



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2004

Volume III

**Additional
Information and
Analyses**

Canada 

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ERRATUM

Subsequent to the tabling of the *Public Accounts of Canada*, a correction was made to the information reported under Canada Customs and Revenue Agency in Volume III, Section 3, page 3.20, “Losses of public property due to an offence or other illegal act—Occurrence or discovery in 2003-2004”.

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VOLUME III

2003-2004

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 three volumes.

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

Volume II presents the financial operations of the Government segregated by ministry while Volume III presents additional information and analyses. The content of Volume III 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

2003-2004

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canadian Grain Commission Revolving Fund

MANAGEMENT REPORT

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

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimate 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 Canadian Grain Commission's financial services develops and disseminates financial management and accounting policies and issues, specific directives which maintains standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain

accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organization arrangements that provide appropriate divisions of responsibility and by communicating 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, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2004 and the results of operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

The costing model has been in place for three years and will assist in the costing of fees to comply with Bill C212 requirements.

Approved by:

CHRIS HAMBLIN
Chief Commissioner

SHARON McSHANE
Chief Financial Officer

July 12, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	(265)	7,784	(193)	(1,082)
Add: items not requiring use of funds.....	1,458	2,678	1,423	2,719
Operating source (use) of funds.....	1,193	10,462	1,230	1,637
Less: items requiring use of funds				
Net capital acquisitions	1,066	1,451	1,103	1,847
Net other assets and liabilities		(45)		(792)
Authority provided (used).....	127	9,056	127	582

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

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(16,780)	(9,802)
Add: PAYE charges against the appropriation account after March 31	(2,472)	(394)
Less: amounts credited to the appropriation account after March 31	127	127
Net authority provided.....	(19,379)	(10,323)
Authority limit	2,000	2,000
Unused authority carried forward.....	21,379	12,323

1.2 FINANCIAL STATEMENTS OF REVOLVING FUNDS

Canadian Grain Commission Revolving Fund—Continued

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, 2004 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, 2004 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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Chief Commissioner, Commissioners of the Canadian Grain Commission Revolving Fund, Public Works and the Auditor General. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 14, 2004

Canadian Grain Commission Revolving Fund—Continued

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	931	837	Government of Canada	88	358
Outside parties	3,706	2,173	Outside parties	314	1,172
Other assets	237	105	Salaries payable	1,586	497
	4,874	3,115	Vacation and overtime payable	2,013	2,175
			Deferred revenue	115	73
Property and equipment—At cost (Note 3)	18,723	17,419		4,116	4,275
Less: accumulated amortization	14,122	12,263	Long-term		
	4,601	5,156	Allowance for employee termination benefits	4,556	3,999
				8,672	8,274
			EQUITY OF CANADA		
			Contributed capital	4,941	4,941
			Accumulated net charge against the Fund's		
			authority (Note 6)	(16,780)	(9,802)
			Accumulated surplus	12,642	4,858
				803	(3)
	9,475	8,271		9,475	8,271

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

Approved by:

CHRIS HAMBLIN
Chief Commissioner

SHARON McSHANE
Chief financial officer

Canadian Grain Commission Revolving Fund—Continued

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

	2004	2003
Revenues		
Service fees	31,531	23,863
Special appropriations (Note 4)	31,426	26,966
Parliamentary appropriations (Note 5)	6,080	6,080
Contract revenue	2,109	2,127
License fees	375	287
	<u>71,521</u>	<u>59,323</u>
Expenses		
Salaries and employee benefits	48,605	47,304
Rent	3,734	3,725
Repairs, supplies and miscellaneous	2,687	1,984
Travel and relocation	2,806	2,100
Amortization	2,052	2,040
Professional and special services	1,736	1,285
Communications	987	997
Employee termination benefits	672	679
Postage and freight	389	416
Bad debts expense (recovery)	115	(125)
Gain on disposal of property and equipment	(46)	
	<u>63,737</u>	<u>60,405</u>
Net income (loss)	<u>7,784</u>	<u>(1,082)</u>

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)

	2004	2003
Balance, beginning of year	4,858	5,940
Net income (loss)	7,784	(1,082)
Balance, end of year	<u>12,642</u>	<u>4,858</u>

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

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

	2004	2003
Operating activities:		
Net income (loss)	7,784	(1,082)
Non-cash items		
Amortization	2,052	2,040
Provision for employee termination benefits	672	679
Gain on disposal of property and equipment	(46)	
	<u>10,462</u>	<u>1,637</u>
Change in other assets and liabilities	(2,033)	857
Net financial resources provided by operating activities	<u>8,429</u>	<u>2,494</u>
Investing activities:		
Property and equipment purchased	(1,506)	(1,847)
Proceeds from disposition of property and equipment	55	
Net financial resources provided by investing activities	<u>(1,451)</u>	<u>(1,847)</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	<u>6,978</u>	<u>647</u>
Accumulated net charge against the Fund's authority, beginning of year	9,802	9,155
Accumulated net charge against the Fund's authority, end of year	<u>16,780</u>	<u>9,802</u>

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

Canadian Grain Commission Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Purpose and authority

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 re-spend fees collected and a revolving line of credit of \$2,000,000. The revolving line of credit is currently frozen pending funding issues. The anticipated resolution of the funding issue is expected in late fall of 2004.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds established by the Receiver General. The basis of accounting used in these financial statements for property and equipment assumed on April 1, 1995, and pension costs materially differs from Canadian generally accepted accounting principles. The significant accounting policies used to prepare these financial statements are as follows:

Allowance for doubtful accounts

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 ongoing parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures has been recorded as revenue of the Canadian Grain Commission Revolving Fund (the 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.

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

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

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

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees up to 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.

Canadian Grain Commission Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

3. Property and equipment and accumulated amortization

Property and equipment— At cost	Balance April 1, 2003	Acquisitions	Disposals	Balance March 31, 2004
(in thousands of dollars)				
Scientific equipment	5,516	712	102	6,126
Office equipment and furnishings	998		1	997
Operational equipment	627	6	2	631
Computer equipment and software	6,529	544	72	7,001
Leasehold improvements	3,724	244		3,968
Intangible assets	25		25	
	17,419	1,506	202	18,723

Accumulated amortization	Balance April 1, 2003	Amortization	Decrease	Balance March 31, 2004
(in thousands of dollars)				
Scientific equipment	3,619	588	102	4,105
Office equipment	818	71	1	888
Operational equipment	316	54	2	368
Computer equipment	4,755	949	73	5,631
Leasehold improvements	2,745	385		3,130
Intangible assets	10	5	15	
	12,263	2,052	193	14,122

4. Special appropriations

The Federal Government's funding arrangement with the Canadian Grain Commission provided total interim parliamentary appropriations of \$83 million for the years up to and including the year ending March 31, 2004. The arrangement provided additional appropriation 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, 2004, the Canadian Grain Commission received additional special appropriation of approximately \$1.8 million.

The Federal Government announced changes to the Canadian Grain Commission's funding arrangement with an additional special parliamentary appropriation of \$30 million over two years. In 2003-2004, \$15 million was recognized and the remaining \$15 million will be recognized in 2004-2005.

5. Parliamentary appropriations

Grain Research Laboratory

A portion of the costs incurred by the 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:

	2004	2003
(in thousands of dollars)		
Salaries and employee benefits	3,477	3,501
Rent	571	552
Repairs, supplies and miscellaneous	702	643
Travel and relocation	118	97
Professional and special services	81	130
Communications	91	58
Employee termination benefits	39	55
Postage and freight	37	39
Grain Research Laboratory parliamentary appropriation revenue	5,116	5,075
Appointments parliamentary appropriation revenue	964	1,005
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:

	2004	2003
(in thousands of dollars)		
Salaries and employee benefits	752	780
Rent	31	35
Repairs, supplies and miscellaneous	15	13
Travel and relocation	93	102
Professional and special services	16	22
Communications	43	37
Employee termination benefits	11	12
Postage and freight	3	4
Appointments parliamentary appropriation revenue	964	1,005

Canadian Grain Commission Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

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:

	2004	2003
	(in thousands of dollars)	
Money held in trust for bankruptcy		950
Allowance for employee termination benefits	4,556	3,999
ANCAFA resources for operation purposes	12,224	4,853
Total accumulated net charge against the Fund's authority	16,780	9,802

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 four years are as follows:

	(in thousands of dollars)	
2005	3,456	
2006	2,833	
2007	2,744	
2008	164	

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. Comparative figures

Certain comparative figures have been restated 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 financial statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To 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, 2004 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

*Commissioner of Patents,
Registrar of Trade-marks and
Chief Executive Officer*

ANDRÉ ROUSSEAU, CGA

Manager, Finance and Administration

May 28, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income	6,504	1,888	6,821	3,880
Add: items not requiring the use of funds	17,085	15,544	15,134	12,582
Operating source of funds	23,589	17,432	21,955	16,462
Less: items requiring use of funds				
Net capital				
acquisitions	8,750	2,523	10,754	8,584
Net other assets and				
liabilities	6,322	(1,740)	7,922	1,209
Other items *		(9,569)		
Authority provided (used)	8,517	26,218	3,279	6,669

* The authority provided of \$26.2 million is overstated by \$9.6 million and will be corrected in 2004-2005.

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

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(71,980)	(58,340)
Transfer from Treasury Board Vote 5	(637)	(165)
	(72,617)	(58,505)
Add: PAYE charges against the appropriation account after March 31	5,673	2,456
Less: amounts credited to the appropriation account after March 31	1,289	1,465
Other items *	16,136	
Net authority provided, end of year	(84,369)	(57,514)
Authority limit	5,000	5,000
Unused authority carried forward	89,369	62,514

* Other items are overstated by \$9.6 million and will be corrected in 2004-2005.

Canadian Intellectual Property Office Revolving Fund—Continued

AUDITORS' REPORT

TO THE DEPUTY MINISTER, INDUSTRY CANADA

We have audited the statement of financial position of the Canadian Intellectual Property Office Revolving Fund as at March 31, 2004 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. 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, 2004 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 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

KPMG LLP
Chartered Accountants

Ottawa, Canada
May 28, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	1,178	1,085
Accounts receivable			Accounts payable		
Government of Canada	1,139	623	Government of Canada	3,651	3,991
Outside parties	1,333	1,227	Outside parties	6,050	6,141
Unbilled revenues	8,524	7,112	Deferred revenues	17,791	16,176
Prepaid expenses	76	26		28,670	27,393
	11,074	8,990			
Capital assets (Note 3)	46,902	59,404	Employee termination benefits and vacation pay	5,116	4,445
Unbilled revenues	436	318	Deferred revenues	31,662	25,773
				36,778	30,218
			Deferred capital assistance (Note 4)	20,750	27,135
			Commitments (Note 6)		
			Contingencies (Note 10)		
			EQUITY OF CANADA (Note 5)		
			Accumulated net charge against the Fund's authority	(71,980)	(58,340)
			Accumulated surplus	44,194	42,306
				(27,786)	(16,034)
	58,412	68,712		58,412	68,712

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

1. 10 FINANCIAL STATEMENTS OF REVOLVING FUNDS

Canadian Intellectual Property Office Revolving Fund—Continued

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

	2004	2003
Revenues	95,748	86,945
Expenses		
Salaries and employee benefits	62,435	54,159
Professional services	11,884	12,227
Amortization of capital assets	15,025	12,559
Accommodation	5,878	5,509
Materials and supplies	1,566	1,727
Information	299	257
Communications	721	808
Travel	423	423
Freight and postage	331	367
Repairs and maintenance	1,106	936
Training	406	331
Rentals	171	124
	100,245	89,427
Net income before amortization of deferred capital assistance, loss on disposal and write-down of capital assets	(4,497)	(2,482)
Amortization of deferred capital assistance	6,385	6,385
Net income before disposal and write-down of capital assets	1,888	3,903
Loss on disposal and write-down of capital assets		(23)
Net income	1,888	3,880

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)

	2004	2003
Balance, beginning of year	42,306	38,426
Net income	1,888	3,880
Balance, end of year (Note 5)	44,194	42,306

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)

	2004	2003
Operating activities:		
Net income	1,888	3,880
Add: amortization of capital assets	15,025	12,559
Add: loss on disposal and write-down of capital assets		23
Less: amortization of deferred capital assistance	6,385	6,385
	10,528	10,077
Changes in working capital (Note 7)	(807)	985
Changes in other assets and liabilities		
Unbilled revenues	(118)	(213)
Employee termination benefits and vacation pay	671	637
Deferred revenues	5,889	1,333
	6,442	1,757
Net financial resources provided by operating activities	16,163	12,819
Investing activities:		
Capital assets acquired	(2,523)	(8,584)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	13,640	4,235
Accumulated net charge against the Fund's authority account, beginning of year	58,340	54,105
Accumulated net charge against the Fund's authority account, end of year (Note 5)	71,980	58,340

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 fiscal 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

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because: services received without charge from other government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the fund; and contingent liabilities are disclosed rather than recorded. The significant accounting policies are as follows:

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. Maintenance fees and other revenue are 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, 2004, the Treasury Board liability for the Fund's employees is \$4.4 million (2003—\$4.1 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,

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS— Continued

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.

3. Capital assets and accumulated amortization

	Cost March 31, 2003	Additions	Cost March 31, 2004	Accumulated amortization	Net carrying value
(in thousands of dollars)					
Leasehold improvements	16,081	394	16,475	11,175	5,300
Software	1,248	878	2,126	951	1,175
Hardware	2,367	117	2,484	1,156	1,328
Systems					
Intrepid	3,735		3,735	3,379	356
TechSource	85,535		85,535	56,726	28,809
Other	9,490	117	9,607	6,337	3,270
Systems under development	5,647	1,017	6,664		6,664
Total	124,103	2,523	126,626	79,724	46,902

4. Deferred capital assistance

	2004	2003
(in thousands of dollars)		
Deferred capital assistance contribution	63,848	63,848
Less: accumulated amortization	43,098	36,713
Net book value	20,750	27,135

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)
2005	4,521
2006	496
	5,017

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

	(in thousands of dollars)
2005	5,984
	5,984

Canadian Intellectual Property Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS— Concluded

7. Changes in working capital

Components of the changes in current assets and liabilities include:

	2004	2003
	(in thousands of dollars)	
Accounts receivable.....	(622)	(277)
Unbilled revenues (short term).....	(1,412)	(1,719)
Prepaid expenses.....	(50)	(26)
Deposit accounts.....	93	252
Accounts payable.....	(431)	(147)
Deferred revenues (short term).....	1,615	2,902
	(807)	985

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.

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 the preceding year. 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 15, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss).....		(609)		606
Add: items not requiring use of funds	150	131	150	145
Operating source (use) of funds	150	(478)	150	751
Less: items requiring use of funds				
Net capital acquisitions	150	23	150	475
Net other assets and liabilities		(193)		(11)
Authority provided (used)		(308)		287

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

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(1,874)	(2,949)
Add: PAYE charges against the appropriate account after March 31	824	1,590
Less: adjustment for prior year unused authority	(8)	(9)
Net authority provided, end of year	(1,042)	(1,350)
Authority limit	2,000	2,000
Unused authority carried forward	3,042	3,350

Canadian Pari-Mutuel Agency Revolving Fund—Continued

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	560	719	Outside parties		
Accountable advance to employees	4	2	Accounts payable	824	1,590
Prepaid expenses	63	89	Vacation pay	234	225
	627	810		1,058	1,815
Capital assets (Note 3)			Long-term		
At cost	1,785	1,769	Provision for employee termination benefits	521	539
Less: accumulated amortization	941	799			
	844	970			
	1,471	1,780			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(1,874)	(2,949)
			Accumulated surplus	1,766	2,375
				(108)	(574)
				1,471	1,780

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

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

	2004	2003
Revenues		
Pari-mutuel levy	14,485	14,778
Others		1
Gross profit	14,485	14,779
Operating expenses		
Personnel		
Salaries and wages	4,077	3,936
Contributions to employee benefit		
plans	1,100	984
Provision for employee termination		
benefits	(18)	38
Transportation and communications	939	799
Information	20	10
Professional and special services		
Drug control	2,393	2,364
Race patrol	2,253	2,275
Photo finish	586	590
Drug research	1,066	1,082
Other professional and special services	1,698	1,327
Rentals	508	270
Purchased repairs and maintenance	50	40
Utilities, materials and supplies	273	351
Amortization	149	107
Total expenditures	15,094	14,173
Net income (loss)	(609)	606

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)

	2004	2003
Balance, beginning of year	2,375	1,769
Net income (loss)	(609)	606
Balance, end of year	1,766	2,375

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)

	2004	2003
Operating activities:		
Net income (loss) before extraordinary items	(609)	606
Add:		
Amortization	149	107
Provision for employee termination benefits	(18)	38
	(478)	751
Change in current assets and liabilities	(574)	(205)
Net financial resources provided (used) by operating activities	(1,052)	546
Investing activities:		
Capital assets purchased	(23)	(475)
Net financial resources used by investing activities	(23)	(475)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	(1,075)	71
Accumulated net charge against the Fund's authority account, beginning of year	2,949	2,878
Accumulated net charge against the Fund's authority account, end of year	1,874	2,949

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

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and purpose

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

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

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

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

2. Significant accounting policies

(a) Capital assets

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

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

(b) Pension plan

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

(c) Vacation pay

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

Canadian Pari-Mutuel Agency Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

(d) Employee termination benefits

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

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

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	820	11		831
Electronic data processing equipment	223		7	216
Automotive	52	12		64
Buildings	575			575
Land	99			99
	1,769	23	7	1,785

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	108	77		185
Electronic data processing equipment	94	66	7	153
Automotive	22	6		28
Buildings	575			575
	799	149	7	941
	970			844

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 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, 2004 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:

LYSANNE GAUVIN

*Assistant Deputy Minister,
Finance, Accounting, Banking and
Compensation Branch and
Senior Financial Officer*

July 13, 2004

LOUIS VADEBONCOEUR

*A/Chief Executive Officer,
Consulting and Audit Canada*

July 8, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	610	3,957	600	(179)
Add: items not requiring use of funds.....	440	150	400	879
Operating source of funds.....	1,050	4,107	1,000	700
Less: items requiring use of funds				
Net capital				
acquisitions	100	281	100	634
Net other assets and liabilities	(150)	53	(200)	(283)
Authority provided.....	1,100	3,773	1,100	349

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

	2004	2003
Credit (debit) balance in the accumulated net charge against the Fund's authority	(2,995)	3,982
Add: PAYE charges against the appropriation account after March 31	15,945	16,737
Less: amounts credited to the appropriation account after March 31	18,254	22,029
Transfer to Treasury Board—Contingencies	226	220
Net authority provided, end of year	(5,530)	(1,530)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward.....	25,530	21,530

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, 2004, the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. 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, 2004, and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as disclosed in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Consulting and Audit Canada Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 31, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Cash	108	226	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	919	1,386
Government of Canada	17,714	16,932	Outside parties	15,105	15,521
Outside parties	1,190	744	Other liabilities	2,623	2,465
Other assets (Note 3)	772	5,340		18,647	19,372
	19,784	23,242	Allowance for employee termination benefits	4,189	3,856
Capital assets (Note 4)	761	715		22,836	23,228
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,995)	3,982
			Accumulated surplus (deficit)	704	(3,253)
				(2,291)	729
	20,545	23,957		20,545	23,957

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)

	2004	2003
Revenues (Note 5)	130,006	119,129
Direct costs	83,438	77,591
Gross margin	46,568	41,538
Operating expenses		
Salaries and employee benefits	34,243	33,206
Employee termination benefits	515	803
Occupancy costs	2,324	1,912
Professional and special services	1,761	1,969
Transportation and telecommunications	1,356	1,117
Corporate and administrative services	1,110	1,469
Utilities, materials and supplies	713	845
Amortization	235	139
Rentals	128	71
Interest on draw down	79	63
Purchased repairs and maintenance	36	57
Bad debts	35	
Information	34	48
Other expenses	42	18
	42,611	41,717
Net income (loss)	3,957	(179)

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)

	2004	2003
Operating activities:		
Net income (loss)	3,957	(179)
Items not affecting use of the Fund's authority		
Amortization	235	139
Provision for employee termination benefits	515	803
	4,707	763
Changes in working capital (Note 7)	2,733	(5,460)
Payment on provision for employee termination benefits	(182)	(174)
Net financial resources provided (used) by operating activities	7,258	(4,871)
Investing activities:		
Capital assets		
Acquisitions	(281)	(634)
Net financial resources used by investing activities	(281)	(634)
Net increase (decrease) in accumulated net charge against the Fund's authority	6,977	(5,505)
Accumulated net charge against the Fund's authority, beginning of year	(3,982)	1,523
Accumulated net charge against the Fund's authority, end of year	2,995	(3,982)

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)

	2004	2003
Balance, beginning of year	(3,253)	(3,074)
Net income (loss)	3,957	(179)
Balance, end of year	704	(3,253)

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 the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other government departments are not reported as expenses;
- The expenses and liability for employee termination benefits excludes the portion not funded by the Fund; the liabilities for employee termination benefits are based on management's estimates rather than actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and
- The contributions to the Pension plan are based on Treasury Board's rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(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 useful economic lives as follows:

<u>Category</u>	<u>Estimated useful economic lives</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 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, vacation pay and time-off in lieu

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 \$2,990,350 (2002-2003—\$3,143,000) represent an obligation of CAC and will be funded by the Treasury Board.

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 time-off in lieu benefits accruing to employees.

(e) Insurance

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

Consulting and Audit Canada Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

3. Other assets

	2004	2003
	(in thousands of dollars)	
Goods and Services Tax refundable advances	769	5,318
Other advances	3	22
	<u>772</u>	<u>5,340</u>

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 . . .	306	96		402
Informatics software . . .	167	95		262
Leasehold improvements	593	90		683
	<u>1,066</u>	<u>281</u>		<u>1,347</u>
	(in thousands of dollars)			
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjustments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware . . .	232	66		298
Informatics software . . .	60	50		110
Leasehold improvements	59	119		178
	<u>351</u>	<u>235</u>		<u>586</u>
Net	<u>715</u>			<u>761</u>

5. Revenues

	2004	2003
	(in thousands of dollars)	
Consulting and audit services	110,370	100,509
Recovery—Shared systems support centre costs	19,636	18,620
	<u>130,006</u>	<u>119,129</u>

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)
2004-2005	2,249
2005-2006	1,564
2006-2007	841
2007-2008	652
2008-2009	163
	<u>5,469</u>

7. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	19,784	23,242	3,458
Current liabilities	18,647	19,372	(725)
			<u>2,733</u>

8. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

9. Use of estimates

The preparation of the financial statements in accordance with the reporting requirements for the Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

CORCAN Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the CORCAN Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year. Any differences in the comparative amounts from the amounts in the financial statements for the year ended March 31, 2004 are solely the results of reclassifications for comparative purposes.

Responsibility for the integrity and objectivity of 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 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 administrations. Financial management and internal control systems are augmented by the performance of internal control reviews. 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 Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

CORINNE HAGERMAN
Chief Executive Officer

June 15, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	(100)	2,280	(100)	1,455
Add: items not requiring use of funds	3,000	1,860	3,000	2,812
Operating source of funds	2,900	4,140	2,900	4,267
Less: items requiring use of funds				
Net capital acquisitions	500	1,605	500	1,400
Net other assets and liabilities	2,500	6,362	2,600	4,717
Authority provided (used)	(100)	(3,827)	(200)	(1,850)

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

	2004	2003
Credit balance in the accumulated net cash disbursements against the Fund's authority account	(7,082)	(8,731)
Add: PAYE charges against the appropriate account after March 31	7,674	
Less: amounts credited to the appropriation account after March 31	5,496	
Less: transfer from TB Vote 5		142
Net authority provided, end of year	(4,904)	(8,873)
Authority limit	5,000	5,000
Unused authority carried forward	9,904	13,873

CORCAN Revolving Fund—Continued

AUDITORS' REPORT

TO THE ADVISORY BOARD OF CORCAN REVOLVING FUND

We have audited the statement of financial position of CORCAN Revolving Fund as at March 31, 2004 and the statements of operations, accumulated deficit and cash flows for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's policy on special revenue spending authorities. 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, these financial statements present fairly, in all material respects, the financial position of CORCAN Revolving Fund as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as described in note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Ernst & Young LLP
Chartered Accountants

Ottawa, Canada
June 8, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 4)	8,176	7,522	Accounts payable (Note 7)	7,125	12,094
Inventories (Note 5)	8,639	10,147	Vacation pay and salary accrual	1,675	1,381
Other	34	18	Current portion of obligation under capital lease (Note 8)	18	16
	16,849	17,687		8,818	13,491
Capital assets (Note 6)	6,837	6,614	Long-term		
			Employee termination benefits (Note 9)	2,773	2,626
			Obligations under capital lease (Note 8)	24	42
				11,615	16,159
			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	(7,082)	(8,731)
			Accumulated deficit	(11,389)	(13,669)
				12,071	8,142
	23,686	24,301		23,686	24,301

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)**

	2004	2003
Revenues (Notes 11)	49,984	62,685
Cost of goods sold (Note 11)	57,078	68,105
Gross margin	(7,094)	(5,420)
Other revenues		
Training and correctional fees (Note 3)	21,824	21,716
Miscellaneous	560	843
	22,384	22,559
Expenses		
Operating	5,937	5,522
Administrative	5,357	8,210
Selling and marketing	1,716	1,952
	13,010	15,684
Net income	2,280	1,455

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

**STATEMENT OF ACCUMULATED DEFICIT
AS AT MARCH 31
(in thousands of dollars)**

	2004	2003
Balance, beginning of year	(13,669)	(15,124)
Net income	2,280	1,455
Balance, end of year	(11,389)	(13,669)

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)**

	2004	2003
Operating activities:		
Net income	2,280	1,455
Adjustments for non-cash items:		
Provision for termination benefits	478	472
Amortization	1,407	2,548
Other	(25)	282
	4,140	4,757
Changes in non-cash working capital:		
Accounts receivable	(654)	2,370
Inventories	1,508	2,055
Other	(16)	(5)
Employee termination benefits	(331)	(276)
Accounts payable	(4,969)	(8,637)
Deferred revenues		(641)
Vacation pay and salary accrual	294	62
Net financial resources used by operating activities	(28)	(315)
Investing activities:		
Capital assets acquisitions	(1,795)	(1,400)
Proceeds on disposal	190	21
Net financial resources used by investing activities	(1,605)	(1,379)
Financing activities:		
Capital lease obligations	(16)	(156)
Net financial resources used by financing activities	(16)	(156)
Net decrease in accumulated net charge against the Fund's authority	(1,649)	(1,850)
Accumulated net charge against the Fund's authority, beginning of year	8,731	10,581
Accumulated net charge against the Fund's authority, end of year	7,082	8,731

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 accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time. An amount of \$15,218,000, representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992.

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds prescribed by Treasury Board. 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 judgment. 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. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because services received without charge from Correctional Services Canada are not reported as expenses, the obligation for employee termination benefits is based on management's estimate of the liability rather than an actuarial valuation and the liability for employee termination benefits to be assumed in future years [see note 9] is not reflected.

The significant accounting policies are as follows:

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

Raw materials are valued at cost. Other inventories are valued at the lower of cost and net realizable value.

Capital assets

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

Equipment	10 years
Office furniture and equipment	10 years
Computer equipment	3 years
Vehicle fleet	5 years
Livestock	3-5 years

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 paid.

Employee future benefits

Employees of CORCAN Revolving Fund are entitled to specified termination benefits based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned by employees of CORCAN Revolving Fund prior to April 1, 1992 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts. The financial statements of CORCAN Revolving Fund include the termination benefits earned by the employees of CORCAN since the inception of the Fund. The employee future benefits are recognized when they are earned.

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

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

Warranty provision

Potential warranty costs associated with products 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. Related party transactions

CORCAN Revolving Fund entered into the following transactions with the Correctional Service Canada ["CSC"], its parent organization:

	2004	2003
	(in thousands of dollars)	
Trade revenues	8,967	12,390
Training, correctional and other fees	21,824	21,716
	<u>30,791</u>	<u>34,106</u>

As at March 31, 2004, CORCAN Revolving Fund has \$1,054,000 [2003 - \$1,052,000] 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.

4. Accounts receivable

	2004	2003
	(in thousands of dollars)	
Government of Canada	5,520	5,424
Outside parties	3,299	2,813
Less: allowance for doubtful accounts	(643)	(715)
	<u>8,176</u>	<u>7,522</u>

5. Inventories

Inventories consist of the following:

	2004	2003
	(in thousands of dollars)	
Raw materials	3,850	3,898
Work in progress	183	252
Finished goods	4,004	4,664
Agribusiness inventory	1,440	2,167
	<u>9,477</u>	<u>10,981</u>
Provision for obsolete inventory	(838)	(834)
	<u>8,639</u>	<u>10,147</u>

6. Capital assets and accumulated amortization

Capital assets consist of the following:

	2004		2003	
	Cost	Accumulated amortization	Cost	Accumulated amortization
	(in thousands of dollars)			
Equipment	21,545	15,958	20,175	15,032
Office furniture and equipment	134	134	1,055	740
Computer equipment	346	331	346	324
Vehicle fleet	937	601	808	545
Livestock	1,160	336	1,075	291
Plant and equipment under capital lease	111	36	113	26
	<u>24,233</u>	<u>17,396</u>	<u>23,572</u>	<u>16,958</u>
Accumulated amortization	(17,396)		(16,958)	
Net book value	<u>6,837</u>		<u>6,614</u>	

7. Accounts payable

	2004	2003
	(in thousands of dollars)	
Government of Canada	1,088	1,988
Outside parties	6,037	10,106
	<u>7,125</u>	<u>12,094</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)
2005.....	21
2006.....	21
2007.....	4
	<hr/> 46
Financing charges included therein at 10.95 percent	(4)
	<hr/> 42
Current portion.....	(18)
Long term portion	<hr/> 24

9. Employee future benefits**Termination benefits**

Termination benefits earned by employees prior to the creation of CORCAN on April 1, 1992 are considered a liability of the Treasury Board and are therefore not recorded in the accounts. As at March 31, 2004, the Treasury Board liability for benefits earned by CORCAN employees prior to April 1, 1992 is \$1,362,000 [2003—\$1,515,000]. The Treasury Board will fund the payout of these benefits for a period of up to 15 years from the establishment date of CORCAN. CORCAN will therefore become liable for these benefits within the next three years. The liability for benefits earned after April 1, 1992 is recorded in the accounts as the Employee Termination Benefits. As at March 31, 2004, CORCAN's liability is \$2,773,000 [2003—\$2,626,000].

CORCAN expensed \$478,000 related to Employee Termination Benefits in 2003-2004.

Pension plan

During the year CORCAN has expensed \$3,908,000 [2003—\$3,832,000] for employee benefits including \$2,783,000 [2003—\$2,694,000] of contributions to the Public Service Superannuation Pension Plan.

10. Commitments

CORCAN Revolving Fund is committed under the terms of various lease agreements. The lease commitments includes an amount of \$1,000,000 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)
2005.....	443
2006.....	426
2007.....	208
2008.....	2
2009.....	2
	<hr/> 1,081

11. Revenues and cost of goods sold

Year ended March 31, 2004	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry	7,370	10,315	(2,945)
Services.....	5,126	4,647	479
Textile	3,145	4,338	(1,193)
Manufacturing	19,477	24,059	(4,582)
Construction	14,866	13,719	1,147
Total.....	<hr/> 49,984	<hr/> 57,078	<hr/> (7,094)

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)

12. Other income statement items

Included in the expenses are the following items:

	2004	2003
	(in thousands of dollars)	
Amortization of capital assets (including assets under capital lease).....	1,407	2,548
Deferred development costs amortization		206
Interest on capital lease obligations.....	5	37

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, 2004 cannot be predicted with certainty, it is the opinion of management that their resolution will not have a material adverse effect on the Fund'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.

15. Comparative amounts

The comparative amounts 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 2003-2004 fiscal year.

Approved by:

LYSANNE GAUVIN
*Assistant Deputy Minister,
Finance, Accounting, Banking
and Compensation Branch and
Senior Financial Officer*

July 13, 2004

JOHN HOLINSKY for J.S. BILLINGS
*Assistant Deputy Minister,
Acquisitions Branch*

July 9, 2004

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Joint authority limit (Note 1)	100,000 ⁽¹⁾	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)

	2004	2003
Joint authority limit (Note 1)	100,000 ⁽¹⁾	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 7, 2004

RICHARD TOBIN

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

September 7, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	500	2,063	1,600	(1,950)
Add: items not requiring use of funds	600	813	14	1,746
Operating source (use) of funds	1,100	2,876	1,614	(204)
Less: items requiring use of funds				
Net capital acquisitions	200	157	300	216
Net other assets and liabilities	(1,500)	(1,819)	(700)	1,673
Authority provided (used)	2,400	4,538	2,014	(2,093)

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

	2004	2003
Credit (debit) balance in the accumulated net charge against the Fund's authority account	(4,172)	(1,122)
Add: PAYE charges against the appropriation account after March 31	2,668	4,775
Less: amounts credited to the appropriation account after March 31	117	736
Net authority used, end of year	(1,621)	2,917
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	6,621	2,083

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, 2004 and the statements of operations, accumulated surplus (deficit) and cash flow for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2004 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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

The comparative figures for March 31, 2003 were reported on by another firm of chartered accountants.

KPMG LLP
Chartered Accountants

Ottawa, Canada
July 28, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	425	609	Government of Canada	4,936	6,559
Outside parties (Note 4)	2,633	4,412	Outside parties		
Inventory (Note 5)	1,204	2,026	Accounts payable	294	646
Prepaid expenses		9	Vacation pay	92	107
	4,262	7,056	Deferred revenues		199
Capital assets (Note 6)				5,322	7,511
At cost	3,636	4,806	Long-term		
Less: accumulated amortization	2,792	3,595	Termination benefits payable	180	165
	844	1,211			
			EQUITY OF CANADA		
			Contributed capital	1,438	1,438
			Accumulated net charge against		
			the Fund's authority	(4,172)	(1,122)
			Reserve for replacement of		
			printing presses (Note 8)	1,600	1,600
			Accumulated surplus (deficit)	738	(1,325)
				(396)	591
	5,106	8,267		5,106	8,267

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)

	2004	2003
Revenues		
Products	12,518	11,602
Services	3,370	3,028
Consulting	573	1,736
	16,461	16,366
Cost of sales	3,502	3,163
Income before direct and indirect expenses	12,959	13,203
Direct expenses		
Salaries	3,810	5,748
Employee benefits	1,052	1,234
Transportation and communication	201	375
Information	15	27
Professional and special services	2,285	3,199
Rentals	230	322
Purchased repair and upkeep	510	314
Utilities, materials and supplies	307	480
Other expenditures	30	3
	8,440	11,702
Indirect expenses		
Sector services	600	655
Corporate services	661	584
Occupancy	437	483
Amortization of capital assets (Note 6)	394	498
Bad debts	9	90
Provision for employee termination benefits	6	11
Inventory obsolescence write-down	280	1,019
Interest	69	111
	2,456	3,451
Total expenses	10,896	15,153
Net income (loss)	2,063	(1,950)

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)

	2004	2003
Balance, beginning of year	(1,325)	625
Net income (loss)	2,063	(1,950)
Balance, end of year	738	(1,325)

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)

	2004	2003
Operating activities:		
Net income (loss)	2,063	(1,950)
Items not affecting cash		
Amortization of capital assets	524	637
Inventory obsolescence write-down	280	1,019
Bad debt	9	90
	2,876	(204)
Changes in non-cash working capital items (Note 3)	316	1,762
Changes in termination benefits payable	15	19
Net financial resources provided by operating activities	3,207	1,577
Investing activities:		
Acquisition of capital assets (Note 6)	(157)	(216)
Net financial resources used by investing activities	(157)	(216)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	3,050	1,361
Accumulated net charge against the Fund's authority account, beginning of year	1,122	(239)
Accumulated net charge against the Fund's authority account, end of year	4,172	1,122

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) Basis of accounting

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because: services received without charge from other Government departments are not reported as expenses; the expenses and liability for termination benefits excludes the portion not funded by the Fund; and contingent liabilities are disclosed rather than recorded.

(b) 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 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 realizable 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. Information included in the statement of cash flow

	2004	2003
	(in thousands of dollars)	
Accounts receivable		
Government of Canada	184	(456)
Outside parties	1,770	(2,766)
Inventory	542	1,235
Work in process		3
Prepaid expenses	9	44
Accounts payable and accrued liabilities		
Government of Canada	(1,623)	3,734
Outside parties	(367)	(100)
Deferred revenues	(199)	68
Total	316	1,762

4. Accounts receivable

Outside parties accounts receivable are as follows:

	2004	2003
	(in thousands of dollars)	
Receivables	2,994	4,763
Allowance for doubtful accounts	(361)	(351)
Total	2,633	4,412

5. Inventory

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

2004 2003
(in thousands of dollars)

Maps		
Topographic maps	1,002	1,632
Aeronautical maps	33	168
Geographic maps	29	33
	1,064	1,833
Materials		
Paper	129	161
Plate	2	10
Ink	9	22
	140	193
Total	1,204	2,026

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Computer equipment	2,783	157	(1,023)	1,917
Furniture	213		(178)	35
Instruments	3		(3)	
Mechanical equipment	442		(35)	407
Office equipment	84		(76)	8
Vehicles	12		(12)	
Printing equipment	988			988
Scientific equipment	281			281
Total	4,806	157	(1,327)	3,636

Accumulated amortization	Balance at beginning of year	Amortization ⁽¹⁾	Decrease	Balance at end of year
	(in thousands of dollars)			
Computer equipment	2,246	329	(1,023)	1,552
Furniture	190	9	(178)	21
Instruments	3		(3)	
Mechanical equipment	166	33	(35)	164
Office equipment	83	1	(76)	8
Vehicles	12		(12)	
Printing equipment	754	124		878
Scientific equipment	141	28		169
Total	3,595	524	(1,327)	2,792

⁽¹⁾ Included in the cost of sales is \$130 for amortization expenses (\$139 in 2003).

Geomatics Canada Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

7. Information by activity

	2004			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	3,838	851	302	4,991
External customers	8,680	2,519	271	11,470
Total revenues	12,518	3,370	573	16,461
Cost of sales	2,792	710		3,502
Income before direct and indirect expenses	9,726	2,660	573	12,959
Direct expenses	5,780	2,271	389	8,440
Indirect expenses	2,086	309	61	2,456
Total expenses	7,866	2,580	450	10,896
Net income	1,860	80	123	2,063
Identifiable assets				
Financial assets	3,541	722	(1)	4,262
Capital assets (net)	253	531	60	844
Capital expenditures	85	20	52	157
Amortization of capital assets	306	217	1	524
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	2,524	639		3,163
Income before direct and indirect expenses	9,078	2,389	1,736	13,203
Direct expenses	7,896	2,116	1,690	11,702
Indirect expenses	3,058	297	96	3,451
Total expenses	10,954	2,413	1,786	15,153
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

8. Reserve for the replacement of printing presses

In order to ensure the continuity of printing operations, Fund management established a reserve for the replacement of the printing presses. Since March 31, 1998 an amount of \$800,000 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.

9. Related party transactions

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

10. Comparative figures

Certain 2003 comparative figures have been reclassified to conform with the financial statement presentation adopted for 2004.

National Film Board Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund. These financial statements were prepared by the management of the Fund in accordance with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. Some previous year's figures have been restated and 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, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

LUISA FRATE

*Chief, Financial Operations
(Senior Full-time Financial Officer)*

MARYSE CHARBONNEAU

*Director, Administration
(Senior Financial Officer)*

May 31, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Cost of operation	(67,509)	(69,296)	(67,096)	(66,571)
Add: items not requiring use of funds		3,576		4,036
Operating use of funds	(67,509)	(65,720)	(67,096)	(62,535)
Less: items requiring use of funds				
Net capital acquisitions		1,593		3,728
Net other assets and liabilities	375		375	
Authority used	(67,884)	(67,313)	(67,471)	(66,263)

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

	2004	2003
Credit balance in the accumulated net charge against the Fund's authority	6,325	8,327
Add: PAYE charges against the credit account after March 31	5,356	5,295
Net authority used, end of year	11,681	13,622
Authority limit	15,000	15,000
Unused authority carried forward	3,319	1,378

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, 2004 and the statements of operations, 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, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

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

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 2004

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

	2004	2003		2004	2003
		(Restated Note 3)			(Restated Note 3)
ASSETS			LIABILITIES		
Financial assets			Accounts payable		
Cash	274	238	Government of Canada	981	790
Due from the Consolidated Revenue Fund	1,343	1,282	Outside parties	5,112	5,818
Accounts receivable			Accrued salaries and vacations	825	584
Government of Canada	125	1,637	Deferred revenue	383	410
Outside parties	3,964	2,504	Employee severance benefits (Note 7)	6,269	6,221
Inventories	500	446	Obligation under capital		
Deposits	464	457	leases (Note 9)	2,181	534
	6,670	6,564		15,751	14,357
Non-financial assets			Net assets	1,347	3,330
Prepaid expenses	579	981	Commitments and contingencies (Notes 12 and 13)		
Property and equipment (Note 6)	9,849	10,142			
	10,428	11,123			
	17,098	17,687		17,098	17,687

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 of Trustees:

CHERRY E. KARPYSHIN
Member

ANDRÉ H. CARON
Member

National Film Board Revolving Fund— Continued

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

	2004	2003
		(Restated Note 3)
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentations		
Board's program	25,931	26,130
Sponsored production	1,046	444
Marketing of films and other forms of visual presentations	1,484	870
	28,461	27,444
French programming		
Production of films and other forms of visual presentations		
Board's program	17,703	17,191
Sponsored production	915	166
Marketing of films and other forms of visual presentations	1,317	963
	19,935	18,320
Distribution	7,941	8,157
Communications and outreach development	9,844	8,933
Digital development and applications	2,577	2,365
Management and administration	9,124	8,383
Cost of operations	77,882	73,602
Revenues		
Programming		
Production and marketing of films and other forms of visual presentations		
English programming	1,046	444
French programming	915	166
Distribution		
Film prints, rentals and royalties	5,211	4,340
Other activities		
Services and miscellaneous	1,414	2,081
	8,586	7,031
Net cost of operations	(69,296)	(66,571)

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

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

	2004	2003
Net assets, beginning balance	3,330	3,638
Net cost of operations	(69,296)	(66,571)
Net cash provided by Government	67,251	65,585
Change in due from the Consolidated Revenue Fund	62	678
Net assets, ending balance	1,347	3,330

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)

	2004	2003
		(Restated Note 3)
Operating activities:		
Net cost of operations	(69,296)	(66,571)
Items not requiring an outlay (inflow) of cash:		
Amortization of property and equipment	3,591	3,460
Loss (gain) on disposal of property and equipment	(57)	387
Change in liability for accrued vacations	(5)	9
Net change in employee severance benefits	47	180
Other changes in assets and liabilities	62	678
Cash used in operating activities	(65,658)	(61,857)
Financing activities:		
Payments on obligation under capital leases	(782)	(586)
Cash used in financing activities	(782)	(586)
Capital activities:		
Acquisition of property and equipment	(966)	(3,288)
Proceeds from disposal of property and equipment	155	146
Cash used in capital activities	(811)	(3,142)
Net cash provided by Government of Canada	(67,251)	(65,585)

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 was established in 1939 under the *National Film Act*, and is the agency responsible for administering the Act.

