
| ... | ... | ... | ... | ... | ... | ... | 6,955 | ... | ... | 6,955 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 23 | ... | ... | ... | 23 |
| 5,000 | ... | ... | ... | ... | ... | 5,000 | ... | ... | ... | 5,000 |
| 5,000 | ... | ... | ... | ... | ... | 5,000 | ... | ... | ... | 5,000 |
| 15,000 | ... | ... | ... | ... | ... | 15,000 | ... | ... | ... | 15,000 |
| ... | ... | ... | ... | ... | ... | ... | ... | 415 | ... | 415 |
| ... | ... | ... | ... | ... | ... | ... | ... | 415 | ... | 415 |
| ... | ... | ... | ... | ... | ... | ... | ... | 1,245 | ... | 1,245 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | 507 | 507 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | 300 | 300 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | 807 | 807 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|---|------------------------------|-------------------------|----------------|------------------|
| | \$ | \$ | \$ | \$ |
| Yukon Geoscience Office | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Total ministry | 14,799 | ... | ... | ... |
| | 8,789 | ... | ... | ... |
| | <i>136,371</i> | ... | ... | ... |
| INDUSTRY | | | | |
| Department | | | | |
| Canada/Ontario infrastructure | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Canada/Ontario infrastructure | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Industrial and regional development | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | <i>630,651</i> | <i>310,879</i> | <i>690,209</i> | <i>561,133</i> |
| Atlantic Canada Opportunities Agency | | | | |
| Cooperation agreements | 17,320 | 325 | 4,489 | 5,434 |
| | 14,682 | 2,292 | 18,880 | 7,353 |
| | <i>210,785</i> | <i>109,099</i> | <i>208,976</i> | <i>199,912</i> |
| Cooperation agreements—TAGS/CED | ... | ... | ... | ... |
| | 1,811 | ... | ... | ... |
| | <i>32,934</i> | ... | <i>6,579</i> | <i>983</i> |
| Cooperation agreements—TAGS/ER | ... | ... | ... | ... |
| | 5,450 | ... | ... | ... |
| | <i>69,101</i> | ... | <i>10,206</i> | <i>2,307</i> |
| 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 (1994) | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Contributions under the temporary economic reconstruction program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Contributions to the province of Quebec under Structure Canada program (2000) | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Western Economic Diversification | | | | |
| Canada Infrastructure Works | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|---------------|----------------|---------------|--------------|---------|------------------|-----------------|-----------------------|------------|-----------------|-----------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | 680 | 680 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | 680 | 680 |
| 93,361 | 150,479 | 10,180 | 1,075 | ... | ... | 269,894 | 3,735 | 415 | 507 | 274,551 |
| 95,101 | 133,208 | 12,910 | 1,657 | ... | 5,588 | 257,253 | 1,535 | 415 | 980 | 260,183 |
| 1,234,425 | 1,829,372 | 159,986 | 12,243 | ... | 37,972 | 3,410,369 | 15,759 | 1,245 | 1,487 | 3,428,860 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | 795,771 | ... | ... | ... | ... | 795,771 | ... | ... | ... | 795,771 (a) (f) |
| ... | 127,514 | ... | ... | ... | ... | 127,514 | ... | ... | ... | 127,514 |
| ... | 1,038 | ... | ... | ... | ... | 1,038 | ... | ... | ... | 1,038 |
| ... | 128,552 | ... | ... | ... | ... | 128,552 | ... | ... | ... | 128,552 (a) |
| 302 | ... | ... | ... | ... | ... | 302 | ... | ... | ... | 302 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 492,295 | 279,136 | 312,968 | 193,718 | 142,342 | 162,075 | 3,775,406 | 30,708 | ... | 13,439 | 3,819,553 |
| ... | ... | ... | ... | ... | ... | 27,568 | ... | ... | ... | 27,568 |
| ... | ... | ... | ... | ... | ... | 43,207 | ... | ... | ... | 43,207 |
| 16 | 139 | ... | ... | ... | ... | 728,927 | ... | ... | ... | 728,927 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 1,811 | ... | ... | ... | 1,811 |
| ... | ... | ... | ... | ... | ... | 40,496 | ... | ... | ... | 40,496 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 5,450 | ... | ... | ... | 5,450 |
| ... | ... | ... | ... | ... | ... | 81,614 | ... | ... | ... | 81,614 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 26,201 | ... | ... | ... | ... | ... | 26,201 | ... | ... | ... | 26,201 (f) |
| 228 | ... | ... | ... | ... | ... | 228 | ... | ... | ... | 228 |
| 5,159 | ... | ... | ... | ... | ... | 5,159 | ... | ... | ... | 5,159 |
| 624,992 | ... | ... | ... | ... | ... | 624,992 | ... | ... | ... | 624,992 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 13,789 | ... | ... | ... | ... | ... | 13,789 | ... | ... | ... | 13,789 (f) |
| 37,931 | ... | ... | ... | ... | ... | 37,931 | ... | ... | ... | 37,931 |
| 16,772 | ... | ... | ... | ... | ... | 16,772 | ... | ... | ... | 16,772 |
| 54,703 | ... | ... | ... | ... | ... | 54,703 | ... | ... | ... | 54,703 |
| ... | ... | ... | ... | ... | 300 | 300 | ... | ... | ... | 300 |
| ... | ... | ... | ... | ... | 6,137 | 6,137 | ... | ... | ... | 6,137 |
| ... | ... | 81,859 | 69,262 | 207,918 | 272,917 | 631,956 | ... | ... | ... | 631,956 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|--|------------------------------------|---------------------------------|------------------------------------|----------------------------------|
| | \$ | \$ | \$ | \$ |
| Partnership Agreements | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Upgrading the Port of Churchill to Hudson Bay Port Company | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Red River Flood Protection Program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Infrastructure Canada Program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Canada/Saskatchewan Northern Development Agreement | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Total ministry | 17,320 21,943 943,471 | 325 2,292 419,978 | 4,489 18,880 915,970 | 5,434 7,353 764,335 |
| JUSTICE | | | | |
| Department | | | | |
| Fire-arms | ... | 204 | 806 | 1,000 |
| | ... | 224 | 1,035 | 1,069 |
| | 2,220 | 1,628 | 6,921 | 7,818 |
| Legal aid | 1,688 | 325 | 3,013 | 1,750 |
| | 1,708 | 321 | 3,039 | 1,724 |
| | 33,064 | 5,089 | 61,919 | 29,639 |
| Native courtworker | 97 | ... | 50 | ... |
| | 81 | ... | ... | ... |
| | 1,973 | 52 | 608 | ... |
| Young offenders assistance juvenile justice | 5,800 | 2,290 | 6,991 | 5,464 |
| | 5,604 | 2,213 | 6,755 | 5,280 |
| | 80,158 | 31,555 | 95,690 | 75,274 |
| 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) | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Youth Justice intensive rehabilitative custody and supervision program | 100 | 100 | 100 | 100 |
| | ... | ... | ... | ... |
| | 100 | 100 | 100 | 100 |
| Total ministry | 7,685 7,393 117,515 | 2,919 2,758 38,424 | 10,960 10,829 165,238 | 8,314 8,073 112,831 |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|---------------|----------------|---------------|---------------|---------------|------------------|-----------------|-----------------------|--------------|-----------------|----------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | 1,933 | 1,081 | 1,539 | 8,347 | 12,900 | ... | ... | ... | 12,900 |
| ... | ... | 4,383 | 6,966 | 2,283 | 5,982 | 19,614 | ... | ... | ... | 19,614 |
| ... | ... | 16,725 | 17,588 | 19,090 | 15,415 | 68,818 | ... | ... | ... | 68,818 |
| ... | ... | 733 | ... | ... | ... | 733 | ... | ... | ... | 733 |
| ... | ... | 68 | ... | ... | ... | 68 | ... | ... | ... | 68 |
| ... | ... | 12,700 | ... | ... | ... | 12,700 | ... | ... | ... | 12,700 |
| ... | ... | 2,725 | ... | ... | ... | 2,725 | ... | ... | ... | 2,725 |
| ... | ... | 10,534 | ... | ... | ... | 10,534 | ... | ... | ... | 10,534 |
| ... | ... | 43,624 | ... | ... | ... | 43,624 | ... | ... | ... | 43,624 |
| ... | ... | 16,200 | 10,890 | 19,153 | 1,557 | 47,800 | ... | ... | ... | 47,800 |
| ... | ... | 3,678 | 11,446 | 5,490 | 450 | 21,064 | ... | ... | ... | 21,064 |
| ... | ... | 20,146 | 22,336 | 24,685 | 2,007 | 69,174 | ... | ... | ... | 69,174 |
| ... | ... | ... | 42 | ... | ... | 42 | ... | ... | ... | 42 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | 42 | ... | ... | 42 | ... | ... | ... | 42 |
| 38,461 | 127,514 | 21,591 | 12,013 | 20,692 | 10,204 | 258,043 | ... | ... | ... | 258,043 |
| 21,931 | 1,038 | 18,663 | 18,412 | 7,773 | 12,569 | 130,854 | ... | ... | ... | 130,854 |
| 1,211,996 | 1,203,598 | 488,022 | 302,946 | 394,035 | 452,414 | 7,096,765 | 30,708 | ... | 13,439 | 7,140,912 |
| 9,574 | 4,860 | ... | ... | ... | 171 | 16,615 | ... | ... | ... | 16,615 |
| 17,504 | 8,465 | ... | ... | ... | 6,212 | 34,509 | ... | ... | ... | 34,509 |
| 62,390 | 48,033 | 2,464 | 2,190 | 4,567 | 27,722 | 165,953 | 1,137 | ... | 1,297 | 168,387 (a) |
| 22,014 | 45,557 | 3,476 | 2,832 | 8,013 | 12,159 | 100,827 | ... | ... | ... | 100,827 |
| 21,704 | 44,268 | 3,500 | 2,831 | 7,910 | 12,322 | 99,327 | ... | ... | ... | 99,327 |
| 366,401 | 759,363 | 70,463 | 55,124 | 140,019 | 185,920 | 1,707,001 | 24,435 | ... | 7,605 | 1,739,041 |
| 537 | 1,025 | 442 | 625 | 1,003 | 994 | 4,773 | 15 | 15 | 30 | 4,833 |
| 473 | 866 | 337 | 500 | 865 | 837 | 3,959 | ... | ... | ... | 3,959 |
| 9,251 | 16,375 | 6,889 | 8,319 | 21,727 | 20,535 | 85,729 | 6,569 | 15 | 2,197 | 94,510 |
| 39,713 | 72,290 | 7,188 | 8,403 | 18,513 | 23,404 | 190,056 | 3,456 | 1,787 | 1,215 | 196,514 |
| 37,138 | 71,088 | 6,982 | 8,263 | 17,791 | 23,451 | 184,565 | 3,383 | 1,727 | 1,319 | 190,994 |
| 551,850 | 1,018,727 | 94,967 | 115,900 | 236,464 | 293,584 | 2,594,169 | 69,461 | 6,693 | 21,270 | 2,691,593 |
| ... | ... | ... | ... | ... | ... | ... | 1,688 | 1,401 | 771 | 3,860 |
| ... | ... | ... | ... | ... | ... | ... | 1,657 | 1,370 | 744 | 3,771 |
| ... | ... | ... | ... | ... | ... | ... | 6,053 | 5,141 | 2,850 | 14,044 |
| 100 | 100 | 100 | 100 | 100 | 100 | 1,000 | 150 | 175 | 150 | 1,475 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 100 | 100 | 100 | 100 | 100 | 100 | 1,000 | 150 | 175 | 150 | 1,475 |
| 71,938 | 123,832 | 11,206 | 11,960 | 27,629 | 36,828 | 313,271 | 5,309 | 3,378 | 2,166 | 324,124 |
| 76,819 | 124,687 | 10,819 | 11,594 | 26,566 | 42,822 | 322,360 | 5,040 | 3,097 | 2,063 | 332,560 |
| 989,992 | 1,842,598 | 174,883 | 181,633 | 402,877 | 527,861 | 4,553,852 | 107,805 | 12,024 | 35,369 | 4,709,050 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|---|------------------------------|-------------------------|--------------|------------------|
| | \$ | \$ | \$ | \$ |
| NATIONAL DEFENCE | | | | |
| Department | | | | |
| Joint emergency preparedness program and disaster financial assistance | 1,621 | 880 | 739 | 363 |
| | 2,390 | 582 | 208 | 8,416 |
| | 20,855 | 8,316 | 9,572 | 39,580 |
| New SAR Initiatives Fund (NSS) | ... | ... | ... | 5,633 |
| | 16,200 | ... | 766 | 41,472 |
| | 16,200 | ... | 766 | 47,105 |
| Total ministry | 1,621 | 880 | 739 | 5,996 |
| | 18,590 | 582 | 974 | 49,888 |
| | 37,055 | 8,316 | 10,338 | 86,685 |
| NATURAL RESOURCES | | | | |
| Department | | | | |
| Canada/Newfoundland development fund | 1,274 | ... | ... | ... |
| | 3,045 | ... | ... | ... |
| | 221,974 | ... | ... | ... |
| Canada/Newfoundland Offshore Petroleum Board | 1,762 | ... | ... | ... |
| | 1,823 | ... | ... | ... |
| | 33,965 | ... | ... | ... |
| Canada/Nova Scotia Offshore Petroleum Board | ... | ... | 1,534 | ... |
| | ... | ... | 1,575 | ... |
| | ... | ... | 12,813 | ... |
| Quebec Ice Storm Recovery Program | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Total ministry | 3,036 | ... | 1,534 | ... |
| | 4,868 | ... | 1,575 | ... |
| | 255,939 | ... | 12,813 | ... |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | | |
| Department | | | | |
| GOVERNMENT SERVICES PROGRAM | | | | |
| Maintenance costs of Perley Bridge and MacDonald Cartier Bridge | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| SOLICITOR GENERAL | | | | |
| Department | | | | |
| Aboriginal policing | 50 | 57 | 2,126 | 826 |
| | 172 | 59 | 1,584 | 440 |
| | 966 | 877 | 15,361 | 2,238 |

| Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia | Total provinces | Northwest Territories | Nunavut | Yukon Territory | Total |
|----------------|------------------|----------------|---------------|----------------|------------------|------------------|-----------------------|----------------|-----------------|------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 883 | 2,267 | 3,705 | 1,034 | 1,676 | 1,640 | 14,808 | 123 | 154 | 262 | 15,347 |
| 115,619 | 23,060 | 20,323 | 219 | 1,067 | 3,643 | 175,527 | 176 | 152 | 286 | 176,141 |
| 890,549 | 158,719 | 229,658 | 17,538 | 83,610 | 48,181 | 1,506,578 | 5,261 | 609 | 5,459 | 1,517,907 |
| 89,212 | 188,710 | 120,000 | 48,004 | 260,850 | 98,312 | 810,721 | 46,262 | ... | ... | 856,983 |
| 20,911 | 1,276,127 | 365,445 | 63,025 | 294,884 | 604,887 | 2,683,717 | 677,682 | 267,417 | 19,118 | 3,647,934 |
| 110,123 | 1,464,837 | 485,445 | 111,029 | 555,734 | 703,199 | 3,494,438 | 723,944 | 267,417 | 19,118 | 4,504,917 (a) |
| 90,095 | 190,977 | 123,705 | 49,038 | 262,526 | 99,952 | 825,529 | 46,385 | 154 | 262 | 872,330 |
| 136,530 | 1,299,187 | 385,768 | 63,244 | 295,951 | 608,530 | 2,859,244 | 677,858 | 267,569 | 19,404 | 3,824,075 |
| 1,000,672 | 1,623,556 | 715,103 | 128,567 | 639,344 | 751,380 | 5,001,016 | 729,205 | 268,026 | 24,577 | 6,022,824 |
| ... | ... | ... | ... | ... | ... | 1,274 | ... | ... | ... | 1,274 |
| ... | ... | ... | ... | ... | ... | 3,045 | ... | ... | ... | 3,045 |
| ... | ... | ... | ... | ... | ... | 221,974 | ... | ... | ... | 221,974 |
| ... | ... | ... | ... | ... | ... | 1,762 | ... | ... | ... | 1,762 |
| ... | ... | ... | ... | ... | ... | 1,823 | ... | ... | ... | 1,823 |
| ... | ... | ... | ... | ... | ... | 33,965 | ... | ... | ... | 33,965 |
| ... | ... | ... | ... | ... | ... | 1,534 | ... | ... | ... | 1,534 |
| ... | ... | ... | ... | ... | ... | 1,575 | ... | ... | ... | 1,575 |
| ... | ... | ... | ... | ... | ... | 12,813 | ... | ... | ... | 12,813 |
| 2,853 | ... | ... | ... | ... | ... | 2,853 | ... | ... | ... | 2,853 |
| 3,477 | ... | ... | ... | ... | ... | 3,477 | ... | ... | ... | 3,477 |
| 10,301 | ... | ... | ... | ... | ... | 10,301 | ... | ... | ... | 10,301 |
| 2,853 | ... | ... | ... | ... | ... | 7,423 | ... | ... | ... | 7,423 |
| 3,477 | ... | ... | ... | ... | ... | 9,920 | ... | ... | ... | 9,920 |
| 10,301 | ... | ... | ... | ... | ... | 279,053 | ... | ... | ... | 279,053 |
| 231 | 231 | ... | ... | ... | ... | 462 | ... | ... | ... | 462 |
| 107 | 107 | ... | ... | ... | ... | 214 | ... | ... | ... | 214 |
| 2,442 | 7,580 | ... | ... | ... | ... | 10,022 | ... | ... | ... | 10,022 |
| 17,636 | 18,858 | 3,815 | 7,306 | 4,196 | 4,974 | 59,844 | 195 | 415 | 1,258 | 61,712 |
| 16,754 | 16,414 | 3,362 | 6,548 | 4,641 | 4,822 | 54,796 | 193 | 415 | 1,217 | 56,621 |
| 116,308 | 210,094 | 45,140 | 61,599 | 53,070 | 50,522 | 556,175 | 5,824 | 1,660 | 12,869 | 576,528 |

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

| | Newfoundland and Labrador | Prince Edward Island | Nova Scotia | New Brunswick |
|---|------------------------------|-------------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ |
| TRANSPORT | | | | |
| Department | | | | |
| Atlantic region freight assistance transition program | 72 | ... | 868 | ... |
| | ... | ... | 662 | ... |
| | <i>21,071</i> | <i>21,480</i> | <i>86,831</i> | <i>121,078</i> |
| Highway improvements | ... | ... | ... | 38,382 |
| | ... | ... | ... | 14,927 |
| | <i>286,482</i> | ... | <i>73,874</i> | <i>302,762</i> |
| National Safety Code | 241 | 202 | 414 | 296 |
| | 241 | 202 | 414 | 296 |
| | <i>1,344</i> | <i>1,140</i> | <i>2,247</i> | <i>1,627</i> |
| Outaouais Road Development | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Quebec Bridge Maintenance | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Strategic Highway Infrastructure Program—Highway component | ... | 499 | 4,563 | 1,591 |
| | ... | ... | 1,998 | ... |
| | ... | <i>499</i> | <i>6,561</i> | <i>1,591</i> |
| Strategic Highway Infrastructure Program—Border Crossing Transportation Initiative | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Strategic Highway Infrastructure Program—Border Crossing Planning and intergration | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| | ... | ... | ... | ... |
| Greenwich Road Improvement | ... | 1,100 | ... | ... |
| | ... | ... | ... | ... |
| | ... | <i>1,100</i> | ... | ... |
| Canada Mortgage and Housing Corporation | | | | |
| Cost-shared Housing Program | 58,946 | 9,360 | 62,544 | 47,170 |
| | 59,383 | 8,976 | 63,486 | 48,145 |
| | <i>953,247</i> | <i>133,028</i> | <i>1,039,638</i> | <i>648,302</i> |
| Total ministry | 59,259 | 11,161 | 68,389 | 87,439 |
| | 59,624 | 9,178 | 66,560 | 63,368 |
| | <i>1,262,144</i> | <i>157,247</i> | <i>1,209,151</i> | <i>1,075,360</i> |
| Grand total | 117,539 | 27,306 | 112,230 | 141,645 |
| | 134,456 | 42,974 | 123,963 | 160,279 |
| | <i>5,195,851</i> | <i>1,294,200</i> | <i>5,655,721</i> | <i>5,800,778</i> |

Amounts in roman type are 2002-2003 expenditures.

Amounts in bold face type are 2001-2002 expenditures.

Amounts in *italic* type are expenditures from inception (including 2002-2003 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 |
|----------------|------------------|----------------|----------------|----------------|------------------|------------------|-----------------------|----------------|-----------------|------------------|
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ... | ... | ... | ... | ... | ... | 940 | ... | ... | ... | 940 |
| 90 | ... | ... | ... | ... | ... | 752 | ... | ... | ... | 752 |
| 78,112 | ... | ... | ... | ... | ... | 328,572 | ... | ... | ... | 328,572 |
| ... | ... | ... | ... | ... | ... | 38,382 | ... | ... | ... | 38,382 |
| ... | ... | ... | ... | ... | ... | 14,927 | ... | ... | ... | 14,927 |
| 410 | ... | ... | ... | ... | ... | 663,528 | ... | ... | ... | 663,528 |
| 986 | 1,488 | 733 | 386 | 680 | 516 | 5,942 | 175 | ... | 175 | 6,292 |
| 986 | 1,488 | ... | 386 | 680 | 516 | 5,209 | 174 | ... | 174 | 5,557 |
| 5,205 | 7,816 | 2,001 | 2,097 | 3,615 | 2,767 | 29,859 | 994 | ... | 994 | 31,847 |
| 2,302 | ... | ... | ... | ... | ... | 2,302 | ... | ... | ... | 2,302 |
| 4,193 | ... | ... | ... | ... | ... | 4,193 | ... | ... | ... | 4,193 |
| 21,069 | ... | ... | ... | ... | ... | 21,069 | ... | ... | ... | 21,069 |
| 600 | ... | ... | ... | ... | ... | 600 | ... | ... | ... | 600 |
| 600 | ... | ... | ... | ... | ... | 600 | ... | ... | ... | 600 |
| 3,900 | ... | ... | ... | ... | ... | 3,900 | ... | ... | ... | 3,900 |
| ... | ... | 2,041 | 6,378 | 781 | 6,735 | 22,588 | 2,114 | ... | 1,100 | 25,802 |
| ... | ... | ... | ... | ... | ... | 1,998 | ... | ... | ... | 1,998 |
| ... | ... | 2,041 | 6,378 | 781 | 6,735 | 24,586 | 2,114 | ... | 1,100 | 27,800 |
| 7,666 | ... | ... | ... | ... | ... | 7,666 | ... | ... | ... | 7,666 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 7,666 | ... | ... | ... | ... | ... | 7,666 | ... | ... | ... | 7,666 |
| 80 | 250 | ... | ... | ... | ... | 330 | ... | ... | ... | 330 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 80 | 250 | ... | ... | ... | ... | 330 | ... | ... | ... | 330 |
| ... | ... | ... | ... | ... | ... | 1,100 | ... | ... | ... | 1,100 |
| ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| ... | ... | ... | ... | ... | ... | 1,100 | ... | ... | ... | 1,100 |
| 226,608 | 571,928 | 81,879 | 125,943 | 90,236 | 142,205 | 1,416,819 | 35,464 | 63,676 | 4,976 | 1,520,935 |
| 213,383 | 580,989 | 86,391 | 126,096 | 82,429 | 119,470 | 1,388,748 | 33,592 | 58,103 | 4,863 | 1,485,306 |
| 3,078,376 | 7,891,769 | 1,120,789 | 1,939,514 | 1,482,058 | 1,562,236 | 19,848,957 | 1,314,644 | 237,589 | 68,510 | 21,469,700 (a) |
| 238,242 | 573,666 | 84,653 | 132,707 | 91,697 | 149,456 | 1,496,669 | 37,753 | 63,676 | 6,251 | 1,604,349 |
| 219,252 | 582,477 | 86,391 | 126,482 | 83,109 | 119,986 | 1,416,427 | 33,766 | 58,103 | 5,037 | 1,513,333 |
| 3,194,818 | 7,899,835 | 1,124,831 | 1,947,989 | 1,486,454 | 1,571,738 | 20,929,567 | 1,317,752 | 237,589 | 70,604 | 22,555,512 |
| 725,865 | 1,517,480 | 437,428 | 584,560 | 784,038 | 367,507 | 4,815,598 | 94,934 | 69,049 | 11,448 | 4,991,029 |
| 783,943 | 2,540,701 | 632,068 | 595,578 | 705,433 | 871,426 | 6,590,821 | 719,553 | 332,103 | 29,880 | 7,672,357 |
| 33,283,615 | 48,333,675 | 8,216,808 | 10,424,441 | 14,618,480 | 16,334,737 | 149,158,306 | 2,571,461 | 528,985 | 293,122 | 152,551,874 |

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SECTION 11

2002-2003

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 | | | Compensation to Canada Post Corporation | 11,739,994 | 8,220,323 |
| Department | | | Retroactive lump-sum payments— | | |
| Vote 1—Operating expenditures— | | | Operating budget— | | |
| Operating budget | 539,961,929 | 531,239,770 | Personnel | 968,000 | 968,000 |
| Frozen | 6,045,718 | | Other operating costs | 283,000 | 283,000 |
| Less: revenues netted against | | | Yukon First Nations—Termination | | |
| expenditures | 23,400,000 | 23,139,740 | of tax exemption—Operating | | |
| | 522,607,647 | 508,100,030 | budget— | | |
| Vote 5—Capital expenditures | 44,371,000 | 44,358,922 | Personnel | 242,000 | 116,000 |
| Vote 10—Grants and contributions— | | | Other operating costs | 66,000 | 31,000 |
| Grants and contributions | 1,002,229,889 | 903,772,405 | Treaty-based exemptions non-residents | | |
| Frozen | 9,000,000 | | corporation—Operating | | |
| | 1,011,229,889 | 903,772,405 | budget— | | |
| Vote 15—Guarantee payments under | | | Personnel | 579,000 | 579,000 |
| the Spring credit advance | | | Other operating costs | 85,000 | 85,000 |
| program | 1 | | Enhanced registered plans program— | | |
| Vote 20—Guarantee payments under the | | | Operating budget— | | |
| Renewed (2001) national biomass | | | Personnel | 983,000 | 983,000 |
| ethanol program | 1 | | Other operating costs | 130,000 | 130,000 |
| Statutory amounts | 1,240,038,882 | 1,236,062,823 | Officers powers and personal | | |
| Total Department | 2,818,247,420 | 2,692,294,180 | protection training— | | |
| Canadian Dairy Commission | | | Operating budget— | | |
| Vote 25—Program expenditures | 3,135,000 | 3,134,879 | Personnel | 2,764,000 | 2,764,000 |
| Canadian Food Inspection | | | Other operating costs | 3,536,000 | 2,532,000 |
| Agency | | | Taxation migration rules—Operating | | |
| Vote 30—Operating expenditures and | | | budget— | | |
| contributions— | | | Personnel | 4,759,375 | 3,720,000 |
| Operating budget | 461,824,581 | 453,245,084 | Other operating costs | 773,555 | 773,555 |
| Grants and contributions | 1,919,772 | 1,919,772 | Revenue generation | | |
| Frozen | 1,690,430 | | compliance funds— | | |
| Less: revenues netted against | | | Operating budget— | | |
| expenditures | 50,772,757 | 50,772,757 | Personnel | 602,511,605 | 608,509,713 |
| | 414,662,026 | 404,392,099 | Other operating costs | 76,864,785 | 62,802,673 |
| Vote 35—Capital expenditures | 16,845,474 | 6,253,775 | Revenue generation collection funds— | | |
| Statutory amounts | 65,558,961 | 65,514,424 | Operating budget— | | |
| | | | Personnel | 204,561,000 | 204,561,000 |
| | 497,066,461 | 476,160,298 | Other operating costs | 21,336,000 | 21,336,000 |
| Canadian Grain Commission | | | Less: revenues netted against | | |
| Vote 40—Program expenditures— | | | expenditures | 142,862,000 | 142,862,000 |
| Operating budget | 31,471,327 | 30,046,073 | | 3,144,878,589 | 3,010,274,617 |
| Statutory amounts | 15,775,386 | 3,427,696 | Vote 5—Capital expenditures | 23,840,039 | 23,840,039 |
| | | | Vote 10—Contributions | 115,768,788 | 109,306,924 |
| | 47,246,713 | 33,473,769 | Statutory amounts | 681,482,149 | 681,482,149 |
| Total Ministry | 3,365,695,594 | 3,205,063,126 | Total Ministry | 3,965,969,565 | 3,824,903,729 |
| CANADA CUSTOMS AND REVENUE AGENCY | | | CANADIAN HERITAGE | | |
| Vote 1—Operating expenditures— | | | Department | | |
| Operating budget | 2,355,558,275 | 2,234,742,353 | Vote 1—Operating expenditures— | | |
| | | | Operating budget | 241,272,153 | 235,713,618 |
| | | | Frozen | 2,246,579 | |
| | | | Less: revenues netted against | | |
| | | | expenditures | 4,710,000 | 3,655,269 |
| | | | | 238,808,732 | 232,058,349 |
| | | | Vote 5—Grants and contributions— | | |
| | | | Grants and contributions | 860,346,003 | 860,230,077 |

11.2 OTHER GOVERNMENT-WIDE INFORMATION

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|--|----------------------|----------------------|---|-------------|--------------|
| | \$ | \$ | | \$ | \$ |
| Frozen | 8,057,838 | | National Arts Centre Corporation | | |
| | 868,403,841 | 860,230,077 | Vote 60—Payments to the National Arts | | |
| Statutory amounts | 27,045,157 | 27,042,051 | Centre Corporation— | | |
| Total Department. | 1,134,257,730 | 1,119,330,477 | Other operating costs | 19,649,000 | 19,649,000 |
| Canada Council for the Arts | | | Capital repairs and payments to the | | |
| Vote 15—Payments to the Canada | | | City of Ottawa | 7,000,000 | 7,000,000 |
| Council | 153,821,250 | 153,821,250 | | 26,649,000 | 26,649,000 |
| Canadian Broadcasting Corporation | | | National Battlefields | | |
| Vote 20—Payments to the Canadian | | | Commission | | |
| Broadcasting Corporation for | | | Vote 65—Program expenditures— | | |
| operating expenditures | 937,432,000 | 937,432,000 | Operating budget | 7,285,825 | 6,976,837 |
| Vote 25—Payments to the Canadian | | | Statutory amounts | 1,870,282 | 1,870,282 |
| Broadcasting Corporation for | | | | 9,156,107 | 8,847,119 |
| working capital | 4,000,000 | 4,000,000 | National Capital Commission | | |
| Vote 30—Payments to the Canadian | | | Vote 70—Payment to the National | | |
| Broadcasting Corporation for | | | Capital Commission for operating | | |
| capital expenditures | 105,090,000 | 105,090,000 | expenditures | 66,374,000 | 66,374,000 |
| | 1,046,522,000 | 1,046,522,000 | Vote 75—Payment to the National | | |
| Telefilm Canada ⁽¹⁾ | | | Capital Commission for capital | | |
| Vote 35—Payments to Telefilm Canada .. | 137,501,500 | 137,501,500 | expenditures | 58,295,000 | 58,295,000 |
| Canadian Museum of Civilization | | | | 124,669,000 | 124,669,000 |
| Vote 40—Payments to the Canadian | | | National Film Board | | |
| Museum of Civilization for | | | Vote 85—National Film Board | | |
| operating and capital | | | Revolving Fund—Operating | | |
| expenditures | 81,314,259 | 81,314,259 | loss— | | |
| Canadian Museum of Nature | | | Operating budget | 75,725,218 | 73,023,254 |
| Vote 45—Payments to the Canadian | | | Grants and contributions | 270,315 | 270,315 |
| Museum of Nature for | | | Less: revenues netted against | | |
| operating and capital | | | expenditures | 8,900,000 | 7,030,962 |
| expenditures | 28,388,701 | 28,388,701 | | 67,095,533 | 66,262,607 |
| Canadian Radio-television and | | | Statutory amounts | 1,378,247 | |
| Telecommunications Commission | | | | 68,473,780 | 66,262,607 |
| Vote 50—Program expenditures— | | | National Gallery of Canada | | |
| Operating budget | 37,253,457 | 36,618,346 | Vote 90—Payments to the | | |
| Less: revenues netted against | | | National Gallery of Canada | | |
| expenditures | 32,965,000 | 32,965,000 | for operating and capital | | |
| | 4,288,457 | 3,653,346 | expenditures | 36,866,527 | 36,866,527 |
| Statutory amounts | 5,686,881 | 5,686,881 | Vote 95—Payment to the National | | |
| | 9,975,338 | 9,340,227 | Gallery of Canada for the purchase | | |
| National Archives of Canada | | | of objects for the collection | 6,000,000 | 6,000,000 |
| Vote 55—Program expenditures— | | | | 42,866,527 | 42,866,527 |
| Operating budget | 49,983,730 | 49,904,532 | National Library | | |
| Grants and contributions | 3,465,000 | 3,465,000 | Vote 100—Program expenditures— | | |
| Frozen | 352,339 | | Operating budget | 40,144,900 | 39,912,168 |
| Less: revenues netted against | | | Grants and contributions | 36,000 | 31,175 |
| expenditures | 294,000 | 214,802 | Frozen | 443,436 | |
| | 53,507,069 | 53,154,730 | | 40,624,336 | 39,943,343 |
| Statutory amounts | 6,789,935 | 6,765,138 | Statutory amounts | 5,344,837 | 5,341,485 |
| | 60,297,004 | 59,919,868 | | 45,969,173 | 45,284,828 |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|---|----------------------|----------------------|--|----------------------|----------------------|
| | \$ | \$ | | \$ | \$ |
| National Museum of Science and Technology | | | Immigration and Refugee Board of Canada | | |
| Vote 105—Payments to the National Museum of Science and Technology for operating and capital expenditures | 27,869,759 | 27,869,759 | Vote 10—Program expenditures— | | |
| Parks Canada Agency | | | Operating budget | 99,599,390 | 96,907,357 |
| Vote 110—Program expenditures— | | | Translation costs (Devinat Case)— | | |
| Operating budget | 394,419,151 | 336,001,116 | Personnel | 426,336 | 426,336 |
| Grants and contributions | 2,339,718 | 2,339,718 | Other operating costs | 23,488,397 | 5,170,786 |
| Frozen | 3,637,291 | | Frozen | 85,267 | |
| | 400,396,160 | 338,340,834 | | 123,599,390 | 102,504,479 |
| Vote 115—Payments to the New Parks and Historic Sites Account | 3,908,000 | 3,908,000 | Statutory amounts | 14,319,888 | 14,319,888 |
| Statutory amounts | 118,523,161 | 118,523,161 | | 137,919,278 | 116,824,367 |
| | 522,827,321 | 460,771,995 | Total Ministry | 1,167,699,356 | 1,109,706,935 |
| Public Service Commission | | | ENVIRONMENT | | |
| Vote 120—Program expenditures— | | | Department | | |
| Operating budget | 127,465,120 | 126,297,982 | Vote 1—Operating expenditures— | | |
| Translation costs (Devinat Case)— | | | Operating budget | 668,745,862 | 641,377,795 |
| Other operating costs | 667,418 | 667,418 | Frozen | 10,789,296 | |
| Frozen | 994,757 | | Less: revenues netted against expenditures | 91,108,000 | 75,411,835 |
| | 129,127,295 | 126,965,400 | | 588,427,158 | 565,965,960 |
| Statutory amounts | 26,862,889 | 18,777,440 | Vote 5—Capital expenditures— | | |
| | 155,990,184 | 145,742,840 | Capital | 46,710,566 | 46,709,317 |
| Status of Women—Office of the Co-ordinator | | | Frozen | 4,269,434 | |
| Vote 125—Operating expenditures— | | | | 50,980,000 | 46,709,317 |
| Operating budget | 11,848,537 | 11,848,189 | Vote 10—Grants and contributions— | | |
| Vote 130—Grants | 11,191,620 | 11,191,620 | Grants and contributions | 71,816,555 | 71,600,117 |
| Statutory amounts | 1,400,572 | 1,400,397 | Frozen | 5,580,196 | |
| | 24,440,729 | 24,440,206 | | 77,396,751 | 71,600,117 |
| Total Ministry | 3,700,989,362 | 3,609,542,163 | Statutory amounts | 73,041,484 | 72,959,075 |
| CITIZENSHIP AND IMMIGRATION | | | Total Department | 789,845,393 | 757,234,469 |
| Department | | | Canadian Environmental Assessment Agency | | |
| Vote 1—Operating expenditures— | | | Vote 15—Program expenditures— | | |
| Operating budget | 528,395,915 | 497,593,679 | Operating budget | 15,259,326 | 11,704,593 |
| Interim federal health program | 50,595,000 | 50,595,000 | Grants and contributions | 1,395,000 | 587,952 |
| Frozen | 3,132,522 | | Less: revenues netted against expenditures | 3,501,000 | 352,231 |
| | 582,123,437 | 548,188,679 | | 13,153,326 | 11,940,314 |
| Vote 2b—To write off from the Accounts of Canada 2,659 debts due to Her Majesty in right of Canada | 664,730 | 664,273 | Statutory amounts | 1,428,347 | 1,428,004 |
| Vote 5—Grants and contributions | 376,877,163 | 374,047,123 | | 14,581,673 | 13,368,318 |
| Statutory amounts | 70,114,748 | 69,982,493 | Total Ministry | 804,427,066 | 770,602,787 |
| Total Department | 1,029,780,078 | 992,882,568 | FINANCE | | |
| | | | Department | | |
| | | | ECONOMIC, SOCIAL AND FINANCIAL POLICIES PROGRAM | | |
| | | | Vote 1—Operating expenditures— | | |
| | | | Operating budget | 101,401,286 | 95,546,696 |
| | | | Frozen | 601,864 | |
| | | | Less: revenues netted against expenditures | 12,000,000 | 11,752,676 |
| | | | | 90,003,150 | 83,794,020 |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|---|-----------------------|-----------------------|--|-----------------------|-----------------------|
| | \$ | \$ | | \$ | \$ |
| Vote 5—Grants and contributions | 750,000,000 | 569,701,206 | Statutory amounts | 75,719,248 | 6,802,250 |
| Statutory amounts | 883,744,928 | 728,848,664 | | 77,441,248 | 7,509,250 |
| | 1,723,748,078 | 1,382,343,890 | Total Ministry..... | 67,643,024,492 | 67,133,843,816 |
| PUBLIC DEBT PROGRAM | | | FISHERIES AND OCEANS | | |
| Statutory amounts | 37,619,479,271 | 37,619,479,271 | Department | | |
| FEDERAL-PROVINCIAL TRANSFERS PROGRAM | | | Vote 1—Operating expenditures— | | |
| Vote 15—Transfer payments to the territorial governments— | | | Operating budget | 1,184,679,872 | 1,164,931,536 |
| Operating budget | 1,598,000,000 | 1,503,849,117 | Frozen | 254,717 | |
| Vote 16b—Transfer payments to the Government of Manitoba— | | | Less: revenues netted against expenditures | 47,145,000 | 41,503,549 |
| Operating budget | 140,000,000 | 140,000,000 | | 1,137,789,589 | 1,123,427,987 |
| Statutory amounts | 26,352,623,870 | 26,352,623,870 | Vote 5—Capital expenditures | 158,268,254 | 156,050,799 |
| | 28,090,623,870 | 27,996,472,987 | Vote 10—Grants and contributions..... | 187,133,619 | 122,198,042 |
| Total Department..... | 67,433,851,219 | 66,998,296,148 | Statutory amounts | 121,544,735 | 120,281,048 |
| Auditor General | | | Total Ministry..... | 1,604,736,197 | 1,521,957,876 |
| Vote 20—Program expenditures— | | | FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | |
| Operating budget | 64,385,747 | 62,573,667 | Department | | |
| Grants and contributions..... | 380,000 | 378,036 | Vote 1—Operating expenditures— | | |
| Frozen | 233,553 | | Operating budget | 1,157,854,886 | 1,124,176,886 |
| | 64,999,300 | 62,951,703 | Capital rust-out | 4,000,000 | 4,000,000 |
| Statutory amounts | 8,808,647 | 8,783,647 | Frozen | 12,960,201 | |
| | 73,807,947 | 71,735,350 | Less: revenues netted against expenditures | 23,473,000 | 19,659,206 |
| Canadian International Trade Tribunal | | | | 1,151,342,087 | 1,108,517,680 |
| Vote 25—Program expenditures— | | | Vote 5—Capital expenditures— | | |
| Operating budget | 9,075,700 | 8,779,243 | Capital | 102,615,496 | 102,552,968 |
| Statutory amounts | 1,347,356 | 1,347,356 | Capital rust-out | 19,000,000 | 19,000,000 |
| | 10,423,056 | 10,126,599 | Frozen | 17,776 | |
| Financial Consumer Agency of Canada | | | | 121,633,272 | 121,552,968 |
| Statutory amounts | 5,330,737 | 5,330,737 | Vote 10—Grants and contributions..... | 504,565,974 | 457,081,960 |
| Financial Transactions and Reports Analysis Centre of Canada | | | Statutory amounts | 81,204,005 | 66,144,725 |
| Vote 30—Program expenditures— | | | Total Department..... | 1,858,745,338 | 1,753,297,333 |
| Operating budget | 39,783,406 | 38,471,159 | Canadian Commercial Corporation | | |
| Statutory amounts | 2,386,879 | 2,374,573 | Vote 15—Program expenditures | 16,631,000 | 16,631,000 |
| | 42,170,285 | 40,845,732 | Canadian International Development Agency | | |
| Office of the Superintendent of Financial Institutions | | | Vote 20—Operating expenditures— | | |
| Vote 35—Program expenditures— | | | Operating budget | 207,841,062 | 202,542,516 |
| Operating budget | 707,000 | 707,000 | Canada Fund for Africa | 2,559,285 | 1,926,530 |
| Frozen | 1,015,000 | | Frozen | 1,605,938 | |
| | 1,722,000 | 707,000 | | 212,006,285 | 204,469,046 |
| | | | Vote 25—Grants and contributions— | | |
| | | | Grants and contributions..... | 1,689,336,901 | 1,688,391,806 |
| | | | Canada Fund for Africa | 67,500,000 | 67,461,741 |
| | | | | 1,756,836,901 | 1,755,853,547 |
| | | | Statutory amounts | 349,709,339 | 349,709,339 |
| | | | | 2,318,552,525 | 2,310,031,932 |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|---|----------------------|----------------------|---|----------------------|----------------------|
| | \$ | \$ | | \$ | \$ |
| Export Development Canada | | | Other operating costs | 99,695,675 | 98,603,800 |
| Vote 38a—Increased authority to contingent liability ceiling | 1 | | Capital | 2,682,800 | 2,682,800 |
| Statutory amounts | 119,942,619 | 119,942,619 | Revenues netted against expenditures | (6,963,692) | (5,871,817) |
| | 119,942,620 | 119,942,619 | Non-insured health | | |
| | | | services | 556,844,473 | 556,844,473 |
| International Development Research Centre | | | National smallpox preparedness and response strategy | 19,000,000 | 14,436,221 |
| Vote 40—Payments to the International Development Research Centre | 102,228,000 | 102,228,000 | Frozen | 11,746,137 | |
| | | | Less: revenues netted against expenditures | 58,251,000 | 47,074,100 |
| International Joint Commission | | | | 1,598,881,376 | 1,578,657,516 |
| Vote 45—Program expenditures— | | | Vote 5—Grants and contributions— | | |
| Operating budget | 9,159,367 | 8,971,865 | Grants and contributions | 476,452,630 | 476,392,932 |
| Frozen | 25,564 | | First Nations and Inuit health— | | |
| | 9,184,931 | 8,971,865 | Grants and contributions | 555,642,100 | 555,642,100 |
| Statutory amounts | 479,359 | 479,359 | Frozen | 503,977 | |
| | | | | 1,032,598,707 | 1,032,035,032 |
| | 9,664,290 | 9,451,224 | Statutory amounts | 107,350,220 | 107,190,991 |
| | | | Total Department | 2,738,830,303 | 2,717,883,539 |
| NAFTA Secretariat, Canadian Section | | | Canadian Institutes of Health Research | | |
| Vote 50—Program expenditures— | | | Vote 10—Operating expenditures— | | |
| Operating budget | 2,907,875 | 1,866,070 | Operating budget | 32,849,139 | 31,870,855 |
| Frozen | 10,875 | | Vote 15—Grants | 615,601,000 | 586,826,186 |
| | 2,918,750 | 1,866,070 | Statutory amounts | 2,728,119 | 2,727,584 |
| Statutory amounts | 218,675 | 218,675 | | | |
| | 3,137,425 | 2,084,745 | | 651,178,258 | 621,424,625 |
| | | | Hazardous Materials Information Review Commission | | |
| Northern Pipeline Agency | | | Vote 20—Program expenditures— | | |
| Vote 55—Program expenditures— | | | Operating budget | 3,045,692 | 3,044,610 |
| Operating budget | 404,000 | 288,007 | Statutory amounts | 407,000 | 407,000 |
| Frozen | 251,000 | | | | |
| | 655,000 | 288,007 | | 3,452,692 | 3,451,610 |
| Statutory amounts | 24,045 | 24,045 | Patented Medicine Prices Review Board | | |
| | | | Vote 25—Program expenditures— | | |
| | 679,045 | 312,052 | Operating budget | 3,713,281 | 3,571,013 |
| Total Ministry | 4,429,580,243 | 4,313,978,905 | Public hearings | 300,000 | 198,159 |
| | | | | 4,013,281 | 3,769,172 |
| GOVERNOR GENERAL | | | Statutory amounts | 462,283 | 462,172 |
| Vote 1—Program expenditures— | | | | 4,475,564 | 4,231,344 |
| Operating budget | 18,535,661 | 18,265,356 | Total Ministry | 3,397,936,817 | 3,346,991,118 |
| Grants and contributions | 11,000 | | | | |
| Frozen | 98,589 | | HUMAN RESOURCES DEVELOPMENT | | |
| | 18,645,250 | 18,265,356 | Department | | |
| Statutory amounts | 2,310,653 | 2,310,344 | Vote 1—Operating expenditures— | | |
| Total Ministry | 20,955,903 | 20,575,700 | Operating budget | 1,984,454,202 | 1,959,290,255 |
| | | | Translation costs (Devinat Case)— | | |
| HEALTH | | | Personnel | 122,788 | 122,788 |
| Department | | | Other operating costs | 10,402,654 | 6,309,392 |
| Vote 1—Operating expenditures— | | | | | |
| Operating budget | 852,687,834 | 837,596,990 | | | |
| Capital | 9,721,949 | 9,721,949 | | | |
| First Nations and Inuit health— | | | | | |
| Operating budget— | | | | | |
| Personnel | 111,717,200 | 111,717,200 | | | |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|---|-----------------------|-----------------------|---|----------------------|----------------------|
| | \$ | \$ | | \$ | \$ |
| IM/IT Systems— | | | Grants and contributions..... | 458,000 | 458,000 |
| Personnel | 34,496,672 | 34,496,672 | Frozen | 145,199 | |
| Other operating costs | 38,203,994 | 38,202,813 | | 117,309,505 | 116,320,341 |
| Canada student loans program | | | Statutory amounts | 9,834,250 | 9,834,250 |
| (CSLP)— | | | | 127,143,755 | 126,154,591 |
| Personnel | 3,729,000 | 2,417,329 | | | |
| Other operating costs | 3,442,000 | 1,813,829 | | | |
| Modernizing service initiative | | | INDIAN AND INUIT AFFAIRS | | |
| (MSI)— | | | PROGRAM | | |
| Personnel | 25,833,000 | 25,833,000 | Vote 5—Operating expenditures— | | |
| Other operating costs | 59,401,000 | 44,224,000 | Operating budget | 371,027,236 | 362,276,007 |
| Frozen | 45,525,134 | | Special education program | 909,200 | 768,901 |
| Less: revenues netted against | | | Frozen | 333,962 | |
| expenditures | 1,626,337,819 | 1,592,416,990 | | 372,270,398 | 363,044,908 |
| | 579,272,625 | 520,293,088 | | | |
| Vote 5—Grants and contributions— | | | Vote 6b—To write off certain debts and | | |
| Grants and contributions | 1,053,587,541 | 943,970,635 | obligations due to Her Majesty in right | | |
| Opportunity Fund | 23,751,000 | 21,903,699 | of Canada | 29,156,735 | 29,156,735 |
| | 1,077,338,541 | 965,874,334 | Vote 7b—To forgive certain debts and | | |
| Statutory amounts | 26,641,148,327 | 26,640,996,468 | obligations due to Her Majesty in right | | |
| | | | of Canada | 641,638 | 641,638 |
| Total Department | 28,297,759,493 | 28,127,163,890 | Vote 10—Capital expenditures | 7,731,000 | 7,449,912 |
| Canada Industrial Relations | | | | | |
| Board | | | Vote 15—Grants and contributions— | | |
| Vote 10—Program expenditures— | | | Grants and contributions | 4,375,411,918 | 4,373,549,196 |
| Operating budget | 12,018,966 | 11,606,842 | Special education program | 50,913,580 | 50,913,580 |
| Translation costs (Devinat | | | | 4,426,325,498 | 4,424,462,776 |
| Case)— | | | Statutory amounts | 209,566,918 | 177,313,721 |
| Other operating costs | 154,000 | 147,183 | | 5,045,692,187 | 5,002,069,690 |
| | 12,172,966 | 11,754,025 | | | |
| Statutory amounts | 1,597,589 | 1,597,241 | NORTHERN AFFAIRS | | |
| | | | PROGRAM | | |
| | 13,770,555 | 13,351,266 | Vote 30—Operating expenditures— | | |
| Canadian Artists and Producers | | | Operating budget | 124,564,841 | 123,442,108 |
| Professional Relations Tribunal | | | Frozen | 766,814 | |
| Vote 15—Program expenditures— | | | | 125,331,655 | 123,442,108 |
| Operating budget | 1,636,000 | 1,407,254 | Vote 35—Grants and contributions | 79,996,900 | 79,938,523 |
| Statutory amounts | 158,635 | 158,635 | Vote 40—Payments to Canada Post | | |
| | | | Corporation | 27,600,000 | 27,517,406 |
| | 1,794,635 | 1,565,889 | Statutory amounts | 9,475,942 | 9,470,797 |
| Canadian Centre for Occupational | | | | 242,404,497 | 240,368,834 |
| Health and Safety | | | Total Department | 5,415,240,439 | 5,368,593,115 |
| Vote 20—Program expenditures— | | | Canadian Polar | | |
| Operating budget | 9,997,263 | 8,275,681 | Commission | | |
| Less: revenues netted against | | | Vote 45—Program expenditures— | | |
| expenditures | 5,841,000 | 4,202,762 | Operating budget | 867,800 | 830,692 |
| | 4,156,263 | 4,072,919 | Grants and contributions | 27,200 | 27,200 |
| Statutory amounts | 25 | | | 895,000 | 857,892 |
| | | | Statutory amounts | 74,107 | 74,107 |
| | 4,156,288 | 4,072,919 | | 969,107 | 931,999 |
| Total Ministry | 28,317,480,971 | 28,146,153,964 | Total Ministry | 5,416,209,546 | 5,369,525,114 |
| INDIAN AFFAIRS AND NORTHERN | | | INDUSTRY | | |
| DEVELOPMENT | | | Department | | |
| Department | | | Vote 1—Operating expenditures— | | |
| ADMINISTRATION PROGRAM | | | Operating budget | 552,670,941 | 549,565,045 |
| Vote 1—Program expenditures— | | | | | |
| Operating budget | 116,706,306 | 115,862,341 | | | |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|---|----------------------|----------------------|--|-------------|--------------|
| | \$ | \$ | | \$ | \$ |
| Frozen | 3,922,094 | | Economic Development Agency of Canada for the Regions of Quebec | | |
| Less: revenues netted against expenditures | 47,561,000 | 47,433,874 | Vote 60—Operating expenditures— | | |
| | 509,032,035 | 502,131,171 | Operating budget | 42,739,613 | 42,161,974 |
| Vote 2b—Program liability ceiling under the <i>Canada Small Business Financing Act</i> | 1 | | Summit of the Americas | 500,000 | 229,629 |
| Vote 5—Grants and contributions— | | | Frozen | 450,439 | |
| Grants and contributions | 821,690,045 | 673,858,232 | | 43,690,052 | 42,391,603 |
| Frozen | 147,913,700 | | Vote 65—Grants and contributions— | | |
| | 969,603,745 | 673,858,232 | Grants and contributions | 376,064,490 | 277,769,702 |
| Statutory amounts | 185,386,507 | 122,728,504 | Frozen | 50,418,609 | |
| Total Department | 1,664,022,288 | 1,298,717,907 | | 426,483,099 | 277,769,702 |
| Atlantic Canada Opportunities Agency | | | Statutory amounts | 47,012,843 | 47,010,092 |
| Vote 20—Operating expenditures— | | | | 517,185,994 | 367,171,397 |
| Operating budget | 78,416,375 | 78,416,374 | Enterprise Cape Breton Corporation | | |
| Vote 25—Grants and contributions— | | | Vote 70—Payments to the Enterprise Cape Breton Corporation— | | |
| Grants and contributions | 268,276,006 | 268,276,005 | Other operating costs | 35,017,000 | 35,017,000 |
| Frozen | 93,963,495 | | Frozen | 2,150,000 | |
| | 362,239,501 | 268,276,005 | | 37,167,000 | 35,017,000 |
| Statutory amounts | 13,518,409 | 13,518,373 | National Research Council of Canada | | |
| | 454,174,285 | 360,210,752 | Vote 75—Operating expenditures— | | |
| Canadian Space Agency | | | Operating budget | 332,507,128 | 332,500,451 |
| Vote 30—Operating expenditures— | | | Frozen | 1,306,999 | |
| Operating budget | 116,516,991 | 114,144,352 | | 333,814,127 | 332,500,451 |
| Vote 35—Capital expenditures— | | | Vote 80—Capital expenditures— | | |
| Personnel | 4,210,721 | 4,210,721 | Capital | 98,378,630 | 98,377,591 |
| Capital | 151,924,828 | 151,472,910 | Frozen | 52,620 | |
| Frozen | 9,524,815 | | | 98,431,250 | 98,377,591 |
| | 165,660,364 | 155,683,631 | Vote 85—Grants and contributions | 147,240,000 | 147,188,414 |
| Vote 40—Grants and contributions | 52,081,000 | 52,011,222 | Statutory amounts | 149,427,988 | 140,810,280 |
| Statutory amounts | 7,087,551 | 7,071,224 | | 728,913,365 | 718,876,736 |
| | 341,345,906 | 328,910,429 | Natural Sciences and Engineering Research Council | | |
| Canadian Tourism Commission | | | Vote 90—Operating expenditures— | | |
| Vote 45—Program expenditures | 86,296,000 | 86,296,000 | Operating budget | 32,539,995 | 31,888,114 |
| Competition Tribunal | | | Vote 95—Grants | 649,601,000 | 616,025,999 |
| Vote 50—Program expenditures— | | | Statutory amounts | 3,379,539 | 3,379,108 |
| Operating budget | 1,612,262 | 1,588,620 | | 685,520,534 | 651,293,221 |
| Statutory amounts | 145,000 | 135,616 | Office of Infrastructure of Canada | | |
| | 1,757,262 | 1,724,236 | Vote 97—Operating expenditures— | | |
| Copyright Board | | | Operating budget | 9,532,000 | 9,033,056 |
| Vote 55—Program expenditures— | | | Vote 98a—Contributions | 3,585,001 | 2,759,720 |
| Operating budget | 2,269,250 | 2,134,994 | Statutory amounts | 325,213 | 325,213 |
| Statutory amounts | 285,000 | 221,577 | | 13,442,214 | 12,117,989 |
| | 2,554,250 | 2,356,571 | Social Sciences and Humanities Research Council | | |
| | | | Vote 100—Operating expenditures— | | |
| | | | Operating budget | 16,880,183 | 16,715,386 |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|-------------------------------------|----------------------|----------------------|--|----------------------|--------------------|
| | \$ | \$ | | \$ | \$ |
| Vote 105—Grants— | | | Legal aid services | 100,827,507 | 100,827,507 |
| Grants and contributions | 182,450,000 | 167,491,666 | Youth justice cost-sharing | | |
| Frozen | 7,499,000 | | agreements | 199,640,059 | 197,990,059 |
| | 189,949,000 | 167,491,666 | Youth Justice Renewal | | |
| Statutory amounts | 2,005,553 | 2,005,553 | Fund | 25,256,941 | 16,368,980 |
| | | | Public security and anti-terrorism | 2,500,000 | |
| | 208,834,736 | 186,212,605 | | 452,174,957 | 424,638,845 |
| Standards Council of Canada | | | Statutory amounts | 72,708,892 | 72,707,490 |
| Vote 110—Payments to the Standards | | | Total Department | 1,002,198,635 | 942,158,819 |
| Council of Canada | 6,937,000 | 6,579,600 | | | |
| Statistics Canada | | | Canadian Human Rights | | |
| Vote 115—Program expenditures— | | | Commission | | |
| Operating budget | 476,550,484 | 456,567,031 | Vote 10—Program expenditures— | | |
| Grants and contributions | 561,000 | 560,800 | Operating budget | 19,209,102 | 18,998,567 |
| Frozen | 9,307,548 | | Pay equity—Operating | | |
| Less: revenues netted against | | | budget— | | |
| expenditures | 130,000,000 | 110,278,701 | Personnel | 905,800 | 842,802 |
| | 356,419,032 | 346,849,130 | Other operating costs | 1,225,286 | 906,258 |
| Statutory amounts | 75,887,290 | 75,887,290 | Frozen | 45,472 | |
| | | | | 21,385,660 | 20,747,627 |
| | 432,306,322 | 422,736,420 | Statutory amounts | 2,900,770 | 2,892,491 |
| Western Economic | | | | | |
| Diversification | | | | 24,286,430 | 23,640,118 |
| Vote 120—Operating | | | Canadian Human Rights | | |
| expenditures— | | | Tribunal | | |
| Operating budget | 44,605,062 | 41,101,602 | Vote 15—Program expenditures— | | |
| Vote 125—Grants and | | | Operating budget | 3,915,724 | 2,763,577 |
| contributions— | | | Pay equity cases—Operating | | |
| Grants and contributions | 241,170,554 | 179,295,196 | budget— | | |
| Frozen | 56,893,446 | | Personnel | 174,000 | 89,492 |
| | 298,064,000 | 179,295,196 | Other operating costs | 1,242,000 | 521,836 |
| Statutory amounts | 26,431,136 | 26,431,136 | Devinat Case— | | |
| | | | Other operating costs | 122,130 | 67,258 |
| | 369,100,198 | 246,827,934 | Frozen | 52,006 | |
| Total Ministry | 5,549,557,354 | 4,725,048,797 | | 5,505,860 | 3,442,163 |
| JUSTICE | | | Statutory amounts | 335,718 | 335,718 |
| Department | | | | 5,841,578 | 3,777,881 |
| Vote 1—Operating expenditures— | | | Commissioner for Federal Judicial | | |
| Operating budget | 342,764,456 | 341,920,978 | Affairs | | |
| Firearms program— | | | Vote 20—Operating expenditures— | | |
| Personnel | 25,743,111 | 25,743,111 | Operating budget | 8,833,610 | 8,747,681 |
| Other operating costs | 48,444,085 | 30,758,214 | Less: revenues netted against | | |
| Drug Prosecution | | | expenditures | 275,000 | 236,245 |
| Fund— | | | | 8,558,610 | 8,511,436 |
| Personnel | 2,909,402 | 2,909,402 | Vote 25—Canadian Judicial | | |
| Other operating costs | 25,202,726 | 25,202,726 | Council—Operating | | |
| Youth justice—Operating | | | expenditures— | | |
| budget— | | | Operating budget | 1,207,376 | 1,129,116 |
| Personnel | 2,350,623 | 2,350,623 | Statutory amounts | 305,982,477 | 305,982,477 |
| Other operating costs | 9,392,343 | 9,392,343 | | 315,748,463 | 315,623,029 |
| Public security and anti-terrorism— | | | Federal Court of Canada | | |
| Personnel | 5,569,540 | 5,299,579 | Vote 30—Program expenditures— | | |
| Other operating costs | 2,572,512 | 1,235,508 | Operating budget | 37,757,161 | 37,302,395 |
| Frozen | 12,365,988 | | Air India hearings— | | |
| | 477,314,786 | 444,812,484 | Other operating costs | 500,000 | 67,397 |
| Vote 5—Grants and contributions— | | | Frozen | 87,251 | |
| Grants and contributions | 104,701,750 | 91,918,579 | | 38,344,412 | 37,369,792 |
| Firearms program | 19,248,700 | 17,533,720 | | | |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|---|------------|--------------|--|-----------------------|-----------------------|
| | \$ | \$ | | \$ | \$ |
| Statutory amounts | 5,188,759 | 5,159,407 | Statutory amounts | 1,411,943 | 1,411,926 |
| | 43,533,171 | 42,529,199 | | 14,257,207 | 13,184,884 |
| Law Commission of Canada | | | Total Ministry..... | 1,451,076,686 | 1,384,148,598 |
| Vote 35—Program expenditures— | | | NATIONAL DEFENCE | | |
| Operating budget | 2,963,702 | 2,906,409 | Department | | |
| Frozen | 35,194 | | Vote 1—Operating expenditures— | | |
| | 2,998,896 | 2,906,409 | Operating budget | 9,841,426,738 | 9,803,891,948 |
| Statutory amounts | 215,233 | 215,233 | Frozen | 37,421,945 | |
| | 3,214,129 | 3,121,642 | Less: revenues netted against | | |
| Offices of the Information and Privacy | | | expenditures | 484,214,524 | 484,214,524 |
| Commissioners of Canada | | | | 9,394,634,159 | 9,319,677,424 |
| OFFICE OF THE INFORMATION | | | Vote 5—Capital expenditures | 1,939,429,525 | 1,914,303,806 |
| COMMISSIONER OF CANADA | | | Vote 10—Grants and contributions— | | |
| PROGRAM | | | Grants and contributions | 167,860,721 | 159,355,177 |
| Vote 40—Program expenditures— | | | Frozen | 195,184,482 | |
| Operating budget | 4,892,816 | 4,923,417 | | 363,045,203 | 159,355,177 |
| Frozen | 5,446 | | Statutory amounts | 1,022,156,864 | 1,022,000,996 |
| | 4,898,262 | 4,923,417 | Total Department..... | 12,719,265,751 | 12,415,337,403 |
| Statutory amounts | 642,117 | 642,117 | Canadian Forces Grievance Board | | |
| | 5,540,379 | 5,565,534 | Vote 15—Program expenditures— | | |
| OFFICE OF THE PRIVACY | | | Operating budget | 9,673,038 | 8,331,858 |
| COMMISSIONER OF | | | Frozen | 1,000,000 | |
| CANADA PROGRAM | | | | 10,673,038 | 8,331,858 |
| Vote 45—Program expenditures— | | | Statutory amounts | 564,017 | 564,017 |
| Operating budget | 10,122,522 | 10,356,195 | | 11,237,055 | 8,895,875 |
| Contractual legal services— | | | Military Police Complaints | | |
| Other operating costs | 157,584 | 157,584 | Commission | | |
| Privacy impact | | | Vote 20—Program expenditures— | | |
| assessments— | | | Operating budget | 3,945,650 | 3,310,111 |
| Personnel | 128,000 | 128,000 | Statutory amounts | 332,190 | 332,190 |
| Other operating costs | 24,000 | 24,000 | | 4,277,840 | 3,642,301 |
| | 10,432,106 | 10,665,779 | Total Ministry..... | 12,734,780,646 | 12,427,875,579 |
| Statutory amounts | 1,495,236 | 1,494,711 | NATURAL RESOURCES | | |
| | 11,927,342 | 12,160,490 | Department | | |
| | 17,467,721 | 17,726,024 | Vote 1—Operating expenditures— | | |
| Supreme Court of Canada | | | Operating budget | 551,170,164 | 541,589,137 |
| Vote 50—Program expenditures— | | | Frozen | 31,058,873 | |
| Operating budget | 18,211,176 | 16,075,134 | Less: revenues netted against | | |
| Statutory amounts | 6,318,176 | 6,311,868 | expenditures | 23,095,468 | 23,095,468 |
| | 24,529,352 | 22,387,002 | | 559,133,569 | 518,493,669 |
| Tax Court of Canada | | | Vote 5—Capital expenditures | 17,484,756 | 17,240,895 |
| Vote 55—Program expenditures— | | | Vote 10—Grants and contributions— | | |
| Operating budget | 11,939,332 | 11,436,834 | Grants and contributions | 141,355,216 | 102,821,969 |
| Devinat Case— | | | Frozen | 11,729,785 | |
| Personnel | 109,305 | 109,305 | | 153,085,001 | 102,821,969 |
| Other operating costs | 632,676 | 226,819 | Statutory amounts | 361,454,444 | 353,099,060 |
| Frozen | 163,951 | | Total Department..... | 1,091,157,770 | 991,655,593 |
| | 12,845,264 | 11,772,958 | | | |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|---|----------------------|----------------------|--|--------------------|--------------------|
| | \$ | \$ | | \$ | \$ |
| Atomic Energy of Canada Limited | | | Library of Parliament | | |
| Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures | 144,572,000 | 144,572,000 | Vote 10—Program expenditures— | | |
| | | | Operating budget | 24,190,680 | 24,189,915 |
| | | | Less: revenues netted against expenditures | 203,780 | 203,780 |
| | | | | 23,986,900 | 23,986,135 |
| Canadian Nuclear Safety Commission | | | Statutory amounts | 3,682,494 | 3,682,494 |
| Vote 20—Program expenditures— | | | | 27,669,394 | 27,668,629 |
| Operating budget | 57,480,132 | 56,102,940 | Total Ministry..... | 424,438,562 | 418,597,092 |
| Grants and contributions | 778,346 | 778,346 | | | |
| Devinat Case | 15,000 | | PRIVY COUNCIL | | |
| Frozen | 477,359 | | Department | | |
| | 58,750,837 | 56,881,286 | Vote 1—Program expenditures— | | |
| Statutory amounts | 6,928,214 | 6,920,248 | Operating budget | 122,141,312 | 121,063,560 |
| | 65,679,051 | 63,801,534 | Grants and contributions | 4,747,000 | 4,496,850 |
| | | | Frozen | 53,520 | |
| | | | | 126,941,832 | 125,560,410 |
| Cape Breton Development Corporation | | | Statutory amounts | 12,402,944 | 12,396,306 |
| Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures— | | | Total Department..... | 139,344,776 | 137,956,716 |
| Other operating costs | 50,740,000 | 46,536,000 | | | |
| Frozen | 10,000,000 | | Canadian Centre for Management Development | | |
| | 60,740,000 | 46,536,000 | Vote 15—Program expenditures— | | |
| | | | Operating budget | 26,037,234 | 24,149,218 |
| National Energy Board | | | Grants and contributions | 175,000 | 170,000 |
| Vote 30—Program expenditures— | | | E-learning service— | | |
| Operating budget | 32,478,924 | 30,935,522 | Personnel | 550,000 | 484,984 |
| Translation costs (Devinat Case) | 343,000 | 296,867 | Other operating costs | 997,665 | 1,062,681 |
| | 32,821,924 | 31,232,389 | Frozen | 967,497 | |
| Statutory amounts | 4,218,875 | 4,214,134 | | 28,727,396 | 25,866,883 |
| | | | Statutory amounts | 6,656,856 | 6,651,663 |
| | 37,040,799 | 35,446,523 | | 35,384,252 | 32,518,546 |
| Total Ministry..... | 1,399,189,620 | 1,282,011,650 | | | |
| PARLIAMENT | | | Canadian Intergovernmental Conference Secretariat | | |
| The Senate | | | Vote 20—Program expenditures— | | |
| Vote 1—Program expenditures— | | | Operating budget | 5,031,305 | 4,759,475 |
| Operating budget | 41,107,873 | 41,107,873 | Frozen | 17,746 | |
| Grants and contributions | 248,077 | 115,314 | | 5,049,051 | 4,759,475 |
| | 41,355,950 | 41,223,187 | Statutory amounts | 270,276 | 270,230 |
| Statutory amounts | 26,570,451 | 26,570,451 | | 5,319,327 | 5,029,705 |
| | 67,926,401 | 67,793,638 | | | |
| | | | Canadian Transportation Accident Investigation and Safety Board | | |
| House of Commons | | | Vote 25—Program expenditures— | | |
| Vote 5—Program expenditures— | | | Operating budget | 28,679,730 | 28,117,406 |
| Operating budget | 201,578,206 | 195,786,418 | Statutory amounts | 3,184,589 | 3,159,294 |
| Grants and contributions | 873,743 | 873,743 | | 31,864,319 | 31,276,700 |
| Less: revenues netted against expenditures | 1,082,223 | 998,377 | | | |
| | 201,369,726 | 195,661,784 | Chief Electoral Officer | | |
| Statutory amounts | 127,473,041 | 127,473,041 | Vote 30—Program expenditures— | | |
| | 328,842,767 | 323,134,825 | Operating budget | 12,973,500 | 12,528,143 |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|---|----------------------|----------------------|---|----------------------|----------------------|
| | \$ | \$ | | \$ | \$ |
| Statutory amounts | 61,057,915 | 61,057,870 | Communication Canada | | |
| | 74,031,415 | 73,586,013 | Vote 20—Program expenditures— | | |
| Commissioner of Official Languages | | | Operating budget | 151,059,505 | 133,119,065 |
| Vote 35—Program expenditures— | | | Grants and contributions | 3,850,000 | 2,303,000 |
| Operating budget | 15,734,700 | 15,102,830 | Frozen | 1,629,455 | |
| Statutory amounts | 1,587,318 | 1,582,176 | Less: revenues netted against | | |
| | 17,322,018 | 16,685,006 | expenditures | 21,350,000 | 14,459,619 |
| National Round Table on the | | | | 135,188,960 | 120,962,446 |
| Environment and the Economy | | | Statutory amounts | 5,459,702 | 5,457,664 |
| Vote 40—Program expenditures— | | | | 140,648,662 | 126,420,110 |
| Operating budget | 5,043,732 | 4,984,093 | Office of Indian Residential Schools | | |
| Frozen | 20,868 | | Resolution of Canada | | |
| | 5,064,600 | 4,984,093 | Vote 22a—Program expenditures— | | |
| Statutory amounts | 356,718 | 356,718 | Operating budget | 37,751,351 | 37,751,351 |
| | 5,421,318 | 5,340,811 | Grants and contributions | 3,118,649 | 927,161 |
| Public Service Staff Relations | | | Out of court settlements | 20,000,000 | 13,477,673 |
| Board | | | | 60,870,000 | 52,156,185 |
| Vote 65—Program expenditures— | | | Statutory amounts | 3,627,911 | 3,627,911 |
| Operating budget | 6,306,250 | 5,758,796 | | 64,497,911 | 55,784,096 |
| Statutory amounts | 783,844 | 783,224 | Total Ministry..... | 3,115,406,117 | 2,605,107,313 |
| | 7,090,094 | 6,542,020 | SOLICITOR GENERAL | | |
| Security Intelligence Review | | | Department | | |
| Committee | | | Vote 1—Operating expenditures— | | |
| Vote 70—Program expenditures— | | | Operating budget | 57,410,379 | 55,051,299 |
| Operating budget | 2,241,000 | 1,871,236 | G8 Summit | 45,000,000 | 20,012,205 |
| Statutory amounts | 227,476 | 227,360 | | 102,410,379 | 75,063,504 |
| | 2,468,476 | 2,098,596 | Vote 5—Grants and contributions— | | |
| Total Ministry..... | 318,245,995 | 311,034,113 | Grants and contributions | 54,518,046 | 52,816,595 |
| PUBLIC WORKS AND | | | Frozen | 347,359 | |
| GOVERNMENT SERVICES | | | | 54,865,405 | 52,816,595 |
| Department | | | Statutory amounts | 4,302,329 | 4,298,210 |
| GOVERNMENT SERVICES | | | Total Department..... | 161,578,113 | 132,178,309 |
| PROGRAM | | | Canadian Security Intelligence | | |
| Vote 1—Operating expenditures— | | | Service | | |
| Operating budget | 897,751,250 | 874,909,364 | Vote 10—Program expenditures— | | |
| Real property services— | | | Operating budget | 255,405,250 | 252,091,360 |
| Personnel | 181,181,623 | 181,181,623 | Frozen | 574,000 | |
| Other operating costs | 1,545,785,580 | 1,544,194,933 | | 255,979,250 | 252,091,360 |
| Banking fees— | | | Statutory amounts | 887,910 | 887,315 |
| Other operating costs | 35,701,000 | 35,641,791 | | 256,867,160 | 252,978,675 |
| Frozen | 48,730,721 | | Correctional Service | | |
| Less: revenues netted against | | | Vote 15—Penitentiary Service and | | |
| expenditures | 720,271,305 | 720,271,305 | National Parole Service— | | |
| | 1,988,878,869 | 1,915,656,406 | Operating expenditures— | | |
| Vote 5—Capital expenditures | 462,183,000 | 434,018,046 | Operating budget | 1,256,415,272 | 1,255,078,761 |
| Vote 10—Grants and contributions | 5,265,002 | 4,633,817 | Grants and contributions | 3,729,182 | 3,729,182 |
| Statutory amounts | 453,932,673 | 68,594,838 | Frozen | 8,330,547 | |
| Total Department..... | 2,910,259,544 | 2,422,903,107 | | 1,268,475,001 | 1,258,807,943 |
| | | | Vote 20—Penitentiary Service and | | |
| | | | National Parole Service—Capital | | |
| | | | expenditures— | | |
| | | | Capital | 130,114,533 | 125,954,960 |