The National Film Board (Board) is a cultural agency named in Schedule I.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board's legislative mandate is 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;
- to 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;
- to engage in research in film activity and to make available the results thereof to persons engaged in the production of films;
- to advise the Governor in Council in connection with film activities; and
- to discharge such other duties relating to film activity as the Governor in Council may direct it to undertake.

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:

Parliamentary appropriation

Operations are funded through a permanent authority for 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 property and equipment acquisitions. This authority requires that the aggregate of admissible working capital and net book value of property and equipment does not exceed \$15 million.

The Board is also financed in part by the Government of Canada through a parliamentary appropriation. The appropriation is voted annually to replenish the Revolving Fund for net acquisitions of property and equipment and the admissible cost of operations. The basis of the appropriation provided to the Board do not parallel the accounting principles applied in preparing the financial statements since appropriation is 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 an appropriation from Parliament. Note 5 provides a reconciliation between the two bases of reporting.

Net cash provided by Government

The Board operates 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 are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions with other departments and agencies.

Due from the Consolidated Revenue Fund

Due from the Consolidated Revenue Fund balance represents the amount of cash that the Board is entitled to draw from the CRF without further appropriation, in order to discharge its liabilities.

Expense recognition

All expenses are recorded on the accrual basis.

Production of films and other forms of visual presentations

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

Board's program

All costs incurred for unsponsored productions, the Board's share in co-productions 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.

National Film Board Revolving Fund— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

Revenues

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 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.

Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. A provision is made for external accounts receivable where recovery is considered uncertain.

Inventories

Materials and supplies are carried at cost.

Film prints and other forms of visual presentations held for sale are carried at the lower of cost of production and net realizable value. The cost of other prints is expensed on a current basis.

Property and equipment

Property and equipment are amortized 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
Assets under capital leases and leasehold improvements	terms of the leases

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

The Board enters into operating lease agreements to acquire the exclusive use of certain property and equipment. 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 present value of the acquisition price of the asset. 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.

Contributions to the Public Service Pension Plan

Employees participate in the Public Service Pension Plan sponsored by the Government of Canada. Both the employees and the Board contribute to the cost of the plan. Contributions by the Board are recorded on an accrual basis in the year the corresponding service is rendered by the employees. The Board's responsibility with regard to the pension plan is limited to its contributions. The Board is not required to make contributions with respect to any actuarial surpluses or deficiencies.

Employee severance benefits

Employees are entitled to severance benefits as provided for under their conditions of employment. 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.

Foreign currency transactions

Transactions involving foreign currency are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions. Monetary assets and liabilities denominated in a foreign currency are translated into Canadian dollars using the rate of exchange in effect on 31 March.

Measurement uncertainty

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that could 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 life of property and equipment, allowances for doubtful accounts and the liability related to employee severance benefits. The estimates are reviewed periodically and as adjustments become necessary, they are reported in net cost of operations in the period in which they become known.

National Film Board Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

3. Changes in accounting policy

In prior years the Board complied with the accounting principles for Revolving Funds of the Government of Canada and has now changed its presentation in order to conform with Treasury Board of Canada accounting standards based on Canadian generally accepted accounting principles. The Board made the following changes:

The Board's financial statements previously consisted of a Balance Sheet, a Statement of Operations and Accumulated Deficit, a Statement of Cash Flows and Notes to Financial Statements. The Board's financial statements for the year ended March 31, 2004 contain a Statement of Financial Position, a Statement of Operations, a Statement of Net Assets, a Statement of Cash Flow and Notes to Financial Statements.

The Board now reports net cash provided by the Government of Canada in the Statement of Net Assets and the Statement of Cash Flow. Previously, Parliamentary appropriation received from the Government of Canada was presented in the Statement of Operations and Accumulated Deficit. The Net assets no longer presents the "Accumulated net charge against the Revolving Fund's authority" (ANCAFA). The ANCAFA was composed of two elements: "Due from the Consolidated Revenue Fund" and "Net funding for property and equipment". Rather than grouped together in Net assets, the "Net funding for property and equipment" is now presented in the Statement of Net Assets and the "Due from the Consolidated Revenue Fund" is presented as a Financial asset.

The changes in the presentation of the financial statements have no effect on the net cost of operations for the year (2003-Nil). The changes in accounting policies have been applied retroactively, therefore certain comparative figures have been reclassified to conform to current year's presentation.

4. Participation

During the 2004 fiscal year, the Board 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. Parliamentary appropriation

The Board receives funding through parliamentary appropriation.

(a) Reconciliation of Net cost of operations to parliamentary appropriation used:

	2004	2003
	\$	\$
Net cost of operation.....	69,295,748	66,570,901
Acquisition of property and equipment.....	966,006	3,288,094
Payments on obligation under capital leases.....	781,874	585,543
Gain (loss) on disposal of property and equipment.....	57,232	(387,096)
Change in liability for accrued vacations.....	5,184	(8,761)
Net change in employee severance benefits.....	(47,335)	(179,977)
Proceeds from disposal of property and equipment.....	(154,875)	(145,923)
Amortization of property and equipment.....	(3,591,100)	(3,460,174)
Total parliamentary appropriation used.....	67,312,734	66,262,607

(b) Reconciliation of parliamentary appropriation voted to parliamentary appropriation used:

	2004	2003
	\$	\$
As per Main Estimates—Vote 75.....	62,870,000	60,783,000
Supplementary Estimates appropriation.....	4,639,132	6,312,533
Authority to carry forward.....	(196,398)	(832,926)
Total parliamentary appropriation used.....	67,312,734	66,262,607

(c) Reconciliation of net cash provided by Government of Canada to parliamentary appropriation used:

	2004	2003
	\$	\$
Net cash provided by Government of Canada.....	67,251,238	65,584,269
Other changes in assets and liabilities.....	61,496	678,338
Total parliamentary appropriation used.....	67,312,734	66,262,607

National Film Board Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

6. Property and equipment

	Technical equipment	Software and data processing equipment	Office furniture and equipment	Rolling stock	Collection	Leasehold improvements	Total
	\$	\$	\$	\$	\$	\$	\$
Opening April 1, 2003							
Cost	23,124,016	12,350,666	1,064,840	31,755	1	3,644,950	40,216,228
Less: Accumulated amortization	19,741,019	7,861,655	859,724	31,755		1,579,697	30,073,850
Carrying cost	3,382,997	4,489,011	205,116		1	2,065,253	10,142,378
In-year transactions							
Additions	2,051,801	1,145,334	26,888			171,036	3,395,059
Net disposals/write-offs	(89,047)	(6,585)	(2,011)				(97,643)
Amortization	(1,265,321)	(1,432,223)	(34,988)			(858,568)	(3,591,100)
Closing March 31, 2004							
Cost	20,121,737	12,450,895	1,049,773	31,755	1	3,815,986	37,470,147
Less: Accumulated amortization	16,041,307	8,255,358	854,768	31,755		2,438,265	27,621,453
Carrying cost	4,080,430	4,195,537	195,005		1	1,377,721	9,848,694

The above assets include equipment under capital leases for a total cost of \$3,542,642 (2003—\$1,752,767) less accumulated amortization of \$1,406,440 (2003—\$1,462,860). Current year amortization expenses relating to property under capital lease amount to \$792,364 (2003—\$425,926). Acquisitions under capital leases amounted to \$2,429,053 (2003—\$291,956).

7. Employee benefits

Pension benefits

The Public Service Superannuation Plan required the Board to contribute at a rate of 2.14 times (2003—2.14) the employees' contributions. The Board's contribution to the Plan during the year is \$3,378,698 (2003—\$3,158,984).

Severance benefits

The Board provides post-employment benefits to its employees through a severance benefit plan. This benefit plan is not pre-funded and thus has no assets.

	2004	2003
	\$	\$
Liability for severance benefits, beginning of year	6,221,308	6,041,331
Expenses for the year	653,597	931,890
Benefits paid during the year	(606,262)	(751,913)
Liability for severance benefits, end of year	6,268,643	6,221,308

8. Expenses

	2004	2003
	\$	\$
Salaries and benefits	37,744,608	35,970,867
Professional and special services	10,232,226	8,884,589
Rentals	9,252,309	8,615,536
Transportation and communication	4,971,562	4,725,046
Cash financing in co-productions	4,277,244	4,143,702
Amortization of property and equipment	3,591,100	3,460,174
Materials and supplies	2,602,900	2,479,058
Contracted film production and laboratory processing	1,588,519	1,615,720
Information	1,580,661	1,249,257
Repairs and upkeep	771,209	643,791
Royalties	732,535	998,763
Miscellaneous	594,195	428,264
Loss (gain) on disposal of property and equipment	(57,232)	387,096
	77,881,836	73,601,863

9. 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 using implicit interest rates varying from 7 percent to 14 percent. The related obligations are liquidated over a 3-5 years lease term. Minimum lease payments totalled \$781,874 for the year ended March 31, 2004 (2003—payments of \$585,543 and adjustment of \$66,199). Interest of \$40,021 (2003—\$90,418) was charged to operations.

National Film Board Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

The obligation under capital leases includes the following:

	\$
Future minimum lease payments:	
2005	811,023
2006	716,415
2007	650,904
2008	647,135
2009	83,800
	<u>2,909,277</u>
Less: interest	728,052
	<u>2,181,225</u>

10. 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 ended March 31, 2004, the Board entered into the following related party transactions:

- The Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,857,932 (2003—\$6,603,922).
- the Board received a Web site from a Crown corporation without consideration.

11. Fair value of financial instruments

Accounts receivable, deposits, 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. 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
	\$	\$	\$
2005	6,854,000	598,000	7,452,000
2006	6,558,000	221,000	6,779,000
2007	6,080,000	16,000	6,096,000
2008	5,290,000		5,290,000
2009	5,192,000		5,192,000
2010-2016	32,157,000		32,157,000
	<u>62,131,000</u>	<u>835,000</u>	<u>62,966,000</u>

From the amount of \$62,131,000 for the lease for premises, agreements have been signed for \$408,000 with outside parties and \$61,723,000 with PWGSC.

13. Contingencies

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

14. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 2004.

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 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 to whether the financial statements present fairly the financial position of the Fund as at March 31, 2004 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:

LYSANNE GAUVIN

*Assistant Deputy Minister,
Finance, Accounting, Banking
and Compensation Branch and
Senior Financial Officer*

July 13, 2004

JOHN HOLINSKY for J.S. BILLINGS

*Assistant Deputy Minister,
Acquisitions Branch*

July 9, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	(99)	3,429		637
Add: items not requiring use of funds.....	99	(331)	100	(988)
Operating source (use) of funds.....		3,098	100	(351)
Add: access to draw down authority for operational deficits.....		1,948		
Less: items requiring use of funds				
Net capital acquisitions.....				797
Authority provided (used).....		5,046	100	(1,148)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Credit (debit) balance in the accumulated net charge against the Fund's authority.....	(5,245)	3,543
Add: PAYE charges against the appropriation account after March 31.....	8,142	9,071
Less: amounts credited to the appropriation account after March 31.....	3,224	7,895
Net authority used (provided), end of year.....	(327)	4,719
Authority limit (Note 1).....	35,000	35,000
Unused authority carried forward.....	35,327	30,281

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, 2004, the statements of operations, accumulated surplus, and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. 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, 2004 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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Optional Services Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 14, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Cash in transit	1,028		Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	766	1,559
Government of Canada	2,017	4,607	Outside parties	7,376	5,441
Outside parties	3,585	2,507	Other liabilities	311	215
Other assets (Note 3)	65	3,139		8,453	7,215
	6,695	10,253	Allowance for employee termination benefits	1,633	1,465
Capital assets (Note 4)	1,717	2,112		10,086	8,680
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(5,245)	3,543
			Accumulated surplus	3,571	142
				(1,674)	3,685
	8,412	12,365		8,412	12,365

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)

	2004	2003
Revenues (Note 6)	98,939	100,228
Direct costs	83,760	88,881
Gross margin	15,179	11,347
Operating expenses		
Salaries and employee benefits	6,356	5,924
Employee termination benefits	357	(26)
Professional and special services	2,240	2,396
Occupancy costs	874	574
Corporate and administrative services	587	652
Amortization	395	34
Transportation and communications	362	322
Utilities, materials and supplies	176	141
Interest on draw down	125	88
Purchased repair and maintenance	116	101
Information	36	49
Rentals	34	44
Other expenses	92	411
	11,750	10,710
Net income	3,429	637

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)

	2004	2003
Balance, beginning of year	142	1,157
Net income	3,429	637
Transfer of activities		(1,652)
Balance, end of year	3,571	142

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)

	2004	2003
Operating activities:		
Net income	3,429	637
Items not affecting use of the Fund's authority		
Amortization	395	34
Provision for employee termination benefits	357	(27)
	4,181	644
Changes in working capital (Note 7)	4,796	(11,797)
Payments on provision for employee termination benefits	(189)	(2)
Net financial resources provided (used) by operating activities	8,788	(11,155)
Investing activities:		
Capital assets		
Acquisitions		(797)
Proceeds on disposal of capital assets		20
Net financial resources used by investing activities		(777)
Net increase (decrease) in accumulated net charge against the Fund's authority	8,788	(11,932)
Accumulated net charge against the Fund's authority, beginning of year	(3,543)	9,445
Transfer of activities		(1,056)
Accumulated net charge against the Fund's authority, end of year	5,245	(3,543)

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 the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses;
- The liabilities for employee termination benefits are based on management's estimates rather than actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and

- The contributions to the Pension plan are based on Treasury Board's rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(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 useful economic lives as follows:

Category	Estimated useful economic life
Informatics hardware	3 to 5 years
Informatics software	3 to 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, vacation pay and time-off in lieu

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.

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 time-off in lieu benefits accruing to employees.

Optional Services Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

(e) Insurance

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

3. Other assets

	2004	2003
	(in thousands of dollars)	
Goods and Services Tax refundable advances	63	3,143
Other advances	2	(4)
	<u>65</u>	<u>3,139</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	129			129
Informatics software	2,070			2,070
	<u>2,199</u>			<u>2,199</u>
Accumulated amortization				
	(in thousands of dollars)			
Informatics hardware	87	7		94
Informatics software		388		388
	<u>87</u>	<u>395</u>		<u>482</u>
Net	<u>2,112</u>			<u>1,717</u>

5. Contractual commitments

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

	(in thousands of dollars)
2004-2005	833,297
2005-2006	670,644
2006-2007	539,440
2007-2008	459,450
2008-2009	75,363
	<u>2,578,194</u>

6. Revenues

	2004	2003
	(in thousands of dollars)	
Traffic management recoveries	42,265	45,607
Vaccine program recoveries	34,224	33,541
Software brokerage program recoveries	8,515	4,515
Locally shared support services centres sales	6,932	7,154
Crown assets distribution centres sales	4,800	4,685
Communication, printing and audio-visual recoveries	2,203	4,726
	<u>98,939</u>	<u>100,228</u>

7. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	6,695	10,253	3,558
Current liabilities	8,453	7,215	1,238
			<u>4,796</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.

9. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

10. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

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.

The 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 that provide a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

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

Approved by:

CLAUDE CARON

*Director General,
Corporate Finance
Planning and Systems Bureau*

KATHRYN McCALLION

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

June 14, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss)	10,406	8,992	6,322	(2,005)
Add: items not requiring use of funds	21,392	10,301	24,404	22,082
Operating source of funds	31,798	19,293	30,726	20,077
Less: items requiring use of funds				
Repayment of the loan from FAC	4,500	4,500		
Net capital acquisitions	13,566	16,322	14,580	14,953
Net other assets and liabilities	13,732	(1,168)	9,565	1,793
Authority provided (used)		(361)	6,581	3,331

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

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(20,063)	(16,278)
Add: PAYE charges against the appropriation account after March 31	10,356	9,020
Less: amounts credited to the appropriation account after March 31	196	3,006
Net authority provided, end of year	(9,903)	(10,264)
Authority limit	4,000	4,000
Unused authority carried forward	13,903	14,264

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, 2004 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with the *Revolving Funds Act*. 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, 2004 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the Assistant Deputy Minister, Corporate Services, Passport and Consular affairs and for complying with the *Revolving Funds Act*. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

ERNST & YOUNG LLP
Chartered Accountants

Ottawa, Canada
May 21, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada (Note 8)	196	3,005	Government of Canada (Note 8)	4,385	1,661
Outside parties	191	257	Outside parties		
Inventories	5,918	5,450	Accounts payable	7,156	6,986
Prepaid expenses	275	433	Vacation pay	2,371	2,100
	6,580	9,145	Contractors' holdbacks	101	370
Long-term			Deferred lease inducement (Note 4)		253
Capital assets (Note 3)			Current portion of the provision for employee		
At cost	92,976	93,085	termination benefits	188	355
Less: accumulated amortization	54,479	62,048	Current portion of the loan (Note 5)	4,477	4,500
	38,497	31,037		18,678	16,225
			Long-term		
			Provision for employee termination benefits	9,541	8,060
			Loan payable (Note 5)		4,246
				9,541	12,306
			Commitments (Note 7)		
			EQUITY OF CANADA (Note 6)		
			Accumulated net charge against the Fund's		
			authority	(20,063)	(16,278)
			Accumulated surplus	36,921	27,929
				16,858	11,651
	45,077	40,182		45,077	40,182

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)

	2004	2003
Revenues		
Fees earned	158,103	136,197
Miscellaneous revenues	267	566
	158,370	136,763
Operating expenses		
Salaries and employee benefits	84,414	69,394
Provision for employee termination benefits	1,461	786
Passport materials and application forms	12,498	9,663
Freight, express and cartage	9,229	5,998
Amortization of capital assets	8,862	20,932
Accommodation	7,692	6,657
Professional and special services	7,642	6,027
Passport operations at missions abroad (Note 8)	4,447	4,447
Printing, stationery and supplies	3,094	4,697
Repair and maintenance	2,630	1,710
Telecommunications	1,961	1,840
Information	1,774	1,832
Travel and removal	1,589	1,976
Postal services and postage	1,448	1,803
Rentals	276	259
Interest	243	467
Miscellaneous expenses	118	280
	149,378	138,768
Net income (loss)	8,992	(2,005)

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)

	2004	2003
Balance, beginning of year	27,929	29,934
Net income (loss)	8,992	(2,005)
Balance, end of year	36,921	27,929

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)

	2004	2003
Operating activities:		
Net income (loss)	8,992	(2,005)
Add: Provision for employee termination benefits	1,461	786
Amortization of capital assets	8,862	20,932
Deferred leasehold inducements	(253)	(85)
Accrued interest on loan	231	449
	19,293	20,077
Changes in current assets and liabilities	5,461	(7,329)
Payment of employee termination benefits	(147)	(270)
	24,607	12,478
Investing activities:		
Capital assets acquired	(16,322)	(14,953)
Financing activities:		
Repayment of the loan payable	(4,500)	
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	3,785	(2,475)
Accumulated net charge against the Fund's authority account, beginning of year	16,278	18,753
Accumulated net charge against the Fund's authority account, end of year	20,063	16,278

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 significant accounting policies set out below to comply with accounting requirements prescribed by the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada for financial statements prepared under the *Revolving Funds Act*. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because:

- employees’ vacation pay and termination benefits liabilities are based on management’s estimate of the liabilities rather than based on actuarial valuations;
- it excludes the actuarial liabilities related to the Pension plan and therefore, the financial statements do not purport to show the adequacy of the assets to meet its pension obligations;
- write-off of accumulated surplus is possible and only requires Treasury Board approval; and
- revenues from passport fees are recognized upon application and receipt of payment rather than when passports are issued.

(b) Revenue recognition

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

(c) Use of estimates

The preparation of financial statements 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	3-5 years
Other machines and equipment	5 years

Passport Office Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

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:

Asset	Years
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.

(h) Pension plan

Employees of the Passport Office are covered by the *Public Service Superannuation Plan* 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. Capital assets and accumulated amortization

	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Capital assets				
Technology Enhancement Plan Project	33,877			33,877
Other capital projects	41,227	15,443	7,195	49,475
Furniture	2,360			2,360
EDP equipment	12,814	873	6,726	6,961
Other machine and equipment	2,807	6	2,510	303
	93,085	16,322	16,431	92,976
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
(in thousands of dollars)				
Technology Enhancement Plan Project	32,403	658		33,061
Other capital projects	16,808	6,713	7,136	16,385
Furniture	1,919	194		2,113
EDP equipment	8,217	1,305	6,785	2,737
Other machine and equipment	2,701	(8)	2,510	183
	62,048	8,862	16,431	54,479

Other capital projects category includes leasehold improvements.

4. 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 2004, \$253,228 (2003—\$85,000) was recognized as a reduction of rent expense since the lease has been terminated.

Passport Office Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

5. 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

6. 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 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.

7. 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 are approximately as follows:

(in thousands of dollars)

2005	9,943
2006	7,453
2007	6,235
2008	5,669
2009 and thereafter	3,782
	<u>33,082</u>

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

(in thousands of dollars)

2005	6,991
2006	6,924
2007	6,923
2008	6,923
2009	1,154
	<u>28,915</u>

8. 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 consideration agreed to by both parties. As part of its operations the Passport Office, which is an agency of the Department of Foreign Affairs Canada (FAC), collects Consular fees on behalf of FAC Consular Affairs division. These fees are not recorded as revenues in the statement of operations. In fiscal year 2004, the Fund collected and remitted to FAC \$51,594,200 (2003—\$45,587,385).

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, 2004 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:

LYSANNE GAUVIN

*Assistant Deputy Minister,
Finance, Accounting, Banking and
Compensation Branch and
Senior Financial Officer*

July 13, 2004

ALPHONSE CORMIER

*Assistant Deputy Minister,
Real Property Branch*

July 9, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income	11,888	13,327	16,600	11,224
Less: item requiring use of funds		(1,580)		(1,045)
Authority provided	11,888	14,907	16,600	12,269

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

	2004	2003
Credit (debit) balance in the accumulated net charge against the Fund's authority	(2,049)	1,147
Add: PAYE charges against the appropriation account after March 31		574
Deposits on disposals	218	208
Less: amounts credited to the appropriation account after March 31	656	2,835
Net authority provided, end of year	(2,487)	(906)
Authority limit (Note 1)	5,000	5,000
Unused authority carried forward	7,487	5,906

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

Real Property Disposition Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the statement of financial position of the Real Property Disposition Revolving Fund as at March 31, 2004, the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit 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, 2004 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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Real Property Disposition Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 9, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Cash in transit		159	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada		574
Government of Canada	656	2,534	Deposits on disposals	218	208
Outside parties		142		218	782
Work in process	2,513	4,094			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,049)	1,147
			Accumulated surplus	5,000	5,000
				2,951	6,147
	3,169	6,929		3,169	6,929

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)

	2004	2003
Revenues	15,881	14,558
Operating expenses		
Fees	1,253	1,377
Disbursements	1,301	1,957
	2,554	3,334
Net income	13,327	11,224

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)

	2004	2003
Balance, beginning of year	5,000	5,000
Net income	13,327	11,224
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(13,327)	(11,224)
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)

	2004	2003
Operating activities		
Net income	13,327	11,224
Changes in working capital (Note 3)	3,196	(1,357)
Net financial resources provided by operating activities	16,523	9,867
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(13,327)	(11,224)
Net financial resources used by financing activities	(13,327)	(11,224)
Net increase (decrease) in accumulated net charge against the Fund's authority	3,196	(1,357)
Accumulated net charge against the Fund's authority, beginning of year	(1,147)	210
Accumulated net charge against the Fund's authority, end of year	2,049	(1,147)

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 the reporting requirements for Revolving Funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses.

The significant accounting policies are as follows:

(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

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	3,169	6,929	3,760
Current liabilities	218	782	(564)
			3,196

4. Comparative figures

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

5. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

6. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

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 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, 2004 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:

LYSANNE GAUVIN

*Assistant Deputy Minister,
Finance, Accounting, Banking
and Compensation Branch and Senior Financial Officer*

July 13, 2004

ALPHONSE CORMIER

*Assistant Deputy Minister,
Real Property Branch*

July 9, 2004

JOHN SHEARER

*Assistant Deputy Minister,
Service Integration Branch*

July 9, 2004

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

	2004	2003
Net loss	(10,220)	(2,866)
Add: items not requiring use of funds	1,493	(3,440)
Operating use of funds	(8,727)	(6,306)
Add: recovery of net draw down authority used (Note 1)	12,503	6,528
Less: items requiring use of funds Net other assets and liabilities	3,776	222
Authority provided		

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

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

	2004	2003
Credit balance in the accumulated net charge against the Fund's authority	18,838	71,467
Add: PAYE charges against the appropriation account after March 31	149,641	161,405
Less: amounts credited to the appropriation account after March 31	168,479	232,872
Net authority used, end of year		
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 statement of financial position of the Real Property Services Revolving Fund as at March 31, 2004, the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. 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 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 Services Revolving Fund as at March 31, 2004 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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Real Property Services Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
June 14, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Cash in transit	169	2,134	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada	11,183	8,746
Government of Canada	161,487	226,426	Outside parties	138,214	155,921
Outside parties	17,139	12,705	Professional liability fund	2,355	2,320
Other assets (Note 3)	6,572	4,853	Other liabilities	6,819	5,705
				158,571	172,692
			Allowance for employee termination benefits	22,056	18,340
				180,627	191,032
			EQUITY OF CANADA		
			Accumulated net charge against the		
			Fund's authority	18,838	71,467
			Accumulated deficit	(14,098)	(16,381)
				4,740	55,086
	185,367	246,118		185,367	246,118

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)

	2004	2003
Gross revenues (Note 6)	749,865	836,328
Recoverable disbursements made on behalf of clients	592,867	681,641
Net revenues	156,998	154,687
Operating expenses		
Salaries and employee benefits	105,709	96,995
Employee termination benefits	5,409	1,198
Overhead chargeback	34,265	30,721
Corporate and administrative services	16,639	19,201
Occupancy costs	3,340	3,914
Provision for claims and other expenses	1,856	5,524
	167,218	157,553
Net loss	(10,220)	(2,866)

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)

	2004	2003
Balance, beginning of year	(16,381)	(20,043)
Net loss	(10,220)	(2,866)
Recovery of net draw down authority used (Note 1)	12,503	6,528
Balance, end of year	(14,098)	(16,381)

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)

	2004	2003
Operating activities:		
Net loss	(10,220)	(2,866)
Items not affecting use of the Fund's authority		
Provision for employee termination benefits	5,409	1,199
	(4,811)	(1,667)
Changes in working capital (Note 5)	46,630	(24,137)
Payments on provision for employee termination benefits	(1,693)	(1,468)
Net financial resources provided (used) by operating activities	40,126	(27,272)
Financing activities:		
Recovery of net draw down authority used (Note 1)	12,503	6,528
Net financial resources provided by financing activities	12,503	6,528
Net increase (decrease) in accumulated net charge against the Fund's authority	52,629	(20,744)
Accumulated net charge against the Fund's authority, beginning of year	(71,467)	(50,723)
Accumulated net charge against the Fund's authority, end of year	(18,838)	(71,467)

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, 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.

In accordance with Section 12 of the *Revolving Funds Act* R.S.C. 1985, c. R-8 to amend subsection 5(3) of the Act and through the 2001-2002 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 order to comply with the Policy on Special Revenue Spending Authorities. The amount received in 2003-2004 is \$12,503,000 (2002-2003: \$6,528,000).

2. Significant accounting policies

The financial statements have been prepared in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses;
- The liabilities for employee termination benefits are based on management's estimates rather than actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and
- The contributions to the Pension plan are based on Treasury Board's rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(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.

Real Property Services Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

(b) Inventories

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

(c) Work in process

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

(d) Pension plan

Employees are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee 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, vacation pay and time-off in lieu

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, 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 Treasury Board Minute #805839 dated June 25, 1987.

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 time-off in lieu benefits accruing to employees.

(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

	2004	2003
	(in thousands of dollars)	
Goods and Services Tax refundable advances	6,219	4,312
Prepaid expenses	1	16
Inventories and work in process	352	525
	<u>6,572</u>	<u>4,853</u>

4. Contractual commitments

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

	(in thousands of dollars)	
2004-2005	150,562	
2005-2006	22,582	
2006-2007	19,765	
2007-2008	18,685	
2008-2009 and following years	140,713	
	<u>352,307</u>	

5. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	185,367	246,118	60,751
Current liabilities	158,571	172,692	(14,121)
			<u>46,630</u>

6. Gross revenues

	2004	2003
	(in thousands of dollars)	
Recoverable disbursements made on behalf of clients	592,867	681,641
Project fees	122,888	117,579
Payroll recoveries	25,604	24,784
Inventory management fees	7,403	7,879
Other revenues	1,103	4,445
	<u>749,865</u>	<u>836,328</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.

8. Financial instruments

The Revolving Fund's financial instruments consist of cash in transit, accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

**Real Property Services Revolving Fund—
*Concluded***

**NOTES TO THE FINANCIAL STATEMENTS—
*Concluded***

9. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

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)*

June 17, 2004

JOSE FERNANDEZ, CMA

A/Director, Accounting Operations Division

June 17, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	1,093	2,138	47	701
Add: items not requiring use of funds.....	214	48	105	244
Operating source of funds.....	1,307	2,186	152	945
Less: items requiring use of funds				
Net capital acquisitions.....			50	112
Net other assets and liabilities.....		196		24
Authority provided (used).....	1,307	1,990	102	809

RECONCILIATION OF UNUSED AUTHORITY MARCH 31

(in thousands of dollars)

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority account.....	(8,494)	(7,425)
Add: PAYE charges against the appropriation account after March 31.....	1,304	2,264
Less: amounts credited to the appropriation account after March 31.....	535	574
Net authority provided, end of year.....	(7,725)	(5,735)
Authority limit.....	2,000	2,000
Unused authority carried forward.....	9,725	7,735

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 Public Service Commission—Staff Development and Training Revolving Fund ("Revolving Fund") as at March 31, 2004 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. 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, 2004 and the results of its operations and its cash flow for the year then ended in accordance with the accounting policies as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Ernst & Young L.L.P
Chartered Accountants

Ottawa, Canada
June 11, 2004

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

	2004	2003		2004	2003
ASSETS (Note 1)			LIABILITIES		
Current			Current		
Net accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	1,156	1,118	Government of Canada.....	232	141
Outside parties	191	87	Outside parties		
Prepaid expenses.....	116	99	Accounts payable	1,070	2,122
	1,463	1,304	Accrued liabilities.....	1	
			Accrued vacation pay.....	301	299
Capital assets (Note 6)				1,604	2,562
At cost	319	319	Long-term		
Less: accumulated amortization.....	197	180	Provision for employee termination		
	122	139	benefits	1,523	1,492
				3,127	4,054
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority.....	(8,494)	(7,425)
			Accumulated surplus	6,686	4,548
			Contributed capital (Note 6)	266	266
				(1,542)	(2,611)
	1,585	1,443		1,585	1,443

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)

	2004	2003
Revenues		
Course fees and services	11,615	10,546
Subsidies (Note 3)	2,686	2,727
	14,301	13,273
Operating expenses		
Salaries and employee benefits	5,756	5,278
Professional and special services	4,075	3,708
Rentals	961	963
Travel and communications	298	302
Material and supplies	608	1,589
Administration and financial services	219	219
Information	177	155
Provision for employee termination benefits	31	224
Amortization	17	11
Loss on disposal of assets		9
Other	21	114
	12,163	12,572
Net income	2,138	701

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)

	2004	2003
Balance, beginning of year	4,548	3,847
Net income	2,138	701
Balance, end of year	6,686	4,548

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)

	2004	2003
Operating activities:		
Net income	2,138	701
Employee termination benefits payments	(46)	(40)
Add: Provision for employee termination benefits	77	264
Amortization	17	11
Loss on disposal of capital assets		9
	2,186	945
Net change in working capital	(1,117)	551
Net financial resources provided by operating activities	1,069	1,496
Investing activities:		
Purchases of capital assets		(112)
Net financial resources provided by and change in the accumulated net charge against the Fund's authority, during the year	1,069	1,384
Accumulated net charge against the Fund's authority account, beginning of year	7,425	6,041
Accumulated net charge against the Fund's authority account, end of year	8,494	7,425

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*.

Effective April 1, 2004, Training and Development Canada has received the authorization to terminate the Fund. This has been communicated in the *Public Service Modernization Act*. The Canadian Centre for Management Development, Training and Development Canada and the Language Training Canada will be amalgamated to form the new Canada School of Public Service. All assets, liabilities and commitments, will be transferred to the new Canada School of Public Service as of April 1, 2004.

2. Significant accounting policies

(a) Basis of accounting

The financial statements have been prepared in accordance with the significant accounting policies set out below to comply with accounting requirements prescribed by the policy of Treasury Board on Revolving Funds and the reporting requirements and standards of the Receiver General for Canada for financial statements prepared under the *Revolving Funds Act*. The basis of accounting used in these financial statements materially differs from Canadian generally accepted accounting principles because:

- employees' vacation pay and termination benefits liabilities are based on management's estimate of the liabilities rather than based on actuarial valuation;
- it excludes the actuarial liabilities related to the Pension plan and therefore, the financial statements do not purport to show the adequacy of the assets to meet its pension obligations; and
- write-off of the accumulated surplus is possible and only requires Treasury Board approval.

(b) Use of estimates

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

(c) 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 2003-2004 and recorded in the Statement of Operations amounted to \$592,636.

(d) Employee termination benefits

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

(e) 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	Term of lease for up to 10 years

Staff Development and Training Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

(f) 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.

(g) Financial instruments

The Revolving Fund's financial instruments includes accounts receivables, accounts payables and accrued liabilities. 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 2003-2004, appropriation funds in the amount of \$2,686,006 (\$2,726,500 in 2002-2003) were recorded in the Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees.

4. 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 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 upon establishment of the Fund.

5. Related party transactions

Staff Development and Training Revolving Fund entered into the following transactions with the Public Service Commission, its parent organization:

	2004	2003
	(in thousands of dollars)	
Course fees and services revenue	396	323
Subsidies revenue	2,686	2,727
Corporate services expenditure	219	219
Total	3,301	3,269

As at March 31, 2004, Staff Development and Training Revolving Fund has \$101,565 (2003—\$13,980) receivable and no outstanding payable with Public Service Commission.

6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	(in thousands of dollars)			
Equipment	165			165
EDP equipment	43			43
Leasehold improvement	111			111
	319			319

Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	(in thousands of dollars)			
Equipment	149			149
EDP equipment	31	6		37
Leasehold improvement		11		11
	180	17		197

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 statement of financial position as contributed capital.

7. Accounts receivable

The outside parties receivables are as follows:

	2004	2003
	(in thousands of dollars)	
Receivables	197	87
Allowance for doubtful accounts	(6)	
Total	191	87

8. Commitments

Training and Development Canada rents office premises under long-term operating leases. Future minimum lease payments by year are approximately as follows:

	2005	2006	2007	2008	2009
	(in thousands of dollars)				
Operating lease - Halifax	54	54	54	42	
Operating lease - Moncton	54	22			
Operating lease - Edmonton	16				
Operating lease - Quebec	13				
Operating lease - Vancouver	52	52	52	52	52

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. 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, 2004 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:

LYSANNE GAUVIN

*Assistant Deputy Minister,
Finance, Accounting, Banking and Compensation Branch
and Senior Financial Officer*

July 13, 2004

KEN COCHRANE

*Chief Executive Officer,
Information Technology Services Branch*

July 9, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income		4,723		709
Add: items not requiring use of funds.	150	544	200	487
Operating source of funds	150	5,267	200	1,196
Less: items requiring use of funds				
Net capital acquisitions	150	174	200	416
Net other assets and liabilities		(14)		(203)
Authority provided.		5,107		983

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

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority	(22,065)	(10,373)
Add: PAYE charges against the appropriation account after March 31	9,247	9,652
Less: amounts credited to the appropriation account after March 31	9,026	16,017
Net authority provided, end of year	(21,844)	(16,738)
Authority limit (Note 1)	20,000	20,000
Unused authority carried forward	41,844	36,738

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, 2004, the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities. 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, 2004 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.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Telecommunications and Informatics Common Services Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than specified users or for any other purpose.

PricewaterhouseCoopers LLP
Chartered Accountants

Ottawa, Canada
May 31, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada.....	8,351	9,467	Government of Canada.....	348	257
Outside parties	1,192	719	Outside parties	8,677	8,861
Other assets (Note 3)	660	6,550	Other liabilities	805	731
	10,203	16,736		9,830	9,849
Capital assets (Note 4)	385	433	Allowance for employee termination benefits	3,280	2,873
				13,110	12,722
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority.....	(22,065)	(10,373)
			Accumulated surplus	19,543	14,820
				(2,522)	4,447
	10,588	17,169		10,588	17,169

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)**

	2004	2003
Revenues	127,014	115,450
Cost of sales	91,840	84,134
Cost of sales—Amortization	138	89
Gross margin	35,036	31,227
Operating expenses		
Salaries and employee benefits	16,177	14,444
Employee termination benefits	499	241
Professional and special services	10,733	12,414
Corporate and administrative services	1,035	1,027
Occupancy costs	762	858
Transportation and communications	486	630
Utilities, materials and supplies	315	640
Purchased repair and maintenance	140	58
Amortization	84	78
Rentals	41	66
Information	22	34
Other expenses	19	28
	30,313	30,518
Net income	4,723	709

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)**

	2004	2003
Operating activities		
Net income	4,723	709
Items not affecting use of the Fund's authority		
Amortization	222	167
Provision for employee termination benefits	499	241
	5,444	1,117
Changes in working capital (Note 6)	6,514	(4,369)
Payments on provision for employee termination benefits	(92)	(122)
Net financial resources provided (used) by operating activities	11,866	(3,374)
Investing activities		
Capital assets—Acquisitions	(174)	(434)
Net financial resources used by investing activities	(174)	(434)
Net increase (decrease) in accumulated net charge against the Fund's authority	11,692	(3,808)
Accumulated net charge against the Fund's authority, beginning of year	10,373	14,181
Accumulated net charge against the Fund's authority, end of year	22,065	10,373

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)**

	2004	2003
Balance, beginning of year	14,820	14,111
Net income	4,723	709
Balance, end of year	19,543	14,820

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. In 1991-1992, the authority was increased by \$34,000,000, which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by Section 5.5 of the *Revolving Funds Act*. As per Treasury Board decision #827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund was reduced from \$64,000,000 to \$45,000,000 and the accumulated surplus was reduced by \$20,000,000.

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

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what was called Government Telecommunications and Informatics Services (GTIS). As of April 1, 1994, all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998.

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 reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses;

- The liabilities for employee termination benefits are based on management's estimates rather than actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and
- The contributions to the Pension plan are based on Treasury Board's rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(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 useful 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.

Telecommunications and Informatics Common Services Revolving Fund — Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

- (e) Employee termination benefits, vacation pay and time-off in lieu

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.

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 time-off in lieu benefits accruing to employees.

- (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

	2004	2003
	(in thousands of dollars)	
Goods and Services Tax refundable advances	654	6,528
Prepaid expenses	6	22
	<u>660</u>	<u>6,550</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	1,219	126		1,345
Informatics software	98	48		146
	<u>1,317</u>	<u>174</u>		<u>1,491</u>
Accumulated amortization	Balance, beginning of year	Current year amortization	Disposals/ adjust- ments	Balance, end of year
	(in thousands of dollars)			
Informatics hardware	857	172		1,029
Informatics software	27	50		77
	<u>884</u>	<u>222</u>		<u>1,106</u>
Net	<u>433</u>			<u>385</u>

5. Contractual commitments

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

	(in thousands of dollars)
2004-2005	91,451
2005-2006	11,077
2006-2007	44
	<u>102,572</u>

6. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	10,203	16,736	6,533
Current liabilities	9,830	9,849	(19)
			<u>6,514</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.

8. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

9. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

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 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, 2004 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:

LYSANNE GAUVIN

*Assistant Deputy Minister,
Finance, Accounting, Banking and Compensation Branch
and Senior Financial Officer*

July 13, 2004

FRANCINE KENNEDY

*Chief Executive Officer,
Translation Bureau*

July 8, 2004

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

	2004		2003	
	Estimates	Actual	Estimates	Actual
Net income (loss).....	(15,600)	402	(5,800)	644
Add: items not requiring use of funds.....	1,518	(25,355)	2,800	2,824
Operating source (use) of funds.....	(14,082)	(24,953)	(3,000)	3,468
Less: items requiring use of funds				
Net capital				
acquisitions.....	251	5,677	1,000	1,511
Net other assets and liabilities.....	(1,033)	(43)		(44)
Authority provided (used).....	(13,300)	(30,587)	(4,000)	2,001

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

	2004	2003
Debit balance in the accumulated net charge against the Fund's authority.....	(4,255)	(14,745)
Add: PAYE charges against the appropriation account after March 31.....	34,182	17,206
Less: amounts credited to the appropriation account after March 31.....	18,616	21,114
Transfer from Treasury Board— Contingencies regular.....	1,149	623
Transfer from Treasury Board— Contingencies recovery of collective bargaining agreement.....	28,326	
Net authority provided, end of year.....	(18,164)	(19,276)
Authority limit (Note 1).....	10,000	10,000
Unused authority carried forward.....	28,164	29,276

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

Translation Bureau 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 Translation Bureau Revolving Fund as at March 31, 2004 and the statements of operations, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's policy on Special Revenue Spending Authorities. 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 the Translation Bureau Revolving Fund as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with the accounting policies as described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Revolving Fund and the Treasury Board of Canada Secretariat for reporting on the use of the Fund authority. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

Ernst and Young, LLP
Chartered Accountants

Ottawa, Canada
June 7, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current			Current		
Cash	120	166	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada (Note 3)	5,280	2,940
Government of Canada (Note 3)	46,634	17,526	Outside parties (Note 3)	29,286	14,632
Outside parties	646	556	Other liabilities	4,046	4,390
Other assets (Note 4)	304	3,585		38,612	21,962
	47,704	21,833	Allowance for employee termination benefits	29,626	27,461
Deferred employee termination				68,238	49,423
benefits	14,051	14,674	EQUITY OF CANADA		
Capital assets (Note 5)	8,865	4,406	Accumulated net charge against the Fund's		
			authority	(4,255)	(14,745)
			Accumulated surplus	6,637	6,235
				2,382	(8,510)
	70,620	40,913		70,620	40,913

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)

	2004	2003
Revenues (Note 7)	226,882	198,585
Operating expenses		
Salaries and employee benefits	153,167	120,231
Professional and special services	40,644	43,624
Corporate and administrative services	8,222	8,282
Occupancy costs	8,193	7,070
Utilities, materials and supplies	5,347	9,372
Transportation and telecommunications	3,867	4,839
Employee termination benefits	3,872	2,337
Purchased repair and maintenance	1,416	776
Amortization	1,218	861
Information	315	329
Rentals	193	196
Bad debts	3	
Other expenditures	23	24
	226,480	197,941
Net income	402	644

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)

	2004	2003
Balance, beginning of year	6,235	5,591
Net income	402	644
Balance, end of year	6,637	6,235

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)

	2004	2003
Operating activities:		
Net income	402	644
Items not affecting use of the Fund's authority:		
Amortization	1,218	861
Provision for employee termination benefits	3,872	2,337
	5,492	3,842
Changes in working capital (Note 8)	(9,221)	2,376
Changes in other assets and liabilities:		
Receipts of deferred employee termination benefits	623	492
Payments on provision for employee termination benefits	(1,707)	(876)
	(1,084)	(384)
Net financial resources provided (used) by operating activities	(4,813)	5,834
Investing activities:		
Capital assets—Acquisitions	(5,677)	(1,511)
Net financial resources used by investing activities	(5,677)	(1,511)
Net increase (decrease) in accumulated net charge against the Fund's authority	(10,490)	4,323
Accumulated net charge against the Fund's authority, beginning of year	14,745	10,422
Accumulated net charge against the Fund's authority, end of year	4,255	14,745

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 1994-1995 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 the reporting requirements for revolving funds described by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- The services received without charge from other Government departments are not reported as expenses;
- The expenses and liability for employee termination benefits excludes the portion not funded by the Fund; the liabilities for employee termination benefits are based on management's estimates rather than actuarial valuation; also vacation pay and time-off in lieu are based on management's estimates; and

- The contributions to the Pension plan are based on Treasury Board's rates representing an estimate of what the cost is likely to be for the Government in the upcoming year; also actuarial surpluses or deficiencies are not accounted for in the Fund.

The significant accounting policies are as follows:

(a) Revenues and expenses

Revenues and costs on contracts are accounted for by the percentage of completion method based on expenses incurred. Revenue is recorded at the estimated realizable value of work completed to date. Revenues are recognized in the current year of billings. 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 the estimated economic life commencing the month after acquisition:

Category	Estimated useful economic lives
Machinery and equipment	10 to 15 years
Informatics hardware	3 to 5 years
Informatics software	3 to 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, vacation pay and time-off in lieu

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.

Translation Bureau Revolving Fund— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

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.

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 time-off in lieu benefits accruing to employees.

(c) Insurance

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

3. Recovery of collective bargaining agreement

The Fund received an authorization after March 31, 2004 from Treasury Board through the Access to Vote 5 of \$28,326,000 (\$25,920,000 relating to pay equity; \$2,406,000 relating to collective bargaining) upon signing the Translator's collective agreement dated February 23, 2004. An account receivable of \$28,326,000 and an account payable of \$22,328,800 relating to previous years' pay equity and collective bargaining, which were paid after March 31, 2004 was accounted for in the fiscal year 2003-2004 in the Statement of Financial Position and in the accounts shown below. The remaining amount of \$5,997,200 was paid in the current fiscal year.

(in thousands of dollars)

Accounts receivable - Government of Canada	
Regular	18,308
Recovery of collective bargaining agreement	28,326
	<u>46,634</u>
Accounts payable and accrued liabilities - Outside parties	
Regular	11,787
Recovery of collective bargaining agreement	17,499
	<u>29,286</u>
Accounts payable and accrued liabilities - Government of Canada	
Regular	450
Recovery of collective bargaining agreement	4,830
	<u>5,280</u>

4. Other assets

	2004	2003
(in thousands of dollars)		
Goods and services tax refundable advances	282	3,528
Other advances	22	57
	<u>304</u>	<u>3,585</u>

5. 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	63		114
Informatics hardware	1,137	189		1,326
Informatics software	4,623	1,912		6,535
Leasehold improvements		3,513		3,513
	<u>5,811</u>	<u>5,677</u>		<u>11,488</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	21	10		31
Informatics hardware	576	201		777
Informatics software	808	1,007		1,815
	<u>1,405</u>	<u>1,218</u>		<u>2,623</u>
Net	<u>4,406</u>			<u>8,865</u>

6. Contractual commitments

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

	(in thousands of dollars)
2004-2005	9,219
2005-2006	8,234
2006-2007	6,261
2007-2008	5,228
2008-2009	2,455
	<u>31,397</u>

Translation Bureau Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

7. Revenues

	2004	2003
	(in thousands of dollars)	
Translation services	194,139	193,700
Recovery of collective bargaining agreement	28,326	
Interpretation services	3,113	3,989
Termium sales	857	770
Other	447	126
	<u>226,882</u>	<u>198,585</u>

8. Changes in working capital

	2004	2003	Changes
	(in thousands of dollars)		
Current assets	47,704	21,833	(25,871)
Current liabilities	38,612	21,962	16,650
			<u>(9,221)</u>

9. Financial instruments

The Revolving Fund's financial instruments consist of accounts receivable, accounts payable and accrued liabilities. The carrying values of these financial instruments approximate fair value because of their short terms to maturity. Unless otherwise noted, it is management's opinion that the Revolving Fund is not exposed to significant interest, currency or credit risk arising from these financial instruments.

10. Use of estimates

The preparation of financial statements in accordance with the reporting requirements for revolving funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

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SECTION 2

2003-2004

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 according to the accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Significant accounting policies are set out in Note 2 to the financial statements.

The Agency's management is responsible for the integrity and objectivity of data in these financial statements. To assure objectivity and freedom from bias, these financial statements have been approved by the Agency's Finance Committee on behalf of the Board of Management. The Finance Committee is independent of management and meets with management, the internal auditors, and the Auditor General of Canada on a regular basis. The auditors have full and free access to the Finance Committee.

Some of the information included in the financial statements, such as accruals, and the allowance for doubtful accounts, is 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 financial management and internal control systems that take into account 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 executed in accordance with prescribed regulations and properly recorded 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

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

September 7, 2004

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, 2004 and the statements of operations, net liabilities 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 Activities of the Canada Customs and Revenue Agency as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 7, 2004

Canada Customs and Revenue Agency— Continued

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Financial assets			Accrued employee		
Cash	318	315	salaries and benefits	87,232	56,497
Due from the Consolidated			Accounts payable and accrued liabilities	144,663	209,371
Revenue Fund	214,353	266,225	Vacation pay and compensatory leave	106,929	148,030
Accounts receivable (Note 6)	38,051	25,497	Capital lease obligations		
	252,722	292,037	(Note 12)	3,281	5,968
Non-financial assets			Employee severance benefits	454,267	441,915
Prepaid expenses	7,427	9,217	Other liabilities	1,783	1,038
Consumable supplies	9,043	9,537		798,155	862,819
Capital assets (Note 8)	469,440	329,963	Net liabilities (Note 7)	(59,523)	(222,065)
	485,910	348,717			
TOTAL	738,632	640,754	TOTAL	738,632	640,754

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)

	2004	2003
CONTINUING OPERATIONS		
Non-tax revenue (Note 4)		
Tax services	145,581	132,944
Benefit programs and other services	6,534	4,941
Appeals	11,559	7,728
Corporate management and direction	37,410	43,373
Total non-tax revenue	201,084	188,986
Expenses (Note 5)		
Tax services	2,293,399	2,296,096
Benefit programs and other services	91,690	69,955
Appeals	102,179	107,114
Corporate management and direction	773,419	895,426
Total expenses	3,260,687	3,368,591
Net costs of continuing operations	3,059,603	3,179,605
TRANSFERRED OPERATIONS (Note 15)		
Border operations non- tax revenue (Note 4)	12,930	7,622
Border operations expenses (Note 5)	881,456	922,098
Net costs of transferred operations	868,526	914,476

NET COSTS OF OPERATIONS

3,928,129 4,094,081

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)

	2004	2003
Net liabilities at beginning of year	(222,065)	(246,204)
Net costs of operations	(3,928,129)	(4,094,081)
Net cash provided by Government of Canada	3,597,281	3,681,645
Services provided without charge by other Government departments (Note 10)	545,262	506,613
Change in Due from the Consolidated Revenue Fund (Note 2 (h))	(51,872)	(70,038)
Net liabilities at end of year (Note 7)	(59,523)	(222,065)

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)

	2004	2003
Operating transactions		
Net costs of operations	3,928,129	4,094,081
Adjustments for items not affecting cash		
Statement of operations		
Amortization of capital assets (Note 8)	(37,850)	(27,419)
Net loss on disposal/write-off of capital assets	(4,409)	(15,567)
Services provided without charge by other Government departments (Note 10) ..	(545,262)	(506,613)
Statement of financial position		
Change in financial assets other than Due from the Consolidated Revenue Fund	12,557	3,094
Change in non-financial assets other than capital assets	(2,284)	(1,787)
Change in liabilities other than capital lease obligations	61,977	(4,521)
Cash applied to operating transactions	3,412,858	3,541,268
Capital transactions		
Acquisition of capital assets	181,996	139,904
Change in capital lease obligations	2,687	836
Proceeds from disposal of capital assets	(260)	(363)
Cash applied to capital transactions	184,423	140,377
Net cash provided by Government of Canada	3,597,281	3,681,645

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 originally established to support the evolution of tax administration and customs services in Canada. This role has changed in respect of the provision of customs services as a result of the creation of Canada Border Services Agency (CBSA).

On December 12, 2003, the Government announced a restructuring, which resulted in the creation of the CBSA. Prior to this announcement, the CCRA had been identified as being responsible for the appropriations established in the 2003-2004 Main and Supplementary Estimates. Therefore, the Agency Activities include the portion of expenses, revenue, assets and liabilities applicable to the CBSA as at March 31, 2004 (Note 15).

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 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 or portions of these acts and certain other acts for which the Minister of National Revenue has a mandated role including: the *Air Travellers Security Charge Act*, the *Canada Customs and Revenue Agency Act*, the *Children’s Special Allowances Act*, Part V.1 of the *Customs Act*, the *Excise Act*, the *Excise Tax Act* (includes GST/HST), the *Excise Act*, 2001, the *Income Tax Act*, and others. As a result of the creation of the CBSA, Acts that were formerly administered by the CCRA such as the *Customs Tariff* and those portions of the *Customs Act* other than Part V.1 are administered by the CBSA.

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 operates under the following business lines:

- (a) Tax Services: assesses and collects taxes on behalf of federal, provincial (except Quebec) and territorial governments and promotes compliance with Canada’s tax laws.
- (b) Benefit Programs and Other Services: delivers certain income-based benefits, credits and other services to low- and moderate-income Canadians on behalf of federal, provincial (except Quebec), and territorial governments.
- (c) Appeals: provides clients an impartial review of their disagreements with CCRA decisions involving tax, customs, employment insurance, Canada Pension Plan, and trade administration issues. It manages the Voluntary Disclosure Program and coordinates initiatives relating to the fairness of Agency programs.
- (d) Corporate Management and Direction: provides the following internal services: financial, administration, information technology, human resources, communications, legal, internal audit and program evaluations.
- (e) Customs Services: facilitates the flow of legitimate trade and travel, while securing Canada’s borders against external threats. Customs Services also seeks to protect Canadian industry from unfair trade practices and injury caused by dumping or subsidizing of goods imported into Canada.

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 revenue and expenses, which are controlled by the Agency and utilized in running the organization. The financial statements—Administered Activities include those

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

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 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 using accounting principles consistent with those applied in the preparation of the financial statements of the Government of Canada. These accounting principles are based on Canadian generally accepted accounting principles. The purpose of these financial statements is to present operational non-tax revenue and expenses and assets and liabilities that are controlled by the Agency and utilized in running the organization. A summary of significant accounting policies follows:

(a) Parliamentary appropriations

The Agency is financed by the Government of Canada through funding voted annually by Parliament. This funding, referred to as appropriations, is primarily based on cash flow requirements. The financial statements are prepared in accordance with accounting principles consistent with those applied in preparing the financial statements of the Government of Canada. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same, or on the same basis, as those provided through appropriations from Parliament. The statement of operations does not include budgetary information.

(b) Expense recognition

All expenses are recorded on the accrual basis.

(c) Revenue recognition

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. Non-tax revenue is recorded on the accrual basis.

(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

All costs of \$ 10,000 or more incurred in acquiring and developing land, buildings, equipment and other capital property (including leasehold improvements) are capitalized as tangible capital assets and amortized over the useful lives of the assets. Similar items under \$10,000 are included in the statement of operations and are disclosed as equipment purchases in note 5. 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 (Note 8).

(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 and employee benefit plan provided by Treasury Board;
- legal services provided by Justice Canada;
- audit services provided by the Office of the Auditor General of Canada;
- workers' compensation benefits provided by Human Resources and Skills Development Canada; and
- payroll services provided by Public Works and Government Services Canada.

Canada Customs and Revenue Agency— *Continued*

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

(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 with 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 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) 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 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 are Agency obligations that are normally funded through future years' appropriations.

(j) 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. The Agency's contributions are charged to expenses in the year incurred and represent the total Agency pension obligation to the Plan. Current legislation does not require the Agency to make contributions for any actuarial deficiencies of the Public Service Superannuation Account.

(k) Employee benefit plan

The federal government sponsors an employee benefit plan (health and dental) in which the Agency participates. The Agency's contributions to the plan are recorded at cost and charged to personnel expenses in the year incurred. They represent the Agency's total obligation to the plan. Current legislation does not require the Agency to make contributions for any future unfunded liabilities of the plan.

(l) Measurement uncertainty

The preparation of these financial statements according to the accounting principles 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 on 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. Parliamentary appropriations

The Agency receives most 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:

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

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

	2004	2003
	(in thousands of dollars)	
Net costs of operations	3,928,129	4,094,081
Expenses not requiring use of current year appropriations:		
Amortization of capital assets	(37,850)	(27,419)
Adjustment to prior years' expenses	3,350	9,722
Consumable supplies	(494)	(3,172)
Loss on disposal/write-off of capital assets	(4,652)	(15,888)
Services provided without charge by other Government departments (Note 10)	(545,262)	(506,613)
Other	10,056	(128)
	<u>(574,852)</u>	<u>(543,498)</u>
Net changes in future funding requirements:		
Employee severance benefits	(12,352)	(60,163)
Vacation pay and compensatory leave	41,101	(14,041)
Other	(886)	(266)
	<u>27,863</u>	<u>(74,470)</u>
Asset acquisitions funded by current year appropriations:		
Capital assets	149,014	140,740
Prepaid expenses	(1,790)	1,340
	<u>147,224</u>	<u>142,080</u>
Non-tax revenue (Note 4)		
Non-tax revenue available for spending	30,921	31,886
Other non-tax revenue	36,346	21,860
Adjustment to prior years' revenues		5,914
	<u>67,267</u>	<u>59,660</u>
Total parliamentary appropriations used	<u>3,595,631</u>	<u>3,677,853</u>

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

	2004	2003
	(in thousands of dollars)	
Net cash provided by Government of Canada	3,597,281	3,681,645
Net changes in funded liabilities:		
Accounts payable and accrued liabilities	(64,708)	24,165
Accrued employee salaries and benefits	30,735	(94,128)
Other liabilities	745	280
	<u>(33,228)</u>	<u>(69,683)</u>
Net changes in funded financial assets:		
Cash	(3)	(6)
Accounts receivable (Note 6)	(12,554)	(3,088)
	<u>(12,557)</u>	<u>(3,094)</u>
Non-tax revenue (Note 4)		
Non-tax revenue available for spending	30,921	31,886
Other non-tax revenue	36,346	21,860
Adjustment to prior years' revenues		5,914
	<u>67,267</u>	<u>59,660</u>
Adjustment to prior years' expenses	3,350	9,722
Other adjustments	(26,482)	(397)
Total parliamentary appropriations used	<u>3,595,631</u>	<u>3,677,853</u>

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

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

	2004	2003
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 1—CCRA		
operating expenditures	3,179,671	3,144,878
Less: Relief for Heating		
Expense payments ⁽¹⁾	(7,788)	(20,341)
Vote 5—CCRA		
capital expenditures	23,349	23,840
Vote 10—CCRA		
transfer payments	137,270	115,769
Statutory contributions to		
employee benefits plans	454,476	501,775
Amounts available for spending		
per section 60 of		
the <i>CCRA Act</i>	30,951	37,366
Spending of proceeds		
from disposal of		
surplus Crown assets	482	588
Other statutory		
expenditures	1,528	7,256
	3,819,939	3,811,131
Less:		
Appropriations available		
for future year: ⁽²⁾		
Operating	(187,675)	(126,816)
Capital	(11,931)	
Transfer payments	(17,343)	(6,462)
Appropriation lapsed ⁽²⁾	(7,359)	
	(224,308)	(133,278)
Total parliamentary appropriations		
used	3,595,631	3,677,853

⁽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.

⁽²⁾ 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.

4. Non-tax revenue

The following table presents details of non-tax revenue:

	2004	2003
	(in thousands of dollars)	
Non-tax revenue credited to Vote 1—		
CCRA (Operating expenditures)		
Fees for collecting Employment Insurance		
premiums (from HRSDC)	77,933	77,933
Fees for collecting Canada Pension Plan		
contributions		
(from HRSDC)	68,814	64,929
	146,747	142,862
Non-tax revenue available for spending		
Administration fees—		
Provinces and territories	22,574	21,304
Services fees	1,949	3,416
Ruling fees	1,946	1,667
Border Canada/United		
States Programs	952	1,588
Miscellaneous spendable revenue	3,500	3,911
	30,921	31,886
Non-tax revenue not available		
for spending		
Recovery of employee benefit		
costs for collecting		
activities		
(from HRSDC)	25,921	24,057
Duty free shops ⁽¹⁾		(3,830)
Administration fees—		
Provinces and territories ⁽²⁾	2,094	
Services fees ⁽²⁾	1,934	
Border Canada/United		
States Programs ⁽²⁾	764	
Lease and use of public property	560	637
Miscellaneous non-tax revenue	5,073	996
	36,346	21,860
TOTAL NON-TAX REVENUE	214,014	196,608
Non-tax revenue as presented on the		
Statement of Operations		
Non-tax revenue from continuing		
operations	201,084	188,986
Non-tax revenue from transferred		
operations	12,930	7,622
TOTAL NON-TAX REVENUE	214,014	196,608

⁽¹⁾ Due to retroactive regulatory changes, some 2001-2002 duty-free shops—Licence fees revenue was reimbursed to licensees in 2002-2003.

⁽²⁾ Effective December 12, 2003, non-tax revenue relating to border services were not available for spending.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

5. Expenses

The following table presents details of expenses by category:

	2004	2003
	(in thousands of dollars)	
Personnel		
Salaries	2,193,264	2,208,492
Other allowances and benefits (including employee future benefits described in Note 16):	918,694	1,009,550
	3,111,958	3,218,042
Accommodation	250,080	241,016
Professional and special services	183,545	199,596
Transportation and communications	173,691	192,857
Transfer payments (Note 14)	119,927	109,307
Repair and maintenance	89,233	83,339
Materials and supplies	49,209	57,453
Equipment purchases	46,605	81,696
Other services	38,380	39,760
Amortization of capital assets (Note 8)	37,850	27,419
Equipment and other rentals	10,838	14,189
Advertising, printing and related services	6,280	6,051
Loss on disposal/write-off of capital assets	4,652	15,888
Utilities	610	510
Other expenses	19,285	3,566
Total expenses	4,142,143	4,290,689
Expenses as presented on the Statement of Operations		
Expenses from continuing operations	3,260,687	3,368,591
Expenses from transferred operations	881,456	922,098
Total expenses	4,142,143	4,290,689

6. Accounts receivable

The following table presents details of accounts receivable:

	2004	2003
	(in thousands of dollars)	
Accounts receivable—From Government departments and agencies	30,705	18,925
Accounts receivable— External to the Government	1,810	1,254
Advances to employees	2,365	2,218
Salary overpayments	3,259	3,228
Other	39	34
	38,178	25,659
Less: allowance for doubtful accounts	(127)	(162)
	38,051	25,497

7. Net liabilities

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

Included in the liabilities are \$562,615,000 (2003—\$590,478,000), which represent transactions incurred by the Agency in providing services that will require future funding. 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:

	Asset Class					Total
	Land, buildings (owned and under construction), roads, sewers, works and infrastructure	Machinery, equipment 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, 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
In-year transactions						
Additions	6,492	18,221	1,515	136,047	19,721	181,996
Disposals/Write-off	(1,030)	(2,787)	(26)	(754)	(72)	(4,669)
Amortization	(3,871)	(4,555)	(2,633)	(8,537)	(18,254)	(37,850)
Closing (March 31, 2004)						
Cost	152,678	63,531	17,337	262,015	158,842	654,403
Accumulated amortization	(32,501)	(23,082)	(9,642)	(11,415)	(108,323)	(184,963)
Carrying cost	120,177	40,449	7,695	250,600	50,519	469,440

Certain amounts above are shown on a net basis.

The cost of assets under construction or development, which are not amortized, are \$23,586,000 in buildings works and infrastructure, \$1,284,000 in equipment, \$98,625,000 in software and \$1,277,000 in information technology equipment as at March 31, 2004 (\$50,310,000; \$1,350,000; \$87,826,000; and \$599,000 respectively as at March 31, 2003).

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 \$811,000 (2003—\$937,000) and are included in the net costs of operations. This includes payments to the Board of Management, secretariat staff personnel expenses, travel and other expenses.

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. Also, during the year, the Agency received services, which were obtained without charge from other Government departments as presented in part (a). Transactions with enterprise Crown corporations and other government business enterprises that 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 health insurance plan contributions, employee benefit plans 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:

	2004	2003
	(in thousands of dollars)	
Accommodation	250,080	241,016
Employer's contribution to the health insurance plan and employee benefit plans	216,794	187,134
Legal services	69,461	69,362
Audit services	4,700	4,089
Workers' compensation benefits	2,327	2,940
Payroll services	1,900	2,072
	545,262	506,613

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— AGENCY ACTIVITIES—Continued

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

	2004	2003
	(in thousands of dollars)	
Accounts receivable—From other Government departments and agencies	30,705	18,925
Accounts payable—To other Government departments and agencies	16,125	87,244

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, 2004, there are \$10 million (\$6 million at March 31, 2003) 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 \$9,690,000 and accumulated amortization of \$6,559,000 as at March 31, 2004 (\$12,214,000 and \$6,424,000 respectively as at March 31, 2003) (Note 8). The obligations for the upcoming years include the following:

	2004	2003
	(in thousands of dollars)	
Year 1	2,906	3,231
Year 2	480	2,594
Year 3		480
Year 4		
Year 5		
Total future minimum lease payments	3,386	6,305
Less: imputed interest (2.36 percent - 6.17 percent)	105	337
Balance of obligations under capital leases	3,281	5,968

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 received. Significant commitments that can be reasonably estimated are as follows:

	2005	2006	2007	2008	2009 and there-after	Total
	(in thousands of dollars)					
Capital leases (Note 12)	2,906	480				3,386
Operating leases	1,235	1,115	940	703	117	4,110
Total	4,141	1,595	940	703	117	7,496

14. Transfer payments

The following table presents details of transfer payments as reported in note 5:

	2004	2003
	(in thousands of dollars)	
Contributions to the Province of Quebec in respect of the joint administration costs of federal and provincial sales taxes	119,855	108,826
Contribution to the Canadian Home Builders' Association to support the "Get It in Writing!" consumer information campaign.	72	481
	119,927	109,307

Canada Customs and Revenue Agency— *Continued*

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

15. Transferred operations

On December 12, 2003, the Government announced a restructuring, which resulted in the creation of the Canada Border Services Agency (CBSA). The border operations managed by the Canada Customs and Revenue Agency were transferred to the new CBSA at that date as a result of this change. The transferred border operations have been included in these financial statements in order to be consistent with the authorities established in the 2003-2004 main and supplementary estimates. Border operations expenses include an allocation of costs related to corporate management and direction. The following table presents the revenue and expenses:

	April 1 to Dec. 11, 2003	Dec. 12, 2003 to March 31, 2004	Total
	(in thousands of dollars)		
Border operations			
non-tax revenue (Note 4)	4,973	7,957	12,930
Border operations expenses (Note 5) . . .	644,778	236,678	881,456
Net cost of transferred operations.	639,805	228,721	868,526

The information required to segregate the border services assets and liabilities were not available as at the reporting date.

16. Employee future benefits

The following Agency expenses with respect to employee future benefits are included in the Statement of Operations and in note 5 as other allowances and benefits.

	2004	2003
	(in thousands of dollars)	
Contributions to the Public Service		
Superannuation Plan	340,015	352,748
Employee severance benefits	12,352	60,163
	352,367	412,911

17. Comparative figures

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

Canada Customs and Revenue Agency— Continued

AUDITOR'S REPORT

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

I have audited the statement of administered assets and liabilities of the Canada Customs and Revenue Agency as at March 31, 2004 and the statements of administered revenues, administered expenses and recoveries and administered cash flows for the year then ended. This financial information is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial information 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 information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the

financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In my opinion, these statements present fairly, in all material respects, the administered assets and liabilities of the Canada Customs and Revenue Agency as at March 31, 2004 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 statements.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
September 7, 2004

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

	2004	2003		2004	2003
ADMINISTERED ASSETS			ADMINISTERED LIABILITIES		
Cash on hand	6,136,765	5,609,498	Amounts payable to taxpayers (Note 4)	33,039,710	33,570,536
Amounts receivable from taxpayers (net of allowance for doubtful accounts of \$7,597,960 in 2004 and \$7,174,162 in 2003) (Note 3)	47,953,395	43,597,037	Amounts payable to provinces (Note 5)	87,742	161,321
			Deposit accounts (Note 6)	38,172	28,133
				33,165,624	33,759,990
			Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others (Note 7)	20,924,536	15,446,545
TOTAL ASSETS	54,090,160	49,206,535	TOTAL LIABILITIES	54,090,160	49,206,535

Contingent liabilities: Note 8.

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

	2004	2003
Federal Government		
Income tax revenues		
Personal and trust	93,143,364	89,575,641
Corporate	27,430,779	22,221,626
Non-resident	3,142,187	3,291,113
	<u>123,716,330</u>	<u>115,088,380</u>
Other taxes and duties		
Goods and services		
tax (GST) (Note 9)	29,329,282	29,456,893
Energy taxes	4,951,993	4,935,264
Other excise taxes and duties	4,830,321	4,474,920
Customs import duties	2,887,025	3,220,527
Air transportation		
security charge	409,559	421,006
	<u>42,408,180</u>	<u>42,508,610</u>
Total tax revenues	<u>166,124,510</u>	<u>157,596,990</u>
Employment insurance premiums	17,900,359	18,243,025
Interest, penalties and		
other revenues (Note 10)	2,918,738	2,771,809
Gross revenues administered on behalf		
of the Government of Canada	186,943,607	178,611,824
Provision for bad debts	(1,887,386)	(2,060,604)
Interest expense	(939,231)	(985,850)
Net revenues administered on behalf		
of the Government of Canada	<u>184,116,990</u>	<u>175,565,370</u>
Provincial, Territorial Governments		
and First Nations		
Income tax revenues		
Personal and trust	34,954,094	32,994,104
Corporate	2,755,684	1,833,294
	<u>37,709,778</u>	<u>34,827,398</u>
Harmonized Sales Tax (HST)	2,369,266	2,192,014
Other revenues (Note 11)	237,100	217,078
Revenues administered on behalf		
of Provincial, Territorial		
Governments and First Nations	40,316,144	37,236,490
Net revenues administered on behalf		
of the Canada Pension Plan (Note 12)	28,028,399	25,203,787
Total net administered revenues	<u>252,461,533</u>	<u>238,005,647</u>

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

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

	2004	2003
Federal administered		
expenses		
Child tax benefits	8,061,931	7,822,688
Children's special allowance	147,424	134,498
Relief for heating expenses	6,855	(1,117)
Federal administered		
recoveries		
Old age security benefits	(718,107)	(641,631)
Employment insurance benefits	(114,374)	(101,747)
Net expenses administered for		
the Federal Government	<u>7,383,729</u>	<u>7,212,691</u>
Provincial and Territorial		
administered expenses		
Family benefit programs	263,468	302,055
Nova Scotia taxpayer		
refund program	72,703	
Sales tax credits	38,074	37,659
Energy tax rebates	(2)	(1,219)
Net expenses administered for provinces		
and territories	<u>374,243</u>	<u>338,495</u>
Total net administered expenses	<u>7,757,972</u>	<u>7,551,186</u>

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

Canada Customs and Revenue Agency— Continued

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

	2004	2003
Total net administered revenues	252,461,533	238,005,647
Less provincial revenues paid directly to provinces:		
Revenue administered for Nova Scotia workers' compensation	(181,586)	(172,649)
Provincial sales tax on tobacco and alcohol	(51,472)	(40,680)
Less total net administered expenses	(7,757,972)	(7,551,186)
Change in administered assets and liabilities:		
Increase in cash on hand	(527,267)	(1,652,012)
(Increase) decrease in amounts receivable from taxpayers net of allowance for doubtful accounts	(4,356,358)	2,007,869
Decrease in amounts payable to taxpayers	(530,826)	(844,575)
(Decrease) increase in amounts payable to provinces	(73,579)	88,910
Increase in deposit accounts	10,039	11,417
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada. . .	238,992,512	229,852,741
Consisting of:		
Cash deposits to the Consolidated Revenue Fund	313,303,719	305,495,615
Cash refunds/payments from the Consolidated Revenue Fund	(74,311,207)	(75,642,874)
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	238,992,512	229,852,741

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 originally established to support the evolution of tax administration and customs services in Canada. This role has changed in respect of the provision of customs services as a result of the creation of Canada Border Services Agency (CBSA).

On December 12, 2003 the government announced a restructuring, which resulted in the creation of the Canada Border Services Agency. While responsibility for the administration of the *Customs Act* has been transferred in large part to the CBSA, the responsibility for the collection of amounts owing or payable under Part V.1 of the *Customs Act* was not transferred to the CBSA. These amounts, and all other revenues, expenses, assets, and liabilities applicable to the customs program, are included in these financial statements.

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 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 or portions of these acts and certain other acts for which the Minister of National Revenue has a mandated role including: the *Air Travellers Security Charge Act*, the *Canada Customs and Revenue Agency Act*, the *Children's Special Allowances Act*, *Part V.1 of the Customs Act*, the *Excise Act*, the *Excise Tax Act* (includes *GST/HST*), the *Excise Act, 2001*, the *Income Tax Act*, and others. As a result of the creation of the CBSA, Acts that were formerly administered by the CCRA such as the *Customs Tariff* and those portions of the *Customs Act* other than Part V.1 are administered by the CBSA.

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

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

Canada Customs and Revenue Agency— *Continued*

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

- (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 and other legislation for the Federal Government and for certain provinces and territories and others, including First Nations; and
- delivers certain federal and provincial governments' social and economic benefit programs to Canadians, through the tax system.

The Minister of National Revenue is responsible for the Agency and is 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 for the administration of the GST. The Agency monitors cash transfers made by MRQ, reports the GST revenues administered on its behalf, 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 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 policies are applied for specific revenue streams:

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

For income taxes, revenue is recognized when the taxpayer has earned and received 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), revenue is recognized when the employee or the self-employed person has earned pensionable income. For Employment Insurance premiums (EI), revenue is recognized 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. The vast majority of these estimates are based on cash payments 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 estimates of amounts not yet assessed that relate to the fiscal year ended March 31. These estimates are based on cash payments received at the time of preparation of the

Canada Customs and Revenue Agency— *Continued*

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

financial statements that relate to the fiscal year ended March 31 that have not been assessed.

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.

(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 predicated on self-assessment 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 when 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 recognized. The Agency does not estimate these amounts in advance.

(ii) Administered expenses:

Expenses relating to child tax benefits, the Children's Special Allowance 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 amounts not yet assessed. 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.

(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 from taxpayers

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.

Canada Customs and Revenue Agency— *Continued*

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

(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 is calculated based on a periodic review of a sample of accounts receivable with a balance of less than \$10 million. A specific allowance 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.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

3. Amounts receivable from taxpayers

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:

	2004		2003	
	Gross	Allowance for doubtful accounts	Net	Net
	(in thousands of dollars)			
Income taxes receivable				
Individuals	26,511,937	(3,766,617)	22,745,320	20,969,211
Employers	11,311,718	(474,539)	10,837,179	9,558,738
Corporations	6,397,297	(1,215,631)	5,181,666	4,169,379
Non-residents	842,328	(162,004)	680,324	491,889
GST receivable	9,637,739	(1,883,190)	7,754,549	7,836,701
Excise receivable	693,111	(59,442)	633,669	482,753
Customs receivable	157,225	(36,537)	120,688	88,366
Total	55,551,355	(7,597,960)	47,953,395	43,597,037

Details of the allowance for doubtful accounts are as follows:

	Allowance for doubtful accounts April 1, 2003	Provision for bad debt	Write-offs	Allowance for doubtful accounts March 31, 2004
	(in thousands of dollars)			
Individuals, employers and non-residents	(4,288,335)	(999,172)	884,347	(4,403,160)
Corporations	(1,073,723)	(349,071)	207,163	(1,215,631)
GST, Excise and Customs	(1,812,104)	(558,526)	391,461	(1,979,169)
Total	(7,174,162)	(1,906,769)	1,482,971	(7,597,960)

The provision for bad debt of \$1,906 million reported above includes an amount of \$1,887 million charged against revenues administered on behalf of the Federal Government (see note 2 (e)) and \$19 million charged against revenues administered on behalf of the CPP Account (see note 12).

4. Amounts payable to taxpayers

Amounts payable to taxpayers are as follows:

	2004	2003
	(in thousands of dollars)	
Personal income tax	18,646,295	18,754,192
Corporate income tax	8,238,969	8,258,328
GST	5,988,113	6,484,487
Customs and excise tax and duties	166,333	73,529
Total	33,039,710	33,570,536

5. Amounts payable to provinces

These are amounts under the Agency's administrative responsibility that are payable directly to a province and consist primarily of amounts payable 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.

Canada Customs and Revenue Agency— Continued

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Continued

6. Deposit accounts

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

	2004	2003
	(in thousands of dollars)	
Guarantee deposits		
Balance, beginning of year	32,519	19,475
Net transactions during the year	6,012	13,044
Balance, end of year	38,531	32,519
Temporary deposits received from importers		
Balance, beginning of year	698	305
Net transactions during the year	(113)	393
Balance, end of year	585	698
Total deposit accounts	39,116	33,217
Less: securities held in trust	(944)	(5,084)
Net deposit accounts	38,172	28,133

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.

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

7. 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 less refunds and payments issued from 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:

	2004	2003
	(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	15,446,545	15,058,154
Total net administered revenues	252,461,533	238,005,647
Less provincial revenues paid directly to provinces:		
Revenue administered for Nova Scotia		
Workers' Compensation	(181,586)	(172,649)
Provincial sales tax on tobacco and alcohol	(51,472)	(40,680)
Total net administered expenses	(7,757,972)	(7,551,186)
Net cash deposited in the Consolidated Revenue Fund of the Government of Canada	(238,992,512)	(229,852,741)
Net amount due to the Consolidated Revenue Fund on behalf of the Government of Canada and others at the end of the year	20,924,536	15,446,545

8. 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, 2004, an amount of \$7,615 million was under objection at the Agency level (\$7,641 million for 2003) and an amount of \$986 million was being appealed to the courts (\$1,419 million for 2003). The Agency has recorded a provision of \$53 million for 2004 (no amount for 2003) to reflect the estimated amount of objections or appeals that are considered likely to be lost and that can be reasonably estimated.

9. 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:

	2004	2003
	(in thousands of dollars)	
GST net of input tax credits and rebates	32,492,122	32,538,589
GST quarterly tax credits	(3,162,840)	(3,081,696)
GST net revenues	29,329,282	29,456,893

Canada Customs and Revenue Agency— Concluded

NOTES TO THE FINANCIAL STATEMENTS— ADMINISTERED ACTIVITIES—Concluded

10. Interest, penalties and other revenues

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. Under the various tax acts, interest and penalties may be cancelled if they have already been charged to the taxpayer or waived if they have not yet been charged to the taxpayer. Other revenues consist of miscellaneous fees and charges such as court fines, seizures and administration charges for dishonoured payments instruments. Amounts of interest and penalties forgiven under applicable authority by the Agency are provided below:

	2004	2003
	(in thousands of dollars)	
Gross interest and penalties	3,372,932	3,065,761
Less interest and penalties cancelled or waived under authority of the:		
<i>Income Tax Act</i>	(415,776)	(292,985)
<i>Excise Tax Act</i>	(58,396)	(24,116)
<i>Customs Act</i>	(420)	(3,410)
Interest and penalties cancelled or waived	(474,592)	(320,511)
Net interest and penalties	2,898,340	2,745,250
Other revenues	20,398	26,559
Interest, penalties and other revenues	2,918,738	2,771,809

11. 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:

	2004	2003
	(in thousands of dollars)	
First Nations sales tax	4,042	3,749
Nova Scotia workers' compensation	181,586	172,649
Sales tax on tobacco and alcohol	51,472	40,680
Total	237,100	217,078

12. 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:

2004 2003
(in thousands of dollars)

CPP contributions	27,921,241	25,166,344
Interest and penalties revenue	126,541	100,975
Provision for bad debts	(19,383)	(63,532)
CPP net revenues	28,028,399	25,203,787

13. 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.

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. Amounts are provided below:

	2004	2003
	(in thousands of dollars)	
Employer's share of EI paid by the Federal Government	355,000	373,000
GST paid by the Federal Government to its suppliers	1,043,509	1,150,678
GST assessed on other Federal Government departments revenues	57,688	70,941

14. Comparative figures

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

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 on December 12, 2003, the Minister of Human Resources and Skills Development (HRSDC) became responsible for the Commission. As such the Commission complies with any directions given to it by the Minister of HRSDC, respecting the exercise of its powers or the performance of its duties and functions.

The Commission consists of the Deputy Minister of HRSDC (Chairperson), the Associate Deputy Minister (Vice-chairperson) and two other Commissioners, one representing the employees and one representing the employers. It is funded through HRSDC 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, 2004 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:

JANICE COCHRANE
President

BILL DOERING
Senior Financial Officer

June 15, 2004

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2004	2003		2004	2003
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities		
Cash	7,040		Federal government departments and agencies	1,616,026	1,466,876
Receivables (Schedule 1)	400,709	1,729,396	Others	5,346,847	3,334,588
Loans and advances (Schedule 2)	23,737	4,289	Allowances for employee benefits	1,243,449	1,036,042
Total financial assets	431,486	1,733,685	Deferred revenue (Schedule 4)	3,838	7,378
Non-financial assets			Suspense accounts	21,303	1,869
Prepayments		17,787	Specified purpose and other liability accounts	13,787	13,787
Capital assets (Schedule 3)	1,846,040	946,867	Total liabilities	8,245,250	5,860,540
Total non-financial assets	1,846,040	964,654			
Total assets	2,277,526	2,698,339	Net assets / liabilities (Schedule 5)	(5,967,724)	(3,162,201)

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

	2004	2003
	\$	\$
Revenues		
Sales of courses, training	12,715,227	11,766,199
Other	19,009	335
Total revenues	12,734,236	11,766,534
Expenses		
Operating expenses (Schedule 6)	35,858,596	33,857,405
Transfer payments	168,271	170,000
Amortization	187,294	94,260
Other	2,282	5,611
Total expenses	36,216,443	34,127,276
Net results for the year	(23,482,207)	(22,360,742)
Net liabilities, beginning of the year	(3,162,200)	(4,771,387)
Net cash provided by the government	18,199,214	21,953,828
Services provided without charge	2,477,468	2,016,100
Net liabilities, end of the year	(5,967,725)	(3,162,201)

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

	2004	2003
	\$	\$
Operating activities		
Net results	23,482,207	22,360,742
Non-cash items		
included in net results:		
Amortization of capital assets	(187,294)	(94,260)
Allowance for bad debts		(150)
Services provided without charge	(2,477,468)	(2,016,100)
	(2,664,762)	(2,110,510)
Statement of financial		
position adjustments:		
Decrease (increase) in liabilities	(2,384,711)	(536,905)
Increase (decrease) in cash,		
receivables		
and prepayments	(1,337,235)	1,476,069
	(3,721,946)	939,164
Cash applied to		
operating activities	17,095,499	21,189,396
Investing activities:		
Acquisitions of capital assets (Schedule 3)	1,086,467	747,652
Increase (decrease) in loans,		
investments and advances	17,248	16,780
Cash used in		
investing activities	1,103,715	764,432
Net cash provided by Government	18,199,214	21,953,828

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 learning 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*.