BUDGETARY DETAILS BY ALLOTMENT—Continued

| | Allotments | Expenditures | | Allotments | Expenditures |
|--|---------------|---------------|---|----------------------|----------------------|
| | \$ | \$ | | \$ | \$ |
| Frozen | 999,467 | | Public security and anti-terrorism initiatives | 6,874,000 | 6,874,000 |
| | 131,114,000 | 125,954,960 | Interim law enforcement in Canada's national parks | 665,000 | 437,180 |
| Statutory amounts | 169,877,575 | 155,498,540 | G8 Summit | 16,200,000 | 16,130,069 |
| | 1,569,466,576 | 1,540,261,443 | Frozen | 1,372,806 | |
| | | | | 195,511,000 | 192,181,882 |
| National Parole Board | | | Statutory amounts | 362,487,219 | 359,737,762 |
| Vote 25—Program expenditures— | | | | 1,880,248,357 | 1,844,134,657 |
| Operating budget | 31,482,746 | 31,436,263 | | | |
| Grants and contributions | 35,000 | 24,000 | Royal Canadian Mounted Police External Review Committee | | |
| Devinat Case | 243,670 | 198,767 | Vote 45—Program expenditures— | | |
| | 31,761,416 | 31,659,030 | Operating budget | 801,199 | 733,147 |
| Statutory amounts | 4,831,676 | 4,816,236 | Frozen | 8,701 | |
| | 36,593,092 | 36,475,266 | | 809,900 | 733,147 |
| | | | Statutory amounts | 89,000 | 89,000 |
| Office of the Correctional Investigator | | | | 898,900 | 822,147 |
| Vote 30—Program expenditures— | | | | | |
| Operating budget | 2,849,497 | 2,731,615 | Royal Canadian Mounted Police Public Complaints Commission | | |
| Statutory amounts | 344,000 | 344,000 | Vote 50—Program expenditures— | | |
| | 3,193,497 | 3,075,615 | Operating budget | 4,349,338 | 4,343,686 |
| | | | Statutory amounts | 478,000 | 478,000 |
| Royal Canadian Mounted Police | | | | 4,827,338 | 4,821,686 |
| Vote 35—Law enforcement—Operating expenditures— | | | Total Ministry | 3,913,673,033 | 3,814,747,798 |
| Operating budget | 877,393,643 | 860,096,444 | | | |
| Grants and contributions | 1,924,880 | 1,738,729 | TRANSPORT | | |
| Contract policing services— | | | Department | | |
| Operating budget— | | | Vote 1—Operating expenditures— | | |
| Personnel | 897,062,279 | 857,079,467 | Operating budget | 540,756,376 | 539,640,939 |
| Other operating costs | 301,280,650 | 340,163,358 | Less: revenues netted against expenditures | 385,289,314 | 385,289,314 |
| Revenues netted against expenditures | (970,703,871) | (969,603,767) | | 155,467,062 | 154,351,625 |
| Prime Minister led summits— | | | | | |
| Operating budget— | | | Vote 5—Capital expenditures— | | |
| Personnel | 10,856,618 | 1,321,644 | Capital | 55,179,601 | 54,152,447 |
| Other operating costs | 2,515,807 | 660,843 | Frozen | 24,391,601 | |
| Prime Minister security detail | 4,500,000 | 4,500,000 | | 79,571,202 | 54,152,447 |
| Organized crime | 22,545,000 | 21,103,389 | | | |
| Disclosure workload | 4,000,000 | 3,850,663 | Vote 10—Grants and contributions— | | |
| RCMP corporate management enhancements | 13,660,000 | 13,660,000 | Grants and contributions | 279,933,869 | 264,392,751 |
| Informatics and technical infrastructure | 12,500,000 | 12,500,000 | Frozen | 120,072,500 | |
| Compensation and benefits | 28,646,000 | 28,646,000 | | 400,006,369 | 264,392,751 |
| Public security and anti-terrorism initiatives | 91,608,200 | 91,596,948 | | | |
| Interim law enforcement in Canada's national parks | 12,915,000 | 11,266,029 | Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.— | | |
| G8 Summit | 64,010,000 | 59,057,150 | Other operating costs | 82,191,000 | 80,134,692 |
| Frozen | 8,221,165 | | Frozen | 1,549,000 | |
| Less: revenues netted against expenditures | 60,685,233 | 45,421,884 | | 83,740,000 | 80,134,692 |
| | 1,322,250,138 | 1,292,215,013 | | | |
| Vote 40—Law enforcement—Capital expenditures— | | | Vote 20—Payments to Marine Atlantic Inc. | 46,381,000 | 46,381,000 |
| Capital | 26,738,288 | 25,079,727 | | | |
| Contract policing services | 88,160,906 | 88,160,906 | Vote 25—Payments to VIA Rail Canada Inc. | 255,701,000 | 255,701,000 |
| Informatics and technical infrastructure | 37,500,000 | 37,500,000 | | | |
| Radio communications | 15,000,000 | 15,000,000 | Vote 26a—Payments to Old Port of Montreal Corporation Inc. | 18,400,001 | 18,400,000 |
| Cell retrofit program | 3,000,000 | 3,000,000 | | | |

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

| | Allotments | Expenditures | | Allotments | Expenditures |
|---|----------------------|----------------------|---|------------------------|------------------------|
| | \$ | \$ | | \$ | \$ |
| Vote 27a—Payments to Queens Quay West Land Corporation | 4,000,001 | 4,000,000 | Vote 10—Government-wide initiatives— Other operating costs | 13,486,429 | |
| Statutory amounts | 377,090,483 | 375,038,557 | Frozen | 52,036 | |
| Total Department..... | 1,420,357,118 | 1,252,552,072 | | 13,538,465 | |
| Canada Mortgage and Housing Corporation | | | Vote 20—Public service insurance— | | |
| Vote 28a—Operating expenditures— | | | Other operating costs | 1,340,236,525 | 1,301,929,811 |
| Other operating costs | 1,978,801,550 | 1,978,801,550 | Grants and contributions | 500,000 | 302,755 |
| Frozen | 19,715,700 | | Less: revenues netted against expenditures | 135,559,145 | 135,559,145 |
| | 1,998,517,250 | 1,978,801,550 | | 1,205,177,380 | 1,166,673,421 |
| Canada Post Corporation | | | Statutory amounts | 116,585,499 | 116,585,499 |
| Vote 29a—Payments to the Canada Post Corporation for special purposes..... | 237,210,001 | 237,210,000 | Total Ministry..... | 2,203,800,276 | 1,470,518,066 |
| Canadian Transportation Agency | | | VETERANS AFFAIRS | | |
| Vote 30—Program expenditures— | | | Department | | |
| Operating budget | 24,820,025 | 24,128,128 | VETERANS AFFAIRS PROGRAM | | |
| Frozen | 197,647 | | Vote 1—Operating expenditures— | | |
| | 25,017,672 | 24,128,128 | Operating budget | 236,912,242 | 236,774,104 |
| Statutory amounts | 3,850,837 | 3,850,369 | Other health purchased services | 463,949,075 | 446,636,129 |
| | 28,868,509 | 27,978,497 | Other health purchased services— | | |
| Civil Aviation Tribunal | | | Personnel | 4,709,104 | 4,709,104 |
| Vote 35—Program expenditures— | | | Payments to First Nations | | |
| Operating budget | 1,209,070 | 997,555 | Veterans | 38,616,406 | 29,308,137 |
| Statutory amounts | 115,932 | 115,932 | Frozen | 444,574 | |
| | 1,325,002 | 1,113,487 | | 744,631,401 | 717,427,474 |
| Total Ministry..... | 3,686,277,880 | 3,497,655,606 | Vote 5—Capital | 5,065,000 | 4,767,160 |
| TREASURY BOARD | | | Vote 10—Grants and contributions..... | 1,726,888,000 | 1,703,456,334 |
| Secretariat | | | Statutory amounts | 37,957,030 | 37,957,030 |
| Vote 1—Operating expenditures— | | | | 2,514,541,431 | 2,463,607,998 |
| Operating budget | 181,953,858 | 172,171,749 | VETERANS REVIEW AND APPEAL BOARD PROGRAM | | |
| Frozen | 402,669 | | Vote 15—Program expenditures— | | |
| Less: revenues netted against expenditures | 2,854,000 | 2,029,280 | Operating budget | 9,433,861 | 9,432,514 |
| | 179,502,527 | 170,142,469 | Translation costs (Devinat Case) | 8,125 | 8,125 |
| Vote 2—Contributions | 18,850,001 | 17,116,677 | | 9,441,986 | 9,440,639 |
| Vote 5—Government contingencies— | | | Statutory amounts | 2,070,163 | 2,070,163 |
| Frozen | 670,146,404 | | | 11,512,149 | 11,510,802 |
| | | | Total Ministry..... | 2,526,053,580 | 2,475,118,800 |
| | | | GRAND TOTAL | 161,157,204,861 | 156,784,708,645 |

(1) Formerly Canadian Film Development Corporation.

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 | 432,650 | 393,770 | 2,623,586 | 2,371,067 | 5,821,073 |
| 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 on the Future of Health Care in Canada | 124,875 | 70,199 | 1,695,119 | 5,539,675 | 7,429,868 |
| 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 was 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 between investments in prevention and health maintenance and those directed to care and treatment. The Commission's report was presented to the Governor in Council on November 27, 2002. | | | | | |
| Chief Electoral Officer | | | | | |
| Federal Electoral Boundaries Commissions | 627,987 | 168,368 | 1,946,913 | 4,022,011 | 6,765,279 |
| These independent Commissions, one per province, were established by Order in Council (P.C. 2002-447 dated April 16, 2002) pursuant to the <i>Electoral Boundaries Readjustment Act</i> . The Commissions mandate is to consider and report on the readjustment of the representation of the provinces in the House of Commons required to be made on the completion of each decennial census. The term of each Commission is dependent on the date of completion of its final report. | | | | | |

* 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 | 2002-2003 Expenditures |
|---|---------------------------|
| | \$ |
| PRIVY COUNCIL | |
| Department | |
| Indian Specific Claims Commission | |
| Augustine R J (Commissioner) | 81,742 |
| Bellegarde J D (Commissioner) | 72,499 |
| Dickson Gilmore J (Commissioner) | 123 |
| Dupuis R (Commissioner) | 42,256 |
| Fontaine P (Chief Commissioner) | 111,505 |
| Holman A C (Commissioner) | 55,174 |
| Purdy S G (Commissioner) | 30,471 |
| | <u>393,770</u> |
| Commission on the Future of Health Care in Canada | |
| Romanow R J (Commissioner) | <u>70,199</u> |
| Chief Electoral Officer | |
| Federal Electoral Boundaries Commissions | |
| Barry DJ | 4,374 |
| Barry JP | 5,451 |
| Baynton G | 3,879 |
| Bickerton J | 7,399 |
| Boudreault P | 8,952 |
| Carty RK | 7,420 |
| Cayer V | 8,488 |
| Erickson L | 3,096 |
| Hébert RM | 461 |
| Hiebert J | 15,862 |
| Hutchison R | 4,083 |
| Jenkins DH | 512 |
| Johnson W | 5,924 |
| Kelly W | 1,638 |
| Khullar R | 2,376 |
| Kroft GJ | 3,223 |
| Landes R | 2,788 |
| Leblanc G | 2,102 |
| LeGrow K | 4,800 |
| Lissaman D | 4,204 |
| MacCallum EP | 4,830 |
| MacDonald JW | 365 |
| Prémont P | 28,085 |
| Richard G | 14,574 |
| Riche DG | 3,566 |
| Roberts Z | 486 |
| Sancton A | 10,104 |
| Smith DE | 5,039 |
| Smith J | 1,369 |
| Sotiriadis CM | 2,918 |
| | <u>168,368</u> |

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

EDUCATION COSTS

| Department and agency | Number of employees | Salaries ⁽¹⁾ | Travel and living expenses | Tuition fees ⁽²⁾ | Other expenses | Total |
|---|---------------------|-------------------------|----------------------------|-----------------------------|----------------|---------|
| AGRICULTURE AND AGRI-FOOD | | | | | | |
| Department..... | 9 | 336,868 | 750 | 18,545 | 10,962 | 367,125 |
| Canadian Food Inspection Agency | 2 | 55,405 | | 650 | | 56,055 |
| CANADA CUSTOMS AND REVENUE AGENCY | | | | | | |
| | 13 | 142,957 | | | | 142,957 |
| CANADIAN HERITAGE | | | | | | |
| National Archives of Canada | 1 | 33,943 | | | | 33,943 |
| National Library | 2 | 25,248 | 244 | 6,194 | 703 | 32,389 |
| Parks Canada Agency | 3 | 20,172 | 14,200 | 6,805 | | 41,177 |
| Public Service Commission | 5 | 63,556 | 1,553 | 20,238 | 1,032 | 86,379 |
| CITIZENSHIP AND IMMIGRATION | | | | | | |
| Department..... | 4 | 34,707 | | 37,486 | | 72,193 |
| ENVIRONMENT | | | | | | |
| Department..... | 12 | 172,813 | | 6,835 | 227 | 179,875 |
| FINANCE | | | | | | |
| Auditor General | 1 | 97,770 | | 8,371 | | 106,141 |
| FISHERIES AND OCEANS | | | | | | |
| | 8 | 96,668 | 3,200 | 17,801 | 22,703 | 140,372 |
| FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | | | | | |
| Canadian International Development Agency | 7 | 55,724 | | 46,646 | | 102,370 |
| HEALTH | | | | | | |
| Department..... | 22 | 436,183 | 8,663 | 238,385 | | 683,231 |
| Canadian Institutes of Health Research | 2 | 18,325 | | 24,000 | | 42,325 |
| HUMAN RESOURCES DEVELOPMENT | | | | | | |
| Department..... | 15 | 62,361 | 4,622 | 13,562 | | 80,545 |
| INDIAN AFFAIRS AND NORTHERN DEVELOPMENT | | | | | | |
| Department..... | 8 | 129,048 | 800 | 24,569 | 3,800 | 158,217 |
| INDUSTRY | | | | | | |
| Department..... | 3 | 95,331 | | 49,714 | 2,388 | 147,433 |
| Atlantic Canada Opportunities Agency | 1 | 10,481 | | 1,935 | 432 | 12,848 |
| Canadian Space Agency | 2 | 50,820 | | 1,787 | | 52,607 |
| Economic Development Agency of Canada for the Regions of Quebec | 3 | 71,468 | | 3,991 | | 75,459 |
| National Research Council of Canada | 2 | | | 58,064 | | 58,064 |
| Statistics Canada | 1 | 15,231 | | 4,500 | 800 | 20,531 |

EDUCATION COSTS—*Concluded*

| Department and agency | Number of employees | Salaries ⁽¹⁾ | Travel and living expenses | Tuition fees ⁽²⁾ | Other expenses | Total |
|---|---------------------|-------------------------|----------------------------|-----------------------------|----------------|-----------|
| | | \$ | \$ | \$ | \$ | \$ |
| JUSTICE | | | | | | |
| Department..... | 9 | 131,860 | 2,436 | 12,898 | 1,492 | 148,686 |
| Federal Court of Canada..... | 4 | 19,483 | 4,543 | | | 24,026 |
| NATIONAL DEFENCE | | | | | | |
| Department..... | 30 | 1,125,720 | 1,253 | 232,703 | 1,700 | 1,361,376 |
| NATURAL RESOURCES | | | | | | |
| Department..... | 11 | 279,025 | 14,035 | 37,527 | 21,596 | 352,183 |
| National Energy Board..... | 2 | 21,058 | | 11,192 | | 32,250 |
| PUBLIC WORKS AND GOVERNMENT SERVICES | | | | | | |
| Department..... | 8 | 58,119 | 11,063 | 50,476 | 700 | 120,358 |
| Communication Canada..... | 3 | 64,181 | | 2,977 | 805 | 67,963 |
| SOLICITOR GENERAL | | | | | | |
| Correctional Service..... | 32 | 482,483 | 5,103 | 66,823 | 11,144 | 565,553 |
| National Parole Board..... | 1 | 37,730 | | 12,000 | | 49,730 |
| Royal Canadian Mounted Police..... | 43 | 1,432,777 | | | | 1,432,777 |
| TRANSPORT | | | | | | |
| Department..... | 6 | 141,687 | | 19,184 | 32,017 | 192,888 |
| VETERANS AFFAIRS | 4 | 28,542 | | | | 28,542 |
| Total | 279 | 5,847,744 | 72,465 | 1,035,858 | 112,501 | 7,068,568 |

⁽¹⁾ Includes allowances in lieu of pay.⁽²⁾ Includes book allowances.

Return on investments

This statement provides details for the current year of the category of other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial

statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II (Part I).

RETURN ON INVESTMENTS

| | Amount realized in 2002-2003 ⁽¹⁾ | | Amount realized in 2002-2003 ⁽¹⁾ |
|--|---|--|---|
| | \$ | | \$ |
| CONSOLIDATED ACCOUNTS— | | Port Alberni Port Authority— | |
| Atomic Energy of Canada Limited | 181,361 | Other | 59,284 |
| CASH AND ACCOUNTS RECEIVABLE— | | Prince Rupert Port Authority— | |
| Finance— | | Other | 100,600 |
| Interest on bank deposits | 177,961,478 | Québec Port Authority— | |
| Human Resources Development— | | Other | 318,428 |
| Interest on bank deposits | 606,432 | Saguenay Port Authority— | |
| Total cash and accounts receivable | 178,567,910 | Other | 35,813 |
| FOREIGN EXCHANGE ACCOUNTS— | | Saint John Port Authority— | |
| International reserves held in the Exchange Fund | | Other | 229,571 |
| Account— | | Sept Îles Port Authority— | |
| Transfer of profit | 3,231,166,261 | Other | 156,753 |
| International Monetary Fund—Subscriptions— | | St. John's Port Authority— | |
| Transfer of profit | 93,090,522 | Other | 78,160 |
| Total foreign exchange accounts | 3,324,256,783 | Toronto Port Authority— | |
| LOANS, INVESTMENTS AND ADVANCES— | | Other | 53,946 |
| Enterprise Crown corporations— | | Trois-Rivières Port Authority— | |
| Business Development Bank of Canada— | | Other | 100,650 |
| Dividends | 17,509,664 | Thunder Bay Port Authority— | |
| Canada Mortgage and Housing Corporation | 502,422,581 | Other | 71,404 |
| Farm Credit Canada | 754,000 | Vancouver Port Authority— | |
| | 520,686,245 | Other | 3,852,842 |
| Other— | | Windsor Port Authority— | |
| Bank of Canada— | | Other | 28,556 |
| Transfer of profit | 1,807,548,090 | | 1,879,829,360 |
| Canada Development Investment Corporation— | | Total enterprise Crown corporations | 2,400,515,605 |
| Dividends | 40,000,000 | Portfolio investments— | |
| Canada Lands Company Limited— | | Petro-Canada Limited— | |
| Dividends | 4,599,990 | Dividends | 19,756,042 |
| Canada Post Corporation— | | National governments including developing | |
| Dividends | 16,700,000 | countries— | |
| Canadian Dairy Commission | 1,215,912 | Developing countries—Foreign Affairs and | |
| Belledune Port Authority— | | International Trade—Canadian International | |
| Other | 122,330 | Development Agency—International develop- | |
| Fraser River Port Authority— | | ment assistance | 1,604,497 |
| Other | 292,096 | Development of export trade (loans administered by | |
| Halifax Port Authority— | | Export Development Canada)—Foreign Affairs | |
| Other | 536,996 | and International Trade | 99,981,543 |
| Hamilton Port Authority— | | Thailand Financial Assistance Loan—Finance | 7,447,714 |
| Other | 388,500 | United Kingdom—Finance—United Kingdom Financial | |
| Montreal Port Authority— | | Agreement Act, 1946— | |
| Other | 3,184,674 | Deferred interest | 3,275,688 |
| Nanaimo Port Authority— | | Total national governments including developing | |
| Other | 98,865 | countries | 112,309,442 |
| North Fraser Port Authority— | | International organizations— | |
| Other | 55,900 | International Monetary Fund— | |
| | | Poverty Reduction and Growth Facility | 30,930,434 |

RETURN ON INVESTMENTS—Continued

| | Amount realized in 2002-2003 ⁽¹⁾ | | Amount realized in 2002-2003 ⁽¹⁾ |
|--|---|---|---|
| | \$ | | \$ |
| Provincial and territorial governments— | | BRITISH COLUMBIA— | |
| NEWFOUNDLAND AND LABRADOR— | | Finance— | |
| Finance— | | Municipal Development and Loan | |
| Municipal Development and Loan | | Board | 17,916 |
| Board | 99,063 | YUKON TERRITORY— | |
| Industry— | | Indian Affairs and Northern Development— | |
| Atlantic Development Board carry-over | | Government of the Yukon Territory | 1,907 |
| projects | 22,744 | | |
| Atlantic Provinces Power Development | | Total provincial and territorial governments | 3,561,957 |
| Act. | 2,010,959 | | |
| | 2,132,766 | 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 | 3,298 | governments—Personnel posted abroad | 380,240 |
| PRINCE EDWARD ISLAND— | | Human Resources Development— | |
| Finance— | | Interest on Canada student loans | 152,139,370 |
| Municipal Development and Loan | | | 152,519,610 |
| Board | 9,115 | Other— | |
| Industry— | | Agriculture and Agri-Food— | |
| Atlantic Canada Opportunities Agency— | | Construction of multi-purpose | |
| Comprehensive development plan agreement. | 155,648 | exhibition buildings | 9,131 |
| | 164,763 | Citizenship and Immigration— | |
| NEW BRUNSWICK— | | Interest on transportation and assistance loans. | 875,958 |
| Finance— | | Finance— | |
| Municipal Development and Loan | | Financial Consumer Agency of | |
| Board | 45,882 | Canada | 158,303 |
| Industry— | | Ottawa Civil Service Recreational Association | 1,917 |
| Atlantic Provinces Power Development | | Fisheries and Oceans— | |
| Act. | 575,810 | Loans to Haddock Fishermen | 106,820 |
| Atlantic Canada Opportunities Agency— | | Foreign Affairs and International Trade— | |
| Special areas and highways agreement | 59,271 | Interest received from other enterprise Crown | |
| | 680,963 | corporations. | 74,394 |
| QUEBEC— | | Indian Affairs and Northern Development— | |
| Finance— | | Yukon Energy Corporation | 550,823 |
| Federal-provincial fiscal | | Inuit loan fund. | 8,076 |
| arrangements | 58,944 | Indian economic development fund— | |
| Municipal Development and Loan | | Direct loans | \$ 10,876 |
| Board | 469,767 | Guaranteed loans | 486,646 |
| | 528,711 | | |
| SASKATCHEWAN— | | Council for Yukon Indians. | 497,522 |
| Agriculture and Agri-Food— | | Native claimants | 856,215 |
| Agricultural service centres | 10,563 | First Nations in British Columbia | 4,813,879 |
| Finance— | | | 2,835,148 |
| Municipal Development and Loan | | Transport— | |
| Board | 790 | St Lawrence Seaway Management | |
| | 11,353 | Corporation | 110,027 |
| ALBERTA— | | Veterans Affairs— | |
| Finance— | | Veterans' Land Act Fund— | |
| Municipal Development and Loan | | Advances | 216,756 |
| Board | 20,280 | | 11,114,969 |
| | | Total other loans, investments and advances | 163,634,579 |
| | | Total loans, investments and advances | 2,730,708,059 |

RETURN ON INVESTMENTS—*Concluded*

| | Amount realized in 2002-2003 ⁽¹⁾ | | Amount realized in 2002-2003 ⁽¹⁾ |
|--|---|--|---|
| | \$ | | \$ |
| OTHER ACCOUNTS— | | Royal Canadian Mounted Police— | |
| Foreign Affairs and International Trade— | | Loans and advances to persons posted | |
| Interest on mission bank accounts | 229,130 | abroad— | |
| Indian Affairs and Northern Development— | | Interest \$ | 8,103 |
| Stoney Band perpetual loan | 11,689 | Transfer of profit | 170,130 |
| Indian housing assistance fund— | | | 178,233 |
| On-reserve housing—Interest on guaranteed loans . . | 993,472 | | |
| Esso Ltd—Norman Wells Project profits | 90,241,767 | Total other accounts | 95,658,114 |
| Industry— | | TOTAL RETURN ON INVESTMENTS | 6,329,372,227 |
| Other dividends | 3,833 | | |
| National Defence— | | Summary— | |
| Interest on loans to employees posted abroad | 576,251 | Interest | 998,820,560 |
| Interest earned from funds on deposit with | | Transfer of profits | 5,222,046,640 |
| suppliers | 60,584 | Transfer of surpluses | 170,130 |
| Public Works and Government Services— | | Dividends | 98,569,529 |
| Consulting and Audit Canada Revolving Fund | 188,000 | Other | 9,765,368 |
| Solicitor General—Correctional Service— | | Total | 6,329,372,227 |
| CORCAN Revolving Fund | 3,175,155 | | |

⁽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 12 of this volume entitled "House of Commons—Statement of sessional and expense allowances, and of travel expenses paid in 2002-2003";
- 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 12 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 | | | FINANCE | | |
| Minister— | | | Minister— | | |
| Hon L Vancilief | 1 | 50,523 | Hon P Martin | 1 | 6,806 |
| Secretary of State (Federal Economic Development Initiative for Northern Ontario and (Rural Development)— | | | Deputy Prime Minister and Minister of Finance— | | |
| Hon A Mitchell | 1 | 39,538 | Hon J Manley | 1 | 43,516 |
| Parliamentary Secretary— | | | Secretaries of State (International Financial Institutions)— | | |
| L McCormick | 1 | 5,886 | Hon J McCallum | 1 | 16,182 |
| | | | Hon M Bevilacqua | 1 | 39,702 |
| CANADA CUSTOMS AND REVENUE AGENCY | | | FISHERIES AND OCEANS | | |
| Minister of National Revenue— | | | Minister— | | |
| Hon E Caplan | 1 | 9,340 | Hon R Thibault | 1 | 157,154 |
| CANADIAN HERITAGE | | | Parliamentary Secretary— | | |
| Minister— | | | G Farrah | 1 | 19,902 |
| Hon S Copps | 1 | 86,878 | FOREIGN AFFAIRS AND INTERNATIONAL TRADE | | |
| Secretary of State (Amateur Sport)— | | | Minister of Foreign Affairs— | | |
| Hon P DeVillers | 1 | 79,685 | Hon W Graham | 1 | 62,204 |
| Secretary of State (Multiculturalism)— | | | Minister for International Trade— | | |
| Hon J Augustine | 1 | 19,995 | Hon P S Pettigrew | 1 | 102,455 |
| Secretary of State (Status of Women)— | | | Secretary of State (Central and Eastern Europe and Middle East)— | | |
| Office of the Co-ordinator— | | | Hon G Knutson | 1 | 48,193 |
| Hon J Augustine | 1 | 20,373 | Secretary of State (Latin America and Africa) (Francophonie)— | | |
| CITIZENSHIP AND IMMIGRATION | | | Hon D Paradis | 1 | 36,066 |
| Minister— | | | Secretary of State (Asia-Pacific)— | | |
| Hon D Coderre | 1 | 78,947 | Hon D Kilgour | 1 | 69,451 |
| Parliamentary Secretaries— | | | Parliamentary Secretaries— | | |
| M J Assad | 1 | 8,236 | M Calder | 1 | 2,606 |
| S M Assadourian | 1 | 4,806 | M A Carroll | 1 | 5,933 |
| ENVIRONMENT | | | P O'Brian | 1 | 452 |
| Minister— | | | Minister for International Cooperation— | | |
| Hon D Anderson | 1 | 62,229 | Hon S Whelan | 20 | 179,762 |
| Parliamentary Secretary— | | | Parliamentary Secretaries— | | |
| K Redman | 1 | 2,535 | A Harvey | 20 | 75 |
| | | | M Jennings | 20 | 894 |

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

| | Vote | Amount | | Vote | Amount |
|---|------|---------|--|------|--------|
| | | \$ | | | \$ |
| HEALTH | | | PRIVY COUNCIL | | |
| Minister— | | | Prime Minister— | | |
| Hon A McLellan | 1 | 30,552 | Rt Hon J Chretien | 1 | 12,489 |
| HUMAN RESOURCES DEVELOPMENT | | | Deputy Prime Minister and Minister of | | |
| Minister of Human Resources Development— | | | Infrastructure and Crown Corporations— | | |
| Hon J Stewart | 1 | 86,161 | Hon J P Manley | 1 | 10,657 |
| Minister of Labour— | | | President of the Queen's Privy Council for | | |
| Hon C Bradshaw | 1 | 112,833 | Canada and Minister of Intergovernmental | | |
| Secretary of State (Children and Youth)— | | | Affairs— | | |
| Hon E Blondin-Andrew | 1 | 89,345 | Hon S Dion | 1 | 69,831 |
| Parliamentary Secretaries— | | | Minister of State and Leader of the Government | | |
| R Folco | 1 | 1,508 | in the House of Commons— | | |
| D St-Jacques | 1 | 1,213 | Hon D Boudria | 1 | 45,640 |
| INDIAN AFFAIRS AND NORTHERN | | | Leader of the Government in the | | |
| DEVELOPMENT | | | House of Commons, Minister responsible | | |
| Minister— | | | for the Canadian Wheat Board and | | |
| Hon R D Nault | 1 | 83,454 | Federal Interlocutor for Métis | | |
| INDUSTRY | | | and Non-Status Indians— | | |
| Minister— | | | Hon R E Goodale | 1 | 5,850 |
| Hon A Rock | 1 | 146,246 | Leader of the Government in the Senate— | | |
| Secretaries of State (Science, Research and | | | Hon S Carstairs | 1 | 51,099 |
| Development)— | | | PUBLIC WORKS AND GOVERNMENT | | |
| Hon M Bevilacqua | 1 | 8,113 | SERVICES | | |
| Hon R D Pagtakhan | 1 | 14,853 | Ministers— | | |
| Parliamentary Secretary— | | | Hon D Boudria | 1 | 9,914 |
| S Marcil | 1 | 182 | Hon R E Goodale | 1 | 47,626 |
| Minister of State (Atlantic Canada | | | Parliamentary Secretary— | | |
| Opportunities Agency)— | | | P J M Szabo | 1 | 896 |
| Hon G Byrne | 20 | 106,506 | SOLICITOR GENERAL | | |
| Secretary of State (Economic Development | | | Solicitor(s) General of Canada— | | |
| Agency of Canada for the Regions | | | Hon A W Easter | 1 | 6,712 |
| of Quebec)— | | | Hon L MacAulay | 1 | 35,796 |
| Hon C Drouin | 60 | 22,970 | Parliamentary Secretary— | | |
| Secretary of State (Western Economic | | | M Jennings | 1 | 500 |
| Diversification)— | | | TRANSPORT | | |
| Hon S Owen | 120 | 31,536 | Minister— | | |
| JUSTICE | | | Hon D M Collenette | 1 | 96,362 |
| Minister of Justice and Attorney General | | | Parliamentary Secretary to the Minister of | | |
| of Canada— | | | Transport for Crown Corporations— | | |
| Hon M Cauchon | 1 | 39,873 | S Mahoney | 1 | 2,194 |
| Parliamentary Secretary— | | | TREASURY BOARD | | |
| P H Macklin | 1 | 11,085 | President of the Treasury Board and Minister | | |
| NATIONAL DEFENCE | | | responsible for Infrastructure— | | |
| Ministers— | | | Hon L Robillard | 1 | 25,832 |
| Hon A Eggleton | 1 | 14,753 | VETERANS AFFAIRS | | |
| Hon J McCallum | 1 | 97,625 | Minister— | | |
| Parliamentary Secretary— | | | Hon R D Pagtakhan | 1 | 25,336 |
| J F O'Reilly | 1 | 7,902 | | | |
| NATURAL RESOURCES | | | | | |
| Minister— | | | | | |
| Hon H S Dhaliwal | 1 | 83,821 | | | |
| Parliamentary Secretary— | | | | | |
| B Serre | 1 | 964 | | | |

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SECTION 12

2002-2003

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 |
|--|-----------|
| | \$ |
| United Nations Commission on Human Rights 58 th session | 98,863 |
| Hon. S Carstairs visit to Madrid, Spain - World Assembly on Aging Conference | 71,789 |
| Prime Minister's Visit to London - Funeral of Queen Mother | 174,983 |
| Canadian delegation to Memorial Service Princess Margaret | 10,199 |
| Prime Minister's Visit to Morocco, Algeria, Nigeria, South Africa, Mozambique, Ethiopia and Senegal | 1,116,434 |
| Prime Minister's Visit to New York - East West Institute Prize | 53,736 |
| Hon. J. Manley visit to New York representing the Prime Minister - United Nations Special Session of the General Assembly on Children | 69,066 |
| Prime Minister's Visit to Italy, France and England - Canada-European Summit and G8 | 1,449,474 |
| Minister of Foreign Affairs (MINA) to Reykjavik Iceland - NATO Foreign Ministers Meeting | 72,027 |
| Minister of International Trade (MINT) to Paris - OECD Meeting | 28,104 |
| Canadian delegation to Dili, East Timor - Independence Ceremony | 56,178 |
| Prime Minister's Visit to Rome, Italy - NATO Leader's Summit | 234,938 |
| Minister of International Trade (MINT) to Puerto Vallarta, Mexico - Ministers responsible for Trade - Asia-Pacific Economic Cooperation (APEC) | 45,507 |
| Minister of Foreign Affairs (MINA) to Bridgetown, Barbados - General Assembly Organisation of American States (OAS) | 68,135 |
| Canadian delegation to Mali, Bamako - Investiture ceremony | 24,248 |
| Canadian delegation to Chile, Santiago - Human Security Network meeting | 31,229 |
| Minister of Foreign Affairs (MINA) to Brunei - ARF and ASEAN Ministers meeting | 107,729 |
| Canadian delegation to Bolivia and Columbia - Inauguration ceremonies | 24,767 |
| Prime Minister's Visit to Detroit - Canada-US Border Summit | 93,281 |
| Prime Minister's Visit to Saint-Gallen, Switzerland - Forum of Federations | 444,818 |
| Prime Minister's Visit to Johannesburg, South Africa - World Summit on Sustainable Development | 726,240 |
| Minister of Foreign Affairs (MINA) to New York - International Criminal Court | 5,639 |
| Prime Minister's Visit to New York - September 11 th Commemoration | 133,540 |
| Prime Minister's Visit to New York - United Nations NEPAD Session | 80,754 |
| Prime Minister's Visit to New York - World Statesman Award | 89,368 |
| Minister of Foreign Affairs (MINA) and Canadian delegation to New York - United Nations General Assembly (UNGA) 57 th session | 768,580 |
| Conference of Spouses of Head of States and Governments of Americas | 65,020 |
| Minister of Foreign Affairs (MINA) to Copenhagen Denmark - Canada-European Union Ministerial (CDA-EU) meeting | 86,107 |
| Prime Minister's Visit to Beirut, Lebanon - Francophonie Summit | 1,101,553 |
| Prime Minister's Visit to Los Cabos, Mexico - APEC Summit | 1,128,204 |
| Canadian delegation to Interlaken, Switzerland - Kimberly Process Ministerial meeting | 6,402 |
| Minister of International Trade (MINT) to Quito, Ecuador - Trade Ministers FTAA Meeting | 46,391 |
| Prime Minister's Visit to Prague, Czechoslovakia - NATO Summit | 643,255 |
| Prime Minister's Visit to Paris, France - Conference on Economic Reform in Lebanon | 326,196 |
| Minister of Foreign Affairs (MINA) to Porto, Portugal - Organization for Security and Cooperation in Europe (OSCE) | 42,337 |
| Canadian delegation to Lausanne, Switzerland - Permanent Council of La Francophonie (PCF) | 61,564 |
| Canadian delegation to Brasilia - Inauguration of President of Brazil | 39,159 |
| Canadian delegation to Quito, Ecuador - Inauguration of President of Ecuador | 12,604 |
| Canadian delegation to Paris France - International Peace Conference Ivory Coast | 12,517 |
| Prime Minister's Visit to Chicago - Council on Foreign Relations | 86,645 |
| Prime Minister's Visit to Mexico - Bilateral Match | 290,925 |
| Canadian delegation to Manila - Southeast Asia Ministers of Education Council (SEAMEC) | 13,520 |
| Canadian delegation to Beirut, Lebanon - Conference of Ministers of Youth and Sports (CONFESJES) | 35,322 |
| Prime Minister's Visit to Amsterdam, The Hague, London, Milan, Rome - Team Canada 2003 (Postponed) | 4,187,911 |

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

| Conferences and meetings | Amount |
|--|------------|
| | \$ |
| Start-up cost United Nations Commission on Human Rights 59 th session | 188,347 |
| Start-up cost and advance team for the Prime Minister's visit to Washington | 4,628 |
| Start-up cost and advance team for the Prime Minister's visit to Dominican Republic | 1,158 |
| Start-up cost and advance team for the Prime Minister's visit to Greece - Canada European Union (CDA-EU) Summit | 19,574 |
| Start-up cost and advance team for the Prime Minister's visit to St-Petersburg, Russia | 39,693 |
| Start-up cost and advance team for the Prime Minister's visit to Evian, France - G8 Summit | 85,720 |
| Start-up cost and advance team for the Prime Minister's visit to Prague - 2010 Winter Olympics Games | 152,933 |
| Start-up cost and advance team for the Prime Minister's visit to Bangkok, Thailand - APEC 2003 | 430 |
| Start-up cost and advance team for the Governor General's visit to Russia, Finland and Iceland | 12,921 |
| Ministerial Pairing | 94,886 |
| Miscellaneous | 18,675 |
| Total | 14,884,223 |