On April 1, 2004, amendments to the *Canadian Centre for Management Development Act* were proclaimed. Among other things, these amendments changed the name of the organization to the Canada School of Public Service (CSPS). Under the amended legislation, now entitled the *Canada School of Public Service Act*, the School is a continuation of the former organization, with an expanded mandate.

The CSPS amalgamates the Canadian Centre for Management Development, Training and Development Canada and Language Training Canada. The CSPS will have a lead role in helping the employer implement the learning components of the building blocks for a modern Public Service and developing a unified approach to serving the common learning and development needs throughout the Public Service.

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

Canadian Centre for Management Development—Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

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) Parliamentary appropriation—The Canadian Centre for Management Development is financed in part through Parliamentary appropriations and in part from its own revenue 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 8 provides further details on the source and disposition of these authorities and the respendable revenues and Schedule 9 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—\$1,733,100; contributions covering employer's share of employees insurance premiums and costs paid by Treasury Board Secretariat—\$744,368.
- 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) 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.
- (j) 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 art and historical treasures that have cultural,

Canadian Centre for Management Development—Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

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

- (k) 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 may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of loss can be made, an estimated liability is accrued and an expense recorded on the government's consolidated financial statements. These estimated liabilities are not recognized on the department's financial statement as a liability until the amount of the liability is firmly established. There are no contingent liabilities.

5. Measurement uncertainty

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

6. Related party transactions

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

SCHEDULE 1—RECEIVABLES

(NET OF ALLOWANCES)

Other Government departments	381,599	1,683,563
External parties	19,110	45,834
Total	400,709	1,729,397

(Prior year receivables—Other Government departments have been increased to correctly include the GST Refundable Advance Account balance of \$128,882.)

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

	2004	2003
	\$	\$
Other Governments and organizations		
Other	23,737	4,289
Total	23,737	4,289

(Prior year loans, investments and advances—Other Governments and Organizations have been decreased to correctly exclude the GST Refundable Advance Account balance of \$128,882.)

Canadian Centre for Management Development—Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 3—CAPITAL ASSETS

	Informatics hardware	Informatics purchased & developed software	Other equipment	Motor vehicles	2004 Total	2003 Total
	\$	\$	\$	\$	\$	\$
Cost - opening	419,350	708,103	179,449	24,101	1,331,003	583,351
Additions	236,007	809,355	17,200	23,905	1,086,467	747,652
Disposals				(24,101)	(24,101)	
Cost - closing	655,357	1,517,458	196,649	23,905	2,393,369	1,331,003
Acc. amortization - opening	(271,857)		(92,697)	(19,582)	(384,136)	(289,876)
Disposals				24,101	24,101	
Amortization for the period	(56,597)	(101,158)	(23,526)	(6,013)	(187,294)	(94,260)
Acc. amortization - closing	(328,454)	(101,158)	(116,223)	(1,494)	(547,329)	(384,136)
Net book value	326,903	1,416,300	80,426	22,411	1,846,040	946,867

SCHEDULE 4—DEFERRED REVENUE

	2004	2003
	\$	\$
Payment in advance for courses to be presented next fiscal year	3,838	7,378

SCHEDULE 5—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.

	2004	2003
	\$	\$
Internally restricted— Specified purpose account	13,787	13,787
Total internally restricted net liabilities	13,787	13,787
Unrestricted net liabilities	5,953,938	3,148,414
Total net assets	5,967,725	3,162,201

SCHEDULE 6—OPERATING EXPENSES

	2004	2003
	\$	\$
Operating		
Personnel	17,370,908	15,643,586
Operating and maintenance	18,487,688	18,213,819
Total	35,858,596	33,857,405

SCHEDULE 7—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 8—SOURCE AND DISPOSITION OF AUTHORITIES (APPROPRIATIONS)

	2004	2003
	\$	\$
From Public Accounts		
Total available for use	38,790,589	35,384,152
Used in current year	34,466,141	32,518,546
Lapsed or (Overexpended)	4,324,448	2,865,606

Canadian Centre for Management Development—Concluded

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Concluded

SCHEDULE 9—RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED

	2004	2003
	\$	\$
Net results	23,482,207	22,360,742
Adjustments for items not affecting appropriations:		
Less: items recorded as expenses but not affecting appropriations		
Amortization	187,294	94,260
Bad debt allowance		150
Allowance for vacation pay	218,364	235,610
Allowance for time off in lieu	(10,957)	22,308
Refunds of previous years expenses	(47,746)	(665)
Adjustment of previous years accounts payable		(4,680)
Refunds of program expenses		(14,530)
Liabilities increased by other non-appropriated amounts	17,789	15,525
Services provided without charge	2,477,468	2,016,100
	2,842,212	2,364,078
	20,639,995	19,996,664
Add: items recorded as revenue but not affecting appropriations	12,734,236	11,766,534
	33,374,231	31,763,198
Adjustments for items not affecting net results but affecting appropriations:		
Add: expenditures		
Capital acquisitions	1,086,467	747,652
Inventory purchased and prepayments		5,607
Loans, investments and advances	5,442	2,089
	1,091,909	755,348
Total appropriations used as per Schedule 8—Source and disposition of authorities	34,466,140	32,518,546

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, 2004 and all information contained in this report rests with the management of the Canadian Centre for Occupational Health and Safety (CCOHS).

These financial statements have been prepared by management 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.

Management has developed and maintains books, records, internal controls and management practices, designed to provide reasonable assurance that the CCOHS' 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 department policies and statutory requirements.

An Audit Committee appointed by the Council of Governors of CCOHS has reviewed these statements with management and the auditors, and has reported to the Council of Governors. The Council of Governors has approved the financial statements.

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

Approved by:
S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Controller/Senior Financial Officer

June 11, 2004

AUDITOR'S REPORT

TO THE COUNCIL OF GOVERNORS 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, 2004 and the statements of operations and net liabilities and cash flow 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, 2004 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
June 11, 2004

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2004	2003		2004	2003
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets			Current liabilities		
Due from the Consolidated Revenue Fund	479,140	1,148,518	Accounts payable and accrued liabilities (Note 7) . .	500,255	1,003,138
Inventory for resale	79,507	100,117	Deferred revenues	61,206	83,288
Accounts receivable (Note 6)	340,515	253,564	Vacation pay	336,364	314,684
	899,162	1,502,199		897,825	1,401,110
Non-financial assets			Employee severance benefits (Note 11)	652,862	594,574
Capital assets (Note 5)	722,529	854,197	Trust accounts		
			Funds for grants program (Note 9)	72,409	130,536
			Donations (Note 10)	89,927	89,877
			Contributions to inquiries service received in advance	60,000	110,000
				222,336	330,413
				1,773,023	2,326,097
			NET (LIABILITIES) ASSETS	(151,332)	30,299
	1,621,691	2,356,396		1,621,691	2,356,396

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

Approved by:

JOHN MCKENNIREY
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 LIABILITIES FOR THE YEAR ENDED MARCH 31

	2004	2003
	\$	\$
Revenues (Note 3)		
Proceeds from sales	2,419,253	2,611,005
Projects and collaborative agreements	1,490,847	1,574,061
Total revenues	3,910,100	4,185,066
Expenses		
Operations		
Salaries and employee benefits	5,559,640	5,311,078
Employee severance benefits	58,288	57,180
Professional and special services	1,063,179	1,215,222
Accommodation	673,086	555,893
Information	258,072	300,801
Utilities, materials and supplies	217,018	233,033
Transportation and communications	152,427	191,298
Purchased repair and upkeep	147,185	177,243
Rentals	19,778	18,159
	8,148,673	8,059,907
Administration		
Salaries and employee benefits	242,934	250,946
Governors and committees	13,719	11,653
Travel	30,632	25,487
Professional and special services	5,826	4,207
Utilities, materials and supplies	514	156
	293,625	292,449
Other expenses		
Amortization of capital assets	335,669	227,885
Loss on disposal of assets	5,185	865
	340,854	228,750
Total expenses	8,783,152	8,581,106
Net cost of operations	(4,873,052)	(4,396,040)
Net assets (liabilities), beginning of year	30,299	(168,247)
Services received without charge from other Government departments (Note 8)	709,086	597,975
Net cash provided by Government	4,651,713	3,614,404
Change in due from Consolidated Revenue Fund	(669,378)	382,207
Net (liabilities) assets, end of year	(151,332)	30,299

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

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31

	2004	2003
	\$	\$
Operating activities		
Net cost of operations	(4,873,052)	(4,396,040)
Adjustment for items not affecting cash:		
Amortization of capital assets (Note 5)	335,669	227,885
Loss on disposal of capital assets	5,185	865
Services received without charge from other Government departments (Note 8)	709,086	597,975
	(3,823,112)	(3,569,315)
Statement of financial position adjustments:		
(Decrease) increase in accounts payable and deferred revenue	(524,965)	405,173
Increase in liability for vacation pay	21,680	46,507
Increase in liability for employee severance benefits	58,288	44,675
(Increase) decrease in accounts receivable	(86,951)	19,160
Inventory used	20,610	12,001
(Decrease) increase in trust accounts	(108,077)	58,743
	(619,415)	586,259
Cash used in operating activities	(4,442,527)	(2,983,056)
Investing activities		
Acquisitions of capital assets (Note 5)	(209,186)	(631,348)
Net cash provided by Government	(4,651,713)	(3,614,404)

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 Canadian Centre for Occupational Health and Safety (CCOHS) 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 CCOHS are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. CCOHS' 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. These standards are based upon Canadian generally accepted accounting principles. Significant policies are as follows:

(a) Parliamentary appropriations

CCOHS is financed in part by the Government of Canada through Parliamentary appropriations. Appropriations provided to CCOHS do not parallel financial reporting according to generally accepted accounting principles, as they are based in large part on cash flow requirements. Consequently, items recognized in the Statement of Operations and Statement of Financial Position are not necessarily the same as those provided through appropriations from Parliament. Note 4 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the two bases of reporting.

(b) Due from the Consolidated Revenue Fund and net cash provided by Government

CCOHS operates within the Consolidated Revenue Fund (CRF). The CRF is administered by the Receiver General for Canada. All cash received by CCOHS is deposited to the CRF and all cash disbursements made by CCOHS are paid from the CRF. Due from the CRF represents the amount of cash that CCOHS 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 with 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. Revenues that have been received but not yet earned are disclosed as deferred revenue. 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.

(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 CCOHS that are normally funded through future year appropriations.

(f) Pension plan

CCOHS' employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and CCOHS contribute to the cost of Plan. The employer's contributions represent the total obligations of CCOHS and are recognized in the accounts in the period that the contributions are made.

(g) Services received without charge from other Government departments

Services received without charge from other Government departments are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to Net assets (liabilities).

(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. Assets and liabilities denominated in foreign currencies are translated using exchange rates in effect on March 31st.

(i) Inventories for resale

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

(j) Accounts receivable

Accounts receivable are stated as amounts expected to be ultimately realized. An allowance is made for receivables external parties where recovery is considered uncertain. No such provision is made for amounts owing from other Government departments.

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

(k) Capital assets

Capital assets with an acquisition cost of \$1,000 or more are capitalized at cost. The capitalization of software has been done on a prospective basis from April 1, 2001. Capital assets are amortized over the estimated useful life on a straight-line basis, 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
Leasehold improvements	5 years

(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 allowance for employee severance benefits and the estimated useful lives of capital assets are the most significant items where estimates are used.

3. Revenue

	2004	2003
	\$	\$
Proceeds from sales		
Subscription—CCINFOdisc	702,251	856,029
Subscription—Specialty discs	402,288	485,341
CCINFOWeb	672,980	669,802
Specialty products—Web	516,418	445,531
Single copy publications	111,479	137,395
Other	13,837	16,907
	<u>2,419,253</u>	<u>2,611,005</u>
Projects and collaborative agreements		
Collaborative projects	1,070,275	1,088,228
Contributions to inquiries service	410,000	454,000
Recovery of travel expenses	10,572	31,833
	<u>1,490,847</u>	<u>1,574,061</u>
	<u>3,910,100</u>	<u>4,185,066</u>

CCOHS follows Treasury Board's external charging policy in its cost recovery program.

4. Parliamentary appropriations

The operations of CCOHS are financed through Parliamentary appropriations and cost recovery. The 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, CCOHS 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 cost of operations to total Parliamentary appropriations used:

	2004	2003
	\$	\$
Net cost of operations	4,873,052	4,396,040
Items not requiring the use of appropriations:		
Less:		
Amortization of capital assets (Note 5)	335,669	227,885
Services provided without charge from other Government departments	709,086	597,975
Loss on disposal of fixed assets	5,185	865
Bad debts and other write-offs	5,492	8,875
	<u>3,817,620</u>	<u>3,560,440</u>
Changes in accounts not affecting current year use of appropriations		
Less:		
Inventory used	20,610	12,001
Employee severance benefits	58,288	44,675
Vacation pay	21,680	46,507
Accounts receivable — External parties	(70,102)	41,760
	<u>3,787,144</u>	<u>3,415,497</u>
Adjustments for items affecting appropriations		
Add:		
Deferred revenues	22,082	26,074
Capital acquisitions	209,186	631,348
Total Parliamentary appropriations used ...	<u>4,018,412</u>	<u>4,072,919</u>

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

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

	2004	2003
	\$	\$
Human Resources Development Canada—Vote 20	4,024,000	1,899,000
Human Resources Development Canada—Vote 20a		2,114,763
Human Resources Development Canada—Vote 20b	95,849	71,000
Treasury Board Vote 15— Collective agreements	8,000	
Treasury Board Vote 15b— Collective agreements		12,000
Treasury Board—Vote 10— Government-wide initiatives	45,000	59,500
	4,172,849	4,156,263
Less:		
Lapsed appropriations—Operating	154,437	83,344
Total Parliamentary appropriations used ...	4,018,412	4,072,919

5. Capital assets

Capital asset class	2004				2003	
	Opening balance	Net additions for the year	Disposals for the year	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$	\$	\$
Computer equipment	1,999,693	109,001	250,045	1,414,348	444,301	485,917
Furniture and equipment	957,582	36,257	312,777	543,559	137,503	160,144
Leasehold improvements	632,719	33,534	632,719	2,794	30,740	
Software	373,094	30,394		293,503	109,985	208,136
Measuring equipment	2,673			2,673		
	3,965,761	209,186	1,195,541	2,256,877	722,529	854,197

Amortization expense for the year ended March 31, 2004 is \$335,669 (2003—\$227,885).

6. Accounts receivable

Accounts receivable were as follows as at:

	March 31, 2004	March 31, 2003
	\$	\$
External parties	218,595	160,319
Other Government departments	121,920	93,245
	340,515	253,564

7. Accounts payable and accrued liabilities

Accounts payable were as follows as at:

	March 31, 2004	March 31, 2003
	\$	\$
External parties	463,193	960,302
Other Government departments	37,062	42,836
	500,255	1,003,138

8. Related party transactions

CCOHS is related in terms of common ownership to all Government of Canada departments, agencies and Crown Corporations. CCOHS enters into transactions with these entities in the normal course of business. Revenues include \$642,130 (2003—\$698,177) 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, 2004:

- (a) CCOHS received accommodation services provided without charge from Public Works and Government Services Canada amounted to \$673,086 (2003—\$555,893).

Canadian Centre for Occupational Health and Safety—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

- (b) CCOHS received audit services without charge from the Office of the Auditor General of Canada amounted to \$36,000 (2003—\$42,082).

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 as "projects and collaborative agreements". No other activities, transactions or balances of this program are reflected in the financial statement of CCOHS.

	March 31, 2004	March 31, 2003
	\$	\$
Balance of funds, beginning of year.....	130,536	123,923
Project funds received	33,527	159,000
Grants made to recipients	(51,654)	(152,387)
CCOHS' administration fee.....	(40,000)	
Balance, end of year	72,409	130,536

10. Donations

CCOHS, 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. CCOHS received \$50 in donations during 2003/2004 bringing donations at the end of March 2004 to \$89,927 (2003—\$89,877). These funds are recorded in a special purpose account in the Consolidated Revenue Fund.

11. Employee future benefits

Employees of CCOHS 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

CCOHS' contributions to the Public Service Superannuation Account amounted to \$311,026 (2003—\$323,301).

(b) Severance benefits

The liability for employee severance benefits represents what the employees would receive upon their resignation from CCOHS. 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.

CCOHS provides severance benefits to its employees. The expense for CCOHS employee severance benefit plan for the year ended March 31, 2004 was \$58,288 (2003—\$57,180). 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, 2004 respecting this benefit plan is \$652,862 (2003—\$594,574).

12. Contingent liability

CCOHS is involved in a dispute originating in the normal course of business. In the opinion of management, the dispute will not have a material adverse effect on the financial position of CCOHS.

13. Comparative amounts

Certain comparative figures have been restated to conform to current year's presentation. Operating expenses for Professional and special services for 2003 have been increased by \$42,082 to include audit services received without charge from the Office of the Auditor General of Canada.

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 principles as per Section 31 of the *Canadian Food Inspection Agency Act*. 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 ministerial statements and elsewhere in the *Public Accounts of Canada* are consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that financial information is reliable 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 communication 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 27, 2004

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, 2004 and the statements of operations, equity of Canada 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 as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 27, 2004

Canadian Food Inspection Agency—
Continued
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2004	2003		2004	2003
ASSETS			LIABILITIES AND EQUITY OF CANADA		
Current assets			Current liabilities		
Cash entitlements	53,999	62,288	Accounts payable and accrued liabilities	66,467	62,445
Accounts receivable	8,324	7,383	Vacation pay	24,195	22,635
Consumable supplies	934	981	Deferred revenue (Note 5)	1,673	1,924
	63,257	70,652	Current portion of employee		
Property, plant and equipment (Note 4)	180,340	189,307	severance benefits	5,002	5,170
				97,337	92,174
			Employee severance benefits	58,794	56,284
			Equity of Canada	87,466	111,501
	243,597	259,959		243,597	259,959

Commitments and contingencies (Note 10).

Subsequent event (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)**

	2004	2003
Revenues		
Fees, permits and certificates:		
Inspection fees	41,041	42,366
Registrations, permits, certificates	7,940	8,634
Miscellaneous fees and services	4,510	5,107
Establishment license fees	1,952	1,854
Grading	228	244
Other		
Administrative monetary penalties	577	562
Interest on overdue accounts	30	67
Gain on disposal of property, plant and equipment		423
Total revenues	56,278	59,257
Expenses		
Operating and administration:		
Salaries and employee benefits (Note 6)	424,363	407,590
Professional and special services	56,560	40,900
Travel and relocation	21,918	21,665
Amortization of property, plant and equipment	21,195	19,372
Accommodation	20,183	18,033
Utilities, materials and supplies	17,397	16,958
Furniture and equipment	10,968	13,408
Communication	7,286	7,526
Repairs	7,084	9,282
Equipment rentals	2,595	1,977
Information	1,432	1,249
Loss on disposal of property, plant and equipment	1,308	
Miscellaneous	915	1,046
	593,204	559,006
Grants and contributions:		
Compensation payments (Note 8)	8,920	4,649
Other	575	1,913
	9,495	6,562
Total expenses	602,699	565,568
Net cost of operations	(546,421)	(506,311)

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

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

	2004	2003
Equity of Canada, beginning balance	111,501	104,066
Net cost of operations	(546,421)	(506,311)
Parliamentary appropriations used (Note 3):		
Operating	466,965	464,407
Capital	6,606	6,253
	473,571	470,660
Services provided without charge by other Government departments (Note 9)	48,815	43,086
Equity of Canada, ending balance (Note 7)	87,466	111,501

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

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

	2004	2003
Cash provided by (used for):		
Operating activities:		
Net cost of operations	(546,421)	(506,311)
Non-cash items:		
Amortization of property, plant and equipment ..	21,195	19,372
Services provided without charge by other Government departments	48,815	43,086
Loss (gain) on disposal of property, plant and equipment	1,308	(423)
Net change in non-cash working capital	4,437	8,326
Increase in employee severance benefits	2,342	8,174
	(468,324)	(427,776)
Investing activities:		
Acquisition of property, plant and equipment	(14,114)	(26,490)
Proceeds from disposal of assets	578	1,043
	(13,536)	(25,447)
Financing activities:		
Parliamentary appropriations—Operating	466,965	464,407
Parliamentary appropriations—Capital	6,606	6,253
	473,571	470,660
Increase (decrease) in cash entitlements for the year	(8,289)	17,437
Cash entitlements, beginning of year	62,288	44,851
Cash entitlements, end of year	53,999	62,288

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 budgetary lapsing authorities. 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 revenues. Revenues from external parties for specified purposes are 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:

	2004	2003
	(in thousands of dollars)	
Net cost of operations	546,421	506,311
Less: items not requiring use of appropriations:		
Amortization of property, plant and equipment	(21,195)	(19,372)
Services provided without charge by other Government departments	(48,815)	(43,086)
(Loss) gain on disposal of property, plant and equipment	(1,308)	423
	<u>475,103</u>	<u>444,276</u>
Proceeds from disposal of assets	(578)	(1,043)
Net changes in future funding requirements (Note 7)	(15,068)	937
Acquisitions of property, plant and equipment funded by operating appropriation	<u>7,508</u>	<u>20,237</u>
Funded by operating appropriations	466,965	464,407
Acquisitions of property, plant and equipment funded by capital appropriation	<u>6,606</u>	<u>6,253</u>
Total Parliamentary appropriations used ...	<u>473,571</u>	<u>470,660</u>

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

	2004	2003
	(in thousands of dollars)	
Parliamentary appropriations—Voted:		
Vote 30—Operating expenditures	423,976	415,092
Statutory contributions to employee benefit plans and compensation payments	<u>66,479</u>	<u>65,129</u>
	490,455	480,221
Vote 35—Capital expenditures	<u>20,001</u>	<u>16,845</u>
	510,456	497,066
Less:		
Lapsed appropriation—Operating	(23,490)	(15,814)
Lapsed appropriation—Capital	<u>(13,395)</u>	<u>(10,592)</u>
	(36,885)	(26,406)
Total Parliamentary appropriations used ...	<u>473,571</u>	<u>470,660</u>

4. Property, plant and equipment:

	2004			2003		
	Cost	Accumulated amortization	Net book value	Cost	Accumulated amortization	Net book value
	(in thousands of dollars)					
Land	3,331		3,331	3,334		3,334
Buildings	242,616	124,485	118,131	243,142	118,480	124,662
Machinery and equipment	50,210	21,706	28,504	48,389	20,255	28,134
Computer equipment and software	35,759	24,167	11,592	33,091	17,821	15,270
Vehicles	23,165	12,480	10,685	22,999	12,065	10,934
Assets under construction	5,503		5,503	4,514		4,514
Leasehold improvements	5,063	2,469	2,594	3,910	1,451	2,459
	<u>365,647</u>	<u>185,307</u>	<u>180,340</u>	<u>359,379</u>	<u>170,072</u>	<u>189,307</u>

The cost of net acquisitions totaled \$6,268,000 for the 2004 fiscal year (2003—\$22,705,000). This includes \$14,114,000 (2003—\$26,490,000) of additions and \$7,846,000 (2003—\$3,785,000) of disposals.

Canadian Food Inspection Agency— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

5. Deferred revenues:

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.

	2004	2003
	(in thousands of dollars)	
Balance, beginning of year	1,924	1,905
Add: amounts received from external organizations	865	2,624
Less: revenues recognized in the year	(1,116)	(2,605)
Balance, end of year	1,673	1,924

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 Plan and severance pay:

	2004	2003
	(in thousands of dollars)	
Contributions to the Public Service Superannuation Plan	43,244	39,349
Employee severance benefits	3,857	2,438

The ratio of employer to employee contributions toward the Public Service Superannuation Plan is 2.6:1 (2003—2.6:1).

7. Equity of Canada:

The Equity of Canada balance of \$87,466,000 (2003—\$111,501,000) as at March 31 has been established by deducting \$92,874,000 (2003—\$77,806,000), representing transactions incurred by the Agency to provide services with future funding requirements. Significant components of this amount are liabilities related to employee severance benefits and vacation pay liabilities. These will need to be funded through parliamentary appropriations 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 \$8,920,000 (2003—\$4,649,000). These payments pertained to the following diseases:

	2004	2003
	(in thousands of dollars)	
Bovine Spongiform Encephalopathy (BSE)	4,033	98
Avian Influenza	2,400	
Scrapie	1,511	1,137
Chronic wasting disease	217	1,677
Other	759	1,737
	8,920	4,649

9. Related party transactions:

The Agency is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Agency enters into transactions with these entities in the normal course of business and on normal trade terms applicable to all individuals and enterprises. 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, services and accommodation which were obtained without charge from other Government departments and agencies; the value of those services aggregated about \$48,815,000 (2003—\$43,086,000).

The total value of services provided by related parties, including services provided without charge totaled \$104,160,000 (2003—\$89,946,000) and are included as expenditures in the Statement of Operations. These services have been provided by the following departments and agencies:

	2004	2003
	(in thousands of dollars)	
Public Works and Government Services Canada	41,182	42,256
Treasury Board	32,408	25,877
Agriculture and Agri-food Canada	10,763	6,636
Health Canada	5,422	5,153
National Defence	4,681	
Canada Revenue Agency	3,658	3,450
Department of Justice	2,673	3,218
Other	3,373	3,356
	104,160	89,946

Accounts payable and accrued liabilities includes amounts payable of \$5,107,000 (2003—\$10,578,000) for services provided by federal departments and agencies. The amounts receivable from related parties totaled \$2,343,000 (2003—\$1,042,000) and are included in accounts receivable.

Canadian Food Inspection Agency— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

10. Commitments and contingencies:

- (a) At March 31, 2004, 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:

	2005	2006	2007	2008	2009 and thereafter	Total
	(in thousands of dollars)					
Capital projects	300					300
Operating leases	12	12	12	12	347	395
Other agreements	2,018	19	19	11		2,067
Total	2,330	31	31	23	347	2,762

- (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 \$258 million (2003—\$194 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) This year, the Agency expanded its environmental assessments of potentially contaminated sites to a total of twelve sites across the country. The Agency has completed phase I of the environmental assessments at these sites, and remedial action has been carried out where required. Related remedial costs incurred during the year totaled \$80,000. The amount has been recorded as an expense in the Statement of Operations.

Further evaluation has been recommended for the Lethbridge Laboratory and two Quarantine Stations (St-Bernard de Lacolle, Québec, and Mirabel, Québec) in 2005. These evaluations are required to identify the contaminants, scope and remedial costs, where applicable. However, management believes the amounts will not be significant.

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

11. Subsequent event:

On April 5, 2004, the Minister responsible for the Agency announced the depopulation of 19 million birds in British Columbia in response to the presence of Avian Influenza. The related amount of compensation payments to be incurred is estimated at \$63 million. These costs will be recorded in 2005.

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, 2004 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:

GAËTAN CYR
Acting Director, Finance and Administration

GUY D'ALOISIO, CMA
Vice-President, Services & Operations

July 26, 2004

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 (CIHR) as at March 31, 2004 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of CIHR'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 CIHR as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

John Wiersema, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 10, 2004

Canadian Institutes of Health Research— *Continued*

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Financial assets			Accounts payables and accrued liabilities.	5,482	3,828
Due from the Consolidated Revenue Fund	7,185	4,761	Employee vacation and		
Accounts receivable	557	382	compensatory benefits liability	788	701
Advances	168	166	Deferred revenue (Note 4)	1,703	933
Total financial assets	7,910	5,309	Employee severance		
Non-financial assets			benefits liability	3,154	2,650
Prepaid expenses	550	169	Total liabilities	11,127	8,112
Capital assets (Note 3)	3,396	2,969	NET ASSETS (Note 5)	729	335
Total non-financial assets	3,946	3,138	Total liabilities and net assets	11,856	8,447
Total assets	11,856	8,447			
Contingencies (Note 6)					
Commitments (Note 7)					

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

Approved by Governing Council:

DR. ALAN BERNSTEIN, O.C., FRSC
Chair

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)

	2004	2003
Revenues		
Donations (Note 4)	5,730	3,970
Endowments for health research (note 4)	8	2
Other	2	1
Total revenues	5,740	3,973
Expenses		
Grants and awards		
Open competitions (Note 8 and Schedule 1)	426,042	414,780
Strategic initiatives (Note 8 and Schedule 1)	133,745	98,944
Knowledge translation	2,222	846
Institute support grants	13,578	13,000
Canada research chairs	46,268	34,225
Networks of centres of excellence	25,000	25,031
Donations for research (Note 4)	5,730	3,970
Endowments for health research (Note 4)	8	2
	652,593	590,798
Less: refunds of previous years' expenditures	(2,797)	(1,620)
Total grants and awards	649,796	589,178
Operations and administration		
Salaries and employee benefits	23,470	19,614
Professional and special services	6,638	6,137
Travel	4,359	4,580
Information services—Communications	1,370	1,456
Furniture, equipment and software	1,940	917
Accommodation	873	632
Amortization	1,064	699
Other expenses	1,555	2,384
Total operations and administration	41,269	36,419
Total expenses	691,065	625,597
Net cost of operations	685,325	621,624
Net assets, beginning of the year	335	341
Net cash provided by Government	680,968	619,750
Change in due from Consolidated Revenue Fund	2,424	117
Services provided without charge by other Government departments (Note 9)	2,327	1,751
Net assets, end of the year (Note 5)	729	335

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

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

	2004	2003
Operating activities		
Net cost of operations	685,325	621,624
Non-cash items included in net results:		
Amortization of capital assets	(1,064)	(699)
Services provided without charge by other Government departments	(2,327)	(1,751)
	(3,391)	(2,450)
Statement of financial position adjustments:		
Change in total liabilities	(3,015)	(1,304)
Change in accounts receivable	175	199
Change in prepaid expenses	381	145
	(2,459)	(960)
Cash used in operating activities	679,475	618,214
Investing activities		
Acquisitions of capital assets	1,491	1,713
Increase (decrease) in advances	2	(177)
Cash used in investing activities	1,493	1,536
Net cash provided by Government	680,968	619,750

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

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and objectives

The Canadian Institutes of Health Research (CIHR) was established in June 2000 under the *Canadian Institutes of Health Act*, 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) Net cash provided by government—is the difference between all cash receipts and all cash disbursements including transactions between departments.
- (c) 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.
- (d) Revenues—These are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.
- (e) 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.
- (f) Expenses—These are recorded when the underlying transaction or expense occurred as follows:
 - Grants and awards are recognized in the year in which payment is due or in which the recipient has met the eligibility criteria.

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

- Employee severance benefits are accrued as earned and are calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole. Employee severance benefits on cessation of employment represent obligations of CIHR that are normally funded by appropriation when the benefits are paid.
 - Vacation pay and compensatory benefits 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 operations and administration expenses at their estimated cost.
- (g) Accounts receivable—These are stated at amounts expected to be ultimately realized. A provision for doubtful accounts is made for any amounts, where the recovery is considered uncertain.
- (h) 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

- (i) Foreign currency transactions—Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange at the time of those transactions.
- (j) Refunds of previous years' expenses—These are recorded as a reduction in expenses when received.
- (k) 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	2004				2003
	Opening balance	Additions/(transfers) for the year	Accumulated amortization	Net book value	Net book value
(in thousands of dollars)					
Informatics hardware	1,189	426	(662)	953	806
Informatics software	2,174	1,214	(1,222)	2,166	1,726
Office equipment	67	171	(24)	214	50
Motor vehicles	23		(14)	9	13
Work-in-progress	374	(320)		54	374
Total	3,827	1,491	(1,922)	3,396	2,969

Amortization expense for the year ended March 31, 2004 is \$1,064,000 (2003—\$699,000).

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:

	2004	2003
	(in thousands of dollars)	
Donations for health research		
Balance, beginning of the year	926	1,379
Add:		
Donations received	6,420	3,481
Interest earned	84	36
Less:		
Grants expensed	5,730	3,970
Balance, end of the year	1,700	926
Interest on endowments for health research		
Balance, beginning of the year	7	5
Add:		
Interest earned	4	4
Less:		
Grants expensed	8	2
Balance, end of the year	3	7
Total deferred revenue	1,703	933

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.

	2004	2003
	(in thousands of dollars)	
Endowments for health research	140	140
Unrestricted net assets	589	195
Net assets	729	335

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 (CIHR), as defendants. The amount of this claim, as it relates to CIHR, 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)
2004-2005	610,252
2005-2006	446,020
2006-2007	293,346
2007-2008	173,292
2008-2012	104,791
Total grants and awards commitments	1,627,701

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)
2004-2005	1,585
2005-2006	249
Total operating commitments	1,834

8. Open Competitions 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.

Canadian Institutes of Health Research— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

9. Services provided without charge by other Government departments

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.

	2004	2003
	(in thousands of dollars)	
Accommodation services provided by Public Works and Government Services Canada	873	632
Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat	1,394	1,059
Audit services provided by the Office of the Auditor General of Canada	60	60
Total services provided without charge	2,327	1,751

10. Parliamentary Appropriations

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

	2004	2003
	(in thousands of dollars)	
Net cost of operations	685,325	621,624
Adjustments for items affecting net results but not affecting appropriations:		
Less: items recorded as expenses but not affecting appropriations		
Grants funded from donations	5,738	3,972
Services provided without charge	2,327	1,751
Change in employee severance benefits	504	1,165
Amortization	1,064	699
Change in vacation pay and compensatory benefits	87	262
Refunds of previous years' expenses—		
Grants and awards	(2,797)	(1,620)
Adjustments of previous year's payables	(224)	(129)
Other	17	(71)
	6,716	6,029
Add: items recorded as revenue but not affecting appropriations		
Donations	5,730	3,970
Endowment bequest	8	2
	5,738	3,972
Adjustments for items not affecting net results but affecting appropriations:		
Add: acquisitions of capital assets	1,491	1,713
Change in prepaid expenses	381	145
	1,872	1,858
Total Parliamentary appropriations used ...	686,219	621,425

Canadian Institutes of Health Research— Continued

NOTES TO THE FINANCIAL STATEMENTS— Concluded

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

	2004	2003
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 10—Operating		
expenditures	32,106	20,183
Supplementary Vote 10a	7,837	12,561
Supplementary Vote 10b	1,109	
Transfer from Treasury		
Board Vote 10	1,185	55
Transfer from Treasury		
Board Vote 15		50
	42,237	32,849
Less: Lapsed appropriation	(5,987)	(978)
	36,250	31,871
Vote 15—Grants	633,896	443,164
Supplementary Vote 15a	48,650	172,137
Supplementary Vote 15b	1,000	300
	683,546	615,601
Less: Lapsed appropriation	(4,691)	(28,775)
Expenditure		
reduction	(32,000)	
Total lapsed appropriation—		
Vote 15	(36,691)	(28,775)
	646,855	586,826
Statutory contributions to		
employee benefit plans	3,114	2,728
Total Parliamentary appropriations used ...	686,219	621,425

Since CIHR had forecast a significant lapse in funds earmarked for the Canada Research Chairs Program (CRC), the Treasury Board of Canada required CIHR to lapse 32 million dollars in Vote 15 as a contribution to the Government's expenditure reduction program. The remaining lapse in Vote 15 is also attributable to the CRC Program. The lapse in funds does not have an impact on CIHR's capacity to fund CRCs in subsequent years.

11. Employee future benefits

Employees of CIHR 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

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIHR to the Plan are 2.14 times the employee's contributions on account of current services. CIHR's contributions to the Plan during the year amounted to \$1,732,450 (2003—\$1,329,552).

(b) Severance benefits

CIHR 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 employee severance benefits liability. Information about the plan is as follows:

	2004	2003
	(in thousands of dollars)	
Employee severance		
benefits liability,		
beginning of year	2,650	1,485
Expense for the year	567	1,218
Benefits paid during the year	(63)	(53)
Employee severance		
benefits liability,		
end of year	3,154	2,650

12. Comparative figures

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

Canadian Institutes of Health Research— Concluded

SCHEDULE 1 TO THE FINANCIAL STATEMENTS— GRANTS AND AWARDS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

SCHEDULE 1

	2004			2003		
	Open competition (Note 8)	Strategic initiatives (Note 8)	Total	Open competition (Note 8)	Strategic initiatives (Note 8)	Total
Grants						
Operating grants	274,172	50,156	324,328	253,989	40,684	294,673
Clinical trials	23,436	8,337	31,773	26,342	7,016	33,358
Maintenance and equipment	8,124	277	8,401	9,063	1,103	10,166
Michael Smith Award for Excellence	200		200	100		100
Special projects	312	4,961	5,273	316	4,838	5,154
Groups	40,525	2,892	43,417	42,173	3,303	45,476
Development grants		8,369	8,369		640	640
Community alliance for health research	6,513		6,513	7,406		7,406
Strategic training initiative in health research		13,477	13,477		12,542	12,542
Interdisciplinary health research team	9,083	1,711	10,794	8,876	1,570	10,446
CADRE—Research grants		193	193		352	352
Centre grants		3,947	3,947		2,947	2,947
Seed grants		484	484		27	27
Establishment grants		1,854	1,854		1,245	1,245
Short-term exchange program		96	96		162	162
Pilot project grants		7,183	7,183		870	870
New emerging teams		7,389	7,389		49	49
Small projects grants		216	216		223	223
IGH knowledge translation grants		10	10		10	10
Planning grants		750	750		1,519	1,519
Extension grants		43	43		2	2
	362,365	112,345	474,710	348,265	79,102	427,367
Salary support						
Research chairs		1,386	1,386		1,197	1,197
Career awards		427	427		344	344
Distinguished investigators	1,314	42	1,356	1,474	55	1,529
Senior investigators	3,719	589	4,308	3,820	481	4,301
Investigators	8,563	1,597	10,160	9,178	1,452	10,630
New investigators	15,931	2,556	18,487	15,367	2,203	17,570
Clinician scientists 2	895		895	1,089		1,089
Senior research fellowships 2	1,418		1,418	1,084		1,084
CADRE—Salary awards		429	429		769	769
Career transition awards		257	257		203	203
Clinical investigation		240	240		120	120
Canada graduate scholarship — Doctoral	1,892		1,892			
	33,732	7,523	41,255	32,012	6,824	38,836
Research training						
Clinician scientist 1	1,248	207	1,455	1,108	138	1,246
Postdoctoral fellowships	16,841	5,608	22,449	18,877	5,400	24,277
Studentships	403	387	790	1,602	353	1,955
MD/PhD studentships	1,264	82	1,346	1,123	95	1,218
Doctoral research awards	6,673	2,280	8,953	8,166	1,666	9,832
Summer research award	1,437	198	1,635	1,434	203	1,637
Senior research fellowships 1	996	155	1,151	1,085	65	1,150
CADRE—Regional training centre		816	816		813	813
CIHR science writer scholarship	182		182	118		118
	29,044	9,733	38,777	33,513	8,733	42,246
Travel and exchange						
Visiting scientists	152		152	171		171
Symposia and workshops	279	62	341	301	45	346
	431	62	493	472	45	517
Other activities						
President's fund	470		470	518		518
Other grants		4,082	4,082		4,240	4,240
	470	4,082	4,552	518	4,240	4,758
	426,042	133,745	559,787	414,780	98,944	513,724

Canadian Nuclear Safety Commission

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The accompanying financial statements of the Canadian Nuclear Safety Commission (CNSC) for the year ended March 31, 2004 and all information included in its annual report are the responsibility of management.

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles and, where appropriate, they include amounts that have been estimated according to management's best 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 CNSC policies and statutory requirements such as the Canadian Nuclear Safety Commission Cost Recovery Fees Regulations.

The Commission's external auditor, the Auditor General of Canada, has audited the financial statements and at the specific request of the Commission, compliance with the *Canadian Nuclear Safety Commission Cost Recovery Fees Regulations*. She has reported on her audit and compliance findings to the Commission and to the Minister of Natural Resources.

Approved by:

LINDA J. KEEN
President and CEO

GINETTE BERGERON
Vice President, Corporate Services Branch

June 4, 2004

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, 2004 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, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the Canadian Nuclear Safety Commission has complied, in all significant respects, with the *Canadian Nuclear Safety Commission Cost Recovery Fees Regulations* pursuant to the *Nuclear Safety and Control Act*.

Crystal Pace, CA
Principal
for the Auditor General of Canada

Ottawa, Canada
June 4, 2004

Canadian Nuclear Safety Commission—
Continued

STATEMENT OF FINANCIAL POSITION
 AS AT MARCH 31

	2004	2003		2004	2003
	\$	\$		\$	\$
ASSETS			LIABILITIES AND DEFICIT		
Current assets:			Current liabilities:		
Due from the Consolidated Revenue Fund	5,141,024	3,821,985	Accounts payable and accrued liabilities	5,141,024	5,045,703
Accounts receivable (Note 4)	2,630,536	2,727,582	Vacation pay	3,136,267	2,803,198
Prepaid expenses	269,569	171,192	Deferred revenues (Note 6)	6,445,602	10,210,591
	8,041,129	6,720,759	Employee severance benefits (Note 12)	468,705	680,182
Non-current assets:				15,191,598	18,739,674
Capital assets (Note 5)	1,395,878	1,234,493	Non-current liabilities:		
			Employee severance benefits (Note 12)	7,264,144	6,245,057
				22,455,742	24,984,731
			Deficit	(13,018,735)	(17,029,479)
Total assets	9,437,007	7,955,252	Total liabilities and deficit	9,437,007	7,955,252

Commitments and Contingencies (Note 11)

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

Approved by:

LINDA J. KEEN
President and CEO

GINETTE BERGERON
Vice President, Corporate Services Branch

Canadian Nuclear Safety Commission— *Continued*

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31**

	2004	2003
	\$	\$
Revenues		
License fees	38,010,204	37,477,003
Special projects	4,122,783	732,413
Other	16,336	148,859
Total revenues (Note 7)	42,149,323	38,358,275
Expenses		
Salaries and employee benefits	51,330,580	47,403,567
Professional and special services	9,818,998	8,860,960
Accommodation	4,288,523	4,014,977
Travel and relocation	4,084,327	3,692,544
Furniture, equipment repairs and rental	3,699,189	2,683,118
Communication and information	1,574,955	1,666,110
Utilities, materials and supplies	742,353	735,869
Grants and contributions	448,976	779,038
Other	486,072	382,436
Total expenses (Note 7)	76,473,973	70,218,619
Net cost of operations	34,324,650	31,860,344

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

STATEMENT OF DEFICIT **FOR THE YEAR ENDED MARCH 31**

	2004	2003
	\$	\$
Balance at beginning of year	(17,029,479)	(26,120,256)
Net cost of operations	(34,324,650)	(31,860,344)
Services provided without charge (Note 9)	7,783,155	6,959,820
Net cash provided by Government (Note 3(c))	29,233,200	34,121,974
Change in due from Consolidated Revenue Fund	1,319,039	(130,673)
Balance at end of year	(13,018,735)	(17,029,479)

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

STATEMENT OF CASH FLOW **FOR THE YEAR ENDED MARCH 31**

	2004	2003
	\$	\$
Operating activities		
Net cost of operations	34,324,650	31,860,344
Non-cash items		
Amortization of capital assets (Note 5)	(408,792)	(352,829)
Services provided without charge by other Government departments and agencies (Note 9)	(7,783,155)	(6,959,820)
Net gain on disposal of surplus assets	984	14,394
Net change in non-cash working capital balances	3,549,407	9,756,973
Change in non-current employee severance benefits	(1,019,087)	(598,703)
Cash used in operating activities	28,664,007	33,720,359
Investing activities		
Acquisitions of, and improvements to, capital assets	571,212	416,009
Proceeds on disposal of surplus assets	(2,019)	(14,394)
Cash used in investing activities	569,193	401,615
Net cash provided by Government (Note 3(c))	29,233,200	34,121,974

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

Canadian Nuclear Safety Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS

1. Authority and Objectives

The Canadian Nuclear Safety Commission (CNSC) was established in 1946 by the *Atomic Energy Control 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 (AECB). 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.

The *Nuclear Safety and Control Act* provides comprehensive powers to the CNSC to establish and enforce national standards for nuclear energy in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. The NSCA also provides CNSC compliance inspectors with clearer, fuller powers and brings penalties for infractions in line with current legislative practices. The CNSC is empowered to require financial guarantees, order remedial action in hazardous situations and require responsible parties to bear the costs of decontamination and other remedial measures.

The objectives of the CNSC are to:

- regulate the development, production and use of nuclear energy and the production, possession and use of nuclear substances, prescribed equipment and information in order to: a) prevent unreasonable risk to the environment, to the health and safety of persons and to national security; and b) achieve conformity with measures of control and international obligations to which Canada has agreed; and
- disseminate scientific, technical and regulatory information concerning: a) the activities of the CNSC; b) the development, production, possession, transport and use of nuclear energy and substances; and c) the effects of nuclear energy and substances use on the environment and on the health and safety of persons.

The CNSC also administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (Note 13). The number of installations requiring insurance coverage is 14 (2003-14).

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 license applications, compliance inspections and the development of license standards. On July 1, 2003 new *CNSC Cost Recovery Fees Regulations* were implemented which replace the former *AECB Cost Recovery Fees Regulations* 1996. The new fees are being phased in over a three-year period through application of fee reductions amounting to 15 percent in the first year, 10 percent in the second year and 5 percent in the third year.

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 three months or one year). All other revenue is recognized in the period in which the underlying transaction or event occurred that gave rise to the revenue. License fees received for future year license periods are recorded as deferred revenue. Revenue from license 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.

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

(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'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 CNSC that are normally funded by appropriation when the benefits are paid.

(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 entitlement of recipients has been established, while contributions are recognized in the year in which the conditions for payment are met.

(i) Capital assets

Capital assets with an acquisition cost of \$10,000 or more are recorded at cost less accumulated amortization. Amortization commences on the first day of the month following the month of acquisition and is calculated on a straight-line basis over the estimated useful life of the asset as follows:

<u>Asset class</u>	<u>Amortization period</u>
Informatics equipment and software	2 to 5 years
Motor vehicles	4 years
Furniture and equipment	5 to 20 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, revenue, 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

The CNSC receives its funding through parliamentary appropriations, which are based primarily on cash flow requirements. Items recognized in the statement of operations and the statement of deficit in one year may be funded through parliamentary appropriations in prior and future years. Accordingly, the CNSC 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 Nuclear Safety Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

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

	2004	2003
	\$	\$
Net cost of operations.....	34,324,650	31,860,344
Items not affecting appropriations:		
Amortization of capital assets.....	(408,792)	(352,829)
Vacation pay —		
Accrual.....	(333,069)	(225,466)
Services provided without charge by other Government departments and agencies.....	(7,783,155)	(6,959,820)
Revenue (non-respondable).....	42,149,323	38,358,275
Change in employee severance benefits.....	(807,610)	524,348
Other expenses.....	(394,164)	19,276
	<u>32,422,533</u>	<u>31,363,784</u>
Items affecting appropriations		
Capital asset acquisitions.....	571,212	416,009
Prepays (excluding accountable advances).....	262,707	161,397
	<u>833,919</u>	<u>577,406</u>
Total parliamentary appropriations used.....	<u>67,581,102</u>	<u>63,801,534</u>

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

	2004	2003
	\$	\$
Parliamentary appropriations voted:		
Vote 20— CNSC		
Operating expenditures.....	53,241,000	52,580,000
Supplementary Vote 20a.....	6,743,500	4,977,837
Supplementary Vote 20b.....	2,553,472	
Transfer from Treasury		
Board Vote 10.....	120,000	180,000
Transfer from Treasury		
Board Vote 15.....	940,000	1,013,000
	<u>63,597,972</u>	<u>58,750,837</u>
Less: lapsed appropriation.....	3,026,176	1,869,551
	<u>60,571,796</u>	<u>56,881,286</u>
Statutory:		
Spending of proceeds from disposal of surplus assets.....	9,981	23,808
Contributions to employee pension and non-pension benefit plans.....	6,999,325	6,896,440
Total parliamentary appropriations used.....	<u>67,581,102</u>	<u>63,801,534</u>

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

	2004	2003
	\$	\$
Net cash provided		
by Government.....	29,233,200	34,121,974
Revenue (non-respondable).....	42,149,323	38,358,275
Net change in non-cash working capital balances charged to Vote.....	(3,920,615)	(8,695,754)
Refunds of prior years' expenditures.....	119,194	17,039
Total parliamentary appropriations used.....	<u>67,581,102</u>	<u>63,801,534</u>

4. Accounts receivable

	2004	2003
	\$	\$
Licence fees.....	2,218,096	1,844,474
Contract Project.....	377,630	2,513
Other.....	34,810	1,104,666
Gross receivables.....	2,630,536	2,951,653
Allowance for doubtful accounts.....		224,071
Net receivables.....	<u>2,630,536</u>	<u>2,727,582</u>

The CNSC deleted from its accounts receivable a debt of \$224,071 (2003—nil). This debt arose in 1994 and was declared legally uncollectible in 1995.

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

5. Capital assets

Capital asset class	2004				2003
	Opening balance	Additions (disposals) for the year	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$	\$
Informatics equipment and software.....	848,212	(130,940)	329,049	388,223	363,851
Motor vehicles	427,657	29,935	337,894	119,698	138,957
Furniture and equipment	1,044,973	370,821	527,837	887,957	731,685
Total	2,320,842	269,816	1,194,780	1,395,878	1,234,493

Amortization for the current year amounts to \$408,792 (2003—\$352,829) and is included in other expenses on the statement of operations.

6. Deferred revenues

Generally, licence fees are paid in advance of the 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.

	2004	2003
	\$	\$
Balance at beginning of year.....	10,210,591	19,210,186
Less: revenue included in licence fees in the year.....	(9,163,830)	(17,406,524)
Add: fees received in the year for future year licence periods	5,398,841	8,406,929
Balance at end of year	6,445,602	10,210,591

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

7. Summary of expenditures and revenues by cost recovery fee category

	Revenue	Licences provided free of charge (Note 10)	2004 Total value of licences and other revenue	2003 Total value of licences and other revenue	2004 Cost of operations	2003 Cost of operations
	\$	\$	\$	\$	\$	\$
Licensing, certification & compliance						
Regulatory plan activity fees						
Power reactors	26,428,275		26,428,275	26,815,433	32,148,743	30,574,401
Non-power reactors	900,147	242,501	1,142,648	946,112	1,415,411	1,741,702
Nuclear research & test establishments	1,580,560		1,580,560	1,496,932	1,937,790	2,468,127
Particle accelerators	25,006	202,696	227,702	100,300	385,724	305,872
Uranium processing facilities	923,614		923,614	863,083	1,113,162	1,096,460
Nuclear substance processing facilities	430,034		430,034	239,999	581,857	461,594
Heavy water plants	133,426		133,426	247,677	112,698	52,777
Radioactive waste facilities	896,937		896,937	428,405	1,251,051	1,217,980
Fusion facilities	9,387		9,387	65,737	10,366	82,342
Uranium mines and mills	3,136,572		3,136,572	2,679,345	3,914,313	2,942,959
Waste nuclear substance licenses	187,098	240,567	427,665	430,138	489,984	458,923
Total regulatory plan activity fees	34,651,056	685,764	35,336,820	34,313,161	43,361,099	41,403,137
Formula fees						
Nuclear substances	2,767,263	3,157,244	5,924,507	4,447,108	7,321,967	7,539,156
Class II nuclear facilities	90,303	1,646,008	1,736,311	826,852	2,070,465	1,029,770
Dosimetry services	78,789	12,048	90,837	182,138	537,046	439,698
Total formula fees	2,936,355	4,815,300	7,751,655	5,456,098	9,929,478	9,008,624
Fixed fees						
Transport licenses and transport package certificates	291,585	3,048	294,633	213,534	692,018	806,597
Radiation device and prescribed equipment certificates	92,108	76,208	168,316	31,470	167,756	761,024
Exposure device operator certificates	39,100		39,100		138,198	90,015
Total fixed fees	422,793	79,256	502,049	245,004	997,972	1,657,636
Total licensing, certification & compliance	38,010,204	5,580,320	43,590,524	40,014,263	54,288,549	52,069,397
Non-licensing & non-certification						
Co-operation undertakings					11,162,148	10,693,194
Stake holder relations					6,051,862	5,135,254
Regulatory framework					894,826	1,293,012
Special projects, other revenue and related expenses	4,139,119		4,139,119	881,272	4,076,588	1,027,762
Total non-licensing & non-certification	4,139,119		4,139,119	881,272	22,185,424	18,149,222
Total	42,149,323	5,580,320	47,729,643	40,895,535	76,473,973	70,218,619

Canadian Nuclear Safety Commission— *Continued*

NOTES TO THE FINANCIAL STATEMENTS— *Continued*

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 \$17,025,131 (2003—\$16,106,893) which include services provided without charge of \$7,783,155 (2003—\$6,959,820) as described in Note 9. The CNSC recognized revenue of \$7,508,925 (2003—\$3,394,994) which include accounts receivable in the amount of \$745,842 (2003—\$344,353).

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:

	2004	2003
	\$	\$
Accommodation provided by Public Works & Government Services Canada	4,149,585	3,741,909
Contributions for employer's share of employee benefits provided by the Treasury Board Secretariat	3,232,418	2,870,657
Salary and associated costs of legal services provided by Justice Canada	207,996	223,000
Audit services provided by the Office of the Auditor General of Canada	106,221	56,000
Other	86,935	68,254
	<u>7,783,155</u>	<u>6,959,820</u>

10. Licences provided free of charge by the CNSC

The CNSC provides licenses free of charge to educational institutions; not-for-profit research institutions wholly owned by educational institutions; publicly funded health care institutions, not-for-profit emergency response organizations; and federal departments. The total of these licences amounted to \$5,580,320 (2003—\$2,537,260).

11. Commitments and contingencies

(a) Commitments

The CNSC has future years contractual obligations for operating leases, of approximately \$419,919 (2003—\$246,924).

(b) Contingencies

Claims have been made against the CNSC in the normal course of operations. Legal proceedings for claims totaling approximately \$55,250,000 (2003—\$55,250,000) were still pending at March 31, 2004. 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.

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 employee's 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 CNSC's contribution to the plan was \$4,983,519 (2003—\$4,844,416).

(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.

	2004	2003
	\$	\$
Employee severance benefits, beginning of year	6,925,239	7,449,587
Expense for the year	1,254,449	1,193,521
Benefits paid during the year	(446,839)	(1,717,869)
Employee severance benefits, end of year	<u>7,732,849</u>	<u>6,925,239</u>

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.

Canadian Nuclear Safety Commission— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

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, damages arising from normal emissions and damage due to acts of terrorism. Effective in 2003, the federal government agreed to provide coverage for damage due to acts of terrorism which was previously provided under Coverage A.

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, 2004 the total supplementary insurance coverage is \$584,500,000 (2003—\$584,500,000).

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. Premiums received in respect of coverage for damage due to acts of terrorism amount to \$134,055 (2003—nil). Claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation.

As explained in Note 2 (j), 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:

	2004	2003
	\$	\$
Opening balance.....	554,921	553,421
Receipts deposited.....	135,555	1,500
Closing balance	690,476	554,921

14. Comparative figures

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

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 25, 2004

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, 2004 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, 2004 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 25, 2004

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

	2004	2003		2004	2003
	\$	\$		\$	\$
ASSETS			LIABILITIES AND NET ASSETS		
Financial assets			Liabilities		
Due from the Consolidated Revenue Fund	49,442	15,964	Accounts payable and accrued liabilities	70,963	30,554
Accounts receivable	26,391	14,590	Vacation pay accrual	26,842	22,960
Prepaid expenses	8,562		Deferred capital		
Petty cash	600	600	funding	24,370	
	84,995	31,154	Employee severance benefits (Note 7b)	72,343	71,125
				194,518	124,639
Non-financial assets			NET ASSETS (LIABILITIES)	78	(28,661)
Capital assets (Note 4)	109,601	64,824		194,596	95,978
	194,596	95,978			

Commitments (Note 8)

The accompanying notes are 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**

	2004	2003
	\$	\$
Revenues		
Contributions for workshop	36,808	
Amortization of deferred capital funding	630	
	37,438	
Expenses		
Salaries and employee benefits	419,113	427,437
Professional and special services	222,499	193,097
Travel and relocation	125,302	139,195
Accommodation	86,853	80,352
Printing and publishing	52,125	52,596
Contributions	24,850	27,200
Amortization of capital assets	23,875	21,864
Honoraria to Board members	22,890	19,950
Telephone and telecommunications	11,539	10,407
Office expenses and equipment	10,327	9,681
Materials and supplies	9,594	6,020
Postage and courier services	9,091	12,005
Bad debts		3,159
	1,018,058	1,002,963
Net cost of operations	980,620	1,002,963

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

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

	2004	2003
	\$	\$
Net assets, beginning of year	(28,661)	20,370
Net cost of operations	(980,620)	(1,002,963)
Services provided without charge by other Government departments and agencies (Note 6)	44,704	43,603
Net cash provided by Government (Note 3c)	938,763	931,092
Change in due from the Consolidated Revenue Fund	33,478	(13,177)
Amortization of accommodation rebate	(7,586)	(7,586)
Net assets (liabilities), end of year	78	(28,661)

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

Canadian Polar Commission—Continued**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31**

	2004 \$	2003 \$
Operating activities		
Net cost of operations	980,620	1,002,963
Non-cash items:		
Services provided without charge by other		
Government departments and agencies	(44,704)	(43,603)
Amortization of capital assets	(23,875)	(21,864)
Amortization of deferred capital funding	630	
Increase in employee severance benefits	(1,218)	(7,652)
Amortization of accommodation rebate	7,586	7,586
Net change in non-cash working capital	(23,928)	(9,921)
Cash used in operating activities	895,111	927,509
Investing activities		
Acquisitions of capital assets	68,652	3,583
Contribution received for the acquisition of capital assets	(25,000)	
Cash used in investing activities	43,652	3,583
Net cash provided by Government (Note 3c)	938,763	931,092

The accompanying notes are 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 future Parliamentary appropriations.

(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).

Canadian Polar Commission—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****(g) Contributions**

Contributions are recognized in the year in which the conditions for payments are met.

(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) Deferred capital funding

Contributions received for the purchase of capital assets are deferred and amortized on the same basis as the related asset.

(j) Accommodation rebate

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

(k) Measurement uncertainty

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

	2004 \$	2003 \$
Net cost of operations	980,620	1,002,963
Adjustments for items not affecting appropriations:		
Services provided without charge by other Government departments and agencies	(44,704)	(43,603)
Contributions received for capital funding	(25,000)	
Change in vacation pay accrual	(3,882)	(5,857)
Change in employee severance benefits	(1,218)	(7,652)
Amortization of capital assets	(23,875)	(21,864)
Amortization of accommodation rebate	7,586	7,586
Amortization of deferred capital funding	630	
Other adjustments	3,045	(3,157)
	893,202	928,416
Adjustment for items affecting appropriations:		
Capital asset acquisitions	68,652	3,583
Salary expense affecting appropriations in future years	10,000	
Total appropriations used	971,854	931,999

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

	2004 \$	2003 \$
Indian Affairs and Northern Development—Vote 45	894,000	893,000
Supplementary Vote 45b	38,072	
Transfer from Treasury Board—Vote 15 for salary adjustments	3,000	2,000
	935,072	895,000
Less: lapsed amount	26,431	37,108
	908,641	857,892
Statutory contributions to employee benefit plans	63,213	74,107
Total appropriations used	971,854	931,999

Canadian Polar Commission—Continued**NOTES TO THE FINANCIAL STATEMENTS—Continued****(c) Reconciliation of net cash provided by Government to total appropriations used**

	2004 \$	2003 \$
Net cash provided by Government	938,763	931,092
Net change in non-cash working capital charged to votes	23,928	9,921
Adjustment to vacation pay accrual	(3,882)	(5,857)
Other adjustments	3,045	(3,157)
Salary expense affecting appropriation in future years	10,000	
Total appropriations used	971,854	931,999

4. Capital assets

Capital assets	Balance beginning of year \$	Acquisitions \$	Balance end of year \$
Informatics equipment and software	112,089	68,652	180,741
Accumulated amortization	Balance beginning of year \$	Current year amortizations \$	Balance end of year \$
Informatics equipment and software	47,265	23,875	71,140
Net capital assets	64,824		109,601

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 expensed \$177,187 (2003—\$187,715) from transactions in the normal course of business with other Government departments, agencies and Crown corporations. These expenses include services without charge of \$44,704 (2003—\$43,605) as described in note 6. Additionally, the Canadian Polar Commission has accounts receivable of \$26,391 (2003—\$14,590) 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:

	2004 \$	2003 \$
Salary and associated costs of human resource management by Department of Indian Affairs and Northern Development	4,000	4,000
Audit services provided by the Office of the Auditor General	15,000	15,000
Public service health and dental plans provided by Treasury Board	25,704	24,603
	44,704	43,603

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 \$45,008 for the year ended March 31, 2004 (2003—\$52,098).

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 March 31, 2004 was \$1,218 (2003—\$7,652).

This benefit plan is not pre-funded and therefore has no related assets. The liability recognized in the Statement of Financial Position at March 31, 2004 respecting this benefit plan is \$72,343 (2003—\$71,125).

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 \$121,819 for future years.

Minimum future lease payments are as follows:

	\$
2004-2005	98,597
2005-2006	21,282
2006-2007	1,940
Total	<u>121,819</u>

9. Artwork donation

A model ship appraised at approximately \$24,000 was donated to the Canadian Polar Commission in 2003-2004 for the decoration of its offices. Work of art donated to the Canadian Polar Commission are not recorded in the books of accounts.

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, 2004 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:

CHARLES H. SIMPSON
Acting Chairman

JEAN L. LAPORTE, CGA
Senior Financial Officer,

Gatineau, Canada
May 26, 2004

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, 2004 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, 2004 and the results of its operations and its cash flow 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
May 26, 2004

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities	2,786	3,317
Due from the CRF	2,775	3,152	Accrual for employee vacation and overtime	960	910
Receivables and advances (Note 4)	96	765	Employee severance benefits	3,402	3,242
Total financial assets	2,871	3,917	Total liabilities	7,148	7,469
Non-financial assets			NET ASSETS	182	769
Prepayments	32	69			
Inventories not for re-sale	115	130			
Property and equipment (Note 5)	4,312	4,122			
Total non-financial assets	4,459	4,321			
Total assets	7,330	8,238	Total liabilities and net assets	7,330	8,238

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

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

Approved by:

CHARLES H. SIMPSON

Acting 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)

	2004	2003
Revenues		
Sales of goods and services	15	27
Other non-tax revenues	11	86
Total revenues	26	113
Expenses		
Salaries and wages	19,897	17,924
Employee benefit plans	4,982	4,489
Professional and special services	3,505	4,384
Transportation and communications	2,011	1,892
Accommodation	1,745	1,700
Amortization	1,104	1,050
Utilities, materials and supplies	622	654
Purchased repair and upkeep	600	541
Information	304	1,481
Loss on disposal of property and equipment	197	43
Rentals	75	112
Construction and/or acquisition of machinery and equipment	70	184
Miscellaneous expenses	18	30
Total expenses	35,130	34,484
Net operating results	(35,104)	(34,371)
Other income (Note 6)	196	326
Other expenses (Note 6)	196	326
Net results	(35,104)	(34,371)
Net assets, beginning of year	769	505
Net cash provided by Government (Note 3c)	31,789	31,211
Change in due from the CRF	(377)	416
Services provided without charge (Note 8)	3,105	3,008
Net assets, end of year	182	769

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)

	2004	2003
Operating activities		
Net results	35,104	34,371
Non-cash items included in net results:		
Services provided without charge (Note 8)	3,105	3,008
Amortization of property and equipment	1,104	1,050
Employee severance benefits	160	143
Loss on disposal of property and equipment	197	41
Revenues from other Government departments		38
	4,566	4,280
Statement of financial position adjustments:		
Change in liabilities	(481)	671
Change in cash, receivables, advances, prepayments, inventories not for re-sale and prepaid expenses	807	(656)
	326	15
Cash used in operating activities	30,212	30,076
Investing activities		
Acquisitions of property and equipment	1,577	1,135
Cash used in investing activities	1,577	1,135
Net cash provided by Government (Note 3c)	31,789	31,211

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

These financial statements have been prepared in accordance with Treasury Board of Canada Accounting Standards based on Canadian generally accepted accounting principles.

(a) 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.

(b) 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.

(c) Revenues—These are accounted for in the period in which the underlying transaction occurs that gives rise to the revenues.

(d) 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.

(e) Vacation pay and overtime—Are expensed in the year that the entitlement occurs.

(f) Contributions to Pension 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.

(g) 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.

(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 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.

(j) Property and equipment—All assets plus leasehold improvements having an initial cost of \$2,000 or more are recorded at their acquisition cost. Amortization of property and equipment is done on a straight-line basis over the estimated useful life of the capital asset as follows:

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

<u>Asset Class</u>	<u>Amortization Period</u>
Buildings	30 years
Furniture	10 years
Office equipment	5 years
Laboratory equipment	10 years
Informatics hardware	4 years
Informatics software	3 years
Motor vehicles	7 years
Other vehicles	15 years
Leasehold improvements	lesser of useful life or term of the lease

(k) 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. Monetary assets and liabilities denominated in foreign currencies are translated using exchange rates in effect at year-end.

(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 items where estimates are used are the useful lives of property and equipment, employee severance benefits, contributions to pension plans and the assessment of contingent liabilities.

3. Parliamentary appropriations

a) Reconciliation of Parliamentary appropriations voted to authorities used

	2004	2003
	(in thousands of dollars)	
Parliamentary appropriations voted:		
Vote 15—CTAISB Operating		
expenditures	22,304	21,510
Supplementary Vote 15a		3,995
Supplementary Vote 15b	4,889	1,353
Transfer from Treasury		
Board—Vote 10	163	406
Transfer from Treasury		
Board—Vote 15	2,139	1,415
Contribution to employee		
benefit plans	3,511	3,098
Total Parliamentary		
appropriations voted	33,006	31,777
Less: lapsed appropriations	1,045	562
Total appropriations voted used	31,961	31,215
Statutory authorities:		
Spending of proceeds from		
disposal of surplus Crown assets ...	96	39
Spending of revenues		
as per <i>FAA</i>		
section 29.1		22
Total statutory authorities		
used	96	61
Total authorities used	32,057	31,276

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

b) Reconciliation of net results to appropriations used

	2004	2003
	(in thousands of dollars)	
	(Note 11)	
Net results	35,104	34,371
Adjustments for items not affecting appropriations:		
Less		
Services provided without charge	3,105	3,008
Amortization	1,104	1,050
Employee severance benefits	160	143
Loss on disposal of property and equipment	197	43
Vacation pay	50	96
Inventory used	43	81
Prepayments	37	
Justice Canada legal service	14	
Spending of cost recovery		22
	4,710	4,443
Add		
Gain on sale		2
PAYE adjustment		9
Non-tax revenue	49	85
Refund of prior years expenditures	9	7
	58	103
Adjustments for items affecting appropriations:		
Add		
Capital acquisitions	1,577	1,121
Prepays		43
Inventory purchased	28	45
Leasehold improvements		14
	1,605	1,223
Less		
Proceeds from the disposal of surplus crown assets	96	39
	96	39
Total appropriations voted used	31,961	31,215

c) Reconciliation to net cash provided by Government

	2004	2003
	(in thousands of dollars)	
Net cash provided by Government	31,789	31,211
Revenues	26	113
Net change in non-cash working capital balance charged to the vote	146	(109)
Total appropriations used	31,961	31,215

4. Receivables and advances

	2004	2003
	(in thousands of dollars)	
GST refundable	76	554
Other Government departments	12	165
Advances to employees	8	8
External parties		38
Total	96	765

The change in GST refundable is due to timing difference.

5. Property and equipment

Asset class	Historical cost March 31, 2003	Additions	Disposals	Accumulated amortization March 31, 2004	Net book value March 31, 2004	Net book value March 31, 2003
	(in thousands of dollars)					
Buildings	2,715			1,820	895	1,007
Furniture	1,069	84	102	666	385	363
Office equipment	405	6	75	278	58	87
Laboratory equipment	3,701	658	1,940	1,670	749	415
Informatics hardware	5,108	579	1,853	2,520	1,314	1,320
Informatics software	372	89		219	242	286
Motor vehicles	873	125	160	285	553	547
Other vehicles	113	36		47	102	72
Leasehold improvements	34			20	14	26
Total	14,390	1,577	4,130	7,525	4,312	4,123

Canadian Transportation Accident Investigation and Safety Board—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS—*Concluded*

6. Other income / expenditures

The CTAISB is responsible for coordinating the financial management of funds for the networks of small federal 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.

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 had the responsibility to conduct a thorough investigation of the accident. The investigation is now completed at a total cost of \$58 million. The current year expenditures relating to this investigation total \$516,000 and are included in the Statement of Operations. There are no significant future costs anticipated.

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 2g), are provided without charge.

SERVICES PROVIDED WITHOUT CHARGE	2004	2003
	(in thousands of dollars)	
Public Works and Government Services Canada— Accommodation, accommodation alteration and other services	1,745	1,700
Treasury Board of Canada— Employer's contributions to the health insurance plans	1,295	1,221
Office of the Auditor General of Canada— External audit	49	60
Human Resources Development Canada— Administration of workers' compensation	16	27
Total	3,105	3,008

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 Board's financial statements.

For the year ended March 31, 2004 there are various outstanding legal actions against the CTAISB. No liability has been recorded in the financial statements since management of the CTAISB consider them unlikely to be successful.

10. Commitments

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 year. Major commitments that can be reasonably estimated are as follows:

	2005	Total
	(in thousands of dollars)	
Acquisition of goods and services	2,623	2,623

11. Comparative figures

Certain of the 2003 comparative figures in Note 3 have been reclassified to conform to the current year's presentation.

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, 2004 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:

DENNIS COOLEY
Executive Director

DENIS PELCHAT
Senior Full-Time Financial Officer

June 11, 2004

STATEMENT OF FINANCIAL POSITION (UNAUDITED) AS AT MARCH 31

	2004	2003		2004	2003
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets:			Accounts payable and accrued liabilities	359,843	540,722
Receivables			Provision for vacation pay and		
Other Government departments	7,896	78,613	accumulated overtime	84,900	92,200
External parties		3,297	Total liabilities	444,743	632,922
Advances	1,000	1,000			
Total financial assets	8,896	82,910	NET ASSETS		
Non financial assets:			Net assets, beginning of year	(550,012)	(389,117)
Capital assets	271,058		Cost of operations	(3,476,623)	(3,182,008)
			Net cash provided by Government	3,698,046	2,893,113
			Services provided without charge (Note 6)	163,800	128,000
			Total net assets	(164,789)	(550,012)
Total assets	279,954	82,910	Total liabilities and net assets	279,954	82,910

Commitments (Note 7)

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**

	2004	2003
	\$	\$
Expenses		
Salaries and wages	1,445,893	1,335,697
Professional and special services	1,051,816	935,402
Information	452,307	319,237
Travel and relocation	173,675	209,563
Rentals	160,859	137,046
Communication	61,346	59,959
Amortization of capital asset	33,882	
Vacation pay and accumulated overtime	32,807	4,553
Repairs	24,035	36,986
Utilities, material and supplies	20,951	39,961
Equipment expenses	18,769	103,552
Miscellaneous	283	52
Cost of operations	3,476,623	3,182,008

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

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

	2004	2003
	\$	\$
Operating activities		
Cost of operations	(3,476,623)	(3,182,008)
Non-cash items included in cost of operations:		
Amortization of capital assets	33,882	
Services provided without charge	163,800	128,000
Statement of financial position adjustments:		
Change in financial assets	74,014	(33,023)
Change in liabilities	(188,179)	193,918
Net cash used in operating activities	(3,393,106)	(2,893,113)
Capital activities		
Capital assets		
Acquisitions	(304,940)	
Net cash used in capital activities	(304,940)	
Net cash provided by Government	(3,698,046)	(2,893,113)

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 8 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.
- Services provided without charge by other government departments and agencies are recorded as operating expenses at their estimated cost and a corresponding amount is credited directly to the Net Assets.

(d) Receivables

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

(e) Capital assets

Leasehold improvements having an initial cost greater than \$5,000 are recorded at cost and are amortised on a straight line basis over the term of the lease. Amortisation commences the month following the asset is put in services.

(f) Foreign currency transactions

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates of exchange in effect at the time of those transactions.

3. Measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the 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 accrued liabilities, provision for vacation pay and accumulated overtime and amortisation of capital assets.

4. Related party transactions

The Commission is related in terms of common ownership to all Government of Canada departments, agencies, and Crown corporations. The Commission enters into transactions with these entities in the normal course of business. Certain of these transactions are on normal trade terms applicable to all individuals and enterprises, while others are services provided without charge to the Commission. (See Note 6)

5. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisi- tions	Disposals/ adjustments	Balance end of year
	\$	\$	\$	\$
Leasehold improvements.		304,940		304,940

Accumulated amortization	Balance beginning of year	Current year amortization	Disposals/ adjustments	Balance end of year
	\$	\$	\$	\$
Leasehold improvements.		33,882		33,882
Net capital assets.		271,058		271,058

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.

	2004	2003
	\$	\$
Accommodation provided by PWGSC.	80,900	67,600
Contributions covering employers' share of employees insurance premiums and expenditures paid by TBS.	82,900	60,400
	163,800	128,000

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

The Commission signed some multi-year contracts regarding operating leases whereby the Commission will be committed to make some future payment when the services are rendered. Future year commitments are as follows:

	\$
2004-2005	89,600
2005-5006	89,600
2006-2007	59,100

8. Parliamentary appropriations

	2004	2003
	\$	\$
Operating expenditures Vote 35	2,943,000	2,915,000
Supplementary Vote 35a		47,896
Supplementary Vote 35b	543,804	
Transfer from TB Vote 10	11,100	
Transfer from TB Vote 15	23,000	36,000
	3,520,904	2,998,896
Lapsed	112,260	92,487
	3,408,644	2,906,409
Contributions to employee benefits plan	204,262	215,233
Use of appropriations	3,612,906	3,121,642

9. Reconciliation cost of operations to appropriations used

	2004	2003
	\$	\$
Cost of operations	3,476,623	3,182,008
Adjustments for items affecting cost of operations but not affecting appropriations:		
Services provided without charge	(163,800)	(128,000)
Adjustment to previous year's expenditures	21,725	62,934
Change in provision for vacation pay and accumulated overtime	7,300	4,700
Amortization	(33,882)	
	(168,657)	(60,366)
Adjustments for items not affecting cost of operations but affecting appropriations:		
Capital acquisitions	304,940	
Use of appropriations	3,612,906	3,121,642

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 2, 2004

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, 2004 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, 2004 and the results of its operations and its cash flow for the year then ended in accordance with its Canadian generally accepted accounting principles.

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

Montreal, Canada
June 18, 2004

National Battlefields Commission— Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2004	2003		2004	2003
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Financial assets					
Due from the Consolidated Revenue Fund	378,240	566,529	Accounts payable and accrued liabilities	311,744	442,110
Accounts receivable from other			Accounts payable and accrued liabilities		
Government departments	8,592		to other Government departments	33,742	91,039
	386,832	566,529	Employee severance benefits (Note 7)	462,246	418,877
Non-financial assets			Salary and vacation payable	107,774	95,074
Capital assets (Note 4)	13,465,131	14,237,023		915,506	1,047,100
Deferred charges	184,514		Net assets	13,120,971	13,756,452
	13,649,645	14,237,023			
	14,036,477	14,803,552		14,036,477	14,803,552

Commitment (Note 8) and Contingencies (Note 9).
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

	2004	2003
	\$	\$
Operating activities		
Net results	8,175,504	7,985,341
Non-cash items included in		
net results:		
Amortization of capital assets	(783,530)	(775,459)
Amortization of deferred charges	(9,711)	
Services provided without charge	(60,000)	(58,000)
Statement of financial		
position adjustments:		
Net change in non-cash		
working capital balances	188,289	562,844
Change in provisions for		
employee severance benefits,		
vacation and overtime	(48,103)	(40,304)
Deferred charges	194,225	
Cash used for		
operating activities	7,656,674	7,674,422
Investing activities		
Acquisition of capital assets	11,638	291,837
Cash used for		
investing activities	11,638	291,837
Net cash provided by Government	7,668,312	7,966,259

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

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

	2004	2003
	\$	\$
Cost of operations (Note 6)		
Grants in lieu of taxes	3,635,992	3,606,493
Conservation and landscaping of the Plains	2,242,742	2,229,212
Corporate services	1,921,708	1,525,782
Development of the Plains	1,013,094	1,292,098
Amortization of capital assets	783,530	775,459
Amortization of deferred charges	9,711	
	9,606,777	9,429,044
Revenues		
Parking	855,532	942,398
Educational activities and		
welcoming of visitors	307,524	249,114
Rent	196,854	178,982
Other revenues	58,289	53,387
	1,418,199	1,423,881
Net cost of operations	8,188,578	8,005,163
Total income from the		
trust fund (Note 5)	(13,074)	(19,822)
Net results	8,175,504	7,985,341
Net assets, beginning balance	13,756,452	14,367,878
Net results	(8,175,504)	(7,985,341)
Net cash provided by Government	7,668,312	7,966,259
Change in due from Consolidated Revenue Fund	(188,289)	(650,344)
Services provided		
without charge	60,000	58,000
Net assets, ending balance	13,120,971	13,756,452

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 Cap-aux-Diamants;
- The Plains of Abraham Discovery Pavilion 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.

(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

The Commission's contributions are recorded on an accrual basis in the year the corresponding service is rendered by the employees. 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	5 to 15 years

(j) Deferred charges

Restoration charges related to assets that are not the property of the Commission are recorded at cost and amortized on a straight-line basis over the term of the contract.

(k) 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. Parliamentary appropriations

The Commission is funded through annual 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 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

	2004	2003
	\$	\$
Net results	8,175,504	7,985,341
Adjustments for items not affecting appropriations:		
Less:		
Amortization of capital assets	783,530	775,459
Amortization of deferred charges	9,711	
Services provided without charge by a Government department	60,000	58,000
Increase in the provisions for employee severance benefits, vacation and overtime	48,103	40,304
Add:		
Non-tax income	1,418,199	1,423,881
Income from National Battlefields Trust Fund	13,074	19,822
	8,705,433	8,555,281
Adjustments for items affecting appropriations:		
Add:		
Acquisition of capital assets	11,638	291,837
Deferred charges	194,225	
Total appropriations used	8,911,296	8,847,118

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

	2004	2003
	\$	\$
Parliamentary appropriation voted:		
Canadian Heritage		
Operating and capital expenditures	7,186,000	7,285,825
Lapsed appropriation	(106,263)	(308,989)
	7,079,737	6,976,836
Statutory—Contributions to employee benefit plans	413,360	446,401
Expenditures pursuant to sub-section 29.1(1) of the FAA	1,418,199	1,423,881
Total appropriations used	8,911,296	8,847,118

National Battlefields Commission— Continued

NOTES TO THE FINANCIAL STATEMENTS— Continued

4. Capital assets

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

Capital asset class	2004				2003
	Opening balance	Net additions for the year	Accumulated amortization	Net book value	Net book value
	\$	\$	\$	\$	\$
Land.....	724,710			724,710	724,710
Buildings.....	11,697,422		3,249,781	8,447,641	8,886,697
Works and infrastructure.....	5,577,776		1,796,753	3,781,023	3,966,125
Material and tools.....	992,509	5,330	825,254	172,585	235,028
Motor vehicles and other.....	919,510	6,308	586,646	339,172	424,463
	19,911,927	11,638	6,458,434	13,465,131	14,237,023

Amortization expense for the period ended March 31, 2004 is \$783,530 (\$775,459 in 2003).

5. National Battlefields Trust Fund

When the National Battlefields Commission was created, a Trust fund 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:

	2004	2003
	\$	\$
Income		
Donations.....		8,691
Interest.....	13,074	11,131
	13,074	19,822
Total income.....	(13,074)	(19,822)
Balance at beginning of the year.....	516,864	497,042
Balance at end of year, deposited with the Receiver General for Canada.....	529,938	516,864

6. Information on cost of operations

The activities of the Commission are organized into three activities related to its mandate.

The conservation of the Plains comprising the following services:

- The service of maintenance, which sees to maintenance of the site, its furnishings, buildings and infrastructure, provides for a safe and stable environment, minimizes the effects of wear and tear and deterioration and slows down or prevents damage;
- The service of landscaping which is responsible for the scenery, horticultural and arboricultural activities;
- The service of surveillance and security, which sees to it that regulations regarding peace and public order are respected; enforces traffic and parking and regulations; ensures the safety of site users; and provides for surveillance of the Commission's premises and properties.

The development of the Plains comprising the following services:

- Client Services, which includes welcoming visitors and users to the Park, the dissemination of information to the public and reservations for educational interpretation activities for school and the general public;
- Communication Services, which includes promotion and advertising for the activities and services provided by the Commission and ensuring the visibility of the Commission and the federal government.

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

National Battlefields Commission— Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

SUMMARY OF COST OF OPERATIONS BY MAJOR TYPE	2004	2003
	\$	\$
Grants in lieu of taxes	3,635,992	3,606,493
Salaries and benefits	2,975,036	2,911,067
Utilities, materials and supplies	710,447	719,331
Professional services	782,620	726,489
Maintenance	385,549	394,190
Publicity	159,669	132,090
Transportation and communication	84,643	80,090
Rental	19,580	25,835
Services provided without charge	60,000	58,000
Amortization of capital assets	783,530	775,459
Amortization of deferred charges	9,711	
	<u>9,606,777</u>	<u>9,429,044</u>

7. 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 2003). The Commission's contributions to the Plan during the year was \$294,313 (\$313,820 in 2003).

(b) Severance benefits

The Commission provides severance benefits to its employees. This benefit plan is not funded, resulting in a plan deficit equal to the allowance for employee severance benefits. Information about the plan is as follows:

	2004	2003
	\$	\$
Allowance for employee severance		
benefits, beginning of year	418,877	388,054
Expense for the year	51,360	53,381
Benefits paid during the year	<u>(7,991)</u>	<u>(22,558)</u>
Allowance for employee severance		
benefits, end of year	<u>462,246</u>	<u>418,877</u>

8. 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.

9. Contingencies

Claims have been made against the Commission totalling \$396,959 for alleged damages mainly regarding the flood of the Cap-aux-Diamants 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.

10. 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.

11. Comparative figures

Some figures of the 2003 financial statements have been reclassified to conform to the presentation of 2004.