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

| | \$ | | \$ |
|---|-----------|--|-----------|
| <i>United Nations Commission on Human Rights</i> | | Foreign Affairs and International Trade | |
| <i>58th session</i> | 78,763 | Hepburn L. | |
| House of Commons | | <i>Hon. J. Manley visit to New York representing</i> | |
| Andreychuck S.R., Fry H., Gagnon M., | | <i>the Prime Minister - United Nations Special</i> | |
| Jaffer M., Langtot R., Robinson S. | | <i>Session of the General Assembly on</i> | |
| Foreign Affairs and International Trade | | <i>Children</i> | 33,888 |
| Dubé R., Gervais-Vidricaire M., Giroux M., Gregson S., | | House of Commons | |
| Hickman H., Jorge M., Lord W., Le Bars R., Lynch J., | | Manley Hon. J., Godfrey J., Guttman T., Matrondola T., | |
| Norfolk A. R., Siminowski C., Ventura C., Vézina C., | | Pearson Sen. L., Sloan K. | |
| Von Kaufmann J., Yates B., Gill M., Wittman P. | | Foreign Affairs and International Trade | |
| <i>Hon. S Carstairs visit to Madrid, Spain -</i> | | Collins T., Lebel J., Meagher C., St. Louis M., Wittman P. | |
| <i>World Assembly on Aging Conference</i> | 59,727 | Others | |
| House of Commons | | Griffin S., Kapell A. | |
| Carstairs Hon. S., Gagnon M., MacDonald M. | | <i>Prime Minister's Visit to Italy, France and England -</i> | |
| Privy Council Office | | <i>Canada-European Summit and G8</i> | 1,236,291 |
| Wilson T. | | House of Commons | |
| Foreign Affairs and International Trade | | Chrétien, Rt Hon. J., Graham Hon.W., Pettigrew Hon. P., | |
| St. Louis M. | | Hill J. | |
| <i>Prime Minister's Visit to London -</i> | | Prime Minister's Office | |
| <i>Funeral of Queen Mother</i> | 114,029 | Abellana A., Branch D., Cinq-Mars T., Deschambault D., | |
| House of Commons | | Downe P., Ducros F., Duquette N., Fowler R., Garceau P., | |
| Chrétien, Rt Hon. J., Carstairs Hon. S. | | Gougeon M., Hartley B., Hudyma T., Kristal L., | |
| Prime Minister's Office | | MacIntyre J., McDonald P., McLean J., Menzies G., | |
| Gougeon M., Hartley B., MacIntyre J., | | Miller D., Murphy D., Poirier J.-C., Polk K., Proulx A., | |
| Miller D., Murphy D., Séguin B. | | Rivard M., Saraiva T., Sénécal J., Séguin B., | |
| Privy Council Office | | Simpson A., Zerucelli J. | |
| Brooman K., Picard A. | | Privy Council Office | |
| Foreign Affairs and International Trade | | Bazinet E., Brooman K., Cappe M., Guttman T., Koch J., | |
| Hepburn L. | | Laurin A., Laverdure C., Legros G., Pilon T., | |
| <i>Canadian delegation to Memorial Service</i> | | Prusakowski T., Tremblay E., Wilson T. | |
| <i>Princess Margaret</i> | 9,173 | Foreign Affairs and International Trade | |
| Other | | Aggelopoulos C., Beauchamp R., Costello D., Dubeau G., | |
| Turner Hon. J. | | Dupont M., Johnstone V., Lavoie-Abate M., Lemieux P., | |
| <i>Prime Minister's Visit to Morocco, Algeria, Nigeria,</i> | | Lessard M., Pelletier M.-P., Racine A., Renault N. | |
| <i>South Africa, Mozambique, Ethiopia and Senegal</i> | 1,019,226 | Canadian Intergovernmental Conference | |
| House of Commons | | Secretariat | |
| Chrétien, Rt Hon. J., Augustine J., Bélanger M., | | Young T.C. | |
| Bigras B., Graham Hon. W., Herron J., Jackson O., | | Public Works and Government Services Canada | |
| Mills R., Paradis Hon. D. | | Etcheverry G., Kahane E., Lord C., Sandoz M.-E. | |
| Prime Minister's Office | | <i>Minister of Foreign Affairs (MINA) to Reykjavik Iceland -</i> | |
| Abellana A., Addison C., Anderson M.-A., Bilodeau J.-F., | | <i>NATO Foreign Ministers Meeting</i> | 65,327 |
| Breton M., Brisebois J., Cinq-Mars T., Chahal R., | | House of Commons | |
| Deschambault D., Ducros F., Ethier J., Fournier S., | | Graham Hon. W. | |
| Fulton D., Genest P., Goldenberg E., Gougeon R., | | Foreign Affairs and International Trade | |
| Hartley B., Kent B., Kristal L., Lahaie P., MacIntyre J., | | Cardash S., Helfand L., Johnstone V., Kelly K., | |
| McLean J., Menzies G., Miller D., Proulx A., Rivard M., | | Lachance A., Strik M., Wright J. | |
| Saraiva T., Séguin B., Sénécal J., Simpson A. | | Others | |
| Privy Council Office | | Cayer N., Diepenbrock B., Elliot M., Glasgow R., | |
| Bazinet E., Brooman K., Daigneault M., Hair Y., | | Graham C., McRae R., Willox P. | |
| Knutson I., Laurin A., Larocque D., Laverdure C., | | <i>Minister of International Trade (MINT) to Paris -</i> | |
| Legros G., Pilon T., Prusakowski T., Tremblay E., | | <i>OECD Meeting</i> | 25,578 |
| Wilson T. | | House of Commons | |
| Foreign Affairs and International Trade | | Pettigrew Hon. P. | |
| Angell D., Dubeau G., Fowler R., Kern M., Lebel J., | | Foreign Affairs and International Trade | |
| Lepage M., Mill L., Nicolson H., Nussbaum T., Perron A., | | Dupont M., Hugues C., Karsgarrr D., Lessard M., | |
| Portelance R., Racine A., Renault N., Sauvé M. | | Pelletier M.-P., Racine A. | |
| <i>Prime Minister's Visit to New York - East West</i> | | <i>Canadian delegation to Dili, East Timor -</i> | |
| <i>Institute Prize</i> | 48,347 | <i>Independence Ceremony</i> | 51,364 |
| House of Commons | | House of Commons | |
| Chrétien, Rt Hon. J., Carstairs Hon. S. | | Augustine J., Dubé A., MacAulay Hon. L., Robinson S. | |
| Prime Minister's Office | | <i>Prime Minister's Visit to Rome, Italy -</i> | |
| Downe P., Goldenberg E., Hartley B., Hudyma T., | | <i>NATO Leader's Summit</i> | 202,206 |
| Miller D., McLean J., Mongeon J., Murphy D., Polk K. | | House of Commons | |
| Privy Council Office | | Chrétien, Rt Hon. J., Graham Hon. W. | |
| Bazinet E., Pilon T. | | | |

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

| | \$ | | \$ |
|--|--------|--|---------|
| Prime Minister's Office | | Public Works and Government Services Canada | |
| Cinq-Mars T., Deschambault D., Fournier S., Fulton D., Hartley B., McLean J., Miller D., Polk K., Simpson A. | | Branchard C. | |
| Privy Council Office | | <i>Prime Minister's Visit to Saint-Gallen, Switzerland - Forum of Federations</i> | 400,400 |
| Brooman K., Koch J., Laverdure C., Legros G., Laurin A. | | House of Commons | |
| Foreign Affairs and International Trade | | Chrétien, Rt Hon. J., Caccia Hon C., Minna Hon. M., Taylor Hon. N. | |
| Dubeau G., Fry R., Greve T., Johnstone V., McNee J., Renault N., Savard I., Wright J. | | Prime Minister's Office | |
| Public Works and Government Services Canada | | Abellana A., Benson I., Breton M., Ducros F., Fournier S., Genest P., Hartley B., Joyal D., Lahaie P., MacIntyre J., McLean J., Menzies G., Miller D., Murphy D., Poirier J.-C., Polk K., Saraiva T., Savard M., Sénécal J., Smith P., Tsai F., Zerucelli J. | |
| Etcheverry G., Monteresi-Liberti M., Sandoz M. | | Privy Council Office | |
| <i>Minister of International Trade (MINT) to Puerto Vallarta, Mexico - Ministers responsible for Trade - Asia-Pacific Economic Cooperation (APEC)</i> | 26,743 | Laverdure C., Legros G., Pilon T., Prusakowski T., Tremblay E. | |
| Foreign Affairs and International Trade | | Foreign Affairs and International Trade | |
| Anderson J., Bowman A., Carriere C., Chan V., Edwards L., Lessard M., Mulroney D., Thérberge S. | | Beauchamp R., Dubeau G. | |
| <i>Minister of Foreign Affairs (MINA) to Bridgetown, Barbados - General Assembly Organization of American States (OAS)</i> | 49,422 | <i>Prime Minister's Visit to Johannesburg, South Africa - World Summit on Sustainable Development</i> | 612,428 |
| House of Commons | | House of Commons | |
| Graham Hon W., Day S.-B. | | Chrétien, Rt Hon. J., Anderson Hon D., Bélanger M., Bigras B., Caccia Hon C., Comartin J., Herron J., Mills B., Paradis Hon. D., Taylor Hon N., Whelan Hon. S. | |
| Foreign Affairs and International Trade | | Prime Minister's Office | |
| Aggelopoulos C., Benn A., Girke T., Graham C., Iraequi E., Lemieux P., Lortie M., Mucci W., Racine A., Roy M., Savard I., Valdes J.-P., Warren M., Wielgosz R. | | Abellana A., Benson I., Breton M., Cinq-Mars T., Ducros F., Genest P., Joyal D., Menzies G., Miller D., Moreau A., Murphy D., Poirier J.-C., Polk K., Saraiva T., Senecal J., Simpson A., Smith P., Tsai F. | |
| <i>Canadian delegation to Mali, Bamako - Investiture ceremony</i> | 22,197 | Privy Council Office | |
| House of Commons | | Larocque D., Laurin A., Laverdure C., Legros G., Prusakowski T. | |
| Duplain C., Lanctôt R. | | Foreign Affairs and International Trade | |
| Foreign Affairs and International Trade | | Dubeau G., Kern M., Lachance A., Mill L., René M.-F., Sproule D. | |
| Vermette M. | | Canadian International Development Agency | |
| <i>Canadian delegation to Chile, Santiago - Human Security Network meeting</i> | 27,962 | Gidaro A., Patterson A., Sloan A. | |
| Foreign Affairs and International Trade | | Department of the Environment | |
| Gervais-Vidricaire M., Jibson L., Knutson G., MacKenzie A.-A., Ruskowski J.-P., Viveash D. | | Bjorquist S., Morgan K., Nymark A. | |
| <i>Minister of Foreign Affairs (MINA) to Brunei - ARF and ASEAN Ministers meeting</i> | 73,679 | <i>Minister of Foreign Affairs (MINA) to New York - International Criminal Court</i> | 5,138 |
| House of Commons | | House of Commons | |
| Graham Hon. W., Patry B. | | Graham Hon. W. | |
| Foreign Affairs and International Trade | | Foreign Affairs and International Trade | |
| Cardash S., Heatherington L., Johnstone B.V., Pratima R. | | Costello D., Fry R., Johnstone B.V., Kern M., Lemieux P. | |
| <i>Canadian delegation to Bolivia and Columbia - Inauguration ceremonies</i> | 20,826 | <i>Prime Minister's Visit to New York - September 11th Commemoration</i> | 102,226 |
| House of Commons | | House of Commons | |
| Paradis Hon. D. | | Chrétien, Rt Hon. J. | |
| Foreign Affairs and International Trade | | Prime Minister's Office | |
| Crevier V., Welch J. | | Abellana A., Breton M., Hartley B., Hudyma T., McLean J., Miller D., Murphy D., Polk K., Seguin B. | |
| <i>Prime Minister's Visit to Detroit - Canada-US Border Summit</i> | 49,144 | Privy Council Office | |
| House of Commons | | Laverdure C., Legros G., Wilson T. | |
| Chrétien, Rt Hon. J. | | Foreign Affairs and International Trade | |
| Prime Minister's Office | | Hepburn L. | |
| Cinq-Mars T., Downe P., Goldenberg E., Hartley B., Hudyma T., Laverdure C., McLean J., Murphy D., Séguin B., Zerucelli J. | | <i>Prime Minister's Visit to New York - United Nations NEPAD Session</i> | 73,970 |
| Privy Council Office | | House of Commons | |
| Brown D., Flack G., Fonberg R., Pilon T., Roswell B., Séguin B., Tremblay E., Ventura P., Wiebe S. | | Chrétien, Rt Hon. J. | |
| Foreign Affairs and International Trade | | Prime Minister's Office | |
| Dubeau G., Lemieux P., Lortie M. | | Abellana A., Hartley B., Hudyma T., McLean J., Menzies G., Murphy D., Munson J. | |

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

| | \$ | | \$ |
|--|---------|---|---------|
| Privy Council Office | | Privy Council Office | |
| Laverdure C., Legros G., Tremblay E., Wilson T. | | Bazinet E., Branch J., Laurin A., Laverdure C., | |
| Foreign Affairs and International Trade | | Legros G., Prusakowski T. | |
| Hepburn L. | | Foreign Affairs and International Trade | |
| <i>Prime Minister's Visit to New York -</i> | | Arpin J., Boucher C., Bubeau-Purohit C., Charron C., | |
| <i>World Statesman Award</i> | 72,100 | Cousineau M., Delorimier L., Desjardins L., Dubeau G., | |
| House of Commons | | Filion F., Fortin J., Gauvin S., Guénette R., Hébert P., | |
| Chrétien, Rt Hon. J. | | Hijal S., Jodoin A.-M., Lachapelle L., Lebel J., | |
| Prime Minister's Office | | Lessard G.-M., Lortie P., Migneault I., Racine A., | |
| Abellana A., Hartley B., Menzies G., Miller D., | | Sangster R., Tessier D., Têtu R. | |
| Munson J., Murphy D., Zerucelli J. | | Public Works and Government Services Canada | |
| Privy Council Office | | Pham-Huy B. | |
| Laurin A. | | Canadian International Development Agency | |
| Foreign Affairs and International Trade | | Cameron H., Galambos I. | |
| Hepburn L. | | Canadian Heritage | |
| <i>Minister of Foreign Affairs (MINA) and Canadian</i> | | Dallaire S., Gosselin H., Mounier M.-G., St-Julien S.-K. | |
| <i>delegation to New York - United Nations General</i> | | Others | |
| <i>Assembly (UNGA) 57th session</i> | 678,302 | Arès G.A., Arsenault W., Canac-Marquis L., Chiasson E., | |
| House of Commons | | Jourdain G., Juneau N., Lalonde J.-M., Liboiron M., | |
| Graham Hon. W., Patry B. | | Selinger Hon. G., Thériault L., Vachon L. | |
| Foreign Affairs and International Trade | | <i>Prime Minister's Visit to Los Cabos, Mexico -</i> | |
| Ahmad N., Armstrong J., Beauchamp R., Bibeau C., | | <i>APEC Summit</i> | 682,592 |
| Carroll A., Chouinard D., Fry R., Gervais-Vidricaire M., | | House of Commons | |
| Golberg E., Gregson S., Holland U., Joly M., | | Chrétien, Rt Hon. J., Graham Hon. W., | |
| Johnstone V., Laker M., Lebel J., Lortie P., Massip I., | | Pettigrew Hon. P., Grewal G. | |
| Mickleburg N.-B., Mulder R., Netley R., Nortfolk P., | | Prime Minister's Office | |
| Patterson K., Peart A., Pigeon C., Pringle G., | | Abellana A., Blondin A., Branch J., Breton M., | |
| Robson M., Savard J., Singh B., Stewart N., | | Brisebois J., Cinq-Mars T., Downe P., Durocher N., | |
| Snyder R., Swords C., Swokacheff L., Taylor P., | | Hartley B., Legros G., Menzies G., Miller D., | |
| Valdes J.-P., Verrier-Frêchette K., Von Kaufmann J., | | Munson J., Murphy D., Polk K. | |
| Walker C., Weichert A., Whiting S., Williams E., | | Privy Council Office | |
| Wright J. | | Caparelli T., Cloutier B., Laverdure C., Legros G., | |
| Department of National Defence | | Wilson T. | |
| Higgins L. | | Foreign Affairs and International Trade | |
| Canadian International Development Agency | | Bowman A., Bourely N., Burton C., Chatterson D., | |
| Morcos K. | | Dupont M., Jones G., Labonté B., Lemay A., | |
| <i>Conference of Spouses of Head of States and</i> | | Lessard M., Mulroney D., Nickel J., Que-Blackburn E., | |
| <i>Governments of Americas</i> | 45,340 | Rao P., Renault N., Savard I., Séguin D., Tanim O., | |
| Head of delegation | | Venner G. | |
| Chrétien A. | | Public Works and Government Services Canada | |
| Prime Minister's Office | | Graham I., Kiriloff N., Ritchie S., Sandoz M.-E., Shao W. | |
| MacIntyre J., Saraiva T., Simpson A. | | <i>Canadian delegation to Interlaken, Switzerland -</i> | |
| Foreign Affairs and International Trade | | <i>Kimberly Process Ministerial meeting</i> | 6,402 |
| Challborn D., Renault N., Vinette D. | | House of Commons | |
| <i>Minister of Foreign Affairs (MINA) to Copenhagen,</i> | | Pratt D. | |
| <i>Denmark - Canada European Union</i> | | <i>Minister of International Trade (MINT) to</i> | |
| <i>Ministerial (CDA-EU) meeting</i> | 78,647 | <i>Quito, Ecuador - Trade Ministers FTAA</i> | |
| House of Commons | | <i>Meeting</i> | 42,445 |
| Graham Hon. W. | | House of Commons | |
| Foreign Affairs and International Trade | | Pettigrew Hon. P. | |
| Aggelopoulos C., Costello D., Cousineau P., | | Foreign Affairs and International Trade | |
| Finney E., Johnstone B.V., Thomsen L. | | Ayotte D., Brereton D., Carrière C., Dupont M., Grant H., | |
| <i>Prime Minister's Visit to Beirut, Lebanon -</i> | | Kalil N., Lessard M., Loken M., Ramirez C., Smith D., | |
| <i>Francophonie Summit</i> | 982,155 | Smith T., Théberge S. | |
| House of Commons | | <i>Prime Minister's Visit to Prague, Czechoslovakia -</i> | |
| Chrétien, Rt Hon. J., Belanger M., Copps Hon. S., | | <i>NATO Summit</i> | 501,517 |
| Castonguay J., Charbonneau Y., | | House of Commons | |
| Gill Sen. A., Leblanc D., Patry B., Stelakwi Sen. R. | | Chrétien, Rt Hon. J., Graham Hon. B., Bachand C. | |
| Prime Minister's Office | | Privy Council Office | |
| Addison C., Belanger G., Benson I., Ducros F., Garceau P., | | Benson I., Ducros F., Gougeon M., Hartley B., | |
| Gougeon M., Guay R., Hartley B., MacIntyre J., Miller D., | | Lehrer M., Lesson K., MacIntyre J., Menzies G., | |
| Moreau A., Murphy D., Poirier J.-C., Rousseau I., | | Miller D., Moreau A., Murphy D., Poirier J.-C., | |
| Séguin B., Senecal J., Simpson A., Tsai F. | | Rousseau I., Saraiva T., Simpson A., Tsai F. | |

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

| | \$ | | \$ |
|--|---------|---|-----------|
| Privy Council Office | | <i>Prime Minister's Visit to Mexico -</i> | |
| Bazinet E., Chapdelaine N., Laverdure C., | | <i>Bilateral Match</i> | 181,872 |
| Legros G., Pilon T., Tremblay E. | | House of Commons | |
| Foreign Affairs and International Trade | | Chrétien, Rt Hon. J., Grant H., Lalonde F., Phinney B., | |
| Beauchamp R., Bird S., Bunka K., Cardash S., | | Speiler B., St-Denis B. | |
| Dubeau G., Johnstone V., Pasiecznik L., Plante N., | | Prime Minister's Office | |
| Savard I., Wright J. | | Abellana A., Breton M., Belanger G., Cinq-Mars T., | |
| Others | | Downe P., Hartley B., Lafond M.-J., Leblanc S., | |
| Graham C., Lehrer M., Lesson K. | | Lehrer M., McDonald P., Miller D., Moreau A., | |
| <i>Prime Minister's Visit to Paris, France -</i> | | Munson J., Murphy D., Simpson A. | |
| <i>Conference on Economic Reform in Lebanon</i> | 285,512 | Privy Council Office | |
| House of Commons | | Prusakowski T., Tremblay E., Wilson T. | |
| Chrétien, Rt Hon. J., De Banne Sen. P. | | Other | |
| Prime Minister's Office | | Mayer S. | |
| Breton M., Cinq-Mars T., Ducros F., Gougeon M., | | Foreign Affairs and International Trade | |
| Hartley B., Lahaie P., Miller D., Moreau A., | | Beauchamp R., Lemieux P. | |
| Murphy D., Simpson A., Tsai F. | | Public Works and Government Services Canada | |
| Privy Council Office | | Sandoz M.-E. | |
| Laurin A., Laverdure C., Legros G., Prusakowski T. | | <i>Canadian delegation to Manila - Southeast Asia</i> | |
| Foreign Affairs and International Trade | | <i>Ministers of Education Council (SEAMEC)</i> | 13,520 |
| Grenier D., Lemieux P. | | Others | |
| Finance Canada | | Brown G. (Assoc of Community Colleges of CDA), | |
| Rayfuse, B. | | Malhoy G.-R. (Council of Min. of Education, CDA) | |
| <i>Minister of Foreign Affairs (MINA) to Porto, Portugal -</i> | | <i>Canadian delegation to Beirut, Lebanon -</i> | |
| <i>Organization for Security and Cooperation in</i> | | <i>Conference of Ministers of Youth and</i> | |
| <i>Europe (OSCE)</i> | 38,780 | <i>Sports (CONFESJES)</i> | 29,329 |
| House of Commons | | House of Commons | |
| Graham Hon. W. | | Duplain C. | |
| Foreign Affairs and International Trade | | Foreign Affairs and International Trade | |
| Fry R., Helfand L., Johnstone V., Sinclair J., Strik M.-A. | | Granger P., Jean J. | |
| <i>Canadian delegation to Lausanne, Switzerland -</i> | | <i>Prime Minister's Visit to Amsterdam, The Hague,</i> | |
| <i>Permanent Council of La Francophonie</i> | 56,391 | <i>London, Milan, Rome - Team Canada 2003 (Postponed)</i> | 2,002,706 |
| House of Commons | | Prime Minister's Office | |
| Paradis Hon. D., Sauvageau B. | | Breton M., Cinq-Mars T., Hartley B., Hogue S., | |
| Foreign Affairs and International Trade | | MacIntyre J., McLean J., Menzies G., Miller D., | |
| De Lorimier L., Guénette R., Lachapelle L.-F., Jean I., | | Moreau A., Murphy D., Zerucelli J. | |
| Mignault I., Tessier D. | | Privy Council Office | |
| <i>Canadian delegation to Brasilia - Inauguration</i> | | Pilon T., Prusakowski T., Wilson T. | |
| <i>of President of Brazil</i> | 35,868 | Foreign Affairs and International Trade | |
| House of Commons | | Beauchamp R., Dubeau G., Dundon J., Kern M., | |
| Garrah J., Jaffer R., Milliken P. | | Lachance A., Lanthier J., Lebel J., Lemieux P., Munro H., | |
| <i>Canadian delegation to Quito, Ecuador -</i> | | Page N., Reene J., Rooney M. | |
| <i>Inauguration of President of Ecuador</i> | 11,481 | <i>Start-up cost United Nations Commission on</i> | |
| House of Commons | | <i>Human Rights 59th session</i> | 149,184 |
| Hays Sen. D., Hays K., Turner J. | | House of Commons | |
| <i>Canadian delegation to Paris France - International</i> | | Andreychuk Hon. A.R., Graham Hon. W., Harb M. | |
| <i>Peace Conference Ivory Coast</i> | 11,465 | Foreign Affairs and International Trade | |
| Foreign Affairs and International Trade | | Casey B., Collins S., Costello D., Gervais-Vidricaire M., | |
| Daigle L.-R. | | Gregson J., Gill M., Graham A., Holt L., Johnstone V., | |
| <i>Prime Minister's Visit to Chicago -</i> | | Karam S., Kaufmann J., Lord W.-L., Netley R., | |
| <i>Council on Foreign Relations</i> | 44,242 | Norfolk A., Patterson K., Savard I., | |
| House of Commons | | Von Sussman A., Walker C., Williams E. | |
| Chrétien, Rt Hon. J. | | <i>Start-up cost and advance team for the Prime</i> | |
| Prime Minister's Office | | <i>Minister's visit to Washington</i> | 3,842 |
| Breton M., Genest P., Gougeon M., Hartley B., Leblanc S., | | Foreign Affairs and International Trade | |
| Menzies G., Miller D., Moreau A., Munson J., Murphy D., | | Hudson A. | |
| Neron G. | | <i>Start-up cost and advance team for the</i> | |
| Privy Council Office | | <i>Prime Minister's visit to Dominican</i> | |
| Bazinet E., Cloutier B., Laverdure C., Wilson T. | | <i>Republic</i> | 732 |
| Foreign Affairs and International Trade | | Foreign Affairs and International Trade | |
| Hepburn L. | | Lachance A. | |

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

| | \$ | | \$ |
|---|---------|---|--------|
| <i>Start-up cost and advance team for the Prime Minister's visit to Greece - Canada European Union (CDA-EU) Summit.</i> | 16,151 | <i>Start-up cost and advance team for the Prime Minister's visit to Bangkok, Thailand - APEC 2003.</i> | 352 |
| Foreign Affairs and International Trade | | Foreign Affairs and International Trade | |
| Dubeau G., Hepburn L. | | Dubeau G. | |
| <i>Start-up cost and advance team for the Prime Minister's visit to St-Petersburg Russia.</i> | 30,462 | <i>Start-up cost and advance team for the Governor General's visit to Russia, Finland and Iceland.</i> | 7,500 |
| Foreign Affairs and International Trade | | Rideau Hall | |
| Renault N. | | Mousseau D. | |
| <i>Start-up cost and advance team for the Prime Minister's visit to Evian, France - G8 Summit.</i> | 67,910 | Foreign Affairs and International Trade | |
| Foreign Affairs and International Trade | | Breton G., Kern M. | |
| Dubeau G. | | <i>Ministerial Pairing.</i> | 77,113 |
| <i>Start-up cost and advance team for the Prime Minister's visit to Prague - 2010 Winter Olympics Games.</i> | 127,301 | House of Commons | |
| Foreign Affairs and International Trade | | Abbott J., Bourgeois D., Casson R., Casey W., Deepak O., Gagnon C., Jaffer R.-N., Lebel G., Martin K., Rajotte J. | |
| Beauchamp R. | | | |

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

| Details | Compensation payments ⁽²⁾ | Administration expenses ⁽³⁾ | Total payments |
|---|---|---|-------------------|
| | \$ | \$ | \$ |
| Department | | | |
| Newfoundland and Labrador..... | 2,504,625 | 505,870 | 3,010,495 |
| Prince Edward Island..... | 425,044 | 131,915 | 556,959 |
| Nova Scotia—Federal..... | 4,289,811 | 772,548 | 5,062,359 |
| Nova Scotia—Cape Breton Development Corporation (CBDC)..... | 11,032,322 | 1,479,492 | 12,511,814 |
| Nova Scotia—CBDC (Section 9a)..... | 5,252,034 | 546,906 | 5,798,940 |
| Nova Scotia—Old Silicosis..... | 392,387 | 82,233 | 474,620 |
| New Brunswick..... | 2,428,657 | 495,098 | 2,923,755 |
| Quebec..... | 13,609,246 | 4,254,800 | 17,864,046 |
| Ontario..... | 34,853,108 | 10,286,827 | 45,139,935 |
| Manitoba..... | 2,143,903 | 637,560 | 2,781,463 |
| Saskatchewan..... | 2,239,917 | 831,857 | 3,071,774 |
| Alberta..... | 6,253,570 | 1,254,142 | 7,507,712 |
| British Columbia..... | 7,189,259 | 2,851,899 | 10,041,158 |
| Salary and benefits recovered and returned to other Government departments from 3 rd party settlements..... | 361,651 | | 361,651 |
| Payments of residual amount to a claimant from a 3 rd party settlement under the <i>Government Employees Compensation Act</i> | 466,765 | | 466,765 |
| Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i> | 4,835 | | 4,835 |
| Legal, medical, professional expenses related to Workers' Compensation - 3 rd Party Claims..... | 206,493 | | 206,493 |
| Claim cost payments to Locally Engaged Employees Outside Canada (Section 7)..... | 312,148 | | 312,148 |
| | 93,965,775 | 24,131,147 | 118,096,922 |
| Less: recoveries | | | |
| Claim and administration expenses recovered from Crown agencies..... | 37,996,091 | 10,053,360 | 48,049,451 |
| Claim and administration expenses recovered from other Government departments..... | 16,612,112 | 3,288,558 | 19,900,670 |
| Claim and administration expenses recovered from the EI account..... | 749,167 | 149,833 | 899,000 |
| Recoveries from responsible third parties (subrogation)..... | 1,309,549 | | 1,309,549 |
| | 56,666,919 | 13,491,751 | 70,158,670 |
| Net expenditures..... | 37,298,856 | 10,639,396 | 47,938,252 |

⁽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*)" (see Ministry Summary, section 12 of Volume II - Part I).

⁽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 Yukon and 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 2002-2003

| 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 | 110,000 | 115,805 | 101,903 | Fitzpatrick D R, BC | 110,000 | 168,726 | 146,415 |
| Andreychuk R, Sask | 110,000 | 72,522 | 109,125 | Forrestall J M, NS | 110,000 | 124,076 | 106,770 |
| <i>Committee Chairman</i> | 4,473 | | | <i>Committee Deputy Chairman</i> | 4,600 | | |
| <i>Committee Deputy Chairman</i> | 4,518 | | | Fraser J T, Que | 110,000 | 25,896 | 81,093 |
| Angus W D, Que | 110,000 | 33,005 | 114,987 | <i>Committee Deputy Chairman</i> | 2,352 | | |
| Atkins N K, Ont | 110,000 | 75,173 | 103,730 | <i>Committee Chairman</i> | 4,120 | | |
| <i>Committee Deputy Chairman</i> | 4,432 | | | Furey G, NL | 110,000 | 138,742 | 137,875 |
| Austin J, BC | 110,000 | 89,569 | 69,035 | <i>Committee Chairman</i> | 4,093 | | |
| <i>Committee Chairman</i> | 4,473 | | | Gauthier J-R, Ont | 110,000 | 12,582 | 112,888 |
| Bacon L, Que | 110,000 | 25,373 | 87,238 | Gill A, Que | 110,000 | 69,054 | 121,832 |
| <i>Committee Chairman</i> | 8,723 | | | Grafstein J S, Ont | 110,000 | 39,250 | 89,550 |
| Baker G, NL | 110,000 | 166,260 | 88,351 | Graham A B, NS | 110,000 | 73,470 | 79,148 |
| Banks T, Alta | 110,000 | 59,942 | 121,285 | Gustafson L J, Sask | 110,000 | 65,839 | 66,437 |
| <i>Committee Chairman</i> | 4,276 | | | <i>Committee Chairman</i> | 4,473 | | |
| Beaudoin G A, Que | 110,000 | 10,037 | 119,640 | <i>Committee Deputy Chairman</i> | 2,166 | | |
| <i>Committee Deputy Chairman</i> | 4,504 | | | Hays D P, Alta | 110,000 | 132,817 | 121,798 |
| Biron M, Que | 110,000 | 23,206 | 14,102 | <i>Speaker of the Senate</i> | 47,500 | | |
| Bolduc R, Que | 109,750 | 40,298 | 49,396 | Hervieux-Payette C, Que | 110,000 | 31,590 | 132,810 |
| Bryden J G, NB | 110,000 | 45,269 | 82,526 | <i>Committee Chairman</i> | 7,975 | | |
| Buchanan J M, NS | 110,000 | 89,316 | 85,871 | Hubley E, PEI | 110,000 | 82,652 | 120,438 |
| Callbeck C, PEI | 110,000 | 60,908 | 116,473 | Jaffer M, BC | 110,000 | 167,664 | 132,243 |
| Carney P, BC | 110,000 | 66,700 | 117,968 | Johnson J, Man | 110,000 | 76,678 | 120,198 |
| Carstairs S, Man | 110,000 | 69,008 | 78,343 | <i>Committee Deputy Chairman</i> | 2,749 | | |
| Chalifoux T, Alta | 110,000 | 130,245 | 117,271 | Joyal S, Que | 110,000 | 32,701 | 183,624 |
| <i>Committee Chairman</i> | 8,567 | | | Kelleher J F, Ont | 110,000 | 39,376 | 93,103 |
| Chaput M, Man | 33,414 | 23,586 | 32,138 | Kenny C, Ont | 110,000 | 46,875 | 140,466 |
| Christensen I, YT | 110,000 | 80,587 | 115,989 | <i>Committee Chairman</i> | 8,749 | | |
| Cochrane E, NL | 110,000 | 95,549 | 104,587 | Keon W J, Ont | 110,000 | 32,733 | 97,950 |
| Comeau G J, NS | 110,000 | 82,388 | 76,866 | <i>Committee Deputy Chairman</i> | 2,068 | | |
| <i>Committee Chairman</i> | 8,593 | | | Kinsella N A, NB | 110,000 | 82,924 | 140,522 |
| Cook J, NL | 110,000 | 74,622 | 102,148 | <i>Deputy Leader of</i> | | | |
| <i>Committee Deputy Chairman</i> | 4,518 | | | <i>the Opposition</i> | 19,700 | | |
| Cools A C, Ont | 110,000 | 32,308 | 119,142 | Kirby M, NS | 110,000 | 61,305 | 115,548 |
| <i>Committee Deputy Chairman</i> | 2,352 | | | <i>Committee Chairman</i> | 9,114 | | |
| Corbin E G, NB | 110,000 | 25,334 | 114,565 | Kolber L E, Que | 110,000 | 22,923 | 129,665 |
| Cordy J, NS | 110,000 | 115,916 | 99,250 | <i>Committee Chairman</i> | 8,749 | | |
| Day J A, NB | 110,000 | 122,774 | 127,500 | Kroft R H, Man | 110,000 | 56,688 | 66,150 |
| <i>Committee Deputy Chairman</i> | 2,166 | | | <i>Committee Chairman</i> | 5,450 | | |
| De Bané P, Que | 110,000 | 36,042 | 122,952 | Lapierre L, Ont | 110,000 | 101,148 | 126,406 |
| Di Nino C, Ont | 110,000 | 48,863 | 107,121 | Lapointe J, Que | 110,000 | 20,736 | 125,754 |
| <i>Committee Deputy Chairman</i> | 2,235 | | | Lavigne R, Que | 110,000 | 13,046 | 114,853 |
| Doody C W, NL | 110,000 | 69,621 | 52,411 | Lawson E M, BC | 110,000 | 109,285 | 89,591 |
| Duhamel R J, Man ⁽¹⁾ | 55,000 | 9,021 | 44,670 | Lebreton M, Ont | 110,000 | 75,754 | 112,488 |
| Eyton J T, Ont | 108,750 | 78,510 | 101,168 | <i>Committee Deputy Chairman</i> | 4,792 | | |
| Fairbairn J, Alta | 110,000 | 107,678 | 120,054 | Léger V, NB | 110,000 | 46,993 | 94,959 |
| Ferretti Barth M, Que | 110,000 | 23,311 | 114,392 | Losier-Cool R-M, NB | 110,000 | 87,460 | 125,778 |
| Finnerty I, Ont | 110,000 | 33,875 | 99,280 | <i>Speaker Pro Tempore</i> | 10,221 | | |
| | | | | <i>Committee Chairman</i> | 3,934 | | |

Parliament The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2002-2003—*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 |
|---|---------------------------------------|--------------------|---|--|---------------------------------------|--------------------|---|
| | \$ | \$ | \$ | | \$ | \$ | \$ |
| Lynch-Staunton J, Que | 110,000 | 13,852 | 26,995 | <i>Deputy Leader of the Government</i> | 31,100 | | |
| <i>Leader of the Opposition</i> | 31,100 | | | Roche D, Alta | 110,000 | 102,174 | 118,180 |
| Maheu S, Que | 110,000 | 34,350 | 100,099 | Rompkey W, NL | 110,000 | 125,108 | 121,988 |
| <i>Committee Chairman</i> | 8,619 | | | <i>Government Whip</i> | 9,700 | | |
| Mahovlich F W, Ont | 110,000 | 87,383 | 83,456 | <i>Committee Chairman</i> | 9,140 | | |
| Meighen M A, Ont | 110,000 | 79,786 | 97,869 | Rossiter E, PEI | 109,250 | 57,718 | 103,002 |
| Merchant P, Sask | 33,414 | 43,092 | 61,935 | <i>Committee Deputy Chairman</i> | 2,180 | | |
| Milne L, Ont | 110,000 | 44,311 | 102,830 | Setlakwe R, Que | 110,000 | 30,541 | 81,574 |
| <i>Committee Chairman</i> | 8,593 | | | Sibbeston N, NWT | 110,000 | 224,865 | 126,838 |
| Moore W P, NS | 110,000 | 34,343 | 111,173 | Smith D, Ont | 84,333 | 50,687 | 88,427 |
| Morin I, Que | 110,000 | 45,831 | 110,394 | Sparrow H O, Sask | 110,000 | 80,790 | 107,408 |
| Murray L, Ont | 110,000 | 47,490 | 66,342 | Spivak M, Man | 110,000 | 79,675 | 127,111 |
| <i>Committee Chairman</i> | 8,593 | | | <i>Committee Deputy Chairman</i> | 4,600 | | |
| Nolin P C, Que | 110,000 | 44,362 | 111,626 | St. Germain G, BC | 110,000 | 110,495 | 126,470 |
| Oliver D H, NS | 110,000 | 108,220 | 118,167 | Stollery P, Ont | 110,000 | 53,276 | 116,706 |
| <i>Committee Deputy Chairman</i> | 2,352 | | | <i>Committee Chairman</i> | 8,723 | | |
| <i>Committee Chairman</i> | 4,120 | | | Stratton T R, Man | 110,000 | 125,546 | 174,286 |
| Pearson L, Ont | 110,000 | 25,133 | 117,816 | <i>Opposition Whip</i> | 5,900 | | |
| Pépin L, Que | 110,000 | 47,705 | 144,235 | <i>Committee Deputy Chairman</i> | 7,158 | | |
| <i>Speaker Pro Tempore</i> | 9,479 | | | Taylor N, Alta ⁽¹⁾ | 69,056 | 85,106 | 66,651 |
| Phalen G A, NS | 110,000 | 87,170 | 67,971 | <i>Committee Chairman</i> | 4,473 | | |
| Pitfield P M, Ont | 110,000 | | 63,588 | Tkachuk D, Sask | 110,000 | 126,267 | 122,697 |
| Poulin M-P, Ont | 110,000 | 53,332 | 118,925 | <i>Committee Deputy Chairman</i> | 4,600 | | |
| Poy V, Ont | 110,000 | 85,207 | 111,464 | Tunney J, Ont ⁽¹⁾ | 22,917 | 7,154 | 14,560 |
| Prud'homme M, Que | 110,000 | 22,383 | 105,458 | Watt C, Que | 110,000 | 96,055 | 101,494 |
| Ringuette P, NB | 33,414 | 18,721 | 39,834 | Wiebe J E, Sask | 110,000 | 83,679 | 102,493 |
| Rivest J-C, Que | 110,000 | 17,374 | 67,345 | <i>Committee Deputy Chairman</i> | 4,518 | | |
| Robertson B M, NB | 110,000 | 47,979 | 93,340 | Wilson L M, Ont | 2,139 | 2,110 | 1,825 |
| <i>Committee Deputy Chairman</i> | 1,473 | | | Total | 11,054,493 | 6,755,555 | 10,247,030 |
| Robichaud F, NB | 110,000 | 54,681 | 66,629 | | | | |

⁽¹⁾ Senators who have either resigned, retired, or died during fiscal year 2002-2003 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 TRAVEL EXPENSES PAID IN 2002-2003

| 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 | 135,000 | 137,391 | Breitkreuz G | 135,000 | 128,376 |
| Ablonczy D | 135,000 | 132,258 | <i>Allowance as</i> | | |
| Adams WP | 135,000 | 55,519 | <i>Deputy Whip</i> | | |
| Alcock R | 135,000 | 103,638 | <i>Official Opposition</i> | 9,619 | |
| Allard CM | 135,000 | 33,180 | <i>Allowance as</i> | | |
| Anders R | 135,000 | 89,412 | <i>Chief Whip</i> | | |
| Anderson Hon DA | 135,000 | 82,233 | <i>Official Opposition</i> | 204 | |
| Anderson DL | 135,000 | 91,855 | Brien P | 127,742 | 120,849 |
| Assad M | 135,000 | 20,968 | <i>Allowance as</i> | | |
| Assadourian S | 135,000 | 55,079 | <i>Chief Whip</i> | | |
| Asselin G | 135,000 | 84,830 | <i>Other Opposition Party</i> | 6,884 | |
| Augustine Hon J | 135,000 | 50,243 | Brison S | 135,000 | 129,045 |
| Bachand A | 135,000 | 70,544 | Brown MAB | 135,000 | 45,858 |
| Bachand C | 135,000 | 34,742 | Bryden J | 135,000 | 83,327 |
| Bagnell L | 135,000 | 174,924 | Bulte S | 135,000 | 61,928 |
| Bailey R | 135,000 | 111,359 | Burton A | 135,000 | 146,119 |
| Bakopanos E | 135,000 | 37,025 | Byrne Hon G | 135,000 | 93,274 |
| <i>Allowance as</i> | | | Caccia Hon CL | 135,000 | 32,799 |
| <i>Assistant Deputy Chairperson</i> | | | Cadman C | 135,000 | 115,025 |
| <i>of Committees of the</i> | | | Calder MJ | 135,000 | 69,159 |
| <i>Whole House</i> | 13,700 | | Cannis J | 135,000 | 61,807 |
| Barnes R | 119,395 | 110,269 | Caplan Hon E | 135,000 | 74,649 |
| Barnes S | 135,000 | 69,907 | Cardin S | 135,000 | 44,640 |
| Beaumier C | 135,000 | 63,403 | Carignan JG | 135,000 | 49,655 |
| Bélair R | 135,000 | 113,625 | Carroll A | 135,000 | 59,014 |
| <i>Allowance as</i> | | | Casey B | 135,000 | 109,935 |
| <i>Deputy Chairperson of</i> | | | Casson R | 135,000 | 119,935 |
| <i>Committees of the Whole House</i> .. | 13,700 | | Castonguay J | 135,000 | 63,149 |
| Bélanger M | 135,000 | 38,482 | Catterall M | 135,000 | 17,376 |
| Bellehumeur M | 17,782 | 29,187 | <i>Allowance as</i> | | |
| Bellemare E | 135,000 | 19,249 | <i>Chief Whip</i> | | |
| Bennett C | 135,000 | 78,099 | <i>Government</i> | 24,500 | |
| Benoit L | 135,000 | 78,787 | Cauchon Hon M | 135,000 | 10,290 |
| Bergeron S | 135,000 | 58,118 | Chamberlain B | 135,000 | 60,462 |
| Bertrand R | 135,000 | 61,347 | Charbonneau Y | 135,000 | 28,588 |
| Bevilacqua Hon M | 135,000 | 75,897 | Chatters D | 135,000 | 104,173 |
| Bigras B | 135,000 | 38,371 | Chrétien Rt Hon J | 135,000 | 9,032 |
| Binet G | 135,000 | 77,394 | Clark Rt Hon J | 69,800 | 95,972 |
| Blaikie WA | 135,000 | 124,170 | <i>Expense Allowance</i> | 22,925 | |
| <i>Allowance as</i> | | | <i>Allowance as Leader</i> | | |
| <i>House Leader</i> | | | <i>Other Opposition Party</i> | 31,850 | |
| <i>Other Opposition Party</i> | 12,558 | | Coderre Hon D | 135,000 | 53,729 |
| <i>Allowance as</i> | | | Collenette Hon D | 135,000 | 24,530 |
| <i>Leader</i> | | | Comartin J | 135,000 | 100,665 |
| <i>Other Opposition Party</i> | 3,842 | | Comuzzi J | 135,000 | 94,549 |
| Blondin-Andrew Hon E | 135,000 | 299,636 | Copps Hon SM | 135,000 | 140,309 |
| Bonin R | 135,000 | 42,970 | Cotler I | 135,000 | 32,953 |
| Bonwick P | 135,000 | 59,596 | Crête P | 135,000 | 91,139 |
| Borotsik R | 135,000 | 106,145 | Cullen R | 135,000 | 80,580 |
| <i>Allowance as</i> | | | Cummins JM | 135,000 | 155,939 |
| <i>Chief Whip</i> | | | Cuzner R | 135,000 | 135,775 |
| <i>Other Opposition Party</i> | 9,457 | | Dalphond-Guiral M | 135,000 | 28,694 |
| Boudria Hon D | 135,000 | 18,554 | Davies E | 135,000 | 164,971 |
| Bourgeois D | 135,000 | 34,867 | <i>Allowance as</i> | | |
| Bradshaw Hon C | 135,000 | 73,648 | <i>House Leader</i> | | |
| | | | <i>Other Opposition Party</i> | 1,142 | |

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House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003—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 | 135,000 | 195,538 | Hanger A | 135,000 | 108,143 |
| Desjarlais B | 135,000 | 169,753 | Harb M. | 135,000 | 20,268 |
| Desrochers O | 135,000 | 96,782 | Harper S | 119,395 | 123,845 |
| DeVillers Hon P | 135,000 | 52,675 | <i>Allowance as</i> | | |
| Dhaliwal Hon H | 135,000 | 150,394 | <i>Leader</i> | | |
| Dion Hon S | 135,000 | 27,406 | <i>Official Opposition</i> | 55,916 | |
| Discepola N | 135,000 | 40,166 | Harris RM | 135,000 | 151,787 |
| Doyle N | 135,000 | 147,883 | Harvard J | 135,000 | 103,275 |
| Dromisky SP | 135,000 | 83,494 | Harvey A | 135,000 | 77,006 |
| Drouin Hon C | 135,000 | 42,003 | Hearn L | 135,000 | 160,459 |
| Dubé A | 129,919 | 64,305 | <i>Allowance as</i> | | |
| Duceppe G | 135,000 | 51,576 | <i>House Leader</i> | | |
| <i>Allowance as Leader</i> | | | <i>Other Opposition Party</i> | 5,782 | |
| <i>Other Opposition Party</i> | 46,100 | | Herron J | 135,000 | 132,793 |
| Duncan J | 135,000 | 147,858 | Hill G | 135,000 | 144,605 |
| Duplain C | 135,000 | 72,999 | Hill J | 135,000 | 123,563 |
| Easter Hon W | 135,000 | 114,799 | <i>Allowance as</i> | | |
| Efford RJ | 119,395 | 151,038 | <i>Chief Whip</i> | | |
| Eggleton Hon AC | 135,000 | 60,688 | <i>Other Opposition Party</i> | 243 | |
| Elley R | 135,000 | 113,374 | Hilstrom H | 135,000 | 116,345 |
| Epp MK | 135,000 | 70,165 | Hinton B | 135,000 | 109,508 |
| Eyking M | 135,000 | 125,858 | Hubbard C | 135,000 | 67,611 |
| Farrah G | 135,000 | 182,205 | Ianno T | 135,000 | 60,998 |
| Finlay J | 135,000 | 82,455 | Jackson O | 135,000 | 71,517 |
| Fitzpatrick B | 135,000 | 94,160 | Jaffer R | 135,000 | 83,465 |
| Folco R | 135,000 | 40,400 | Jennings M | 135,000 | 35,870 |
| Fontana JF | 135,000 | 83,154 | Johnston FD | 135,000 | 106,686 |
| Forseth P | 135,000 | 120,050 | <i>Allowance as</i> | | |
| Fournier G | 135,000 | 141,594 | <i>Chief Whip</i> | | |
| Frulla L | 119,395 | 33,993 | <i>Official Opposition</i> | 24,296 | |
| Fry Hon H | 135,000 | 138,503 | Jordan J | 135,000 | 29,439 |
| Gagnon C | 135,000 | 49,147 | Karetak-Lindell N | 135,000 | 172,986 |
| Gagnon M | 135,000 | 81,538 | Karygiannis J | 135,000 | 42,157 |
| Gagnon S | 42,097 | 31,250 | Keddy G | 135,000 | 135,324 |
| Gallant C | 135,000 | 37,849 | Kenney JT | 135,000 | 122,907 |
| Gallaway R | 135,000 | 85,290 | Keyes SJ | 135,000 | 76,507 |
| Gaudet R | 42,097 | 21,097 | Kilger B | 135,000 | 69,264 |
| Gauthier M | 135,000 | 70,227 | <i>Allowance as</i> | | |
| <i>Allowance as</i> | | | <i>Deputy Speaker and</i> | | |
| <i>House Leader</i> | | | <i>Chairperson of</i> | | |
| <i>Other Opposition Party</i> | 13,700 | | <i>Committees of the Whole House</i> .. | 33,700 | |
| Girard Bujold J | 135,000 | 65,783 | Kilgour Hon DW | 135,000 | 78,142 |
| Godfrey JF | 135,000 | 58,148 | Knutson Hon TG | 135,000 | 82,042 |
| Godin Y | 135,000 | 98,894 | Kraft Sloan KM | 135,000 | 68,781 |
| <i>Allowance as</i> | | | Laframboise M | 135,000 | 67,674 |
| <i>Chief Whip</i> | | | Laliberte R | 135,000 | 343,260 |
| <i>Other Opposition Party</i> | 9,700 | | Lalonde F | 135,000 | 29,121 |
| Goldring P | 135,000 | 77,017 | Lancôt R | 135,000 | 63,303 |
| Goodale Hon RE | 135,000 | 60,790 | Lastewka W | 135,000 | 61,397 |
| Gouk JW | 135,000 | 174,900 | Lebel G | 135,000 | 49,460 |
| Graham Hon B | 135,000 | 62,932 | LeBlanc D | 135,000 | 172,581 |
| Grewal G | 135,000 | 125,947 | Lee D | 135,000 | 57,062 |
| Grey DC | 135,000 | 117,343 | Leung S | 135,000 | 157,531 |
| Grose IB | 135,000 | 37,205 | Lill WE | 135,000 | 69,552 |
| Guarnieri A | 135,000 | 65,402 | Lincoln C | 135,000 | 26,365 |
| Guay M | 135,000 | 68,908 | Longfield J | 135,000 | 58,910 |
| Guimond M | 135,000 | 79,595 | Loubier Y | 135,000 | 67,813 |
| <i>Allowance as</i> | | | Lunn GV | 135,000 | 137,969 |
| <i>Chief Whip</i> | | | Lunney J | 135,000 | 140,463 |
| <i>Other Opposition Party</i> | 2,816 | | MacAulay Hon L | 135,000 | 163,049 |

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House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003—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 | 135,000 | 125,973 | Paradis Hon D | 135,000 | 42,049 |
| <i>Allowance as</i> | | | Parrish C | 135,000 | 42,065 |
| <i>House Leader</i> | | | Patry B | 135,000 | 41,720 |
| <i>Other Opposition Party</i> | 7,918 | | Penson C | 135,000 | 97,571 |
| Macklin P | 135,000 | 60,593 | Peric J | 135,000 | 56,077 |
| Mahoney SW | 135,000 | 84,233 | Perron GA | 135,000 | 49,470 |
| Malhi G | 135,000 | 63,632 | Peschisolido J | 135,000 | 129,010 |
| Maloney JD | 135,000 | 60,999 | Peterson Hon J | 135,000 | 51,833 |
| Manley Hon JP | 135,000 | 38,787 | Pettigrew Hon P | 135,000 | 27,614 |
| Marceau R | 135,000 | 63,591 | Phinney EL | 135,000 | 66,676 |
| Marcil S | 135,000 | 46,677 | Picard P | 135,000 | 55,316 |
| Mark IM | 135,000 | 131,718 | Pickard RW | 135,000 | 76,758 |
| Marleau Hon D | 135,000 | 72,654 | Pillitteri G | 135,000 | 48,808 |
| Martin K | 135,000 | 49,554 | Plamondon L | 135,000 | 83,087 |
| Martin Hon P | 135,000 | 73,493 | Pratt D | 135,000 | 24,569 |
| Martin PD | 135,000 | 135,485 | Price D | 135,000 | 50,073 |
| Masse B | 119,395 | 71,957 | Proctor JR | 135,000 | 102,643 |
| Matthews WB | 135,000 | 263,377 | Proulx M | 135,000 | 9,303 |
| Mayfield P | 135,000 | 122,417 | Provenzano CF | 135,000 | 88,043 |
| McCallum Hon J | 135,000 | 81,351 | Rajotte J | 135,000 | 120,939 |
| McCormick L | 135,000 | 54,071 | Redman K | 135,000 | 75,190 |
| McDonough A | 135,000 | 135,081 | Reed JAA | 135,000 | 52,907 |
| <i>Allowance as Leader</i> | | | Regan GP | 135,000 | 84,977 |
| <i>Other Opposition Party</i> | 42,258 | | Reid S | 135,000 | 26,306 |
| McGuire J | 135,000 | 97,805 | Reynolds J | 135,000 | 193,184 |
| McKay J | 135,000 | 65,582 | <i>Allowance as</i> | | |
| McLellan Hon A | 135,000 | 116,884 | <i>House Leader</i> | | |
| McNally GH | 135,000 | 98,953 | <i>Official Opposition</i> | 29,080 | |
| McTeague D | 135,000 | 72,853 | <i>Allowance as</i> | | |
| Ménard R | 135,000 | 32,363 | <i>Leader</i> | | |
| Meredith V | 135,000 | 126,063 | <i>Official Opposition</i> | 8,884 | |
| Merrifield R | 135,000 | 122,203 | Richardson J | 71,129 | 20,475 |
| Milliken Hon P | 135,000 | 12,907 | Ritz G | 135,000 | 154,800 |
| <i>Allowance as</i> | | | <i>Allowance as</i> | | |
| <i>Speaker of the</i> | | | <i>Deputy Whip</i> | | |
| <i>House of Commons</i> | 64,800 | | <i>Official Opposition</i> | 81 | |
| Mills B | 135,000 | 116,828 | Robillard Hon L | 135,000 | 5,683 |
| Mills D | 135,000 | 89,951 | Robinson SJ | 135,000 | 228,778 |
| Minna Hon M | 135,000 | 65,212 | Rocheleau Y | 135,000 | 40,238 |
| Mitchell Hon A | 135,000 | 73,208 | Rock Hon A | 135,000 | 40,915 |
| Moore J | 135,000 | 145,099 | Roy JY | 135,000 | 105,881 |
| Murphy S | 135,000 | 109,180 | Saada J | 135,000 | 27,959 |
| Myers LA | 135,000 | 109,607 | <i>Allowance as</i> | | |
| Nault Hon RD | 135,000 | 148,709 | <i>Deputy Whip</i> | | |
| Neville A | 135,000 | 106,324 | <i>Government</i> | 9,700 | |
| Normand Hon G | 135,000 | 60,821 | Sauvageau B | 135,000 | 51,097 |
| Nystrom Hon L | 135,000 | 124,408 | Savoy A | 135,000 | 89,143 |
| O'Brien L | 135,000 | 300,786 | Scherrer H | 135,000 | 47,006 |
| O'Brien PW | 135,000 | 80,195 | Schmidt W | 135,000 | 76,392 |
| O'Reilly J | 135,000 | 63,644 | Scott Hon A | 135,000 | 69,293 |
| Obhrai D | 135,000 | 121,286 | Serré B | 135,000 | 86,279 |
| Owen Hon S | 135,000 | 155,313 | Sgro J | 135,000 | 84,373 |
| Pacetti M | 119,395 | 29,131 | Shepherd A | 135,000 | 47,017 |
| Pagtakhan Hon R | 135,000 | 119,811 | Simard R | 119,395 | 122,824 |
| Pallister B | 135,000 | 94,480 | Skelton C | 135,000 | 87,931 |
| Pankiw J | 135,000 | 147,627 | <i>Allowance as</i> | | |
| Paquette P | 135,000 | 41,369 | <i>House Leader</i> | | |
| | | | <i>Official Opposition</i> | 4,339 | |