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, 2004 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:

MICHAEL RAYMONT
Acting-President

DANIEL GOSSELIN
Senior Financial Officer

June 15, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES AND GOVERNMENT OF CANADA		
Financial assets			EQUITY		
Accounts receivables —			Liabilities		
Non-tax revenues (Schedule 1)	14,170	17,036	Accounts payable and		
Less: allowance for doubtful accounts	722	1,038	accrued liabilities (Schedule 5)	92,583	113,118
	13,448	15,998	Allowances for employee benefits	33,616	28,392
Investment—H.L. Holmes Fund			Deferred revenues (Schedule 6)	29,866	27,835
(Schedule 2)	3,988	3,711	Other liabilities (Schedule 7)	12	5
Accountable advances to employees	62	65	Total liabilities	156,077	169,350
Other loans and advances	1,516	20,522			
Total financial assets	19,014	40,296	Equity		
Non-financial assets			Government equity, beginning of year	314,260	221,887
Prepaid expenses (Schedule 3)	9,185	10,814	Add: net cash provided		
Inventories held for consumption	3,212	3,601	by Government	626,459	646,123
Capital assets (Schedule 4)	1,023,988	934,464	Deduct: net operating deficit	588,648	553,750
Less: accumulated amortization	547,251	505,565	Government equity, end of year	352,071	314,260
Total non-financial assets	489,134	443,314			
Total assets	508,148	483,610	Total liabilities and Government equity	508,148	483,610

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)

	2004	2003
Revenues (Schedule 8)		
Sales of goods and services		
to parties outside the Government	69,663	74,779
Sales of goods and services		
to parties within the Government	5,300	4,775
Revenues from		
joint research projects		
and cost sharing		
agreements	21,864	16,874
Other revenues	10,594	4,824
Total revenues	107,421	101,252
Expenses (Schedule 9)		
Transfer payments	132,980	147,170
Program expenses		
Personnel operating expenses	350,672	295,142
Operating and maintenance expenses	163,752	169,294
Amortization expenses on		
capital assets (Schedule 4)	47,501	41,410
Loss on disposal of physical assets	362	217
Loss or gain on foreign exchange		
reevaluations at year-end	(114)	141
Bad debts	114	1,030
Losses on write-offs and write-downs	802	598
Total program expenses	563,089	507,832
Total expenses	696,069	655,002
Net deficit	(588,648)	(553,750)
Net assets / liabilities, beginning of year	314,260	221,887
Add: net cash provided		
by Government	626,459	646,123
Net assets / liabilities, end of year	352,071	314,260

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)

	2004	2003
Net deficit	(588,648)	(553,750)
Deduct: non-cash items		
included in net results		
Amortization of capital assets	47,501	41,410
Losses on write-offs		
and write-downs	802	598
Net loss on disposal of physical assets	362	217
Statement of financial		
position adjustments:		
Change in liabilities	(13,273)	6,617
Change in cash, receivables,		
prepayments, inventories,		
prepaid expenses and deferred charges	26,387	(19,321)
Adjustment to equity:		
Net equity advance		(5,438)
Post-capitalization		
of assets	(10,066)	
Cash applied to		
operating activities	(536,935)	(529,667)
Investing activities		
Net acquisitions of capital assets	(88,155)	(50,430)
Work-in-progress	(1,369)	(66,026)
Net cash provided by Government	(626,459)	(646,123)

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 10 to these financial statements provides information regarding the source and disposition of these authorities. Schedule 11 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 year 2003-2004, these services amounted to about \$15 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 resale—Inventories not for resale 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 resale—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 straight-line 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
Motor 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

There were no changes made to the accounting policies in fiscal year 2003-2004.
- 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.
- 6. Contractual commitments

Commitments are comprised of contractual and other long-term obligations due and payable in subsequent years. As at March 31, 2004, the NRC had the following outstanding commitments:

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

<u>Fiscal Year</u>	<u>Grants and contributions (in millions of dollars)</u>
2004-2005	57
2005-2006	36
2006-2007	36
2007-2008	36
2008-2009	13

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

James Clerk Maxwell Telescope	5
Gemini Twin Telescope Project	35
Tri-University Meson Facility	97
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, 2004 there were sixteen legal actions pending for which no liability is recognized.

SCHEDULE 1 RECEIVABLES—NON-TAX REVENUES AS AT MARCH 31

	<u>2004</u>			<u>2003</u>		
	<u>Other gov. depts.</u>	<u>External parties</u>	<u>Total</u>	<u>Other gov. depts.</u>	<u>External parties</u>	<u>Total</u>
	(in thousands of dollars)					
Accounts receivables— Non-tax revenues		12,141	12,141		14,682	14,682
Accrued receivables		1,465	1,465		1,795	1,795
Refunds of program expenses		10	10		28	28
Other receivables	554		554	531		531
Sub-total	554	13,616	14,170	531	16,505	17,036
Less: allowance for doubtful accounts		722	722		1,038	1,038
Total accounts receivable—Net	554	12,894	13,448	531	15,467	15,998

SCHEDULE 2 INVESTMENT—H.L. HOLMES FUND AT MARCH 31

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of the late H.L. Holmes. Up to two thirds of the funds yearly net income from the fund is used to finance the H.L. Holmes award on an annual basis. The award provides the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

	<u>2004</u>	<u>2003</u>
	(in thousands of dollars)	
Investment at beginning of period, April 1	3,711	3,256
Net income during year	277	455
Investment at end of period, March 31	3,988	3,711

SCHEDULE 3 PREPAID EXPENSES AT MARCH 31

	<u>2004</u>	<u>2003</u>
	(in thousands of dollars)	
Subscriptions (journals, magazines, libraries, etc)	8,613	9,852
Memberships (professional and scientific associations, credit bureaus, etc.)	388	962
EDP Services	20	
Repair—EDP Equipment	82	
EDP Software License	82	
Total	9,185	10,814

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 4 CAPITAL ASSETS

CAPITAL ASSETS						
Capital assets (1)	Depreciation rate (2)	Opening balance April 1, 2003	Additions during year	Deletions during year		Closing balance March 31, 2004
				Disposals	Write-offs	
	%	(in thousands of dollars)				
Land	*	10,912				10,912
Buildings	4	294,371	56,630			351,001
Facilities ⁽³⁾	4		1,035			1,035
Works and infrastructure.	4	16,910	2,544			19,454
Machinery and equipment.	20	403,707	27,927	2,375	141	429,118
Informatics equipment	20	85,660	5,102	3,416	290	87,056
Informatics software ⁽⁴⁾	20	1,973	1,278			3,251
Aircrafts	10	9,909	40	350		9,599
Motor vehicles	20	2,552	217	32	14	2,723
Buildings under construction	*	102,106	58,913	57,681	56	103,282
Works in progress	*	4,149	338	2,544		1,943
In-house software	*	1,183	2,732			3,915
Other.	*	1,032	111	443		700
Total		934,464	156,867	66,841	501	1,023,989

AMORTIZATION SCHEDULE

Capital assets (1)	Depreciation rate (2)	Accumulated depreciation April 1, 2003 (5)	Adjustments for:		Depreciation for the year	Accumulated depreciation March 31, 2004
			Disposals	Write-offs		
			(in thousands of dollars)			
	%					
Buildings	4	167,372			12,883	180,255
Facilities	4				14	14
Works and infrastructure	4	9,392			647	10,039
Machinery and equipment	20	249,025	1,749	141	24,772	271,907
Informatics equipment	20	69,058	3,251	290	6,649	72,166
Informatics software	20	287			1,790	2,077
Aircrafts	10	8,629	350		497	8,776
Motor vehicles	20	1,802	19	14	248	2,017
Total		505,565	5,369	445	47,500	547,251

* 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 capital 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 AT MARCH 31

	2004	2003
	(in thousands of dollars)	
Accounts payable at year-end	68,531	89,086
Accrued salaries and wages	5,203	2,798
Withholding tax	1	13
Other payables to other Government departments	16,371	17,720
Goods and services tax (including HST) payable to CCRA	335	306
Provincial sales tax, excluding HST	112	78
Contractors' holdbacks	2,030	3,117
Total	92,583	113,118

SCHEDULE 6 DEFERRED REVENUES AT MARCH 31

	2004	2003
	(in thousands of dollars)	
Deferred revenues	9,356	5,056
Deferred revenues—Specified purpose accounts	20,510	22,779
Total	29,866	27,835

SCHEDULE 7 OTHER LIABILITIES AT MARCH 31

	2004	2003
	(in thousands of dollars)	
General suspense accounts	4	3
Garnisheed salaries	8	2
Total	12	5

SCHEDULE 8 REVENUES FOR THE YEAR ENDED MARCH 31

	2004	2003
	(in thousands of dollars)	
Sales of goods and services to parties outside the Government		
Rights and privileges	5,327	7,240
Lease and use of property	2,509	2,075
Services of a non-regulatory nature	1,347	1,412
Sales of goods and information products	9,719	10,771
Other fees and charges	50,761	53,281
	69,663	74,779
Sales of goods and services to parties within the Government		
Rights and privileges		613
Lease and use of property	20	15
Services of a non-regulatory nature	5,227	4,082
Sales of goods and information products	53	65
	5,300	4,775
Gains on disposal of non-capital assets to outside parties		308
Interest on overdue accounts receivable	22	
Interest H.L. Holmes Fund	276	456
Crown assets disposal	160	
Donations and bequests	70	
Revenues from joint project and cost sharing agreements	21,864	16,874
Post capitalization revenue	10,066	4,060
Total	107,421	101,252

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 9

EXPENSES

FOR THE YEAR ENDED MARCH 31

	2004	2003
	(in thousands of dollars)	
Transfer payments		
Other transfers to individuals	340	142
Industrial development payments	126,879	140,114
Other transfers to international organizations	5,761	6,914
	<u>132,980</u>	<u>147,170</u>
Personnel operating expenses		
Salaries and wages (including allowances)	298,081	246,366
Employer contribution costs	52,591	48,776
	<u>350,672</u>	<u>295,142</u>
Operating and maintenance expenses	<u>163,752</u>	<u>169,294</u>
Amortization expenses on capital assets (Schedule 4)		
Buildings and facilities	12,897	11,598
Works and infrastructure	647	593
Machinery and equipment	24,772	22,067
Informatics equipment	6,650	6,180
Informatics purchased and developed software	1,790	246
Aircraft	497	491
Motor vehicles	248	235
	<u>47,501</u>	<u>41,410</u>
Loss on disposal of physical assets	362	217
Loss on foreign exchange revaluations at year-end	(114)	141
Bad debts	114	1,030
Losses on write-offs and write-downs	<u>802</u>	<u>598</u>
Total	<u>696,069</u>	<u>655,002</u>

National Research Council of Canada— Continued

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Continued

SCHEDULE 10

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

Source of funding	Authorities available for use in the current year	Authorities used in the current year	Lapsed or (overexpended)	Authorities available for use in subsequent years	Authorities used in the previous year
(in thousands of dollars)					
Operating expenditures.	398,314	386,550	11,763		332,501
Capital expenditures.	71,311	71,310	1		98,378
Grants and contributions.	135,380	133,456	1,924		147,188
Spending of revenues pursuant to paragraph 5 (1)(e) of the <i>National Research Council Act</i>	88,097	61,411		26,686	91,304
Contributions to employee benefit plans.	52,591	52,591			48,776
Spending of proceeds from the disposal of surplus Crown assets.	178	167		11	730
Program total (budgetary).	745,871	705,485	13,688	26,697	718,877

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

Business lines	Authorities available for use in the current year	Authorities used in the current year	Lapsed or (overexpended)	Authorities available for use in subsequent years	Authorities used in the previous year
(in thousands of dollars)					
Research and technology innovation.	463,823	425,885	21,371	16,567	429,084
Support for innovation and the national science and technology infrastructure.	201,754	184,011	10,472	7,271	179,558
Program management.	80,294	95,589	(18,155)	2,859	110,235
Program total (budgetary).	745,871	705,485	13,688	26,697	718,877

National Research Council of Canada— Concluded

NOTES TO THE FINANCIAL STATEMENTS (UNAUDITED)—Concluded

SCHEDULE 11 RECONCILIATION OF NET RESULTS TO APPROPRIATIONS USED FOR THE YEAR ENDED MARCH 31

	2004	2003
	(in thousands of dollars)	
Net results	588,648	553,750
Adjustments for items		
not affecting appropriations:		
Less:		
Amortization of capital assets	(47,500)	(41,410)
Trust fund	(20,984)	(18,102)
Vacation pay	(5,224)	2,907
Bad debt write-offs	(114)	(1,030)
Loss on foreign exchange	114	(141)
Net loss on disposal of assets	(362)	(217)
Loss on write-off and write-down of assets	(802)	(598)
Sub-total	(74,872)	(58,591)
Add:		
Revenues	107,421	101,252
Reallocation of capital asset expenditures	52,371	66,751
Prepayments	(1,628)	1,168
Adjustment of previous years		
accounts payable—PAYE	1,320	1,475
Adjustment of prior		
years expenditures	792	98
Year-end adjustment for outstanding		
invoices (expenditures)	818	3,190
Sub-total	161,094	173,934
Adjustments for items		
affecting appropriations:		
Add:		
Capital acquisitions	30,612	49,631
Inventory purchased	3	153
Sub-total	30,615	49,784
Total appropriations used	705,485	718,877

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, that 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:

EUGENE NYBERG

Acting Executive Director and Chief Executive Officer

PIERRETTE GUITARD, CMA

Manager, Finance and Administration

Ottawa, Canada
June 22, 2004

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, 2004 and the statements of operations, equity of Canada and cash flow 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 statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Round Table as at March 31, 2004 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 22, 2004

National Round Table on the Environment and the Economy—Continued

STATEMENT OF FINANCIAL POSITION AS AT MARCH 31

	2004	2003		2004	2003
	\$	\$		\$	\$
ASSETS			LIABILITIES AND EQUITY OF CANADA		
Financial assets			Current liabilities		
Due from Consolidated Revenue Fund	361,606	239,831	Accounts payable and accrued liabilities (Note 6)	466,528	354,449
Receivables (Note 4)	3,414	669	Long term liabilities		
Publication inventory for resale	17,007	50,018	Employee future benefits (Note 7)	118,545	
	382,027	290,518		585,073	354,449
Non-financial assets			EQUITY OF CANADA	169,798	357,711
Prepayments	42,085	18,538			
Capital assets (Note 5)	330,759	403,104			
	372,844	421,642			
Total assets	754,871	712,160	Total liabilities and equity of Canada	754,871	712,160
Commitments (Note 8)					

The accompanying notes form an integral part of these statements.

Approved by:

HARVEY L. MEAD
Chair

EUGENE NYBERG
Acting Executive Director and CEO

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	2004	2003
	\$	\$
Revenues		
Sale of publications	7,476	3,857
Proceeds from the disposal of surplus Crown assets	50	
Funding from other Government departments (Note 3)		82,636
Donations and cost-sharing revenues		7,500
Total revenues	7,526	93,993
Expenses		
Operating		
Salaries and employee benefits	2,415,745	2,263,240
Professional and special services	1,085,915	1,706,469
Publications	573,804	374,752
Rentals	461,127	410,209
Transportation and communication	298,319	405,914
Amortization	112,690	109,680
Furniture and equipment	86,160	59,530
Utilities, materials and supplies	42,886	42,800
Repairs and maintenance	23,966	26,975
	5,100,612	5,399,569
Executive committee		
Travel and living expenses	7,586	5,978
Honoraria	6,114	5,146
	13,700	11,124
Other committees		
Travel and living expenses	157,237	204,360
Honoraria	141,566	140,440
	298,803	344,800
Total expenses	5,413,115	5,755,493
Net cost of operations	5,405,589	5,661,500

The accompanying notes form an integral part of these statements.

STATEMENT OF EQUITY OF CANADA FOR THE YEAR ENDED MARCH 31

	2004	2003
	\$	\$
Equity of Canada, beginning of year	357,711	396,907
Net cost of operations	(5,405,589)	(5,661,500)
Services provided without charge (Note 3)	342,584	309,000
Net change in due from Consolidated Revenue Fund	121,775	(610,902)
Net cash provided by Government	4,753,317	5,924,206
Equity of Canada, end of year	169,798	357,711

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

	2004	2003
	\$	\$
Operating activities		
Net cost of operations	5,405,589	5,661,500
Non-cash items included in cost of operations:		
Less:		
Amortization of capital assets	(112,690)	(109,680)
Services provided without charge	(342,584)	(309,000)
Add:		
Net gain on disposal of surplus Crown assets	50	
Statement of financial position adjustments:		
Increase (decrease) in receivables	2,745	(50,566)
Decrease in publication inventory for resale	(33,011)	(12,624)
Increase in prepayments	23,547	5,773
Decrease (increase) in accounts payable and accrued liabilities	(112,079)	624,195
Increase in employee future benefits	(118,545)	
Cash used in operating activities	4,713,022	5,809,598
Investing activities		
Acquisition of capital assets	40,345	114,608
Proceeds from the disposal of surplus Crown assets	(50)	
Cash used in investing activities	40,295	114,608
Net cash provided by Government	4,753,317	5,924,206

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

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) Employee future benefits

(i) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The Round Table'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 over time depending on the experience of the Plan. These contributions represent the total pension obligations of the Round Table and are charged to operations on a current basis.

(ii) Severance benefits

During the period, employees became entitled to severance benefits in the form of notice periods as provided for in the Notice Period Guidelines within the Employment Status Policy of the Round Table. The cost of these severance benefits is accrued as the employees render the services necessary to earn them. Management determined the accrued severance benefit obligations using a method based upon assumptions and its best estimates. These severance benefits represent the only obligation of the Round Table that entails settlement by future payment.

(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:

<u>Asset class</u>	<u>Useful life</u>
Informatics equipment and purchased software	3 years
Furniture and equipment	10 years
Leasehold improvements	lower of lease term and 10 years

(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 items where estimates are used are amortization of capital assets, write-down and write-offs of inventory of publications for resale and severance benefits.

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, with the exception of services they provide without charge.

During the year, the Round Table did not receive funding from other government departments for specific projects (2003—\$82,636).

The Round Table incurred expenses of \$1,092,133 (2003—\$1,458,289) with other government departments, including \$342,584 (2003—\$309,000) for services provided without charge. Services provided without charge include \$302,584 (2003—\$269,000) for the rental of space, and \$40,000 (2003—\$40,000) for other services.

4. Receivables

	2004	2003
	\$	\$
External parties	3,229	669
Other Government departments	185	
Total receivables	3,414	669

National Round Table on the Environment and the Economy—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

5. Capital assets

	Cost as at March 31, 2003	Acqui- sitions	Dispo- sitions	Cost as at March 31, 2004
	\$	\$	\$	\$
Leasehold improvements . .	247,532			247,532
Informatics, equipment and purchased software	235,381	28,937	55,468	208,850
Furniture and equipment	174,193	11,408		185,601
	<u>657,106</u>	<u>40,345</u>	<u>55,468</u>	<u>641,983</u>
	Accumulated amortization	Net book value at March 31, 2004	Net book value at March 31, 2003	
	\$	\$	\$	
Leasehold improvements . .	88,445	159,087	203,249	
Informatics equipment and purchased software	141,915	66,935	89,084	
Furniture and equipment . .	80,864	104,737	110,771	
	<u>311,224</u>	<u>330,759</u>	<u>403,104</u>	

Amortization expense for the year ended March 31, 2004 is \$112,690 (2003—\$109,680).

6. Accounts payable and accrued liabilities

	2004	2003
	\$	\$
Trade	445,038	318,284
Other Government departments	21,490	36,165
Total accounts payable and accrued liabilities	<u>466,528</u>	<u>354,449</u>

7. Employee future benefits

(i) Pension plan

The Public Service Superannuation Plan required the Round Table to contribute at a rate of 2.14 times (2002—2.14). The Round Table's contribution during the year was \$250,389 (2003—\$248,061).

(ii) Severance benefits

On termination, the Round Table now provides severance benefits to its employees in the form of a notice period. This severance benefit is not prefunded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Information about the plan is as follows:

	2004
	\$
Accrued severance benefits, beginning of year	
Expense for the year	147,802
Severance benefits paid during the year	(29,257)
Accrued severance benefits, end of year	<u>118,545</u>

8. Commitments

The Round Table entered into a long-term lease for an office photocopier during fiscal year 2001-2002 and modified the lease agreement during 2003-2004 to include an additional component for the remainder of the lease term. The remaining value of the lease is \$42,850. The future minimum payments are as follows:

	\$
2004-2005	14,690
2005-2006	14,690
2006-2007	13,470

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. These differences are reconciled below.

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

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

	2004	2003
	\$	\$
Net cost of operations	5,405,589	5,661,500
Adjustments for items not affecting appropriations		
Less:		
Amortization	(112,690)	(109,680)
Services provided without charge	(342,584)	(309,000)
Vacation pay and compensatory time	17,962	(13,622)
Employee future benefits	(118,545)	
Inventory used	(33,011)	(12,624)
Add:		
Publication revenue in accordance with section 29.1(1) of the <i>Financial Administration Act</i>	7,476	3,857
Net gain on disposal of Crown assets	50	
	<u>4,824,247</u>	<u>5,220,431</u>
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	40,345	114,608
Increase in prepayments	23,547	5,773
	<u>63,892</u>	<u>120,381</u>
Total Parliamentary appropriations used . . .	<u>4,888,139</u>	<u>5,340,812</u>

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

	2004	2003
	\$	\$
Parliamentary appropriation voted:		
Vote 30 and 30(b)—Operating expenditures	4,854,915	5,064,600
Statutory appropriation voted:		
Contributions to employee benefit plans	351,670	352,861
Expenses incurred for publications for resale	7,476	3,857
Spending of proceeds from the disposal of surplus Crown assets	50	
	<u>5,214,111</u>	<u>5,421,318</u>
Less: lapsed appropriations—Operations	<u>(325,972)</u>	<u>(80,506)</u>
Total Parliamentary appropriations used . . .	<u>4,888,139</u>	<u>5,340,812</u>

10. Comparative figures

Certain of the 2003 comparatives figures have been reclassified to conform to the current year's presentation.

Natural Sciences and Engineering Research Council

STATEMENT OF 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, 2004 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:

GERMAIN TREMBLAY
Director of Finance
(Senior Full-time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 4, 2004

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, 2004 and the statements of operations, net assets 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 statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Council as at March 31, 2004 and the results of its operations and its cash flow for the year then ended in accordance with Canadian generally accepted accounting principles.

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 2004

Natural Sciences and Engineering Research Council—Continued

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31

(in thousands of dollars)

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities (Note 6) . .	3,945	2,875
Due from the Consolidated Revenue Fund	3,571	2,458	Employee vacation and compensatory benefits	1,205	1,056
Accounts receivable (Note 4)	1,148	661	Other liabilities (Note 7)	594	924
Advances	315	1,253	Employee severance benefits (Note 8)	3,038	3,015
Total financial assets	5,034	4,372	Total liabilities	8,782	7,870
Non-financial assets			NET ASSETS	675	72
Prepaid expenses	148	74			
Capital assets (Note 5)	4,275	3,496			
Total non-financial assets	4,423	3,570			
	9,457	7,942		9,457	7,942

Commitments (Note 11)

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)

	2004	2003
Revenues		
Interest on overdue accounts receivable	3	2
Total revenues	3	2
Expenses		
Grants and scholarships		
Research grants	350,120	320,873
Research partnerships	163,771	150,629
Training scholarships and fellowships	110,919	91,733
Canada research chairs	67,628	47,425
General support	4,986	5,079
	697,424	615,739
Operations (Note 9)		
Salaries and employee benefits	23,618	22,501
Professional and special services	4,691	5,761
Transportation and communications	3,517	3,396
Accommodation and rentals	3,138	1,977
Information	1,450	1,758
Amortization of capital assets	1,354	1,012
Utilities, materials and supplies	876	788
Repair and maintenance	531	691
Loss on disposals of capital assets	65	
	39,240	37,884
Total expenses	736,664	653,623
Refunds of previous years' expenditures	(1,000)	(741)
Net cost of operations	735,661	652,880

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)

	2004	2003
Net assets (liabilities), beginning of year	72	(498)
Net cost of operations	(735,661)	(652,880)
Services provided without charge by other Government departments (Note 9)	4,308	2,868
Net cash provided by Government (Note 3c)	730,843	652,840
Change in due from the Consolidated Revenue Fund	1,113	(2,258)
Net assets, end of year	675	72

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)

	2004	2003
Operating activities		
Net cost of operations	735,661	652,880
Non-cash items included in net cost of operations:		
Bad debt expense	(24)	(3)
Amortization of capital assets (Note 5)	(1,354)	(1,012)
Services provided without charge by other Government departments (Note 9)	(4,308)	(2,868)
Loss on disposals of capital assets	(65)	
Variations in statement of financial position:		
Operating accounts receivable	588	(810)
Advances	(938)	912
Prepaid expenses	74	8
Operating accounts payable and accrued liabilities	(1,070)	2,278
Employee vacation and compensatory benefits	(149)	(59)
Other liabilities	330	199
Employee severance benefits	(23)	(356)
Cash used in operating activities	728,722	651,169
Investing activities		
Acquisitions of capital assets (Note 5)	2,121	1,671
Cash used in investing activities	2,121	1,671
Net cash provided by Government	730,843	652,840

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 amount 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 represents all cash disbursements, net of cash receipts, including

transactions with departments of the federal government. A corresponding amount is credited directly to the net assets.

(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. 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 termination of employment represent obligations of the Council that are normally funded through future years' appropriations.

- 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 accounts on a current basis. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. 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 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.

- (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
Leasehold improvements	their useful 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 as cash provided by Government when used; any unused appropriation balances lapse. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. The differences are reconciled below:

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

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

	2004	2003
	(in thousands of dollars)	
Net cost of operations	735,661	652,880
Adjustments for items not affecting appropriations:		
Add:		
Interest on overdue accounts receivable	3	2
Refunds of previous years' expenditures	1,000	741
Less:		
Amortization of capital assets	(1,354)	(1,012)
Vacation and compensatory pay	(149)	(59)
Services provided without charge by other Government departments and agencies	(4,308)	(2,868)
Severance benefits	(23)	(356)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	2,121	1,671
Prepaid expenses	148	74
Other adjustments	30	(66)
Total Parliamentary appropriations used ...	733,129	651,007

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

	2004	2003
	(in thousands of dollars)	
Grants and scholarships		
Main estimates—Vote 95	674,840	608,101
Add: Supplementary estimates	47,250	41,500
Less: Frozen allotment	(21,000)	
Grants and scholarships lapse	(3,666)	(33,862)
Grants and scholarships expenditures	697,424	615,739
Operating expenditures		
Main estimates—Vote 90	29,887	30,360
Add: Supplementary estimates, salary increments	3,462	2,272
Less: Operating lapse	(1,386)	(519)
Adjustment for retroactive pay liability	327	
Operating expenditures	32,290	32,113
Statutory contributions to employee benefit plans	3,415	3,155
Total Parliamentary appropriations used ...	733,129	651,007

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

	2004	2003
	(in thousands of dollars)	
Net cash provided by Government	730,843	652,840
Refunds of prior year's expenditures	1,000	741
Variation in accounts receivable	(487)	810
Variation in advances	938	(912)
Variation in accounts payable and accrued liabilities	1,070	(2,278)
Variation in other liabilities	(330)	(199)
Other adjustments	95	5
Total Parliamentary appropriations used ...	733,129	651,007

4. Accounts receivable

	2004	2003
	(in thousands of dollars)	
Other Government departments	907	366
Outside parties	265	311
Allowance for doubtful accounts	(24)	(16)
Total accounts receivable	1,148	661

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

5. Capital assets

	2004				2003
Capital asset class	Opening balance	Net additions for the year	Accumulated Amortization	Net book value	Net book value
	(in thousands of dollars)				
Informatics	3,027	(422)	(1,617)	988	642
Software	1,694	1,065	(739)	2,020	1,378
Other equipment	233	15	(165)	83	131
Furniture	2,027	139	(1,542)	624	669
Leasehold improvements	851		(291)	560	676
Total	7,832	797	(4,354)	4,275	3,496

Amortization expense for the year ended March 31, 2004 is \$1,353,543 (\$1,011,943 in 2003).

6. Accounts payable and accrued liabilities

	2004	2003
	(in thousands of dollars)	
Other parties	3,477	2,399
Other Government departments	468	476
Total accounts payable and accrued liabilities	3,945	2,875

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 balance below is included in the Consolidated Revenue Fund in the name of the Council, and appears as Due from the Consolidated Revenue Fund on the Statement of Financial Position. Details of changes in the account are as follows:

	2004	2003
	(in thousands of dollars)	
Balance, beginning of year	924	1,123
Funds received	259	433
Interest received	17	26
Disbursements	(606)	(658)
Balance, end of year	594	924

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 \$2,273,395 (\$2,370,896 in 2003).

(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 employee severance benefits liability. Information about the plan is as follows:

	2004	2003
	(in thousands of dollars)	
Employee severance benefits liability, beginning of year	3,015	2,659
Expense for the year	44	424
Benefits paid during the year	(21)	(68)
Employee severance benefits liability, end of year	3,038	3,015

9. 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.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

Natural Sciences and Engineering Research Council—Concluded

NOTES TO THE FINANCIAL STATEMENTS— Concluded

	2004	2003
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada	2,796	1,500
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	1,405	1,269
Other services provided without charge	107	99
Total services provided without charge	4,308	2,868

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 organizations outside the government, which are not included in the statement of operations, amounted to \$15,039,519 (\$11,292,017 in 2003). 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. These amounted to \$759,205 during the year (\$396,529 in 2003).

11. 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, 2004 are payable as follows:

	(thousands of dollars)
2004-2005	544,993
2005-2006	451,515
2006-2007	262,201
2007-2008	149,325
2008-2009 and subsequent years	93,279

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)
2004-2005	373
2005-2006	353
2006-2007	332
2007-2008	324
2008-2009 and subsequent years	1,161

12. Comparative figures

The 2003 comparative figures have been reclassified to conform to the 2004 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 Audit and Evaluation 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 Environment.

Approved by:

ALAN LATOURELLE
Chief Executive Officer

MIKE FAY
Chief Administrative Officer

September 3, 2004

AUDITOR'S REPORT

TO THE CHIEF EXECUTIVE OFFICER OF PARKS CANADA AGENCY AND TO THE MINISTER OF ENVIRONMENT

I have audited the balance sheet of Parks Canada Agency as at March 31, 2004 and the statements of operations, equity of Canada 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 as at March 31, 2004 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 3, 2004

Parks Canada Agency—ContinuedSTATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Cash entitlements (Note 3)			Accounts payable and accrued liabilities		
General operations account	54,159	57,593	Federal Government departments		
Specified purpose accounts	633	487	and agencies	7,406	12,898
	54,792	58,080	Others	55,105	54,100
Accounts receivable	4,041	4,952		62,511	66,998
Inventory of consumable supplies (Note 4)	5,761	4,912	Deferred revenue (Note 7)	8,978	6,779
	64,594	67,944		71,489	73,777
Property, plant and equipment (Note 5)	1,448,927	1,458,509	Employee future benefits (Note 8)	41,812	39,856
Collections and archaeological			Provision for environmental clean-up (Note 9)	22,320	21,809
sites (Note 6)	1	1		135,621	135,442
	1,513,522	1,526,454	EQUITY OF CANADA	1,377,901	1,391,012
				1,513,522	1,526,454

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)**

	2004	2003
Expenses (Note 10)		
Stewardship of National Heritage Places		
Establishing Heritage Places	16,665	14,137
Protecting Heritage Resources	164,335	130,244
Presenting Heritage Resources	56,814	51,691
	<u>237,814</u>	<u>196,072</u>
Use and enjoyment by Canadians		
Visitor services	150,450	154,566
Townsites	7,915	7,998
Through highways	24,044	25,503
	<u>182,409</u>	<u>188,067</u>
Corporate services		
Managing Parks Canada	49,659	46,623
People management	14,924	12,842
	<u>64,583</u>	<u>59,465</u>
Amortization of property, plant and equipment	79,899	77,818
Net loss on disposal of property, plant and equipment		10,083
Total expenses	<u>564,705</u>	<u>531,505</u>
Revenues (Note 11)	<u>83,085</u>	<u>78,030</u>
Net cost of operations (Note 12)	<u>481,620</u>	<u>453,475</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)**

	2004	2003
Operating activities		
Net cost of operations	481,620	453,475
Items which do not involve cash:		
Amortization of property, plant and equipment	(79,899)	(77,818)
Net gain (loss) on disposal of property, plant and equipment	1,347	(10,083)
Services provided without charge by Government departments	(43,630)	(39,703)
Net change in non-cash working capital balances	2,226	12,524
Increase in employee future benefits	(1,956)	(4,578)
Increase in provision for environmental clean-up	(511)	(725)
Cash used in operating activities	<u>359,197</u>	<u>333,092</u>
Investing activities		
Acquisitions and improvements to property, plant and equipment	71,622	47,485
Proceeds on disposal of property, plant and equipment	(2,652)	(731)
Cash used in investing activities	<u>68,970</u>	<u>46,754</u>
Net cash provided by Government	<u>428,167</u>	<u>379,846</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)**

	2004	2003
Balance at beginning of year	1,391,012	1,440,270
Net cost of operations	(481,620)	(453,475)
Services provided without charge by Government departments (Note 13)	43,630	39,703
Net cash provided by Government	428,167	379,846
Change in cash entitlements	(3,288)	(15,332)
Balance at end of year	<u>1,377,901</u>	<u>1,391,012</u>

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

Parks Canada Agency—Continued**NOTES TO THE FINANCIAL STATEMENTS**
(tables 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 Environment. 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 *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 provides information regarding the source and disposition of these authorities and a high-level reconciliation between the Net cost of operations 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 revenue 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

Acquired lands are recorded at historical cost. Crown 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 (tables in thousands of dollars)

f) Employee future benefits:

(i) 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 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, 2004, the balance of the general operations account is \$54.2 million (\$57.6 million in 2003).

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, 2004, the Agency has a balance of \$0.6 million (\$0.5 million in 2003) for specified purpose accounts.

4. Inventory of consumable supplies

The inventory of consumable supplies as at March 31 consists of the following:

	2004	2003
Top soil, sand, gravel and other crude material	1,242	624
Equipment, material and supplies	876	691
Construction material and supplies	790	712
Miscellaneous other supplies	586	639
Fuel and other petroleum products	550	512
Fabricated wood and metal products	539	530
Printed books, publications and maps	535	551
Safety equipment	339	318
Uniforms and protective clothing	304	335
	<u>5,761</u>	<u>4,912</u>

Parks Canada Agency—Continued

NOTES TO THE FINANCIAL STATEMENTS—
Continued
 (tables in thousands of dollars)

5. Property, plant and equipment

	Closing historical cost as at March 31, 2003	Net additions for the year ended March 31, 2004 ⁽¹⁾	Closing historical cost as at March 31, 2004	Accumulated amortization as at March 31, 2004	Net book value as at March 31, 2004	Net book value as at March 31, 2003
Buildings, fortifications and leasehold improvements	695,045	18,641	713,686	412,240	301,446	299,990
Improved grounds	557,319	7,440	564,759	425,454	139,305	154,204
Roads	917,524	9,000	926,524	546,414	380,110	387,752
Bridges	142,437	1,042	143,479	73,672	69,807	71,425
Canal and marine facilities	510,566	9,800	520,366	242,092	278,274	275,973
Utilities	144,877	9,693	154,570	81,008	73,562	67,337
Vehicles and equipment	118,968	4,385	123,353	89,091	34,262	33,003
Exhibits	94,373	7,833	102,206	75,371	26,835	23,907
	3,181,109	67,834	3,248,943	1,945,342	1,303,601	1,313,591
Land (Note 2 (d))						
Acquired land	125,025	408	125,433		125,433	125,025
Crown land	1		1		1	1
Donated land	19,892		19,892		19,892	19,892
	144,918	408	145,326		145,326	144,918
Total property, plant and equipment	3,326,027	68,242	3,394,269	1,945,342	1,448,927	1,458,509

⁽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 41 national parks and national park reserves representing 27 of the 39 natural regions of Canada. During the year, the Agency spent \$0.9 million (\$0.3 million in 2003) on the acquisition of land. The total cost of property, plant and equipment includes \$79.9 million (\$66.3 million in 2003) 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 149 national historic sites, 41 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
(tables in thousands of dollars)

7. Deferred revenue

Included in the deferred revenue total of \$9.0 million (\$6.8 million in 2003) is an amount of \$8.4 million (\$6.3 million in 2003) representing the balance, at year end, for entrance fees, recreational fees, and rentals/concessions fees collected in advance.

The remaining \$0.6 million (\$0.5 million in 2003) 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 \$44.6 million (\$41.4 million in 2003). The amount expensed to salary and benefits in the period was \$4.9 million (\$6.8 million in 2003).

b) Pension benefits:

Contributions by the Agency to the Public Service Superannuation Plan of \$29.5 million (\$26.3 million in 2003) and by employees of \$12.3 million (\$11.0 million in 2003) 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 \$29.6 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. 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 327 sites that are known or suspected of contamination. Based on information available and detailed studies conducted thus far on 267 of these sites, the Agency assesses the liability at \$22.3 million (\$21.8 million in 2003) and the contingency for environmental clean-up at \$135.0 million (\$119.5 million in 2003).

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

	2004	2003
Salaries and employee benefits	288,315	275,806
Amortization	79,899	77,818
Professional and special services	53,999	48,205
Utilities, materials and supplies	41,899	40,837
Transportation and communication	25,187	23,321
Rentals	23,996	10,939
Accommodation provided without charge	14,422	13,890
Payments in lieu of taxes	10,932	10,697
Repairs and maintenance	10,637	9,461
Grants and contributions	7,363	3,721
Information	6,610	5,466
Other miscellaneous expenses	935	536
Environmental clean-up	511	725
Net loss on disposal of property, plant and equipment ⁽¹⁾		10,083
	<u>564,705</u>	<u>531,505</u>

⁽¹⁾ In 2002-2003, Treasury Board approved under subsection 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 was from the disposition of other property, plant and equipment.

Parks Canada Agency—Continued

NOTES TO THE FINANCIAL STATEMENTS—

Continued

(tables in thousands of dollars)

11. Summary of revenues by major classification

	2004	2003
Entrance fees	37,750	35,169
Recreational fees	20,719	18,749
Rentals and concessions	14,483	14,815
Other operating revenues	4,341	4,647
Staff housing	2,410	2,403
Townsites revenues	2,035	2,247
Net gain on disposal of property, plant and equipment	1,347	
	<u>83,085</u>	<u>78,030</u>

12. Parliamentary Appropriations

a) Appropriations used:

	2004	2003
Appropriations voted:		
Vote 110—Program expenditures	426,980	381,366
Vote 105—New parks and historic sites account	7,800	3,908
Statutory appropriations:		
Expenditures equal to revenue received pursuant to section 20 of the <i>Parks Canada Agency Act</i>	85,589	78,038
Contributions to employee benefits plan	39,425	40,484
Total appropriations	<u>559,794</u>	<u>503,796</u>
Less:		
Amount available in future year	47,842	62,753
Appropriations used	<u>511,952</u>	<u>441,043</u>

b) Reconciliation to Government funding:

	2004	2003
Net cost of operations	481,620	453,475
Expenditures equal to revenue received pursuant to section 20 of the <i>Parks Canada Agency Act</i>	85,589	78,038
Items not affecting funding:		
Amortization of property, plant and equipment	(79,899)	(77,818)
Services provided without charge by Government departments (Note 13)	(43,630)	(39,703)
Net gain (loss) on disposal of property, plant and equipment	1,347	(10,083)
	<u>(122,182)</u>	<u>(127,604)</u>
Changes in accounts not affecting current year's funding requirements:		
New parks and historic sites account (Note 12(c))	3,710	(1,509)
Accounts receivable	(910)	239
Inventory of consumable supplies	849	(914)
Employee future benefits	(1,956)	(4,578)
Accounts payable and accrued liabilities	(1,122)	(2,133)
Deferred revenues	(2,200)	
Provision for environmental clean-up	(511)	(725)
Other adjustments	95	
	<u>(2,045)</u>	<u>(9,620)</u>
Property, plant and equipment funded by appropriations	71,622	47,485
Proceeds on disposal of property, plant and equipment	(2,652)	(731)
	<u>68,970</u>	<u>46,754</u>
Appropriations used	<u>511,952</u>	<u>441,043</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 (tables 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 Environment, 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:

	2004	2003
Available at beginning of year	11,851	13,128
Receipts		
Parliamentary appropriation	7,800	3,908
Proceeds on disposal of land and property, plant and equipment	2,426	661
Donation		401
	10,226	4,970
Expenditures		
Capital expenditures	6,131	4,866
Contributions	617	1,381
	6,748	6,247
Available at end of year	15,329	11,851

13. Related Party Transactions

a) Transactions in the normal course of business:

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 that would apply to all individuals and enterprises. The Agency entered into transactions with related parties for a total of \$32.0 million (\$27.4 million in 2003) for services provided by Government departments, including an amount of \$23.1 million (\$20.7 million in 2003) with Public Works and Government Services Canada for architectural and engineering services.

b) Services received without charge:

During the year, the Agency received services without charge which are recorded at fair value in the financial statements as follows:

	2004	2003
Contributions covering employer's share of employees' insurance premiums and costs paid by Treasury Board Secretariat	19,022	16,999
Accommodation provided by Public Works and Government Services Canada	14,422	13,890
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	2,030	829
Other services provided without charge	646	475
	43,630	39,703

14. Commitments

- a) The Agency has entered into agreements for leases of equipment and operating leases for accommodations for a total of \$11.7 million (\$13.4 million in 2003). 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:

2004-2005	1,389
2005-2006	1,063
2006-2007	963
2007-2008	853
2008-2009	7,432

- b) The Agency has entered into contracts for operating and capital expenditures for approximately \$19.6 million (\$19.2 million in 2003). Payments under these contracts are expected to be made over the next three years.

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, 2004 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:

GERMAIN TREMBLAY
Director of Finance
(Senior Full-Time Financial Officer)

MICHEL CAVALLIN
Director General
Common Administrative Services Directorate
(Senior Financial Officer)

June 4, 2004

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, 2004 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, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Nancy Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 4, 2004

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

	2004	2003		2004	2003
ASSETS			LIABILITIES		
Financial assets			Accounts payable and accrued liabilities (Note 6) . .	3,428	1,938
Due from the Consolidated Revenue Fund	3,419	1,878	Employee vacation and compensatory benefits	760	663
Accounts receivable (Note 4)	553	376	Deferred revenue (Note 7)	464	458
Advances	4	322	Employee severance benefits (Note 8)	1,741	1,663
Total financial assets	3,976	2,576	Total liabilities	6,393	4,722
Non-financial assets			NET LIABILITIES (Note 9)	(869)	(840)
Prepaid expenses	48	31			
Capital assets (Note 5)	1,500	1,275			
Total non-financial assets	1,548	1,306			
	5,524	3,882		5,524	3,882

Contingencies (Note 12)

Commitments (Note 13)

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)

	2004	2003
Revenues		
Donations for research	40	10
Interest on overdue accounts receivable	3	3
Gain on sale of surplus capital assets	2	
Total revenues	45	13
Expenses		
Grants and scholarships—		
Social Sciences and Humanities		
Research grants	77,459	69,121
Research training	48,678	32,283
Strategic	30,324	27,035
Canada Research Chairs	32,167	21,042
Initiative on New Economy	17,469	12,484
Research communication	6,097	5,527
Donations for research	40	10
	212,234	167,502
Grants — Indirect costs of research programs (Note 14)	224,182	
Operations (Note 10)		
Salaries and employee benefits	14,165	13,237
Professional and special services	3,884	3,309
Accommodations and rentals	1,915	1,387
Transportation and communications	1,297	1,320
Information	875	719
Amortization of capital assets	552	503
Utilities, materials and supplies	329	223
Repair and maintenance	303	240
Loss on disposals of capital assets	23	
	23,343	20,938
Total expenses	459,759	188,440
Refunds of previous years' expenditures	(711)	(598)
Net cost of operations	459,003	187,829

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)

	2004	2003
Net liabilities, beginning of year	(840)	(693)
Net cost of operations	(459,003)	(187,829)
Services provided without charge by other Government departments (Note 10)	2,557	2,004
Net cash provided by Government (Note 3c)	454,876	184,587
Change in due from the Consolidated Revenue Fund	1,541	1,091
Net liabilities, end of year	(869)	(840)

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)

	2004	2003
Operating activities		
Net cost of operations	459,003	187,829
Non-cash items included in net cost of operations:		
Bad debt expense		(11)
Amortization of capital assets (Note 5)	(552)	(503)
Services provided without charge by other Government departments (Note 10)	(2,557)	(2,004)
Loss on disposals of capital assets	(23)	
Variations in statement of financial position:		
Operating accounts receivable	133	(909)
Advances	(318)	263
Prepaid expenses	17	11
Operating accounts payable and accrued liabilities	(1,490)	(366)
Liability for employee vacation and compensatory benefits	(97)	(33)
Deferred revenues	(6)	(15)
Liability for employee severance benefits	(78)	(160)
Cash used in operating activities	454,032	184,102
Investing activities		
Acquisitions of capital assets (Note 5)	844	485
Cash used in investing activities	844	485
Net cash provided by Government	454,876	184,587

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 amount 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 represents all cash disbursements, net of cash receipts, including transactions with departments of the federal Government. 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. Funds 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 termination of employment represent obligations of the Council that are normally funded through future years' appropriations.