Parliament

House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2002-2003—*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⁾ |
|-----------------------------------|--|-----------------------------------|---|--|-----------------------------------|
| | \$ | \$ | | \$ | \$ |
| Solberg M | 135,000 | 127,890 | Tremblay S. | 135,000 | 56,700 |
| Sorenson K | 135,000 | 129,633 | Tremblay ST | 13,790 | 17,309 |
| Speller RS | 135,000 | 94,149 | Ur RM | 135,000 | 72,343 |
| Spencer L | 135,000 | 76,579 | Valeri T | 135,000 | 47,574 |
| St. Denis B | 135,000 | 105,102 | Vancilief Hon L | 135,000 | 61,403 |
| St-Hilaire C | 135,000 | 27,029 | Vellacott M | 135,000 | 122,761 |
| St-Jacques D | 135,000 | 39,598 | Venne P | 135,000 | 38,074 |
| St-Julien G | 135,000 | 209,905 | Volpe J | 135,000 | 76,851 |
| Steckle P | 135,000 | 77,016 | Wappel TW | 135,000 | 55,161 |
| Stewart Hon J | 135,000 | 44,704 | Wasylycia-Leis J | 135,000 | 97,204 |
| Stinson D | 135,000 | 112,589 | Wayne E | 135,000 | 74,832 |
| Stoffer P | 135,000 | 95,564 | Whelan Hon S | 135,000 | 63,478 |
| Strahl C | 135,000 | 140,748 | White R | 135,000 | 141,448 |
| Szabo P | 135,000 | 56,339 | <i>Allowance as</i> | | |
| Telegdi A | 135,000 | 61,119 | <i>House Leader</i> | | |
| Thibault Hon R | 135,000 | 79,480 | <i>Official Opposition</i> | 281 | |
| Thibeault Y | 135,000 | 31,395 | White T | 135,000 | 137,825 |
| Thompson G | 135,000 | 91,760 | Wilfert B | 135,000 | 78,673 |
| Thompson M | 135,000 | 143,890 | Williams J | 135,000 | 107,181 |
| Tirabassi T | 135,000 | 55,960 | Wood RE | 135,000 | 68,396 |
| Toews V | 135,000 | 111,431 | Yelich L | 135,000 | 155,582 |
| Tonks A | 135,000 | 68,165 | Former Members ⁽³⁾ | | 60,898 |
| Torsney P | 135,000 | 48,521 | | | |
| | | | Total | 40,740,096 | 26,209,299 |

⁽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 2002-2003

| Name | Parliamentary Secretary to the | Amount | Name | Parliamentary Secretary to the | Amount |
|-----------------------|---|--------|----------------|--|---------|
| | | \$ | | | \$ |
| Allard CM | Minister of Canadian Heritage January 13, 2003 to January 12, 2004 | 2,983 | Malhi G | Minister of Labour September 12, 2001 to January 12, 2004 | 13,700 |
| Assad M | Minister of Citizenship and Immigration December 22, 2000 to January 12, 2003 | 10,717 | Marcil S | Minister of Industry February 18, 2002 to January 12, 2004 | 13,700 |
| Assadourian S | Minister of Citizenship and Immigration January 13, 2003 to January 12, 2004 | 2,983 | Matthews WB | President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs December 22, 2000 to January 12, 2003 | 10,717 |
| Beaumier C | Minister of National Revenue January 13, 2003 to January 12, 2004 | 2,983 | McCormick L | Minister of Agriculture and Agri-Food December 22, 2000 to January 12, 2003 | 10,717 |
| Bulte S | Minister of Canadian Heritage December 22, 2000 to January 12, 2003 | 10,717 | Myers LA | Solicitor General of Canada December 22, 2000 to January 12, 2003 | 10,717 |
| Calder MJ | Minister for International Trade January 13, 2003 to January 12, 2004 | 2,983 | O'Brien PW | Minister for International Trade December 22, 2000 to January 12, 2003 | 10,717 |
| Carroll A | Minister of Foreign Affairs September 12, 2001 to January 12, 2004 | 13,700 | O'Reilly J | Minister of National Defence December 22, 2000 to January 12, 2003 | 10,717 |
| Castonguay J | Minister of Health September 12, 2001 to January 12, 2004 | 13,700 | Peschisolido J | President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs January 13, 2003 to January 12, 2004 | 2,983 |
| Cuzner R | Prime Minister January 13, 2003 to January 12, 2004 | 2,983 | Proulx M | Minister of Transport January 13, 2003 to January 12, 2004 | 2,983 |
| Duplain C | Minister of Agriculture and Agri-Food January 13, 2003 to January 12, 2004 | 2,983 | Provenzano CF | Minister of Veterans Affairs December 22, 2000 to January 12, 2003 | 10,717 |
| Farrah G | Minister of Fisheries and Oceans September 12, 2001 to January 12, 2004 | 13,700 | Redman K | Minister of the Environment December 22, 2000 to January 12, 2003 | 10,717 |
| Finlay J | Minister of Indian Affairs and Northern Development December 22, 2000 to January 12, 2003 | 10,717 | Regan GP | Leader of the Government in the House of Commons September 12, 2001 to January 12, 2004 | 13,700 |
| Folco R | Minister of Human Resources Development December 22, 2000 to January 12, 2003 | 10,717 | Serré B | Minister of Natural Resources and Minister responsible for the Canadian Wheat Board December 22, 2000 to January 12, 2003 | 10,717 |
| Grose IB | Minister of Veterans Affairs January 13, 2003 to January 12, 2004 | 2,983 | Sgro J | Minister of Public Works and Government Services January 13, 2003 to January 12, 2004 | 2,983 |
| Harvey A | Minister of Transport September 12, 2001 to January 12, 2003 | 10,717 | Shepherd A | President of the Treasury Board December 22, 2000 to January 12, 2003 | 10,717 |
| Hubbard C | Minister for International Cooperation January 13, 2003 to January 12, 2004 | 2,983 | St-Jacques D | Minister of Human Resources Development January 13, 2003 to January 12, 2004 | 2,983 |
| Jennings M | Minister of Indian Affairs and Northern Development January 13, 2003 to January 12, 2004 | 2,983 | Szabo P | Minister of Public Works and Government Services December 22, 2000 to January 12, 2003 | 10,717 |
| Jordan J | Minister for International Cooperation September 12, 2001 to January 12, 2003 | 10,717 | Tirabassi T | President of the Treasury Board January 13, 2003 to January 12, 2004 | 2,983 |
| Karetak- Lindell N | Solicitor General of Canada January 13, 2003 to January 12, 2004 | 2,983 | Tonks A | Minister of the Environment January 13, 2003 to January 12, 2004 | 2,983 |
| LeBlanc D | Prime Minister December 22, 2000 to January 12, 2003 | 10,717 | Wilfert B | Minister of Finance February 18, 2002 to January 12, 2004 | 13,700 |
| Leung S | Minister of Natural Resources January 13, 2003 to January 12, 2004 | 2,983 | | Total | 369,634 |
| Leung S | Minister of National Defence January 13, 2003 to January 12, 2004 | 2,983 | | | |
| Leung S | Minister of National Revenue December 22, 2000 to January 12, 2003 | 10,717 | | | |
| Macklin P | Minister of Justice and Attorney General of Canada February 18, 2002 to January 12, 2004 | 13,700 | | | |
| Mahoney SW | Deputy Prime Minister and Minister of Infrastructure and Crown Corporations April 8, 2002 to August 6, 2002 | 4,521 | | | |
| | Minister of Transport August 7, 2002 to April 10, 2003 | 8,913 | | | |

Parliament House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2002-2003

| 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 to September 16, 2002... | 2,352 | Cummins JM | Fisheries and Oceans — Vice-chairperson From October 03, 2001 to September 16, 2002... | 2,352 |
| | From November 07, 2002 | 2,040 | Cuzner R | Fisheries and Oceans — Vice-chairperson From November 05, 2002 to February 19, 2003 .. | 1,507 |
| Ablonczy D | Citizenship and Immigration — Vice-chairperson From May 02, 2002 to September 16, 2002 | 1,913 | Dalphond- Guirail M | Citizenship and Immigration — Vice-chairperson From November 05, 2002 | 2,068 |
| Adams WP | Procedure and House Affairs — Chairperson From September 27, 2001 to September 16, 2002. | 4,473 | Day S | Foreign Affairs and International Trade — Vice-chairperson From April 23, 2002 to September 16, 2002 | 2,040 |
| | From October 10, 2002 | 4,615 | | From October 21, 2002 | 2,276 |
| Alcock R | Health — Vice-chairperson From October 02, 2001 to September 16, 2002... | 2,352 | Discepola N | Finance — Vice-chairperson From February 19, 2001 to September 16, 2002 .. | 2,351 |
| | Government Operations and Estimates — Chairperson From June 06, 2002 to September 16, 2002 | 2,721 | | From October 21, 2002 | 2,276 |
| | From November 07, 2002 | 3,880 | Dromisky S | Health — Vice-chairperson From November 05, 2002 | 2,068 |
| Augustine Hon J | Foreign Affairs and International Trade — Chairperson From February 19, 2002 to May 25, 2002 | 1,460 | Easter Hon W | Fisheries and Oceans — Chairperson From February 28, 2001 to September 16, 2002 .. | 4,473 |
| Barnes S | Finance — Chairperson From February 19, 2002 to September 16, 2002 .. | 4,473 | Epp MK | Finance — Vice-chairperson From October 01, 2001 to April 22, 2002 | 312 |
| | From October 21, 2002 | 4,328 | Fontana JF | Citizenship and Immigration — Chairperson From February 20, 2001 to September 16, 2002 .. | 4,473 |
| Bélanger M | Official Languages — Chairperson From March 13, 2001 to September 16, 2002 | 4,473 | | From November 05, 2002 | 3,934 |
| | From November 21, 2002 | 3,503 | Forseth P | Citizenship and Immigration — Vice-chairperson From October 02, 2001 to April 22, 2002 | 312 |
| Bellemare E | Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson From November 05, 2002 | 2,068 | | Government Operations and Estimates — Vice-chairperson From June 06, 2002 to September 16, 2002 | 1,431 |
| Benoit L | National Defence and Veterans Affairs — Vice-chairperson From October 02, 2001 to September 16, 2002... | 2,352 | Godin Y | Official Languages — Vice-chairperson From November 21, 2002 | 1,842 |
| Bonin R | Aboriginal Affairs, Northern Development and Natural Resources — Chairperson From October 04, 2001 to September 16, 2002... | 4,473 | Grewal G | Scrutiny of Regulations — Chairperson From October 25, 2001 to September 16, 2002... | 4,473 |
| | From November 04, 2002 | 3,961 | | From November 21, 2002 | 3,503 |
| Bonwick P | Canadian Heritage — Vice-chairperson From November 07, 2002 | 2,040 | Harb M | Public Accounts — Vice-chairperson From February 20, 2001 to September 16, 2002 .. | 2,352 |
| Breitkreuz G | Procedure and House Affairs — Vice-chairperson From February 05, 2002 to April 23, 2002 | 326 | Harris RM | Finance — Vice-chairperson From April 23, 2002 to September 16, 2002 | 2,040 |
| | | | | From October 21, 2002 | 2,276 |
| Brown MAB | Health — Chairperson From February 22, 2001 to September 16, 2002 .. | 4,473 | Herron J | Environment and Sustainable Development — Vice-chairperson From November 05, 2002 | 2,068 |
| | From November 05, 2002 | 3,934 | Hilstrom H | Agriculture and Agri-Food — Vice-chairperson From February 19, 2001 to September 16, 2002 .. | 2,352 |
| Caccia Hon CL | Environment and Sustainable Development — Chairperson From February 22, 2001 to September 16, 2002 .. | 4,473 | | From November 04, 2002 | 2,082 |
| | From November 05, 2002 | 3,934 | Hubbard C | Agriculture and Agri-Food — Chairperson From February 19, 2001 to September 16, 2002 .. | 4,473 |
| Cadman C | Justice and Human Rights — Vice-chairperson From February 21, 2001 to September 16, 2002 .. | 2,352 | | From November 04, 2002 to January 29, 2003 ... | 2,292 |
| | From November 06, 2002 | 2,054 | Jackson O | Transport — Chairperson From February 21, 2001 to September 16, 2002 .. | 4,473 |
| Calder MJ | Agriculture and Agri-Food — Vice-chairperson From February 19, 2001 to September 16, 2002 .. | 2,352 | Johnston D | Procedure and House Affairs — Vice-chairperson From April 23, 2002 to September 16, 2002 | 2,040 |
| | From November 04, 2002 to January 29, 2003 ... | 1,205 | | From October 10, 2002 | 2,427 |
| Cannis J | Transport — Vice-chairperson From February 03, 2003 | 820 | Karetak- Lindell N | Aboriginal Affairs, Northern Development and Natural Resources — Vice-Chairperson From October 04, 2001 to September 16, 2002... | 2,352 |
| Comuzzi J | Transport — Chairperson From November 07, 2002 | 3,880 | | From November 04, 2002 | 2,082 |

Parliament

House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2002-2003—*Continued*

| Name | Chairperson or Vice-chairperson of Standing Committee on | Amount | Name | Chairperson or Vice-chairperson of Standing Committee on | Amount |
|----------------|---|--------|--------------|--|--------|
| | | \$ | | | \$ |
| Kraft Sloan KM | Environment and Sustainable Development — Vice-chairperson | | Phinney EL | Public Accounts — Vice-chairperson | |
| | From February 22, 2001 to September 16, 2002 .. | 2,352 | | From October 03, 2001 to September 16, 2002 .. | 2,352 |
| | From November 05, 2002 to March 24, 2003 | 1,972 | | From November 07, 2002 | 2,040 |
| Lastewka W | Industry, Science and Technology — Chairperson | | Pickard RW | Citizenship and Immigration — Vice-chairperson | |
| | From February 19, 2002 to September 16, 2002 .. | 4,473 | | From May 02, 2002 to September 16, 2002 | 1,913 |
| | From November 06, 2002 | 3,907 | | From November 05, 2002 | 2,068 |
| Lee D | Scrutiny of Regulations — Vice-chairperson | | Pratt D | National Defence and Veterans Affairs — Chairperson | |
| | From November 21, 2002 | 1,842 | | From February 22, 2001 to September 16, 2002 .. | 4,473 |
| Lincoln C | Canadian Heritage — Chairperson | | | From November 07, 2002 | 3,880 |
| | From February 20, 2001 to September 16, 2002 .. | 4,473 | Price D | National Defence and Veterans Affairs — Vice-chairperson | |
| | From November 07, 2002 | 3,880 | | From February 22, 2001 to September 16, 2002 .. | 2,352 |
| Longfield J | Human Resources Development and the Status of Persons with Disabilities — Chairperson | | | From November 07, 2002 | 2,040 |
| | From October 02, 2001 to September 16, 2002 .. | 4,473 | Proulx M | Transport — Vice-chairperson | |
| | From November 05, 2002 | 3,934 | | From February 21, 2001 to September 16, 2002 .. | 2,352 |
| Mahoney SW | Citizenship and Immigration — Vice-chairperson | | | From November 07, 2002 to February 03, 2003 .. | 1,235 |
| | From October 02, 2001 to May 02, 2002 | 452 | Rajotte J | Industry, Science and Technology — Vice-chairperson | |
| Marleau Hon D | Foreign Affairs and International Trade — Vice-chairperson | | | From April 23, 2002 to September 16, 2002 | 2,040 |
| | From June 13, 2002 to September 16, 2002 | 1,331 | | From November 06, 2002 | 2,054 |
| | From October 21, 2002 | 2,276 | Reid S | Official Languages — Vice-chairperson | |
| Matthews WB | Fisheries and Oceans — Vice-chairperson | | | From March 13, 2001 to September 16, 2002 | 2,352 |
| | From February 20, 2003 | 562 | Saada J | Procedure and House Affairs — Vice-chairperson | |
| McKay J | Justice and Human Rights — Vice-chairperson | | | From February 07, 2001 to September 16, 2002 .. | 2,352 |
| | From March 21, 2002 to September 16, 2002 | 2,352 | | From October 10, 2002 to November 07, 2002 ... | 400 |
| | From November 06, 2002 | 2,054 | Scott Hon A | Justice and Human Rights — Chairperson | |
| McTeague D | Industry, Science and Technology — Vice-chairperson | | | From February 21, 2001 to September 16, 2002 .. | 4,473 |
| | From February 19, 2002 to September 16, 2002 .. | 2,352 | | From November 06, 2002 | 3,907 |
| | From November 06, 2002 | 2,054 | Skelton C | Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson | |
| Ménard R | Health — Vice-chairperson | | | From February 05, 2002 to April 22, 2002 | 312 |
| | From November 05, 2002 | 2,068 | Solberg M | Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson | |
| Merrifield R | Health — Vice-chairperson | | | From April 23, 2002 to September 16, 2002 | 2,040 |
| | From February 22, 2001 to September 16, 2002 .. | 2,352 | | From November 05, 2002 | 2,068 |
| Mills B | Environment and Sustainable Development — Vice-chairperson | | St-Jacques D | Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson | |
| | From February 22, 2001 to September 16, 2002 .. | 2,352 | | From February 20, 2001 to September 16, 2002 .. | 2,352 |
| Mills D | Canadian Heritage — Vice-chairperson | | Steckle P | Fisheries and Oceans — Vice-chairperson | |
| | From February 20, 2001 to September 16, 2002 .. | 2,352 | | From October 03, 2001 to September 16, 2002 ... | 2,352 |
| Moore J | Transport — Vice-chairperson | | | Agriculture and Agri-Food — Chairperson | |
| | From October 01, 2001 to September 16, 2002 ... | 2,352 | | From February 04, 2003 | 1,530 |
| | From November 07, 2002 | 2,040 | Stoffer P | Fisheries and Oceans — Vice-chairperson | |
| Pallister B | Foreign Affairs and International Trade — Vice-chairperson | | | From November 05, 2002 | 2,068 |
| | From October 02, 2001 to April 22, 2002 | 312 | Thibeault Y | Official Languages — Vice-chairperson | |
| Parrish C | Procedure and House Affairs — Vice-chairperson | | | From March 13, 2001 to September 16, 2002 | 2,352 |
| | From November 07, 2002 | 2,040 | | From November 21, 2002 | 1,841 |
| Patry B | Foreign Affairs and International Trade — Vice-chairperson | | Ur RM | Agriculture and Agri-Food — Vice-chairperson | |
| | From February 19, 2002 to June 12, 2002 | 1,020 | | From February 04, 2003 | 804 |
| | Chairperson | | Valeri T | Government Operations and Estimates — Vice-chairperson | |
| | From June 13, 2002 to September 16, 2002 | 2,533 | | From June 06, 2002 to September 16, 2002 | 1,431 |
| | From October 21, 2002 | 4,328 | | From November 07, 2002 | 2,040 |
| Penson C | Industry, Science and Technology — Vice-chairperson | | Vellacott M | Aboriginal Affairs, Northern Development and Natural Resources — Vice-chairperson | |
| | From February 21, 2001 to April 22, 2002 | 312 | | From February 20, 2001 to September 16, 2002 .. | 2,352 |

Parliament

House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2002-2003—*Concluded*

| Name | Chairperson or Vice-chairperson of Standing Committee on | Amount | Name | Chairperson or Vice-chairperson of Standing Committee on | Amount |
|-----------|---|--------|------------|---|---------|
| | | \$ | | | \$ |
| Wappel TW | From November 04, 2002 | 2,082 | Williams J | Public Accounts — Chairperson | |
| | Scrutiny of Regulations — Vice-chairperson | | | From February 20, 2001 to September 16, 2002 .. | 4,473 |
| | From March 13, 2001 to September 16, 2002 | 2,352 | | From November 07, 2002 | 3,880 |
| | Fisheries and Oceans — Chairperson | | | Total | 319,746 |
| Wayne E | From November 05, 2002 | 3,934 | | | |
| | National Defence and Veterans Affairs — Vice-chairperson | | | | |
| | From November 07, 2002 | 2,040 | | | |

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, 2002 to March 31, 2003) | | | |
| Augustine Hon J. | 41,258 | 1,841 | 43,099 |
| Bevilacqua Hon M. | 48,618 | 2,122 | 50,740 |
| Blondin-Andrew Hon E. | 48,618 | 2,122 | 50,740 |
| Boudria Hon D. | 54,021 | 1,768 | 55,789 |
| Byrne Hon G. | 64,825 | 2,122 | 66,947 |
| DeVillers Hon P. | 48,618 | 2,122 | 50,740 |
| Drouin Hon C. | 48,618 | 2,122 | 50,740 |
| Goodale Hon R. | 10,804 | 354 | 11,158 |
| Kilgour Hon D. | 48,618 | 2,122 | 50,740 |
| Knutson Hon G. | 48,618 | 2,122 | 50,740 |
| Manley Hon J. | 10,804 | 354 | 11,158 |
| McCallum Hon J. | 8,103 | 354 | 8,457 |
| Mitchell Hon A. | 48,618 | 2,122 | 50,740 |
| Owen Hon S. | 48,618 | 2,122 | 50,740 |
| Paradis Hon D. | 48,618 | 2,122 | 50,740 |
| Total | 627,377 | 25,891 | 653,268 |

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 2000) | (96,877) | 684,139 | 1,286 | 380 | 366 | | 589,294 |
| September 2000 by-elections ⁽³⁾ | | 8,246 | | | | | 8,246 |
| May 2002 by-elections ⁽⁴⁾ | 94,811 | 2,542,269 | 620,478 | 63,524 | 122,180 | | 3,443,262 |
| December 2002 by-elections ⁽⁵⁾ | 25,267 | 896,467 | 210,224 | 20,685 | 22,079 | | 1,174,722 |
| <i>Electoral Boundaries Readjustment Act</i> | | | 83,817 | | | 6,681,463 | 6,765,280 |
| Event readiness and Ottawa Headquarters | 16,649,354 | 6,155 | 5,828,241 | 125,358 | 21,065,128 | | 43,674,236 |
| Total | 16,672,555 | 4,137,276 | 6,744,046 | 209,947 | 21,209,753 | 6,681,463 | 55,655,040 |

⁽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 2002-2003.

⁽²⁾ Expenditures reported under this column also include, where applicable, the development/acquisition and maintenance of information systems for fiscal year 2002-2003.

⁽³⁾ Kings—Hants (Nova Scotia) and Okanagan—Coquihalla (British Columbia).

⁽⁴⁾ Calgary Southwest (Alberta), Windsor West (Ontario), Bonavista-Trinity-Conception (NL), St-Boniface (Manitoba), St-Léonard-St-Michel (Quebec), Gander-Grand Falls (NL), Verdun-St-Henri-St-Paul-Pointe St-Charles (Quebec).

⁽⁵⁾ Berthier—Montcalm (Quebec), Lac Saint-Jean—Saguenay (Quebec)

DETAILS OF EXPENDITURES—37th GENERAL ELECTION (NOVEMBER 2000)

| | Preliminary duties | Conduct of elections | Voters information program | Special voting rules | Other activities | Total |
|-------------------------------------|-----------------------|----------------------------|----------------------------------|----------------------------|---------------------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Canada Elections Act—</i> | | | | | | |
| Ottawa Headquarters | (96,852) | 578,247 | 1,286 | 337 | | 483,018 |
| Newfoundland and Labrador | | 1,833 | | | | 1,833 |
| Nova Scotia | | 906 | | | | 906 |
| New Brunswick | | (285) | | | | (285) |
| Quebec | | 219 | | 43 | | 262 |
| Ontario | (25) | 85,171 | | | 366 | 85,512 |
| Manitoba | | 2,269 | | | | 2,269 |
| Saskatchewan | | 7,917 | | | | 7,917 |
| Alberta | | 9,290 | | | | 9,290 |
| British Columbia | | (1,091) | | | | (1,091) |
| Nunavut | | (337) | | | | (337) |
| Total | (96,877) | 684,139 | 1,286 | 380 | 366 | 589,294 |

Privy Council**Office of the Chief Electoral Officer****DETAILS OF EXPENDITURES—SEPTEMBER 2000 BY-ELECTIONS**

| | Preliminary duties | Conduct of elections | Voters information program | Special voting rules | Other activities | Total |
|------------------------------|-----------------------|----------------------------|----------------------------------|----------------------------|---------------------|-------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Canada Elections Act—</i> | | | | | | |
| Ottawa Headquarters | | 8,246 | | | | 8,246 |
| Total | | 8,246 | | | | 8,246 |

DETAILS OF EXPENDITURES — MAY 2002 BY-ELECTIONS

| | Preliminary duties | Conduct of elections | Voters information program | Special voting rules | Other activities | Total |
|---|-----------------------|----------------------------|----------------------------------|----------------------------|---------------------|-----------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Canada Elections Act—</i> | | | | | | |
| Ottawa Headquarters | 42,370 | 352,655 | 287,282 | 3,555 | 122,180 | 808,042 |
| Bonavista Trinity Conception | 46,787 | 367,310 | 25,152 | 9,217 | | 448,466 |
| Gander Grand Falls | 1,145 | 276,240 | 27,378 | 6,363 | | 311,126 |
| Saint-Léonard Saint-Michel | 1,159 | 301,702 | 66,488 | 6,757 | | 376,106 |
| Verdun St-Henri St-Paul Pointe-St-Charles | 504 | 327,113 | 77,960 | 6,251 | | 411,828 |
| Windsor West | (282) | 360,479 | 35,396 | 6,078 | | 401,671 |
| Saint-Boniface | 3,128 | 251,384 | 42,125 | 6,999 | | 303,636 |
| Calgary Southwest | | 305,386 | 58,697 | 18,304 | | 382,387 |
| Total | 94,811 | 2,542,269 | 620,478 | 63,524 | 122,180 | 3,443,262 |

DETAILS OF EXPENDITURES — DECEMBER 2002 BY-ELECTIONS

| | Preliminary duties | Conduct of elections | Voters information program | Special voting rules | Other activities | Total |
|-------------------------------|-----------------------|----------------------------|----------------------------------|----------------------------|---------------------|-----------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Canada Elections Act—</i> | | | | | | |
| Ottawa Headquarters | 17,837 | 103,881 | 210,224 | 5,559 | 22,079 | 359,580 |
| Berthier Montcalm | 867 | 463,370 | | 7,623 | | 471,860 |
| Lac Saint-Jean Saguenay | 6,563 | 329,216 | | 7,503 | | 343,282 |
| Total | 25,267 | 896,467 | 210,224 | 20,685 | 22,079 | 1,174,722 |

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES—ELECTORAL BOUNDARIES READJUSTMENT ACT

| | Preliminary duties | Conduct of elections | Voters information program | Special voting rules | Other activities | Electoral Boundaries Readjustment Act | Total |
|---|-----------------------|----------------------------|----------------------------------|----------------------------|---------------------|--|-----------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| <i>Electoral Boundaries Readjustment Act—</i> | | | | | | | |
| Ottawa Headquarters | | | 83,817 | | | 1,468,034 | 1,551,851 |
| All Commissions | | | | | | 178,656 | 178,656 |
| Newfoundland and Labrador | | | | | | 339,842 | 339,842 |
| Prince Edward Island | | | | | | 127,479 | 127,479 |
| Nova Scotia | | | | | | 254,948 | 254,948 |
| New Brunswick | | | | | | 370,999 | 370,999 |
| Quebec | | | | | | 1,095,111 | 1,095,111 |
| Ontario | | | | | | 1,334,593 | 1,334,593 |
| Manitoba | | | | | | 310,732 | 310,732 |
| Saskatchewan | | | | | | 265,326 | 265,326 |
| Alberta | | | | | | 442,396 | 442,396 |
| British Columbia | | | | | | 493,347 | 493,347 |
| Total | | | 83,817 | | | 6,681,463 | 6,765,280 |

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

| | Operation and maintenance | Construction, improvements and equipment | Total |
|---|------------------------------|--|-------------|
| | \$ | \$ | \$ |
| National Headquarters, Ottawa, Ont. | 138,203,462 | 23,277,811 | 161,481,273 |
| Regional Headquarters Atlantic, Moncton, NB | 18,651,140 | 1,141,558 | 19,792,698 |
| Learning Centre Atlantic, Moncton, NB | 1,253,544 | | 1,253,544 |
| Springhill Institution, Springhill, NS | 28,641,148 | 4,892,281 | 33,533,429 |
| Dorchester Penitentiary, Dorchester, NB | 25,489,046 | 1,539,500 | 27,028,546 |
| Westmorland Institution, Dorchester, NB | 10,723,457 | 1,303,128 | 12,026,585 |
| Atlantic Institution, Renous, NB | 22,727,256 | 873,188 | 23,600,444 |
| Nova Institution for Women, Truro, NS | 8,198,310 | 1,216,426 | 9,414,736 |
| Halifax District Parole Office, Halifax, NS | 3,088,972 | 121,716 | 3,210,688 |
| Carleton Community Correctional Centre, Halifax, NS | 786,324 | | 786,324 |
| Carleton Community Correctional Centre Annex, Halifax, NS | 567,604 | | 567,604 |
| Truro District Parole Office, Truro, NS | 1,226,324 | 39,194 | 1,265,518 |
| Kentville Area Parole Office, Kentville, NS | 906,905 | | 906,905 |
| Sydney Area Parole Office, Sydney, NS | 844,108 | | 844,108 |
| Newfoundland District Parole Office, St. John's, NL | 2,042,668 | 53,753 | 2,096,421 |
| Corner Brook Area Parole Office, Corner Brook, NL | 859,551 | 27,638 | 887,189 |
| Grand Falls Area Parole Office, Grand Falls, NL | 164,320 | | 164,320 |
| St. John's Area Parole Office, St. John's, NL | 744,135 | | 744,135 |
| New Brunswick East District Parole Office, Moncton, NB | 2,710,158 | 38,308 | 2,748,466 |
| Charlottetown Area Parole Office, Charlottetown, PEI | 331,093 | | 331,093 |
| Bathurst Area Parole Office, Bathurst, NB | 596,519 | | 596,519 |
| New Brunswick West District Parole Office, Saint John, NB | 1,541,210 | 46,854 | 1,588,064 |
| Fredericton Area Parole Office, Fredericton, NB | 428,025 | | 428,025 |
| Parrrtown Community Correctional Centre, Parrrtown, NB | 800,133 | | 800,133 |
| Shepody Healing Centre, Shepody, NB | 6,926,159 | 13,341 | 6,939,500 |
| Regional Headquarters Quebec, Laval, Que | 25,449,540 | 1,941,191 | 27,390,731 |
| Quebec Staff College, Laval, Que. | 2,892,979 | 95,071 | 2,988,050 |
| Montee St-Francois Institution, Laval, Que | 11,566,535 | 534,549 | 12,101,084 |
| Federal Training Centre, Laval, Que | 17,411,837 | 305,077 | 17,716,914 |
| Donnacona Institution, Donnacona, Que | 29,544,743 | 749,988 | 30,294,731 |
| Joliette Institution, Joliette, Que | 9,198,721 | 4,570,620 | 13,769,341 |
| Leclerc Institution, Laval, Que | 30,656,501 | 4,132,553 | 34,789,054 |
| Archambault Institution, Ste-Anne-des-Plaines, Que | 26,987,816 | 484,880 | 27,472,696 |
| Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que | 14,484,324 | 1,204,760 | 15,689,084 |
| Quebec Regional Reception Centre, Laval, Que | 30,258,068 | 574,932 | 30,833,000 |
| Drummond Institution, Drummondville, Que | 21,519,544 | 463,415 | 21,982,959 |
| Cowansville Institution, Cowansville, Que | 26,521,530 | 843,305 | 27,364,835 |
| La Macaza Institution, L'Annonciation, Que | 18,709,461 | 585,839 | 19,295,300 |
| Port-Cartier Institution, Port-Cartier, Que | 20,461,213 | 532,645 | 20,993,858 |
| Montreal Metropolitan District Parole Office, Montreal, Que | 3,346,628 | | 3,346,628 |
| Longueuil Area Parole Office, Longueuil, Que | 1,130,334 | 3,061 | 1,133,395 |
| Ville-Marie Parole Office, Montreal, Que | 5,420,607 | | 5,420,607 |
| Lafontaine Area Parole Office, Montreal, Que | 3,882,084 | 5,094 | 3,887,178 |
| J B Martineau Community Correctional Centre, Montreal, Que | 1,322,105 | 3,868 | 1,325,973 |
| Ogilvy Community Correctional Centre, Montreal, Que | 548,957 | 8,902 | 557,859 |
| Sherbrooke Community Correctional Centre, Montreal, Que | 855,180 | 72,561 | 927,741 |
| Langelier Area Parole Office, St-Leonard, Que | 4,884,257 | | 4,884,257 |
| Granby Area Parole Office, Granby, Que | 1,329,624 | | 1,329,624 |
| Hochelaga Community Correctional Centre, Montreal, Que | 713,268 | 26,140 | 739,408 |
| Estrie Area Parole Office, Montreal, Que | 1,472,556 | | 1,472,556 |
| East and West Quebec District Parole Office, St-Jerome, Que | 1,190,658 | | 1,190,658 |
| Quebec Area Parole Office, Quebec, Que | 3,456,292 | 48,818 | 3,505,110 |
| Rimouski Area Parole Office, Rimouski, Que | 770,588 | | 770,588 |
| Chicoutimi Area Parole Office, Chicoutimi, Que | 633,655 | | 633,655 |
| Trois-Rivieres Area Parole Office, Trois-Rivieres, Que | 1,791,532 | | 1,791,532 |
| Laval Area Parole Office, Laval, Que | 2,827,776 | | 2,827,776 |
| Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que | 451,548 | | 451,548 |

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

| | Operation and maintenance | Construction, improvements and equipment | Total |
|--|------------------------------|--|------------|
| | \$ | \$ | \$ |
| Gatineau Area Parole Office, Gatineau, Que | 1,120,647 | | 1,120,647 |
| Laurentian Area Parole Office, St-Jerome, Que | 2,524,377 | 39,817 | 2,564,194 |
| Lanaudiere Area Parole Office, Lachenaie, Que | 2,002,139 | | 2,002,139 |
| Quebec Region - Mental Health Centre, Quebec, Que | 40,675 | | 40,675 |
| Ontario Regional Headquarters, Kingston, Ont | 25,878,514 | 2,237,135 | 28,115,649 |
| Correctional Learning Centre, Kingston, Ont | 3,873,701 | 2,646 | 3,876,347 |
| Regional Treatment Centre, Kingston, Ont | 13,883,644 | | 13,883,644 |
| Kingston Penitentiary, Kingston, Ont | 29,378,443 | 2,980,952 | 32,359,395 |
| Millhaven Institution, Bath, Ont | 33,389,719 | 634,351 | 34,024,070 |
| Fenbrook Institution, Gravenhurst, Ont | 23,638,763 | 843,212 | 24,481,975 |
| Bath Institution, Bath, Ont | 19,431,752 | 448,930 | 19,880,682 |
| Prison for Women, Kingston, Ont | 719,267 | 34,494 | 753,761 |
| Isabel McNeil House, Kingston, Ont | 1,037,920 | 17,132 | 1,055,052 |
| Collins Bay Institution, Kingston, Ont | 20,845,446 | 4,476,685 | 25,322,131 |
| Frontenac Institution, Kingston, Ont | 9,310,558 | 93,691 | 9,404,249 |
| Beaver Creek Institution, Gravenhurst, Ont | 9,185,745 | 204,374 | 9,390,119 |
| Joyceville Institution, Kingston, Ont | 25,635,136 | 1,518,434 | 27,153,570 |
| Pittsburgh Institution, Kingston, Ont | 10,257,757 | 179,436 | 10,437,193 |
| Warkworth Institution, Campbellford, Ont | 30,724,908 | 1,020,793 | 31,745,701 |
| Grand Valley Institution for Women, Kitchener, Ont | 10,826,085 | 4,612,707 | 15,438,792 |
| Eastern and Northern Ontario District Parole Office, Kingston, Ont | 2,082,620 | | 2,082,620 |
| Barrie Area Parole Office, Barrie, Ont | 736,893 | | 736,893 |
| Kingston Supervision, Kingston, Ont | 1,387,946 | | 1,387,946 |
| Peterborough Area Parole Office, Peterborough, Ont | 1,564,583 | | 1,564,583 |
| Portsmouth Community Correctional Centre, Kingston, Ont | 997,398 | 14,345 | 1,011,743 |
| Muskoka Area Parole Office, Gravenhurst, Ont | 247,909 | | 247,909 |
| Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont | 192,760 | | 192,760 |
| Sudbury Area Parole Office, Sudbury, Ont | 1,459,455 | | 1,459,455 |
| Timmins Area Parole Office, Timmins, Ont | 127,437 | | 127,437 |
| Ottawa Area Parole Office, Ottawa, Ont | 4,071,771 | | 4,071,771 |
| Central Ontario District Parole Office, Toronto, Ont | 2,375,691 | | 2,375,691 |
| Keele Community Correctional Centre, Toronto, Ont | 1,193,564 | | 1,193,564 |
| Downtown Toronto Area Parole Office, Toronto, Ont | 3,494,149 | | 3,494,149 |
| Toronto East Area Parole Office, Toronto, Ont | 1,775,778 | | 1,775,778 |
| Toronto West Area Parole Office, Toronto, Ont | 691,138 | | 691,138 |
| Peel Area Parole Office, Toronto, Ont | 2,358,789 | | 2,358,789 |
| Team Parole Supervision Office, Toronto, Ont | 480,419 | | 480,419 |
| Women Supervision Unit, Toronto, Ont | 1,459,039 | | 1,459,039 |
| Hamilton District Parole Office, Hamilton, Ont | 425,619 | | 425,619 |
| Hamilton Area Parole Office, Hamilton, Ont | 3,570,186 | | 3,570,186 |
| Hamilton Community Correctional Centre, Hamilton, Ont | 1,055,416 | | 1,055,416 |
| St. Catharines Area Parole Office, St. Catharines, Ont | 799,464 | | 799,464 |
| Western Ontario District Parole Office, London, Ont | 324,551 | | 324,551 |
| Windsor Area Parole Office, Windsor, Ont | 1,127,652 | | 1,127,652 |
| London Area Parole Office, London, Ont | 2,205,874 | | 2,205,874 |
| Guelph Area Parole Office, Guelph, Ont | 2,200,551 | | 2,200,551 |
| Brantford Area Parole Office, Brantford, Ont | 453,989 | | 453,989 |
| Nunavut Community Office, Iqaluit, Nunavut | 668,856 | | 668,856 |
| Regional Headquarters Prairies, Saskatoon, Sask | 10,751,780 | | 10,751,780 |
| Prairies Staff College, Saskatoon, Sask | 2,413,442 | | 2,413,442 |
| Regional Psychiatric Centre Prairies, Saskatoon, Sask | 27,179,892 | 905,359 | 28,085,251 |
| Regional Headquarters Prairies Clustered Services, Saskatoon, Sask | 8,285,210 | 1,156,778 | 9,441,988 |
| Stony Mountain Institution, Winnipeg, Man | 33,424,412 | 4,892,693 | 38,317,105 |
| Rockwood Institution, Stony Mountain, Man | 7,803,329 | 147,541 | 7,950,870 |
| Saskatchewan Penitentiary, Prince Albert, Sask | 42,516,270 | 1,209,509 | 43,725,779 |
| Riverbend Institution, Prince Albert, Sask | 5,656,242 | 190,910 | 5,847,152 |
| Saskatchewan Penitentiary Maximum Unit, Prince Albert, Sask | 604,111 | | 604,111 |

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

| | Operation and maintenance | Construction, improvements and equipment | Total |
|--|------------------------------|--|---------------|
| | \$ | \$ | \$ |
| Okimaw Ochi Healing Lodge, Maple Creek, Sask | 4,275,357 | 166,931 | 4,442,288 |
| Willow Cree Healing Lodge, Sask | 1,368,485 | 4,903,627 | 6,272,112 |
| Drumheller Institution, Drumheller, Alta | 32,281,914 | 1,415,141 | 33,697,055 |
| Grande Cache Institution, Grande Cache, Alta | 15,239,301 | 508,986 | 15,748,287 |
| Pe Sakastew Institution, Hobbema, Alta | 3,905,667 | 84,832 | 3,990,499 |
| Bowden Institution, Innisfail, Alta | 32,448,265 | 914,025 | 33,362,290 |
| Edmonton Institution for Women, Edmonton, Alta | 10,547,610 | 5,365,042 | 15,912,652 |
| Edmonton Institution, Edmonton, Alta | 27,171,774 | 812,561 | 27,984,335 |
| Grierson Institution, Edmonton, Alta | 2,308,251 | 223,356 | 2,531,607 |
| Manitoba-North-Western Ontario District Parole Office, Winnipeg, Man | 9,191,640 | 66,513 | 9,258,153 |
| Saskatchewan District Parole Office, Regina, Sask | 6,870,862 | 107,623 | 6,978,485 |
| Edmonton District Parole Office, Edmonton, Alta | 12,196,887 | 25,485 | 12,222,372 |
| Grierson Centre, Edmonton, Alta | 354,789 | | 354,789 |
| Red Deer Area Parole Office, Red Deer, Alta | 583,631 | | 583,631 |
| Yellowknife Area Parole Office, Yellowknife, NWT | 1,659,871 | | 1,659,871 |
| Grande Prairie Sub-office, Grande Prairie, Alta | 80,897 | | 80,897 |
| Fort McMurray Sub-office, Fort McMurray, Alta | 83,377 | | 83,377 |
| Calgary District Parole Office, Calgary, Alta | 5,965,278 | | 5,965,278 |
| Lethbridge Area Parole Office, Lethbridge, Alta | 363,493 | | 363,493 |
| Drumheller Parole Office, Drumheller, Alta | 131,346 | | 131,346 |
| Medecin Hat Parole Office, Medecin Hat, Alta | 98,073 | | 98,073 |
| Regional Headquarters Pacific, Clearbrook, BC | 13,662,901 | 2,365,902 | 16,028,803 |
| Pacific Staff College, Mission, BC | 2,376,590 | | 2,376,590 |
| Pacific Shared Services, Clearbrook, BC | 31,438,191 | | 31,438,191 |
| William Head Institution, Victoria, BC | 12,857,159 | 575,441 | 13,432,600 |
| Pacific Regional Reception and Assessment Centre, Abbotsford, BC | 2,370,379 | | 2,370,379 |
| Matsqui Institution, Abbotsford, BC | 19,170,607 | 902,174 | 20,072,781 |
| Pacific Regional Health Centre, Abbotsford, BC | 19,716,253 | 24,170,541 | 43,886,794 |
| Mountain Institution, Agassiz, BC | 19,145,021 | 304,723 | 19,449,744 |
| Kent Institution, Agassiz, BC | 21,799,759 | 253,349 | 22,053,108 |
| Elbow Lake Institution, Harrison Mills, BC | 4,221,655 | 142,342 | 4,363,997 |
| Ferndale Institution, Mission, BC | 6,658,119 | 322,486 | 6,980,605 |
| Mission Institution, Mission, BC | 15,385,501 | 160,879 | 15,546,380 |
| Pacific Region Community Parole Offices (general), Matsqui, BC | 1,368,384 | | 1,368,384 |
| Vancouver and New Westminster Area Parole Office, Vancouver, BC | 8,149,220 | 1,133,201 | 9,282,421 |
| Vancouver Island Area Parole Office, Victoria, BC | 3,599,937 | | 3,599,937 |
| Fraser Valley District, Abbotsford, BC | 1,812,324 | | 1,812,324 |
| Interior Area Parole Office, Kamloops, BC | 3,312,868 | | 3,312,868 |
| Community Corrections Administration Office, Abbotsford, BC | 848,551 | | 848,551 |
| Sumas Centre Community Correctional Centre, Matsqui, BC | 1,098,986 | 657,253 | 1,756,239 |
| Vancouver Community Corrections, Vancouver, BC | 778,834 | | 778,834 |
| Northern Interior Area Parole Office, Prince George, BC | 2,132,117 | | 2,132,117 |
| Chilliwack Community Correctional Centre, Chilliwack, BC | 869,560 | 17,450 | 887,010 |
| Pacific Institute for Federal Sentenced, Abbotsford, BC | 544,072 | 721,207 | 1,265,279 |
| Total | 1,412,455,169 | 125,954,959 | 1,538,410,128 |

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 | | 15,000 | 19,809,000 |
| Canadian Dairy Commission— | | | | |
| Program expenditures | 25 | | | 246,000 |
| Canadian Food Inspection Agency— | | | | |
| Operating expenditures and contributions | 30 | | 850,800 | 11,210,000 |
| Canadian Grain Commission— | | | | |
| Program expenditures | 40 | 511,514 | 125,000 | 137,000 |
| Canada Customs and Revenue Agency— | | | | |
| Operating expenditures | 1 | 44,483,132 | 1,199,853 | 181,249,000 |
| Canadian Heritage— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | | 1,018,220 | 5,957,000 |
| Canada Council for the Arts— | | | | |
| Payments to the Canada Council for the Arts | 15 | | | 705,000 |
| Canadian Broadcasting Corporation— | | | | |
| Operating expenditures | 20 | | | 3,147,000 |
| Telefilm Canada— | | | | |
| Payments to Telefilm Canada | 35 | | | 113,000 |
| Canadian Museum of Civilization— | | | | |
| Operating and capital expenditures | 40 | 216,259 | | 1,105,000 |
| Canadian Museum of Nature— | | | | |
| Operating and capital expenditures | 45 | 106,701 | | 1,423,000 |
| Canadian Radio-television and Telecommunications Commission— | | | | |
| Program expenditures | 50 | 700,630 | | 161,000 |
| National Archives of Canada— | | | | |
| Program expenditures, grants and contributions | 55 | | 200,000 | 1,965,000 |
| National Arts Centre Corporation— | | | | |
| Payments to the National Arts Centre Corporation | 60 | | | 1,241,000 |
| National Battlefields Commission— | | | | |
| Program expenditures | 65 | | 64,925 | 96,000 |
| National Capital Commission— | | | | |
| Operating expenditures | 70 | | | 2,175,000 |
| National Film Board— | | | | |
| Grants and contributions | 85 | | 195,450 | 2,116,000 |
| National Gallery of Canada— | | | | |
| Operating and capital expenditures | 90 | 43,527 | | 368,000 |
| National Library— | | | | |
| Program expenditures and grants | 100 | | | 1,337,000 |
| National Museum of Science and Technology— | | | | |
| Operating and capital expenditures | 105 | 154,759 | | 532,000 |
| Parks Canada Agency— | | | | |
| Program expenditures | 110 | 3,160,929 | 160,000 | 32,054,000 |
| Public Service Commission— | | | | |
| Program expenditures | 120 | | 3,813,444 | 5,370,000 |
| Status of Women—Office of the Co-ordinator— | | | | |
| Operating expenditures | 125 | | 20,000 | 458,000 |

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 | | 259,200 | 17,761,000 |
| Immigration and Refugee Board of Canada— | | | | |
| Program expenditures | 10 | | | 3,803,000 |
| Environment— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | | 341,000 | 11,157,000 |
| Canadian Environmental Assessment Agency— | | | | |
| Program expenditures and contributions | 15 | | 60,000 | 471,000 |
| Finance— | | | | |
| Department— | | | | |
| Economic, Social and Financial Policies Program— | | | | |
| Operating expenditures | 1 | | 180,000 | 2,589,000 |
| Auditor General— | | | | |
| Program expenditures and contributions | 20 | | | 1,425,000 |
| Canadian International Trade Tribunal— | | | | |
| Program expenditures | 25 | | 45,000 | 455,000 |
| Financial Transactions and Reports Analysis | | | | |
| Centre of Canada— | | | | |
| Program expenditures | 30 | | 71,325 | 768,000 |
| Office of the Superintendent of Financial Institutions— | | | | |
| Program expenditures | 35 | | | 44,000 |
| Fisheries and Oceans— | | | | |
| Operating expenditures | 1 | 3,785,702 | 616,800 | 33,109,000 |
| Foreign Affairs and International Trade— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | | 115,000 | 22,126,000 |
| Canadian Commercial Corporation— | | | | |
| Program expenditures | 15 | | | 799,000 |
| Canadian International Development Agency— | | | | |
| Operating expenditures | 20 | | 200,000 | 5,697,000 |
| International Development Research Centre— | | | | |
| Payments to the International Development Research Centre | 40 | | | 287,000 |
| International Joint Commission— | | | | |
| Program expenditures | 45 | | | 145,000 |
| NAFTA Secretariat, Canadian Section— | | | | |
| Program expenditures | 50 | | 25,000 | 16,000 |
| Governor General— | | | | |
| Program expenditures and grants | 1 | | | 537,000 |
| Health— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | 3,000,000 | 857,887 | 24,059,000 |
| Canadian Institutes of Health Research— | | | | |
| Operating expenditures | 10 | | 55,000 | 50,000 |
| Hazardous Materials Information Review Commission— | | | | |
| Program expenditures | 20 | 20,000 | 96,942 | 41,000 |
| Patented Medicine Prices Review Board— | | | | |
| Program expenditures | 25 | | 8,000 | 103,000 |

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 | | 612,500 | 20,774,000 |
| Canada Industrial Relations Board— | | | | |
| Program expenditures | 10 | | 59,216 | 427,000 |
| Canadian Artists and Producers Professional Relations Tribunal— | | | | |
| Program expenditures | 15 | | | 45,000 |
| Canadian Centre for Occupational Health and Safety— | | | | |
| Program expenditures | 20 | | 59,500 | 12,000 |
| Indian Affairs and Northern Development— | | | | |
| Department— | | | | |
| Administration Program— | | | | |
| Program expenditures and contributions | 1 | | 259,105 | 2,577,000 |
| Indian and Inuit Affairs Program— | | | | |
| Operating expenditures | 5 | | | 8,413,000 |
| Northern Affairs Program— | | | | |
| Operating expenditures | 30 | | | 2,152,000 |
| Canadian Polar Commission— | | | | |
| Program expenditures and contributions | 45 | | | 2,000 |
| Industry— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | | 260,000 | 18,209,000 |
| Canadian Intellectual Property Office Revolving Fund | S | 165,307 | | |
| Atlantic Canada Opportunities Agency— | | | | |
| Operating expenditures | 20 | | 1,372,000 | 1,990,000 |
| Canadian Space Agency— | | | | |
| Operating expenditures | 30 | | 120,000 | 913,000 |
| Canadian Tourism Commission— | | | | |
| Program expenditures | 45 | | | 288,000 |
| Competition Tribunal— | | | | |
| Program expenditures | 50 | | 85,000 | 69,000 |
| Copyright Board— | | | | |
| Program expenditures | 55 | | | 94,000 |
| Economic Development Agency of Canada for the Regions of Quebec— | | | | |
| Operating expenditures | 60 | | 186,150 | 1,261,000 |
| Enterprise Cape Breton Corporation— | | | | |
| Payments to the Enterprise Cape Breton Corporation | 70 | | | 59,000 |
| National Research Council of Canada— | | | | |
| Operating expenditures | 75 | | 407,000 | 5,064,000 |
| Natural Sciences and Engineering Research Council— | | | | |
| Operating expenditures | 90 | 449,866 | 116,229 | 177,000 |
| Social Sciences and Humanities Research Council— | | | | |
| Operating expenditures | 100 | 338,747 | | 160,000 |
| Standards Council of Canada— | | | | |
| Payments to the Standards Council of Canada | 110 | | | 33,000 |
| Statistics Canada— | | | | |
| Program expenditures and contributions | 115 | | 253,000 | 9,891,000 |
| Western Economic Diversification— | | | | |
| Operating expenditures | 120 | | 974,000 | 1,358,000 |

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 |
| | | \$ | \$ | \$ |
| Justice— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | | 236,000 | 20,536,000 |
| Canadian Human Rights Commission— | | | | |
| Program expenditures | 10 | | 50,000 | 954,000 |
| Canadian Human Rights Tribunal— | | | | |
| Program expenditures | 15 | | 34,558 | 87,000 |
| Commissioner for Federal Judicial Affairs— | | | | |
| Operating expenditures | 20 | | 100,000 | 296,000 |
| Federal Court of Canada— | | | | |
| Program expenditures | 30 | | 125,000 | 1,552,000 |
| Law Commission of Canada— | | | | |
| Program expenditures | 35 | | | 36,000 |
| Offices of the Information and Privacy Commissioners of Canada— | | | | |
| Office of the Information Commissioner of Canada Program— | | | | |
| Program expenditures | 40 | 2,074 | | 198,000 |
| Office of the Privacy Commissioner of Canada Program— | | | | |
| Program expenditures and contributions | 45 | 193,468 | 66,968 | 314,000 |
| Supreme Court of Canada— | | | | |
| Program expenditures | 50 | | 65,000 | 509,000 |
| Tax Court of Canada— | | | | |
| Program expenditures | 55 | | 65,000 | 410,000 |
| National Defence— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | | 396,000 | 72,428,000 |
| Canadian Forces Grievance Board— | | | | |
| Program expenditures | 15 | | 60,000 | 17,000 |
| Military Police Complaints Commission— | | | | |
| Program expenditures | 20 | | | 110,000 |
| Natural Resources— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | | 45,000 | 12,253,000 |
| Canadian Nuclear Safety Commission— | | | | |
| Program expenditures, grants and contributions | 20 | | 180,000 | 1,013,000 |
| Cape Breton Development Corporation— | | | | |
| Operating and capital expenditures | 25 | | | 5,000 |
| National Energy Board— | | | | |
| Program expenditures | 30 | | 155,000 | 1,023,000 |
| Parliament— | | | | |
| Library of Parliament— | | | | |
| Program expenditures | 10 | | 124,900 | |
| Privy Council— | | | | |
| Department— | | | | |
| Program expenditures | 1 | | 98,300 | 2,441,000 |
| Canadian Centre for Management Development— | | | | |
| Program expenditures and contributions | 15 | | 1,887,881 | 441,000 |

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 |
| | | \$ | \$ | \$ |
| Canadian Intergovernmental Conference Secretariat— | | | | |
| Program expenditures | 20 | | 25,000 | 155,000 |
| Canadian Transportation Accident Investigation and Safety Board— | | | | |
| Program expenditures | 25 | | 406,000 | 1,415,000 |
| Chief Electoral Officer— | | | | |
| Program expenditures | 30 | | 44,500 | 703,000 |
| Commissioner of Official Languages— | | | | |
| Program expenditures | 35 | | 98,000 | 567,000 |
| National Round Table on the Environment and the Economy— | | | | |
| Program expenditures | 40 | | 159,000 | 81,000 |
| Public Service Staff Relations Board— | | | | |
| Program expenditures | 65 | | 15,000 | 220,000 |
| Security Intelligence Review Committee— | | | | |
| Program expenditures | 70 | | | 143,000 |
| Public Works and Government Services— | | | | |
| Department— | | | | |
| Government Services Program— | | | | |
| Operating expenditures | 1 | 7,963,311 | 1,007,536 | 31,133,000 |
| Translation Bureau Revolving Fund | S | 622,795 | | |
| Consulting and Audit Canada Revolving Fund | S | 219,576 | | |
| Communication Canada— | | | | |
| Program expenditures, grants and contributions | 20 | | 172,000 | 918,000 |
| Office of Indian Residential Schools Resolution of Canada— | | | | |
| Program expenditures, grants and contributions | 22a | | | 87,000 |
| Solicitor General— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | | 120,300 | 931,000 |
| Canadian Security Intelligence Service— | | | | |
| Program expenditures | 10 | | 176,250 | 2,966,000 |
| Correctional Service— | | | | |
| Operating expenditures, grants and contributions | 15 | 9,700,000 | 901,741 | 43,569,000 |
| National Parole Board— | | | | |
| Program expenditures and contributions | 25 | 100,000 | 110,000 | 1,776,000 |
| Office of the Correctional Investigator— | | | | |
| Program expenditures | 30 | 154,047 | | 71,000 |
| Royal Canadian Mounted Police— | | | | |
| Operating expenditures, grants and contributions | 35 | | 644,543 | 15,757,000 |
| Royal Canadian Mounted Police External Review Committee— | | | | |
| Program expenditures | 45 | | | 29,000 |
| Royal Canadian Mounted Police Public Complaints Commission— | | | | |
| Program expenditures | 50 | | 137,640 | 194,000 |
| Transport— | | | | |
| Department— | | | | |
| Operating expenditures | 1 | 3,708,252 | | 18,459,000 |

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 |
| | | \$ | \$ | \$ |
| Canadian Transportation Agency— | | | | |
| Program expenditures | 30 | | 136,200 | 1,260,000 |
| Civil Aviation Tribunal— | | | | |
| Program expenditures | 35 | | | 35,000 |
| Treasury Board— | | | | |
| Secretariat— | | | | |
| Operating expenditures | 1 | | 3,917,369 | 3,531,000 |
| Veterans Affairs— | | | | |
| Veterans Affairs Program— | | | | |
| Operating expenditures | 1 | | 10,000 | 13,821,000 |
| Veterans Review and Appeal Board Program— | | | | |
| Program expenditures | 15 | 53,000 | 77,236 | 293,000 |
| Total | | 79,853,596 | 27,205,468 | 725,121,000 |

SECTION 13

2002-2003

PUBLIC ACCOUNTS OF CANADA

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