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 accounts on a current basis. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Account. 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 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.

- (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 and leasehold improvements	Lesser of their useful 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 as cash provided by Government when used; any unused appropriation balances lapse. Items recognized in the Statement of Operations in one year may be funded through Parliamentary appropriations in a different year. The differences are reconciled below:

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

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

	2004	2003
	(in thousands of dollars)	
Net cost of operations	459,003	187,829
Adjustments for items not affecting appropriations:		
Add:		
Gains on disposals of surplus		
Crown assets	2	
Interest on overdue accounts receivable	3	3
Refunds of previous years' expenditures	711	598
Less:		
Amortization of capital assets	(552)	(503)
Vacation and compensatory pay liability	(97)	(33)
Services provided without charge by other Government departments and agencies	(2,557)	(2,004)
Severance benefits liability	(78)	(160)
Adjustments for items affecting appropriations:		
Add:		
Capital acquisitions	845	485
Prepaid expenses	48	31
Other adjustments	170	(43)
Total Parliamentary appropriations used ...	<u>457,498</u>	<u>186,203</u>

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

	2004	2003
	(in thousands of dollars)	
Grants and scholarships		
Main estimates	209,947	180,199
Add:		
Supplementary estimates	241,741	2,251
Less:		
Frozen allotment	(13,000)	
Grants and scholarships lapse	(2,311)	(14,958)
Grants and scholarships expenditures	<u>436,377</u>	<u>167,492</u>
Operating expenditures		
Main estimates	15,455	14,432
Add:		
Supplementary estimates, salary increments	4,384	2,651
Less:		
Operating lapse	(1,020)	(9)
Adjustment for retroactive pay liability	177	
Operating expenditures	<u>18,996</u>	<u>17,074</u>
Statutory contributions to employee benefit plans	<u>2,125</u>	<u>1,637</u>
Total Parliamentary appropriations used ...	<u>457,498</u>	<u>186,203</u>

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

	2004	2003
	(in thousands of dollars)	
Net cash provided by Government	454,876	184,587
Refunds of prior year's expenditures	711	598
Variation in accounts receivable	(177)	909
Variation in advances	318	(263)
Variation in accounts payable and accrued liabilities	1,490	366
Variation in deferred revenues	6	15
Other adjustments	274	(9)
Total Parliamentary appropriations used ...	<u>457,498</u>	<u>186,203</u>

Social Sciences and Humanities Research Council—Continued

NOTES TO THE FINANCIAL STATEMENTS—Continued

4. Accounts receivable

	2004	2003
	(in thousands of dollars)	
Other Government departments	274	154
Outside parties	286	253
Allowance for doubtful accounts	(7)	(31)
Total accounts receivable	553	376

5. Capital assets

Capital asset class	2004			2003	
	Opening balance	Net additions for the year	Accumulated amortization	Net book value	Net book value
	(in thousands of dollars)				
Informatics	1,673	(249)	(902)	522	441
Software	506	142	(238)	410	378
Other equipment	131	(3)	(98)	30	64
Furniture	939	293	(774)	458	267
Motor vehicles	19	(19)			
Leasehold improvements	193		(113)	80	125
Total	3,461	164	(2,125)	1,500	1,275

Amortization expense for the period ended March 31, 2004 is \$552,216 (\$502,833 in 2003).

6. Accounts payable and accrued liabilities

	2004	2003
	(in thousands of dollars)	
Outside parties	2,176	892
Other Government departments	1,252	1,046
Total accounts payable and accrued liabilities...	3,428	1,938

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 balance below is included in the Consolidated Revenue Fund in the name of the Council and appears as Due from the Consolidated Revenue fund on the Statement of Financial Position. Details of the transactions related to the endowment are as follows:

	2004	2003
	(in thousands of dollars)	
Balance, beginning of year	52	45
Interest received	8	7
Balance, end of year	60	52

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 balance below is included deposits in the Consolidated Revenue Fund in the name of the Council and appears as Due from the Consolidated Revenue Fund in the Statement of Financial Position. Details of the operations related to the restricted gifts, donations and bequests are as follows:

	2004	2003
	(in thousands of dollars)	
Balance, beginning of year	406	398
Restricted donations received	2	12
Interest received	6	6
Fellowships paid	(10)	(10)
Balance, end of year	404	406

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 \$1,359,465 (\$1,408,545 in 2003).

(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:

	2004	2003
	(in thousands of dollars)	
Liability for employee severance benefits, beginning of year	1,663	1,503
Expense for the year	226	170
Benefits paid during the year	(148)	(10)
Liability for employee severance benefits, end of year	1,741	1,663

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:

	2004	2003 ⁽¹⁾
	(in thousands of dollars)	
Consolidated specified purpose account balance—endowment fund	250	250
Net liabilities excluding endowment fund	(1,119)	(1,090)
Net liabilities	(869)	(840)

⁽¹⁾ Amends previous year's figures.

10. 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.

During the year, the Council received services without charge, which are recorded at fair value in the financial statements as follows:

	2004	2003
	(in thousands of dollars)	
Accommodations provided by Public Works and Government Services Canada	1,659	1,170
Contributions covering the employer's share of employees medical and dental insurance premiums provided by Treasury Board Secretariat	814	766
Other services provided without charge	84	68
Total services provided without charge	2,557	2,004

Social Sciences and Humanities Research Council—Concluded

NOTES TO THE FINANCIAL STATEMENTS—Concluded

11. 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 \$116,149,245 (\$110,475,000 in 2003). 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. These amounted to \$404,923 during the year (\$242,829 in 2003).

12. 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.

13. 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, 2004 are payable as follows:

	(in thousands of dollars)
2004-2005	360,868
2005-2006	158,761
2006-2007	99,476
2007-2008	41,616
2008-2009 and subsequent years	21,526

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)
2004-2005	23
2005-2006	13
2006-2007	5

14. Indirect costs of research program

In 2003-2004, the Council was mandated to administer a program for indirect costs of research on behalf of the federal granting agencies (Canadian Institutes of Health Research, Natural Sciences and Engineering Research Council, and the Social Sciences and Humanities Research Council). The program awards annual grants to Canadian community colleges, universities and their affiliated research hospitals and institutions, whose researchers receive funding from at least one of the three federal granting agencies. The purpose of the grants is to defray a portion of the indirect costs associated with federal investments in academic research.

SECTION 3

2003-2004

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

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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).

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Canada Customs and Revenue Agency—	
Department	1,395,252,045
Citizenship and Immigration—	
Department	307,326
Finance—	
Department	1,555,322,000
Justice—	
Department	3,025,704
Natural Resources—	
Northern Pipeline Agency	598,548
Solicitor General—	
Canadian Firearms Centre	1,673
CUSTOMS TARIFF (SECTION 115)—	
Canada Customs and Revenue Agency—	
Department	226,367,700
Total	3,180,874,996

* 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			
Department			
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.	1,235	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.	190,471,515
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.	11,130	PC 1984-867, March 15, 1984, remission of GST and excise tax on goods imported for meetings in Canada of foreign organizations.	356,431
PC 1973-2529, August 21, 1973, remission of GST and excise taxes on goods for use in cases of emergency.	265,817	PC 1985-277, January 31, 1985, remission of customs duties and GST on computer carrier media.	24
PC 1974-2522, November 19, 1974, remission of GST and excise tax on certain kinds of advertising material.	30,307	PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel.	52,609
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.	33,950,283	PC 1985-2954, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods imported by mail.	607
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. ...	33,645	PC 1985-2955, October 3, 1985, remission of Customs duties, GST and Excise taxes on certain goods transported into Canada by courier services.	148,797
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.	48,943,780	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.	241,299
PC 1976-1314, June 1, 1976, remission of GST and excise taxes on Canadian exposed and processed film and recorded video tape.	1,745	PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption.	247,868
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.	283,473	PC 1988-1203, June 17, 1988, remission of customs and GST on pasta.	2,934
PC 1976-2984, December 2, 1976, remission of GST and excise taxes on samples for negligible value.	808,034	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988.	4,223
PC 1979-395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	655	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.	98,747
PC 1982-993, April 1, 1982, remission of customs duties and GST on goods imported in connection with the CF-18 Hornet Aircraft.	9,315	PC 1990-2849, December 21, 1990, remission of customs duties and the goods and services tax on Passover foods and products of a class not available in Canada.	52,579
PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.	56,994,827	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.	1,043,508,613

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
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.....	3,257,189	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).....	744,857
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.....	7,731	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.....	11
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.....	8,249,784	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 years.....	22,320
PC 1992-2415, November 26, 1992, remission of customs duties and GST on defence supplies.....	335	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.....	67,400
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the GST paid or payable in respect of concentrated uranium supplies of 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.....	949,614	PC 2000-1664, October 23, 2000, Selkirk First Nation (GST) Remission Order, remits amounts of GST paid in the context of government activities carried out by the Selkirk First Nation for the period October 1, 1997 to October 31, 2000.....	66,484
PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada.....	116,792	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.....	8,610
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.....	5,247	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 taxation years 1991 to 1999.....	12,608
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission		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.....	36,386
		PC 2002-2177, December 12, 2002, remission of income tax and all relevant interest and penalties payable by Mr. Thorne for the 1987 taxation year.....	819
		PC 2003-218, February 20, 2003 remission of Income tax and all relevant interest and penalties payable by La Caisse des Mutuellistes Épargne et Cr�dit for the 1996 and 1997 taxation years.....	20,108

**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 2003-764, May 29, 2003, Non-signatory Yukon First Nation Remission Order, remits amounts of GST to certain Yukon First Nations and Indians who are members of those bands where tax relief did not apply because goods that had been purchased off-reserve between February 15, 1998 and March 31, 2002 were not delivered to a reserve.	28,235	PC 2003-990, June 18, 2003, Labrador Innu Settlements Remission Order (2003) grants a remission of federal income tax and the federal portion of the harmonized sales tax (HST) paid or payable by the Sheshatshiu and Mushuau Innu First Nations and their members on the Sheshatshiu and the Natuashish Settlements.	2,589,676
PC 2003-774, May 29, 2003, remission of income tax and all relevant interest and penalties payable by Ms. Gareau for the 1998 taxation year.	155	PC 2003-1016, June 18, 2003, remission of income tax and all relevant interest and penalties payable by Ms. Chase for the 1997 and 1998 taxation years.	10,011
PC 2003-909, June 12, 2003, Province of Alberta (Civil Enforcement Agencies) Remission Order, remits an amount of the GST remitted in error by the Province of Alberta in respect of fees paid by various civil enforcement agencies to the Sheriff of the Province.	46,452	PC 2003-1378, September 18, 2003, remission of income tax and all relevant interest and penalties payable by Ms. Kongprayoonvate for the 1998, 1999 and 2000 taxation years.	4,677
PC 2003-910, June 12, 2003, Saskatchewan Indian Federated College Remission Order (2003) grants a remission of federal income tax and GST paid or payable by Indians or Indian bands on the campus of the Saskatchewan Indian Federated College.	441,118	PC 2003-1379, September 18, 2003, remission of income tax and all relevant interest and penalties payable by Mr. Waddington for the 1999 taxation year.	579
PC 2003-910, June 12, 2003, remission order which provides relief from federal income tax to Indians and Indian Bands on the campus of the Saskatchewan Indian Federated College.	8,157	PC 2003-1493, October 2, 2003, Humer Valley Paving Ltd Remission Order, remits excise tax in respect of fuel oil used as heating oil in the manufacture of paving asphalt during the period from January 1, 1994 to August 31, 1998.	29,919
PC 2003-912, June 12, 2003, remission of income tax payable and all relevant interests and penalties, payable by certain taxpayers of the Memorial University of Newfoundland and Labrador for the 1988 to the 2001 taxation years.	279,476	PC 2003-1494, October 2, 2003, Order amending the ICAO Privileges and Immunities Order (Accredited Missions), grants those tax relief privileges in relation to the GST/HST that are accorded, under the Vienna Convention, to diplomatic missions of foreign states in Canada throughout the period January 1, 1991 to December 31, 2000.	65
PC 2003-923, June 12, 2003, Pierre E. LeBlanc Remission Order, remits GST in respect of the sales of certain real property.	3,586	PC 2003-1495, October 2, 2003, accredited ICAO Missions Remission Order (Part IX of the <i>Excise Tax Act</i>), remits the GST/HST paid by foreign missions in Canada accredited to the ICAO for the period from April 1, 2002 to October 1, 2003.	87,708
PC 2003-989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order (2003) grants a remission of federal income tax and GST paid or payable by Indians or Indian bands on Camp Ipperwash.	1,028,735	PC 2003-1620, October 2, 2003, coin-operated devices (Streamlined Order), grants a remission of GST on goods dispensed from, or services rendered through, the operation of a mechanical coin-operated device designed to accept only a single coin of 25 cents or less, for periods before April 24, 1996, to persons who had elected to use streamlined accounting.	20,456
PC 2003-989, June 18, 2003, enactment of the Camp Ipperwash Indian Settlement Remission which provides relief to Indians and Indian Bands at Camp Ipperwash in Ontario from federal income tax and the goods and services tax.	77,880	PC 2003-1629, October 23, 2003, 310564 Alberta Ltd Remission Order, remits GST in respect of automobile standby charges and operating benefits upon which no tax was collectible.	2,013
PC 2003-990, June 18, 2003, enactment of the Labrador Innu Settlements Remission Order (2003) which provides for the relief to the Sheshatshiu and Mushuau Innu First Nations, their members and others, living in two Innu Settlements in Labrador, from federal income tax and the federal portion of the harmonized sales tax.	466,507	PC 2003-1630, October 23, 2003, Danette Electronical Engineering Services Inc. Remission Order, remits GST in respect of	

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
tutoring services supplied to university students by the company throughout the period January 1, 1998 to March 31, 1999.....	7,151	to him. If the fee is remitted, it shall be repaid by the Minister to the person who paid it.....	1,200
PC 2004-183, March 8, 2004, Rudi Peet and Susan Kun Remission Order, remits excise tax in respect of the manufacture of jewellery sold during the period January 1, 1995 to December 20, 1998.	13,325	Total	307,326
PC 2004-184, March 8, 2004, Certain Individuals Remission Order (2003) remits amounts to certain individuals in respect of GST New Housing Rebates.	19,377	FINANCE	
Total	1,395,252,045	Department	
CITIZENSHIP AND IMMIGRATION		PC 2004-356, March 30, 2004, remission of equalization overpayments made to certain provinces under the <i>Federal-Provincial Fiscal Arrangement Act</i> during the period from April 1, 1993 to March 31, 2001.	1,555,322,000
Department		JUSTICE	
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</i> Fees Regulations, to the person who paid it if the fee 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:		Department	
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 (e) of these Regulations; or		PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at time, is hereby remitted.	3,025,704
b) an accompanying 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. The Minister thereupon refunds the paid fee to the person who paid it.	301,486	NATURAL RESOURCES	
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</i> Fees Regulations, 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.	4,640	Northern Pipeline Agency	
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</i> fees regulation, 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		PC 2003-1832, November 19, 2003, remission of cost recovery charged to Foothills Pipe Lines Ltd and any related interest, paid or payable in respect of both the invoice issued on September 30, 2003 and the invoice to be issued on December 31, 2003.	598,548
		SOLICITOR GENERAL	
		Canadian Firearms Centre	
		PC 2000-1027, June 21, 2000, enactment of the Firearms Fees Remission Order, which provides for the reimbursement of \$35 to anyone who paid the full price for a "possession-only" firearms licence between December 1, 1999 and June 9, 2000.	525
		PC 2001-1605, September 6, 2001, enactment of the Firearms Fees Remission Order (registration certificate), which provides for the refunding of registration fees paid by those who applied to register their firearms before they received their personalized registration application from the Registrar of Firearms.	1,148
		Total	1,673

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF		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 from January 1, 1998 to December 31, 2004.	
CANADA CUSTOMS AND REVENUE AGENCY			14,781,522
Department		PC 1997-2058, December 29, 1997, remission of customs duties and GST on outerwear fabrics to a manufacturer of outerwear fabrics during the period from January 1, 1998 to December 31, 2004.	
PC 1994-2103, December 14, 1994, remission of customs duties and GST on manufactured tobacco imported into Canada for further manufacture.	15,565,764		146,275
PC 1995-132, January 31, 1995, remission of GST on certain goods imported into Canada by scientific or exploratory expeditions.	27,793	PC 1998-1118, June 18, 1998, remission of customs duties and GST to Alpine Joe Sportswear on specified fabrics imported during the period beginning on January 1, 1997 and ending on December 31, 2002.	1,875
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.	339,025	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.	182,426
PC 1997-830, June 17, 1997, remission of customs duties and GST to a manufacturer on tailored collar shirts imported between July 1, 1997 and December 31, 2004.	14,319,305	PC 2001-2283, December 13, 2001, remission of customs duties for certain Canadian fashion designers of men's and women's apparel.	406,081
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.	176,883,266	PC 2003-415, March 27, 2003, remission of customs duties pursuant to the Costa Rica Tariff on aggregate quantities of goods.	18,005
PC 1997-2001, December 29, 1997, remission of a portion of the customs duties, GST and excise taxes on certain goods originating in Commonwealth developing countries.	29,906	PC 2003-911, June 12, 2003, remission of customs duties, excise taxes and the goods and services tax on goods imported into Canada in connection with the 3 rd IAAF World Championships in Athletics to be held in Sherbrooke, Quebec, from July 9, 2003 to July 13, 2003.	21,102
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 from January 1, 1998 to December 31, 2004.	315,205	Total	226,367,700
PC 1997-2056, December 29, 1997, remission of customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period from January 1, 1998 to December 31, 2004.	3,330,150		

(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 (e.g. 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
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	594	4,838,406						594	4,838,406
Canadian Food Inspection Agency.....	A	442	498,363						442	498,363
Canadian Grain Commission—Revolving Fund.....	A	7	907						7	907
ATLANTIC CANADA OPPORTUNITIES AGENCY	A	85	14,977,195						85	14,977,195
CANADA CUSTOMS AND REVENUE AGENCY	A/D	1,750,595	1,680,790,426						1,750,595	1,680,790,426
CANADIAN HERITAGE										
Canadian Radio-television and Telecommunications Commission	A/D	8	61,914						8	61,914
National Film Board	A	5	1,740						5	1,740
CITIZENSHIP AND IMMIGRATION										
Department.....	A/C	122	163,658			*	374	307,326	496	470,984
Immigration loans	A					2b	2,376	777,911	2,376	777,911
ENVIRONMENT										
Department.....	A/D	1,081	33,544						1,081	33,544
Parks Canada Agency	A	21	7,475						21	7,475
FISHERIES AND OCEANS	A/D	538	58,401						538	58,401
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department.....	A	107	923,228						107	923,228
Canadian International Development Agency	A	5	40,670						5	40,670
HEALTH										
Department.....	A	63	212,561						63	212,561
HUMAN RESOURCES DEVELOPMENT										
Department.....	A	50,455	397,072,248						50,455	397,072,248
Government Annuities Account.....	A					6b	330	57,664	330	57,664
Canadian Centre for Occupational Health and Safety	A	7	5,492						7	5,492
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department—										
Farm Credit Canada										
Guarantee Loans Program.....	B	2	225,711						2	225,711
Indian Economic Development Guarantee Loans Program.....	A	2	180,675						2	180,675
Native claimants	B					6b	2	96,460	2	96,460
On-Reserve Housing										
Guarantee Loans Program.....	B	5	53,596						5	53,596
Trust funds.....	B					6b	5	28,526	5	28,526
Canadian Polar Commission	A	1	3,047						1	3,047
INDUSTRY										
Department.....	A	74	152,565						74	152,565
Economic Development Agency of Canada for the Regions of Quebec.....	A	31	910,563						31	910,563

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
			\$		\$			\$		\$
National Research Council of Canada . . .	A	74	430,312						74	430,312
Natural Sciences and Engineering Research Council.	A	4	16,112						4	16,112
Social Sciences and Humanities Research Council.	A	6	23,929						6	23,929
JUSTICE										
Department.	C					*	39,319	3,025,704	39,319	3,025,704
Courts Administration Service	A	12	6,052						12	6,052
Supreme Court of Canada.	A	4	152						4	152
NATIONAL DEFENCE										
Department.	A	39	41,203						39	41,203
NATURAL RESOURCES										
Department.	A/D	303	587,505						303	587,505
Geomatics Canada Revolving Fund	D	43	6,656						43	6,656
Canadian Nuclear Safety Commission	A	1	224,071						1	224,071
Northern Pipeline Agency.	C					*	1	598,548	1	598,548
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department.	A	39	964,549						39	964,549
Communication Canada	A	714	55,027						714	55,027
SOLICITOR GENERAL										
Canadian Firearms Centre.	C					*	104	1,673	104	1,673
Canadian Security Intelligence Service	D	36	73						36	73
Correctional Service	A	116	2,771						116	2,771
Parolee loans ⁽²⁾	B	102	3,824						102	3,824
Royal Canadian Mounted Police	A/D	10	20,266						10	20,266
TRANSPORT										
Department.	A	137	153,614						137	153,614
VETERANS AFFAIRS	A	28	55,258						28	55,258
WESTERN ECONOMIC DIVERSIFICATION	A	19	4,531,181						19	4,531,181
		1,805,937	2,108,334,940				42,511	4,893,812	1,848,448	2,113,228,752
BANKRUPTCY AND INSOLVENCY ACT—										
ATLANTIC CANADA OPPORTUNITIES AGENCY	A	3	19,785						3	19,785
CANADA CUSTOMS AND REVENUE AGENCY	A	46,829	358,970,319						46,829	358,970,319
FISHERIES AND OCEANS	A	1	15,011						1	15,011
INDUSTRY										
Economic Development Agency of Canada for the Regions of Quebec.	A	51	3,387,388						51	3,387,388
NATIONAL DEFENCE										
Department.	A	8	57,178						8	57,178
TRANSPORT										
Department.	A	15	29,531						15	29,531
		46,907	362,479,212						46,907	362,479,212

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
			\$		\$			\$		\$
CANADA SMALL BUSINESS FINANCING ACT—										
INDUSTRY Department.....	A	610	7,455,933						610	7,455,933
CANADA STUDENT FINANCIAL ASSISTANCE ACT—										
HUMAN RESOURCES DEVELOPMENT Department.....	B	360,463	21,507,851						360,463	21,507,851
CUSTOMS ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽³⁾	B	1,223	305,390						1,223	305,390
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT Department.....	A/B	84,751	51,057,193						84,751	51,057,193
EXCISE TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽³⁾	B	5,921	16,372,833						5,921	16,372,833
INCOME TAX ACT—										
CANADA CUSTOMS AND REVENUE AGENCY ⁽³⁾	B	26,989	75,093,332						26,989	75,093,332
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT Department.....	B	2,882	3,810,706						2,882	3,810,706
PENSION ACT—										
VETERANS AFFAIRS	B	150	1,037,474						150	1,037,474
SMALL BUSINESS LOANS ACT—										
INDUSTRY Department.....	A	1,058	11,053,374						1,058	11,053,374
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	350	1,578,546						350	1,578,546
		2,337,241	2,660,086,784				42,511	4,893,812	2,379,752	2,664,980,596
SUMMARY—										
Write-offs	A	300,448	1,946,176,614				3,080	1,142,901	303,528	1,947,319,515
Forgiveness	B	400,141	120,006,969				7	124,986	400,148	120,131,955
Remissions	C						39,424	3,625,925	39,424	3,625,925
Waivers.....	D	1,636,652	593,903,201						1,636,652	593,903,201
		2,337,241	2,660,086,784				42,511	4,893,812	2,379,752	2,664,980,596

* Order in Council remissions of other debts as defined in section 23(2.1) 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) 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.

(3) Forgiveness related to the Fairness Package that emanates from the identified statutes.

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, 2004		Advances settled in April 2004		Advances outstanding as at April 30, 2004	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department	115	71,804	115	71,804		
Canadian Dairy Commission	1	400			1	400
Canadian Food Inspection Agency	531	164,021	56	74,100	475	89,921
Canadian Grain Commission	16	4,775			16	4,775
	<i>663</i>	<i>241,000</i>	<i>171</i>	<i>145,904</i>	<i>492</i>	<i>95,096</i>
ATLANTIC CANADA OPPORTUNITIES						
AGENCY						
Department	<i>1</i>	<i>235</i>	<i>1</i>	<i>235</i>		
CANADA CUSTOMS AND REVENUE AGENCY						
Department	<i>3,274</i>	<i>2,619,597</i>	<i>1,746</i>	<i>561,216</i>	<i>1,528</i>	<i>2,058,381</i>
CANADIAN HERITAGE						
Department	100	67,815	30	31,733	70	36,082
National Archives of Canada	34	8,450			34	8,450
National Film Board	102	51,056	17	7,752	85	43,304
National Library	11	4,575			11	4,575
Public Service Commission	38	35,377	36	32,437	2	2,940
Public Service Staff Relations Board	1	500			1	500
Status of Women—Office of the Co-ordinator	4	1,900	4	1,900		
	<i>290</i>	<i>169,673</i>	<i>87</i>	<i>73,822</i>	<i>203</i>	<i>95,851</i>
CITIZENSHIP AND IMMIGRATION						
Department	504	714,983	503	710,787	1	4,196
Immigration and Refugee Board of Canada	36	29,145	36	29,145		
	<i>540</i>	<i>744,128</i>	<i>539</i>	<i>739,932</i>	<i>1</i>	<i>4,196</i>
ENVIRONMENT						
Department	261	224,433	32	68,164	229	156,269
Canadian Environmental Assessment Agency	6	2,900			6	2,900
Office of Infrastructure of Canada	4	7,297			4	7,297
Parks Canada Agency	216	167,990	2	1,125	214	166,865
	<i>487</i>	<i>402,620</i>	<i>34</i>	<i>69,289</i>	<i>453</i>	<i>333,331</i>
FINANCE						
Department	25	24,575	25	24,575		
Auditor General	118	251,608	118	251,608		
Canadian International Trade Tribunal	1	300	1	300		
Financial Consumer Agency of Canada	4	1,941			4	1,941
Financial Transactions and Reports Analysis Centre of Canada	6	6,450			6	6,450
Office of the Superintendent of Financial Institutions	18	27,371	1	631	17	26,740
	<i>172</i>	<i>312,245</i>	<i>145</i>	<i>277,114</i>	<i>27</i>	<i>35,131</i>
FISHERIES AND OCEANS	<i>417</i>	<i>344,857</i>	<i>198</i>	<i>192,582</i>	<i>219</i>	<i>152,275</i>
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	522	928,207	138	472,845	384	455,362
Canadian International Development Agency	223	617,473	223	617,473		
International Joint Commission	1	82	1	82		

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 2004		Advances settled in April 2004		Advances outstanding as at April 30, 2004	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
NAFTA Secretariat, Canadian Section	1	750			1	750
	747	1,546,512	362	1,090,400	385	456,112
GOVERNOR GENERAL	3	10,500			3	10,500
HEALTH						
Department	337	150,351	16	15,563	321	134,788
Canadian Institutes of Health Research	34	166,500	34	166,500		
Patented Medicine Prices Review Board	1	500			1	500
	372	317,351	50	182,063	322	135,288
HUMAN RESOURCES DEVELOPMENT						
Department	719	573,896	674	536,313	45	37,583
Canada Industrial Relations Board	15	6,700			15	6,700
Canadian Artists and Producers Professional Relations Tribunal	1	800			1	800
	735	581,396	674	536,313	61	45,083
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	88	146,042	79	127,445	9	18,597
INDUSTRY						
Department	392	185,314	349	157,181	43	28,133
Canadian Space Agency	50	78,085	34	51,618	16	26,467
Competition Tribunal	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec	38	15,350	2	4,000	36	11,350
National Research Council of Canada	53	104,677			53	104,677
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	155	125,380	69	95,841	86	29,539
	693	517,906	455	309,140	238	208,766
JUSTICE						
Department	19	73,894	16	24,042	3	49,852
Canadian Human Rights Commission	8	3,000	8	3,000		
Canadian Human Rights Tribunal	1	500	1	500		
Commissioner for Federal Judicial Affairs	61	2,046,407	9	84,824	52	1,961,583
Courts Administration Service	53	8,800			53	8,800
Law Commission of Canada	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada	11	9,085	11	9,085		
Supreme Court of Canada	13	14,124	13	14,124		
	167	2,156,810	59	136,575	108	2,020,235
NATIONAL DEFENCE						
Department	10,584	23,843,127	4,707	6,600,955	5,877	17,242,172
Canadian Forces Grievance Board	1	500			1	500
Military Police Complaints Commission	1	500	1	500		
	10,586	23,844,127	4,708	6,601,455	5,878	17,242,672
NATURAL RESOURCES						
Department	412	411,169	281	295,745	131	115,424
Canadian Nuclear Safety Commission	10	6,862	10	6,862		
National Energy Board	3	947	2	816	1	131
	425	418,978	293	303,423	132	115,555

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 2004		Advances settled in April 2004		Advances outstanding as at April 30, 2004	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
PARLIAMENT						
House of Commons	17	23,462	17	23,462		
Library of Parliament	7	2,400			7	2,400
The Senate.....	16	10,750	16	10,750		
	40	36,612	33	34,212	7	2,400
PRIVY COUNCIL						
Department	149	83,760	95	52,649	54	31,111
Canadian Centre for Management Development.....	14	19,337	8	13,006	6	6,331
Canadian Intergovernmental Conference Secretariat	1	1,300	1	1,300		
Canadian Transportation Accident Investigation and Safety Board.....	15	8,050			15	8,050
Chief Electoral Officer	12	3,495	1	400	11	3,095
Commissioner of Official Languages	13	3,275			13	3,275
Office of Indian Residential Schools Resolution of Canada.....	3	700			3	700
	207	119,917	105	67,355	102	52,562
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	385	823,779	369	814,998	16	8,781
SOLICITOR GENERAL						
Department	32	14,100			32	14,100
Canadian Security Intelligence Service	1	2,000,000	1	2,000,000		
Correctional Service	250	547,405	247	546,643	3	762
National Parole Board.....	11	5,634	2	1,259	9	4,375
Royal Canadian Mounted Police	1,664	11,787,161	730	9,143,382	934	2,643,779
	1,958	14,354,300	980	11,691,284	978	2,663,016
TRANSPORT						
Department	240	190,159	87	75,429	153	114,730
Canadian Transportation Agency.....	16	23,850	16	23,850		
Transportation Appeal Tribunal of Canada	3	3,700			3	3,700
	259	217,709	103	99,279	156	118,430
TREASURY BOARD						
	24	48,879	23	48,079	1	800
VETERANS AFFAIRS						
	113	70,920	112	70,670	1	250
WESTERN ECONOMIC DIVERSIFICATION						
	11	5,100	11	5,100		
Total.....	22,657	50,051,193	11,337	24,177,885	11,320	25,873,308

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 2003-2004

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADA CUSTOMS AND REVENUE AGENCY					
Department					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)					
Income tax	188	12,026,416	7,481,719	1,138,629	3,406,068
Goods & services tax/harmonized sales tax.....	129	6,800,491	1,488,764	1,168,110	4,143,617
Customs import duties and taxes.....	10	9,461,548	5,950		9,455,598
Other administered losses.....	2	11,131			11,131
	329	28,299,586	8,976,433	2,306,739	17,016,414
Cases before the courts (CCRA's estimate of the amount of tax evaded or fraudulently obtained)					
Income tax	493	69,920,510		(1)	(1)
Goods & services tax/harmonized sales tax.....	334	101,057,239		(1)	(1)
Customs import duties and taxes.....	8	6,182,677		(1)	(1)
Other administered losses.....	16	123,378		(1)	(1)
	851	177,283,804			

⁽¹⁾These amounts can only be estimated following a court conviction.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2003-2004

Brief description of loss	Charged to 2003-2004 Vote	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Overcharge of travel expenses (car rental)	1	328		328	
Fraudulent use of credit card	1	710		710	
ATLANTIC CANADA OPPORTUNITIES					
AGENCY					
Department					
False or fraudulent claims on contribution agreements		125,000			125,000
CANADA CUSTOMS AND REVENUE AGENCY					
Department					
Theft of cash for deposit	1	8,936		8,936	
Theft of taxpayer remittance by employees (3 cases)	1	3,975	1,975	2,000	
Theft from petty cash (2 cases)	1	1,160			1,160
Net cashier shortages (shortages of \$8,249, overages of \$7,472)	1	777		777	
CANADIAN HERITAGE					
Department					
Theft of taxi vouchers	1	1,792		1,792	
National Library					
Loss of money in standing travel advances	90	670		670	
Public Service Commission					
Theft of taxi booklets		772			772
CITIZENSHIP AND IMMIGRATION					
Department					
Cashier shortages—Canada		609		609	
Cashier shortages—Overseas		1,666		1,666	
Loss of petty cash		100		100	
Counterfeit bills		140		140	
Fraudulent use of taxi chits		2,853		2,853	
Immigration and Refugee Board of Canada					
False overtime claims	10	7,963			7,963
ENVIRONMENT					
Department					
Misuse of ARI credit card in 2002-2003 not reported last year	1	6,761		6,761	
Unauthorized or fraudulent use of Bank of Montreal credit cards (5 cases)	1	1,950	1,711		239
Theft of petty cash	2	385		385	
Theft of bingo money (United Way)		40		40	
Office of Infrastructure of Canada					
Personal use of government acquisition card	100	375		375	
Parks Canada Agency					
Self registration vault at McLeod Meadows Campground broken into and contents		150		150	
Use of Government of Canada Mastercard for personal purchases		28,663	20,000		8,663
Money stolen from petty cash		177		177	
Loss of cash bag		2,200		2,200	
Loss of swimming pool revenue		444		444	
Theft of cash float		475		400	75

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Charged to 2003-2004 Vote	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Theft of cash from campground.....		100		100	
Theft from revenue machine (parking machine).....		871		871	
FISHERIES AND OCEANS					
Theft of receipts in Bella Coola break-in.....		480		480	
Theft of petty cash in Bella Coola break-in.....	1	350		350	
Theft of change fund during office break-in in Goose Bay (1 case).....	1	78		78	
Theft of petty cashes (2 cases).....	1	759		759	
Theft of petty cash at Russell road during power failure of August 2003.....	1	150		150	
Fraudulent use of credit card.....	1	8,615			8,615
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Net cashier shortages.....		31,818		3,168	28,650
Fraudulent claim for payment by suppliers and contractors (3 cases).....		163,568		1,568	162,000
Fraudulent travel or overtime claims (3 cases).....		42,559		1,549	41,010
Theft of Mission Funds (4 cases).....		3,278	3,094	184	
Fraud involving immigration revenue.....		2,000,000			2,000,000
Fraudulent claims for grants and contributions (2 cases).....		84,000	53,000	31,000	
Personal use of taxi vouchers.....		1,575		1,575	
Fraudulent use of credit card.....		32,254		32,254	
Petty cash fraud.....		500		500	
Fraudulent use of AMEX travellers cheques.....		1,000		1,000	
Pay fraud situation.....		26,660		26,660	
HEALTH					
Department					
Fraudulent claims from employees.....	1	97,000			97,000
Loss of petty cash.....	1	70		70	
Unauthorized use of parking space by an employee.....	1	1,848		1,848	
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Old Age Security.....	(S)	2,330,524	13,761		2,316,763
Canada Pension Plan.....	(S)	331,076	4,287		326,789
Employment Insurance benefits.....	(S)	106,399,911	18,886,706	131,237	87,381,968
Losses of public money:					
Loss of receipts.....	1	24		24	
Cashier shortages (2 cases).....	1	30		30	
Loss of public money.....	1	20		20	
Counterfeit bills.....	1	10		10	
Loss of receipts.....	1	110		110	
Cashier shortages.....	1	110		110	
Loss of petty cash.....	1	40		40	
Shortage in change fund.....	1	20		20	
Theft of petty cash.....	1	847		847	
Unauthorized gas purchase.....	1	400		400	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Mastercard mistakenly coded, Yukon.....		18	18		
Loss of salary/payroll, Yukon.....		4,060	4,060		
Loss of Treaty monies, Ontario.....	5	216		216	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Charged to 2003-2004 Vote	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
INDUSTRY					
Department					
Misuse of acquisition card (2 cases)		189,160	122,660		66,500
Theft of cash and cheques collected at Whitehorse office		281		281	
Canadian Space Agency					
Loss of petty cash	1	85		85	
Economic Development Agency of Canada for the regions of Quebec					
False or fraudulent claims for grants and contributions	65	9,668		9,668	
Fraudulent travel and overtime claims	60	11,194			11,194
Natural Sciences and Engineering Research Council					
Loss of petty cash		140		140	
JUSTICE					
Department					
Theft of money while on travel status	1	240		240	
NATIONAL DEFENCE					
Department					
Discrepancy in a standing advance CFB Kingston		529	529		
Fraudulent use of a departmental credit card ADM Human Resource—Military		6,336			6,336
Discrepancy in funds held by cashier HMCS Iroquois		630			630
Fraudulent use of a standing advance HMCS Preserver		789			789
Discrepancy in a standing advance 4 Wing Cold Lake		973			973
Missing vouchers in a standing advance 5USS Saint Jean		552			552
Discrepancy in a standing advance 5USS Saint Jean		821			821
Discrepancy in funds held by cashier HMCS Athabaskan		905			905
Discrepancy in a standing advance CFB/ASU Edmonton		1,000			1,000
Discrepancy in funds held by sub-cashier CFSU(0) OP Athena		229			229
Fraudulent use of a departmental acquisition card 17 Wing Winnipeg		43,742	30,386		13,356
Discrepancy in funds held by sub-cashier CFSU(0) OP Athena		737			737
Theft of funds held in a standing advance HMCS Iroquois		13,195			13,195
Discrepancy in a standing advance CFB Esquimalt (3 cases)		348	348		
Discrepancy in a standing advance ASU London		387			387
Adjustment to reconcile FMAS with the cashier automated system at 4 Wing Cold Lake	1	3,000		3,000	
Cashier shortages	1	5,751		5,751	
Unsubstantiated claims for payment by suppliers and contractors		146,000,000			146,000,000
NATURAL RESOURCES					
Department					
Personal use of taxi vouchers	1	123		123	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE
OR DISCOVERY IN 2003-2004 — *Concluded*

Brief description of loss	Charged to 2003-2004 Vote	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
PRIVY COUNCIL					
Chief Electoral Officer					
Personal use of taxi vouchers.	(S)	655	655		
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Fraudulent endorsements of payment instruments	1	250,000		250,000	
Theft of petty cash (2 cases)	1	364		364	
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (7694 cases)		4,065,617	4,026,291		39,326
Irregular endorsements (235 cases)		280,584	279,403		1,181
Not endorsed (1726 cases)		1,076,893	1,017,886		59,007
Misdirected direct deposit		1,815,093	1,444,584		370,509
Others (687 cases)		1,969,899	1,701,786		268,113
Ministerial bank accounts—					
Not endorsed (1 case)		200	200		
Foreign accounts—					
Forged endorsements (2 cases)		564	564		
Not endorsed (3 cases)		336	336		
SOLICITOR GENERAL					
Correctional Service					
Loss of receipts (4 cases)		396		230	166
Misappropriation of funds (1 case)		15		15	
Loss of petty cash (2 cases)		156		156	
Royal Canadian Mounted Police					
Loss of money "E" division, petty cash (3 cases)		899		899	
TRANSPORT					
Department					
Theft of petty cash	1	500	8	492	
Loss of petty cash	1	65		65	
VETERANS AFFAIRS					
Department					
Personal use of government credit card by an employee	1	13,704	1,014		12,690
Cheques cashed following death of payee	5	27,888			27,888
Counterfeit bill in bank deposit	1	20		20	
		267,558,683	27,615,262	540,270	239,403,151

(S) Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of laptop computers (10 cases)	31,756		31,756	
Theft of computers (7 cases)	13,377		13,377	
Theft of BlackBerry (2 cases)	900		900	
Theft of digital camera	2,000		2,000	
Theft of generator	2,100		2,100	
Theft of portable chute	2,846		2,846	
Theft of all terrain vehicle	9,397		9,397	
Theft of data acquisition equipment	6,600		6,600	
Vandalism to scientific equipment	450		450	
Graffiti on buildings (2 cases)	300		300	
Damage to fences (3 cases)	1,600		1,600	
Theft of rubber boots	30		30	
Canadian Food Inspection Agency				
Theft of projector	5,067		5,067	
Theft of technical equipment	1,020		1,020	
Theft of computer microscope	1,500		1,500	
Theft of desktop computers	20,612		20,612	
Theft of digital camera	2,252		2,252	
Theft of computer accessories	185		185	
Theft of laptop computers	41,539		41,539	
Theft of computer monitors	1,240		1,240	
Theft of Motorola radio	1,150		1,150	
Theft of truck	20,876		20,876	
Vandalism to Government vehicles	66,678	3,677	63,001	
CANADA CUSTOMS AND REVENUE AGENCY				
Department ⁽¹⁾				
Theft of 26 cellular phones and 4 pagers	4,393		4,393	
Theft of laptops (94 cases)	247,026		247,026	
Theft of computers (41 cases)	52,246		52,246	
Theft of informatic equipment (12 cases)	6,966		6,966	
Theft of cameras (1 numeric and 1 digital)	2,616		2,616	
Theft of miscellaneous office/desk supplies	1,866		1,866	
Theft of Customs equipment (i.e., belt, jacket, handcuffs, protective vest, stamp, boots, binoculars) (9 cases)	12,958		12,958	
CANADIAN HERITAGE				
Department				
Theft of laptops	42,404		42,404	
Theft of a blank CD-R	62		62	
Theft of projectors	13,106		13,106	
Theft of laminator	90		90	
Theft of software	50		50	
Theft of speakers	80		80	
Theft of Palm Pilot	250		250	
National Archives of Canada				
Theft of a laptop and accessories	3,100		3,100	
Theft of a PC hard drive	1,100		1,100	
Theft of personal computers	4,245		4,245	
Theft of a digital camera	1,200		1,200	

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LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of laptop computers (10 cases)	31,756		31,756	
Theft of computers (7 cases)	13,377		13,377	
Theft of BlackBerry (2 cases)	900		900	
Theft of digital camera	2,000		2,000	
Theft of generator	2,100		2,100	
Theft of portable chute	2,846		2,846	
Theft of all terrain vehicle	9,397		9,397	
Theft of data acquisition equipment	6,600		6,600	
Vandalism to scientific equipment	450		450	
Graffiti on buildings (2 cases)	300		300	
Damage to fences (3 cases)	1,600		1,600	
Theft of rubber boots	30		30	
Canadian Food Inspection Agency				
Theft of projector	5,067		5,067	
Theft of technical equipment	1,020		1,020	
Theft of computer microscope	1,500		1,500	
Theft of desktop computers	20,612		20,612	
Theft of digital camera	2,252		2,252	
Theft of computer accessories	185		185	
Theft of laptop computers	41,539		41,539	
Theft of computer monitors	1,240		1,240	
Theft of Motorola radio	1,150		1,150	
Theft of truck	20,876		20,876	
Vandalism to Government vehicles	66,678	3,677	63,001	
CANADA CUSTOMS AND REVENUE AGENCY				
Department⁽¹⁾				
Theft of cellular phones (15 cases)	2,896		2,896	
Theft of laptops (6 cases)	13,514		13,514	
Theft of computers (1 case—theft of 3 PCs)	5,025		5,025	
Loss of Blackberry, MOD. 857	749		749	
Theft of leather security briefcase	200		200	
Loss of HP digital projector	3,777		3,777	
Theft of miscellaneous office/desk supplies	380		380	
Loss of customs uniform components (i.e. belt, jacket, handcuffs, protective vest, stamp, boots, binoculars) (6 cases)	1,189		1,189	
Loss of PASS radio system alarm panel	4,000		4,000	
Loss of pagers (2 cases)	140		140	
Vehicle damages due to attempted theft or act of vandalism (4 cases)	3,353		3,353	
CANADIAN HERITAGE				
Department				
Theft of laptops	42,404		42,404	
Theft of a blank CD-R	62		62	
Theft of projectors	13,106		13,106	
Theft of laminator	90		90	
Theft of software	50		50	
Theft of speakers	80		80	
Theft of Palm Pilot	250		250	
National Archives of Canada				
Theft of a laptop and accessories	3,100		3,100	
Theft of a PC hard drive	1,100		1,100	
Theft of personal computers	4,245		4,245	
Theft of a digital camera	1,200		1,200	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
National Film Board				
Theft of a computer (12 cases).....	44,050		44,050	
Theft of a camera (4 cases).....	9,320		9,320	
Theft of a video VHS.....	1,500		1,500	
Theft of a recorder Mini Disc.....	3,000		3,000	
Theft of a DVD player.....	500		500	
Theft of avid media drive.....	4,600		4,600	
Public Service Commission				
Theft of laptop computers (5 cases).....	18,647		18,647	
Theft of microcomputers.....	1,346		1,346	
Theft of portable tape recorder.....	375		375	
Theft of personal computer memories (4 cases).....	506		506	
Loss of laptop.....	3,800		3,300	500
Status of Women—Office of the Co-ordinator				
Theft of laptop computer.....	2,999		2,999	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of security camera.....	8,000		8,000	
Theft of technical equipment.....	8,260		8,260	
Theft of cellular phone.....	150		150	
Theft of oak coat rack.....	250		250	
Immigration and Refugee Board of Canada				
Theft of laptop computer (2 cases).....	6,000	6,000		
Theft of 10 RAM memory.....	500		500	
ENVIRONMENT				
Department				
Theft of audio/video equipment (4 cases).....	14,998		2,498	12,500
Theft of cellular phone (1 case).....	300		300	
Theft of clothing (1 case).....	1,200		1,200	
Theft of computers and peripheral equipment (13 cases).....	30,495		30,495	
Theft of laptop computers (13 cases).....	47,840	2,200	30,926	14,714
Theft of miscellaneous items (4 cases).....	10,291		10,291	
Theft of non-technical equipment (13 cases).....	14,110		14,110	
Theft of office equipment (6 cases).....	1,802		1,802	
Theft of scientific equipment (2 cases).....	2,072		2,072	
Theft of tools (1 case).....	631		631	
Vandalism to Crown owned vehicles (14 cases).....	6,397		6,397	
Vandalism to Crown owned facility (1 case).....	3,070		3,070	
Canada Environmental Assessment Agency				
Theft of laptop computers (1 case).....	600		600	
Theft of microcomputers (1 case).....	2,150		2,150	
Parks Canada Agency				
Theft of 1999 ATV Grizzly 600 s/n J02W5XA015924.....	8,000		8,000	
Theft of 500 meters of wire reel.....	1,455		1,455	
Theft of approximately 90 litres of gasoline.....	54		54	
Theft of approximately 1 cord of Firewood.....	144		144	
Theft of bicycle rack and exhibit panel.....	2,000		2,000	
Theft of binoculars.....	100	100		
Theft of computer.....	1,400		1,400	
Theft of digital projector.....	3,000		3,000	
Theft of first aid kit (2 cases).....	100	100		
Theft of laminating machine.....	300			300
Theft of laptop (7 cases).....	22,369		22,369	
Theft of lawn tractor.....	7,595		7,595	
Theft of mower and 2 gas cans.....	200		200	
Theft of safety sign.....	70		70	
Theft of satellite dish.....	100		100	
Theft of tools (6 cases).....	15,215	100	15,115	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of vacuum	765		765	
Theft of various items	3,350		3,350	
Theft of warden equipment	1,300	300	1,000	
Theft revenue security safe (2 cases)	2,000		2,000	
Vandalism of picnic shelter and destroyed by fire	29,325		29,325	
Vandalism to buildings (52 cases)	14,054		14,054	
Vandalism to departmental motor vehicles (4 cases)	3,533		3,090	443
Vandalism to parking meters	200		200	
FINANCE				
Department				
Theft of technical equipment (3 cases)	1,160		1,160	
Auditor General				
Theft of a Palm Pilot (1 case)	374		374	
Theft of laptop computers (6 cases)	14,763		14,763	
Theft of a digital telephone (1 case)	220		220	
Theft of a digital camera (1 case)	449		449	
Theft of a 35 mm camera (1 case)	60		60	
Canadian International Trade Tribunal				
Theft of computer screen	2,904		2,904	
Financial Transactions and Reports Analysis Centre of Canada				
Theft of 1 laptop computer	5,000		5,000	
FISHERIES AND OCEANS				
Loss of camera	1,488		1,488	
Loss of radio	600		600	
Theft of a pressure washer from a Canadian Coast Guard base	1,733		1,733	
Theft of computer & materiel (27 cases)	41,993		41,993	
Theft of outboard motor (4 cases)	6,486		6,486	
Theft of vehicle (4 cases)	63,553		63,553	
Theft of winch	4,500		4,500	
Theft CD-Rom Burner at 200 Kent st.	105		105	
Theft of 1 HP 4000 printer at Russell road during the power failure of August 2003	1,449		1,449	
Theft of DLT IV cartridges at Russell road during the power failure of August 2003	500		500	
Theft of multimeter & battery	400		400	
Theft of fencing -chain link	300		300	
Theft of solar panel	840		840	
Theft of satellite phone	900		900	
Theft of floater suit	600		600	
Theft of miscellaneous hand tools	13,000		13,000	
Theft of diesel electric control panel	10,000		10,000	
Theft of acetylene accessories	1,700		1,700	
Theft of camera & accessories (2 cases)	2,004		2,004	
Theft of bicycle (2 cases)	400		400	
Theft of mechanic saw	500		500	
Theft of photocopier paper (2 boxes)	100		100	
Theft of computer hard disk	100		100	
Theft of vehicles (damaged but recovered, no charges laid) (3 cases)	6,724		6,724	
Vandalism - Destruction of 3 fishing vessels bought through the Marshall Program	1,875,000			1,875,000
Vandalism of windows (3 cases)	8,000		8,000	
Vandalism of equipment and doors (3 cases)	3,000		3,000	
Vandalism of gate and electrical housing	2,260		2,260	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of notebook computer (10 cases)	21,596		21,596	
Theft of digital cameras (4 cases)	5,742		5,742	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of switchbox	195		195	
Theft of personal digital assistant (2 cases)	760		760	
Theft of cellular telephone (3 cases)	897		897	
HEALTH				
Department				
Loss of computers and peripheral devices (4 cases)	2,199		2,199	
Loss of cellular phone (3 cases)	1,447		1,447	
Theft of computers and peripheral devices (16 cases)	47,834		47,834	
Theft of electronic equipment (3 cases)	1,920		1,920	
Theft of first aid equipment	60		60	
Theft of office equipment	450		450	
Theft of office supplies	1,000		1,000	
Theft of water bottles	90		90	
Theft of recognition award for employees (2 cases)	320		320	
Canadian Institutes of Health Research				
Theft of microcomputers	27,980		27,980	
Theft of tools	390		390	
Damage of furniture due to theft	2,352		2,352	
HUMAN RESOURCES DEVELOPMENT				
Department				
Nova Scotia				
Theft of table	150		150	
Vandalism to Government vehicles (8 cases)	14,074		14,074	
New Brunswick				
Government vehicle stolen and recovered with minimal damage	623		623	
Vandalism to Government vehicles (3 cases)	3,558		3,558	
Quebec				
Theft of laptop computers (4 cases)	12,000		12,000	
Theft of two monitors and four computers due for assets disposal	3,255		3,255	
Theft of a cellular phone, a calculator and an ergonomic pen	200		200	
Theft of an ergonomic chair	450		450	
Theft of two pagers	100		100	
Ontario				
Theft of laptop computers (5 cases)	18,000	1,177	16,823	
Theft of microcomputers (10 cases)	12,600		12,600	
Theft of cellular phone	20		20	
Theft of projector	4,000		4,000	
Theft of videoconferencing equipment	9,234		9,234	
Theft of powerbar, dispenser, ruler and a key	45		45	
Theft of conference speaker phone	1,100		1,100	
Vandalism to building	650		650	
Manitoba				
Theft of technical equipments (2 cases)	11,601		11,601	
Theft of computer equipment	1,070		1,070	
Vandalism to Government vehicle	928		928	
Alberta				
Theft of cellular phone	150		150	
British Columbia / Yukon				
Vandalism to Government vehicles (10 cases)	6,578		6,578	
Theft of computer equipments	17,635		17,635	
Theft of digital camera	735		735	
Theft of laptop computers (3 cases)	5,500		5,500	
Arson in underground parking area	25,000		25,000	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
National Headquarters				
Theft of laptop computers (7 cases)	31,445		31,445	
Theft of projectors (2 cases)	14,305		14,305	
Theft of computers (2 cases)	4,249		4,249	
Theft of computer equipment (3 cases)	2,008		2,008	
Theft of digital video camera	361		361	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of laptop computer, (2 cases) HQ.	7,966		7,966	
Theft of laptop computer, Nunavut	3,380		3,380	
Theft of satellite, Yukon	6,541		6,541	
Loss of cellular phone, Alberta	54		54	
Loss of library materials, IOGC.	42	42		
INDUSTRY				
Department				
Theft of laptops (14 cases)	46,724		46,724	
Theft of DVD drive	640		640	
Theft of smart drive	232		232	
Theft of monitors	1,396		1,396	
Theft of a computer	1,190		1,190	
Theft of flat screens (10 cases)	10,699		10,699	
Theft of printers (2 cases)	894		894	
Theft of projectors (4 cases)	23,319		23,319	
Theft of Intermec bar code reader	1,460		1,460	
Theft of handle pistol grip	196		196	
Theft of docking station for bar code reader	287		287	
Theft of 4 tires	700		700	
Theft of laptop adapter	100		100	
Theft of Statpower Pro Watt 150	80		80	
Theft of cellular phone	175		175	
Theft of cordless optical mouse	75		75	
Theft of government vehicles (2 cases)	32,735		32,735	
Theft of DVD/CD burner	240		240	
Theft of Blackberry (2 cases)	1,698		1,698	
Loss of cellular phones (3 cases)	666		666	
Theft of computer RAM (2 cases)	3,350		3,350	
Theft of equipment (6 cases)	2,029		2,029	
Theft of a printer cable	129		129	
Loss of a Blackberry	349		349	
Vandalism to a vehicle (4 cases)	4,002		4,002	
Canadian Space Agency				
Theft of cellular phone (2 cases)	1,049		1,049	
Theft of a wireless USB antenna for wireless keyboard and mouse	150		150	
Economic Development Agency of Canada for the Regions of Quebec				
Loss of 2 cellars, 1 Blackberry, 1 Palm Pilot, 1 recharger for cellular and 1 briefcase	1,100		1,100	
National Research Council of Canada				
Theft of computers	67,068	5,876	61,192	
Natural Sciences and Engineering Research Council				
Loss of PC Viewer	4,100		4,100	
Loss of computer hard drive	1,400		1,400	
Social Sciences and Humanities Research Council				
Loss of laptop	2,899		2,899	
JUSTICE				
Department				
Theft of radio/cassette/CD Panasonic	250		250	
Theft of laptop computers (2 cases)	7,200		7,200	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Human Rights Tribunal				
Theft of laptop computers (2 cases)	6,409		6,409	
Theft of computer equipment	2,850		2,850	
Courts Administration Service				
Theft of laptop computers (9 cases)	25,594		25,594	
Theft of an electronic agenda	473		473	
Supreme Court of Canada				
Theft of chairs	1,496		1,496	
NATIONAL DEFENCE				
Department				
Theft of combat clothing/kit (4611 items)	234,074	1,220	232,854	
Theft of transportation equipment (13 items)	13,848		13,848	
Theft of machinery (8 items)	2,319	100	2,219	
Theft of telecommunications equipment (16 items)	4,097		4,097	
Theft of electrical equipment (39 items)	32,733	451	32,282	
Theft of technical equipment (36 items)	18,778	325	18,344	109
Theft of tools (97 items)	11,444		11,444	
Theft of weapons and accessories (82 items)	4,228	19	4,209	
Theft of military specific equipment (471 items)	21,683		21,683	
Theft of non military specific equipment (76 items)	27,239	410	26,829	
Theft of computers (19 items)	47,469	1,401	46,068	
Theft of laptops (17 items)	49,959	2,664	47,295	
NATURAL RESOURCES				
Department				
Theft of laptop (17 cases)	56,078		56,078	
Theft of microcomputers	500		500	
Theft of technical equipment (11 cases)	43,226		43,226	
Vandalism to Government vehicle	563		563	
Theft of electronic equipment (8 cases)	1,790		1,790	
Items stolen from trucks	6,300			6,300
Theft of miscellaneous supplies	946		946	
Vandalism resulting from break-in	744		744	
PRIVY COUNCIL				
Department				
Loss of cellular phone (1 case)	150		150	
Loss of Blackberry (3 cases)	1,050		1,050	
Loss of technical equipment (1 case)	150		150	
Theft of microcomputers (6 cases)	19,477		19,477	
Theft of technical equipment (1 case)	235		235	
Canadian Transportation Accident Investigation and Safety Board				
Theft of laptop computer (1 case)	1,176		1,176	
Chief Electoral Officer				
Theft of cellular phone and charger (4 cases)	476		476	
Theft of a projector (1 case)	5,498		5,498	
Theft of taxi chits (2 cases)	379		379	
Commissioner of Official Languages				
Theft of a laptop, flat screen, PC viewer and other small related items	9,600		9,600	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Vandalism to buildings (13 cases)	29,690		29,690	
Damaged cellular phone (2 cases)	448		448	
Loss of cellular phone (5 cases)	1,647		1,647	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of processor (1 case)	1,400		1,400	
Theft of 1 digital camera and 2 memory cards (1 case)	1,000		1,000	
Theft of 100 yards of wooden fence (1 case)	1,500		1,500	
Theft of 6 hard drives and a processor (1 case)	3,718		3,718	
Theft of 7 computers, 3 monitors, 1 laptop, 3 cellular phones, 1 digital camera, 2 cameras, 1 head phone, 1 engraver and 1 calculator (1 case)	25,214		25,214	
Theft of Blackberry (1 case)	910		910	
Theft of briefcase and laptop accessories (1 case)	500		500	
Theft of cellular phones (4 cases)	664	100	564	
Theft of Christmas tree (1 case)	75		75	
Theft of computer equipment (1 case)	24,092		24,092	
Theft of computer monitor (7 cases)	3,650	650	3,000	
Theft of computer power supply (1 case)	72		72	
Theft of computer speakers (1 case)	120		120	
Theft of computer (12 cases)	14,080	1,850	12,230	
Theft of desk lamp (1 case)	113		113	
Theft of digital camera (5 cases)	5,548		3,897	1,651
Theft of flat screen monitor (15 cases)	16,515	2,210	14,305	
Theft of keyboard and cable (1 case)	300		300	
Theft of laptop (27 cases)	94,071		84,896	9,175
Theft of laptop and accessories (1 case)	3,064		3,064	
Theft of laptop, docking station, cordless mouse and a Palm Pilot (1 case)	4,153		4,153	
Theft of Palm Pilot (7 cases)	2,970		2,320	650
Theft of Pocket PC (1 case)	839		839	
Theft of processor (6 cases)	7,125		7,125	
Theft of projector (3 cases)	21,550		21,550	
Theft of Racal Key (1 case)	100		100	
Theft of software (1 case)	536		536	
Theft of telephone (4 cases)	643		643	
Theft of tools (1 case)	1,500			1,500
Theft of vehicle radio deck, telephone charger, security cards and keys (1 case)	522			522
Communication Canada				
Theft of projector	6,350		6,350	
Theft of conference unit	1,000		1,000	
Theft of trolley	746		746	
Theft of camera	600		600	
Theft of laptop computer	1,500		1,500	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (61 cases)	55,489	100	55,389	
Damage due to inmate riot (81 cases)	978,979	495	978,401	83
Loss of asset inventories (50 cases)	45,952	25,610	18,254	2,088
Theft of computers (16 cases)	43,985		43,985	
Theft of automobiles (3 cases)	32,214		32,214	
Theft of supplies (1 case)	5,000		5,000	
Vandalism of property and equipment (770 cases)	180,264	4,519	174,341	1,404
Royal Canadian Mounted Police				
Damage to buildings	556		556	
Damage to Government vehicles	236,176	70,369	141,097	24,710
Damage to equipment	155	155		
Vandalism to Government vehicles	9,674		9,674	
Vandalism to buildings	240		240	
Theft of Government vehicles	104,650		104,650	
Theft of laptop computers	10,525	1,500	9,025	
Theft of equipment	31,036	1,655	29,381	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
TRANSPORT				
Department				
Theft of computers (4 cases)	9,441		9,441	
Theft of laptop computers (4 cases)	11,993		11,993	
Theft of projectors (5 cases)	32,375		32,375	
Theft of a Blackberry cellular phone	1,200		1,200	
Theft of a trailer	10,521		10,521	
Theft of a DVD/CDRW Drive	150		150	
Theft of a Government vehicle	34,666		34,666	
Damage to a Government vehicle	21,015		21,015	
Damage to Government hopper cars (247 cases)	10,304,733		10,304,733	
Damage to a printer	7,000		7,000	
Water damaged computer equipment	6,000	5,040	960	
Canadian Transportation Agency				
Theft of a computer	6,000		1,163	4,837
TREASURY BOARD				
Secretariat				
Theft of technical equipment (1 case)	5,000		5,000	
VETERANS AFFAIRS				
Department				
Theft of 2 laptop computers	8,605		8,605	
WESTERN ECONOMIC DIVERSIFICATION				
Theft of a cellular phone	299		299	
Theft of a projector	3,000		3,000	
Theft of a videoconferencing remote control	150		150	
	16,748,805 ⁽¹⁾	140,415	14,651,904 ⁽¹⁾	1,956,486

⁽¹⁾ The reported information has been revised. The *Public Accounts of Canada* as originally tabled contained inaccurate information for Canada Customs and Revenue Agency.

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LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
TRANSPORT				
Department				
Theft of computers (4 cases)	9,441		9,441	
Theft of laptop computers (4 cases)	11,993		11,993	
Theft of projectors (5 cases)	32,375		32,375	
Theft of a Blackberry cellular phone	1,200		1,200	
Theft of a trailer	10,521		10,521	
Theft of a DVD/CDRW Drive	150		150	
Theft of a Government vehicle	34,666		34,666	
Damage to a Government vehicle	21,015		21,015	
Damage to Government hopper cars (247 cases)	10,304,733		10,304,733	
Damage to a printer	7,000		7,000	
Water damaged computer equipment	6,000	5,040	960	
Canadian Transportation Agency				
Theft of a computer	6,000		1,163	4,837
TREASURY BOARD				
Secretariat				
Theft of technical equipment (1 case)	5,000		5,000	
VETERANS AFFAIRS				
Department				
Theft of 2 laptop computers	8,605		8,605	
WESTERN ECONOMIC DIVERSIFICATION				
Theft of a cellular phone	299		299	
Theft of a projector	3,000		3,000	
Theft of a videoconferencing remote control	150		150	
	16,455,957 ⁽¹⁾	140,415	14,359,056 ⁽¹⁾	1,956,486

⁽¹⁾ The information contained in the shaded areas is inaccurate. Refer to revised pages.

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2003-2004

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Total loss of Government vehicle in an accident (2 cases)	21,000		21,000	
Damage to Government vehicle in an accident (16 cases)	68,248	2,384	65,864	
Damage to crop	772		772	
Fire on Government land	10,227	10,227		
Canadian Food Inspection Agency				
Damage to Government vehicle in an accident (94 cases)	220,457	37,068	179,742	3,647
CANADA CUSTOMS AND REVENUE AGENCY				
Department				
Vehicle damage due to parking lots collisions (20 cases)	26,925		26,925	
Vehicle damage due to collisions caused by bad weather and poor road conditions (2 cases)	6,391		6,391	
Fender-benders and collisions (16 cases)	52,173		52,173	
Collision with a deer (2 cases)	7,398		7,398	
Miscellaneous (broken windshield, mirrors, etc.) (6 cases)	4,793		4,793	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of computers	21,000		21,000	
Loss of cellular phones	900		900	
Loss of one palm pilot	300		300	
Loss of immigration port stamp	45		45	
Loss of immigration officer badges and identification cards	516		516	
Loss of immigration officer equipment	170		170	
Loss of electronic projector	7,500		7,500	
Loss of security camera	2,500		2,500	
Damage to vehicle in an accident	30,628		30,628	
Immigration and Refugee Board of Canada				
Loss of Blackberry	500		500	
Loss of a DVD burner	350		350	
ENVIRONMENT				
Department				
Damage to audio/video equipment (45 cases)	68,357		68,357	
Damage to building (3 cases)	127,375		127,375	
Damage to other means of transportation and related parts belonging to the Government (22 cases)	41,571		41,571	
Damage to Government vehicles in accidents (22 cases)	35,264	2,834	32,430	
Damage to microcomputers and related equipment (80 cases)	177,900	1,205	176,695	
Damage to non-technical equipment (57 cases)	82,497		82,497	
Damage to office equipment (28 cases)	28,289		28,289	
Damage to scientific equipment (40 cases)	104,108		104,108	
Damage to tools (9 cases)	18,925		18,925	
Parks Canada Agency				
Car accidents (6 cases)	4,991		4,991	
Damage to departmental vehicles caused by motor vehicle accidents (3 cases)	1,311		1,311	
Damage to Government vehicles (8 cases)	15,905	2,303	13,602	
Damage to sign at Eastgate	6,222			6,222
Damage to wildlife fence	1,360			1,360
Engine destroyed in boating accident	10,000		10,000	
Loss and damage to equipments (2 cases)	690		690	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of facilities to fire during Tokumm & Verendrye forest fire activity in August 2003—				
Floe Lake Bridge	150,000		150,000	
Haffner Creek Bridge	100,000		100,000	
33 Class B Bridges	33,000		33,000	
Floe & Paint Pots Kiosks	5,000		5,000	
Trail signage	1,000		1,000	
Kaufmann Lake Campground facilities	5,000		5,000	
Haffner Creek privy	2,500		2,500	
Marble Canyon Campground Theatre	150,000		150,000	
Marble Canyon Campground picnic tables (5 cases)	1,000		1,000	
Marble Canyon Day Use Area facilities	500,000		500,000	
Floe & Marble Canyon highway signs	10,000		10,000	
Pain Pots Day Use Area privy roof & doors	1,000		1,000	
Motor vehicle accident - Vehicle written off	18,000		18,000	
Outboard motors accidentally lost overboard (2 motors)	3,746		3,746	
Severe wind storm resulting in fallen trees and branches on park road	1,400		1,400	
Shoreline erosion due to winter storm Queen Charlotte Visitor Information Centre	8,500		8,500	
Stockpiled lumber damaged due to weather	10,671		10,671	
Storm damage to historical reconstructed assets	750,000		750,000	
Wind damage to Visitor Centre	700		700	
FINANCE				
Financial Transactions and Reports Analysis Centre of Canada				
Loss of 3 cellular phones	600		600	
Loss of 1 blackberry	500		500	
FISHERIES AND OCEANS				
Damage to building due to Hurricane Juan (10 cases)	668,000		668,000	
Damage to Electrical System due to Hurricane Juan	1,000		1,000	
Damage to Government vehicle in an accident (67 cases)	78,976	12,909	41,620	24,447
Damage to Range Tower transmission due to Hurricane Juan	4,000		4,000	
Damage to safe at Russell road during the power failure of August 2003	2,000		2,000	
Damage to truck cap	138		138	
Loss of cellular phone overboard	50		50	
Loss of computer notebook overboard (2 cases)	10,797		10,797	
Loss of outboard motor sea during rough water passage Ogden to Telegraph	707		707	
Loss of a steam cooker due to fire	2,500		2,500	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Damage to Government vehicle	2,810		2,810	
HUMAN RESOURCES DEVELOPMENT				
Department				
Nova Scotia				
Loss of cellular phone due to accident	90		90	
Loss of laptop computers due to accident (2 cases)	5,114		5,114	
Damage to Government vehicle in an accident (2 cases)	1,911		1,911	
New Brunswick				
Loss of cellular phones (3 cases)	900		900	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Ontario				
Damage as a result of flooding	2,065		2,065	
Loss of cellular phones (2 cases)	40		40	
Manitoba				
Loss of cellular phone	350		350	
Loss of electronic organizer	160		160	
Accidental destruction of laptop computer	4,200		4,200	
Loss of computer equipment	3,007		3,007	
Damage to Government vehicle	143		143	
Saskatchewan				
Damage to Government vehicle	3,824		3,824	
Alberta				
Damage to Government vehicles (2 cases)	1,000		1,000	
British Columbia / Yukon				
Damage to laptop computer	151		151	
Motor vehicle accidents (3 cases)	3,089		3,089	
Loss of a cellular phone	326		326	
Damage to monitor and keyboard	390		390	
Loss of personal data agenda	1,100		1,100	
National Headquarters				
Damage to monitor and keyboard (2 cases)	1,129		1,129	
Accidental destruction of a computer	1,063		1,063	
Loss of cellular phones (3 cases)	1,067		1,067	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Destroyed cellular phone	615		615	
INDUSTRY				
Department				
Fire of a 2003 Sterling Weight Truck	175,000			175,000
Accident of a 2000 Ford Windstar Lx Van	4,346			4,346
Repairs due to water damage - 151 Yonge St., 13th floor	19,653			19,653
Damage to Government vehicle - accident (7 cases)	13,556		13,556	
NATIONAL DEFENCE				
Department				
Loss or damage of combat clothing/Kit (3829 items)	144,411	1,296	143,115	
Loss or damage of transportation equipment (41 items)	76,150		76,150	
Loss or damage of construction engineering equipment (1 item)	3,868		3,868	
Loss or damage of machinery (6 items)	23,733		23,733	
Loss or damage of telecommunication equipment (25 items)	21,072	199	20,873	
Loss or damage of electrical equipment (71 items)	114,191		114,191	
Loss or damage of technical equipment (18 items)	19,176		19,176	
Loss or damage of tools (89 items)	18,024		18,024	
Loss or damage of weapons and accessories (379 items)	5,170		5,170	
Loss or damage of military specific equipment (654 items)	108,690	65	108,625	
Loss or damage of non military specific equipment (299 items)	106,216		106,216	
Loss or damage of computers (34 items)	35,005		35,005	
Loss or damage of laptops (5 items)	18,907		18,907	
Vandalism to buildings (2 items)	521,502		521,502	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 2003-2004 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATURAL RESOURCES				
Department				
Damage to Government vehicle in an accident (4 cases)	5,782			5,782
Loss of aeronautical and technical services supplies, printing operations supplies and building damage due to flooding at 615 Booth, Ottawa, ON	1,243,788		1,243,788	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Part of the suspended ceiling and lighting detached (1 case)	1,000		1,000	
Loss of Windstar Van (1 case)	8,500		8,500	
Accidental damage to Government building (2 cases)	430,000		430,000	
Damage to light post (1 case)	695		695	
Damage to office furniture (1 case)	50,455			50,455
Damage to a photocopier (1 case)	3,066			3,066
SOLICITOR GENERAL				
Correctional Service				
Damage due to water pipe break (77 cases)	22,513		22,513	
Damage due to acts of nature (2 cases)	2,670		2,670	
Damage due to motor vehicle accident (66 cases)	179,507	6,156	173,351	
Damage to property and equipment (36 cases)	70,217		70,217	
Loss of asset inventories (284 cases)	37,456		37,456	
Royal Canadian Mounted Police				
Damage to Government vehicles	1,767,217	218,669	1,314,497	234,051
Damage to buildings	6,008		6,008	
Damage to equipment	50,000			50,000
TRANSPORT				
Department				
Damage to Government vehicle in an accident (2 cases)	7,211	6,200	1,011	
VETERANS AFFAIRS				
Department				
Loss of 12 cellular phones	1,697		1,697	
Loss of office chair	250		250	
Loss of access card	100		100	
Loss of radio transmitter	44		44	
Loss of fax machine	1,600		1,600	
Loss of dictaphone	450		450	
Loss of 6 computers	12,223		12,223	
Loss of laptop	3,760		3,760	
Loss of laser printer	2,026		2,026	
Loss of recreational equipment	1,145		1,145	
Loss of monitor	600		600	
Loss of commercial mixer	865		865	
Loss of portable air conditioner	990		990	
Loss of drinking fountain	2,475		2,475	
Loss of server	14,808		14,808	
Loss of projector	6,315		6,315	
Loss of technical equipment	11,695		11,695	
Loss of tools	3,492		3,492	
Loss of medical equipment	5,864		5,864	
	9,148,041	301,515	8,268,497	578,029

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 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department						
Fraudulent claims for travel advances	2002-2003	8,500			1,500 ⁽¹⁾	7,000 ⁽¹⁾
Canadian Food Inspection Agency						
Damage to Government vehicle in an accident (94 cases)	2002-2003	168,428	32,744	2,450	133,234 ⁽¹⁾	
CANADA CUSTOMS AND REVENUE AGENCY						
Department						
Fraudulent overtime claims (2 cases)	1997-98	133,792	82,524	475	45,000	5,793
Issuance of fraudulent tax refunds by employees	2000-2001	518,904	125,839	186,932	206,133 ⁽¹⁾	
Misrepresentation by employee in the acquisition of computer equipment	2000-2001	23,738	3,660	4,352		15,726
Damage to vehicles (51 cases)	2001-2002	117,375	15,009		94,896	7,470
Damage to vehicle (43 cases)	2002-2003	150,147	13,861	19,369	105,081	11,836
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)						
Income Tax	2001-2002	11,371,419	3,838,715	1,283,828	4,665,717 ⁽¹⁾	1,583,159
Goods and services tax/harmonized sales tax	2001-2002	9,442,892	1,443,560	257,181	6,380,063 ⁽¹⁾	1,362,088
Customs import duties and taxes	2001-2002	5,849,616	97,338	25,634	5,490,632 ⁽¹⁾	236,012
Other administered losses	2001-2002	28,615	2,693			25,922
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)						
Income tax	2002-2003	8,768,905	2,922,585	1,167,112	2,404,293 ⁽¹⁾	2,274,915 ⁽¹⁾
Goods & services tax/harmonized sales tax	2002-2003	13,042,536	556,412	246,158	11,293,218 ⁽¹⁾	946,748 ⁽¹⁾
Customs import duties and taxes	2002-2003	653,570	401,971	9,056	101,487 ⁽¹⁾	141,056 ⁽¹⁾
Other administered losses	2002-2003	186,246	72,334	24,564	89,348 ⁽¹⁾	
CANADIAN HERITAGE						
Department						
Theft of petty cash	2002-2003	1,591		1,591		
Public Service Commission						
Theft of taxi booklets	2002-2003	772			772 ⁽¹⁾	
CITIZENSHIP AND IMMIGRATION						
Department						
Misappropriation of funds	2002-2003	178,540	15,178			163,362
ENVIRONMENT						
Department						
Misuse of Government mastercard and unauthorized use of ARI card	1997-98	7,400				7,400
Misuse of Government acquisition card	2002-2003	124				124
Misappropriation of receipts by a term employee	2000-2001	8,780	5,274	3,506		
Damage to Government vehicles due to accidents (17 cases)	2001-2002	54,216			52,422	1,794
Theft of vehicles and trailers (5 cases)	2000-2001	30,147			20,147	10,000
Theft of vehicles and trailers (3 cases)	2002-2003	45,567	44,944		200	423
Theft of laptop computers (16 cases)	2001-2002	63,390			58,390	5,000
Theft of laptop computers (25 cases)	2002-2003	81,079			77,079	4,000
Theft of computer and peripheral equipment (17 cases)	2002-2003	32,490			27,490	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
Theft of optical equipment (12 cases)	2002-2003	30,353			29,753	600
Theft of tools (6 cases)	2002-2003	18,979			18,129	850

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 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Theft of technical equipment (9 cases)	2002-2003	6,692			6,172	520
Theft of firearms (6 cases)	2002-2003	4,200			1,850	2,350
Theft of clothing and uniforms (3 cases)	2002-2003	1,850			1,050	800
Parks Canada Agency						
Vandalism to buildings (42 cases)	2000-2001	17,060			300	16,760
Missing grates on bridge (3 cases)	2000-2001	525			300	225
Broken road sign (4 cases)	2000-2001	906			325	581
Damage to Government vehicle (3 cases)	2000-2001	9,565			500	9,065
Theft of life ring	2000-2001	60				60
Theft of laptop computer	2002-2003	2,000				2,000
Vehicle accident (4 cases)	2000-2001	2,066	618		200	1,248
Damage to animal fences (7 cases)	2000-2001	4,319	3,669			650
Damage to alarm system due to lightning storm (2 cases)	2000-2001	840				840
Damage to guard rail due to accident (2 cases)	2002-2003	3,460	3,210			250
Damage to lawn due to storm (2 cases)	2002-2003	600				600
Damage to signs due to storm (2 cases)	2002-2003	550				550
Damage to barricade	2002-2003	100				100
Damage to lights (3 cases)	2002-2003	635				635
Damage to door	2002-2003	200				200
Damage to table	2002-2003	200				200
Broken window (2 cases)	2002-2003	800				800
FINANCE						
Department						
Theft of microcomputers (2 cases)	2002-2003	4,625	30		4,595 ⁽¹⁾	
FISHERIES AND OCEANS						
Theft of computer and computer equipment (9 cases)	1999-2000	44,070	1,000		43,070 ⁽¹⁾	
Fraudulent use of credit card	2000-2001	21,899	211	5,263		16,425
Damage to Government vehicles in accidents (25 cases)	2002-2003	36,432			36,000 ⁽¹⁾	432 ⁽¹⁾
Theft of petty cash at the Pacific Biological Station	2002-2003	1,022			1,022 ⁽¹⁾	
Theft of petty cash at the CCG Station Kitsilano	2002-2003	591			591 ⁽¹⁾	
Loss of public money—Commercial licence revenue	2002-2003	60			60 ⁽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	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			15,363 ⁽¹⁾	
Theft/loss of laptops and computers (10 cases)	2001-2002	37,329			37,329 ⁽¹⁾	
Theft/loss of laptops and computer equipment (18 cases)	2001-2002	25,760			25,760 ⁽¹⁾	
Theft of cellular phone	1998-99	955			955 ⁽¹⁾	
Theft/loss of cellular phone	2001-2002	299			299 ⁽¹⁾	
Damage to Government vehicles following an accident (5 cases)	1999-2000	33,517			33,517 ⁽¹⁾	

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 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Destruction of medical vaccines due to refrigeration failure.....	1999-2000	47,841			47,841 ⁽¹⁾	
Theft/loss of Palm Pilots (4 cases).....	2001-2002	1,538			1,538 ⁽¹⁾	
Theft of a vehicle—Damages.....	2001-2002	493			493 ⁽¹⁾	
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 ⁽¹⁾	
HUMAN RESOURCES DEVELOPMENT						
Department						
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	23,795	19,419		142,944
Losses of public money— Theft of petty cash, NHQ.....	2002-2003	593				593
Theft and damage to a government vehicle (New Brunswick).....	2002-2003	3,127			3,127 ⁽¹⁾	
Fraudulent claims for benefits:						
Employment Insurance Benefits.....	Prior to 1997	85,770,959 ⁽¹⁾	⁽¹⁾	4,474,300	18,791,019 ⁽¹⁾	62,505,640 ⁽¹⁾
Employment Insurance Benefits.....	1998-99	156,186,404	114,782,349	6,365,905	12,720,650 ⁽¹⁾	22,317,500 ⁽¹⁾
Employment Insurance Benefits.....	1999-2000	120,404,240	83,719,259	4,402,828	10,090,338 ⁽¹⁾	22,191,815 ⁽¹⁾
Employment Insurance Benefits.....	2000-2001	120,790,146	72,358,675	6,192,815	9,054,108 ⁽¹⁾	33,184,548 ⁽¹⁾
Employment Insurance Benefits.....	2001-2002	105,709,129	41,817,800	9,271,791	4,795,270 ⁽¹⁾	49,824,268 ⁽¹⁾
Employment Insurance Benefits.....	2002-2003	133,462,360	17,668,014 ⁽¹⁾	19,064,385	378,258 ⁽¹⁾	96,351,703 ⁽¹⁾
Family Allowances.....	1988-89	123,093	60,198	467	61,849	579
Family Allowances.....	1989-90	95,663	49,060		36,688	9,915
Family Allowances.....	1990-91	32,464	14,772		17,692 ⁽¹⁾	
Family Allowances.....	1991-92	73,703	25,689		42,967	5,047
Family Allowances.....	1992-93	47,251	21,178		25,086 ⁽¹⁾	987 ⁽¹⁾
Family Allowances.....	1993-94	156,746	34,882	592	111,252	10,020
Family Allowances.....	2001-2002	26,637	1,350	600	16,294	8,393
Old Age Security.....	1987-88	359,240	281,036 ⁽¹⁾	9,149	42,125	26,930 ⁽¹⁾
Old Age Security.....	1988-89	1,070,391	596,389	18,198	219,375 ⁽¹⁾	236,429 ⁽¹⁾
Old Age Security.....	1989-90	721,089	247,866	1,546	148,184 ⁽¹⁾	323,493 ⁽¹⁾
Old Age Security.....	1990-91	639,880	311,980 ⁽¹⁾		141,024	186,876 ⁽¹⁾
Old Age Security.....	1991-92	617,627	177,588	1,200	310,242	128,597
Old Age Security.....	1992-93	1,074,363	307,107	642	282,246	484,368
Old Age Security.....	1993-94	355,988	184,455	2,121	123,096	46,316
Old Age Security.....	1994-95	1,190,107	351,418	7,297	642,135	189,257
Old Age Security.....	1995-96	839,522	388,482	27,660	212,130	211,250 ⁽¹⁾
Old Age Security.....	1996-97	475,078	118,390 ⁽¹⁾	4,800	142,915 ⁽¹⁾	208,973 ⁽¹⁾
Old Age Security.....	1997-98	659,829 ⁽¹⁾	100,019	20,351	171,096	368,363
Old Age Security.....	1998-99	980,863	273,302 ⁽¹⁾	38,287	141,600 ⁽¹⁾	527,674 ⁽¹⁾
Old Age Security.....	1999-2000	580,465 ⁽¹⁾	73,988	13,830	104,868	387,779 ⁽¹⁾
Old Age Security.....	2000-2001	935,178	89,927 ⁽¹⁾	21,457	3,273 ⁽¹⁾	820,521 ⁽¹⁾
Old Age Security.....	2001-2002	3,660,669 ⁽¹⁾	318,865	98,900	915,748 ⁽¹⁾	2,327,156 ⁽¹⁾
Old Age Security.....	2002-2003	845,508 ⁽¹⁾	35,657 ⁽¹⁾	135,107		674,744
Canada Pension Plan.....	1987-88	40,120 ⁽¹⁾	36,525 ⁽¹⁾			3,595
Canada Pension Plan.....	1989-90	242,854	148,198		71,507	23,149
Canada Pension Plan.....	1990-91	1,105,864	631,539 ⁽¹⁾	13,753	154,905 ⁽¹⁾	305,667 ⁽¹⁾
Canada Pension Plan.....	1991-92	437,731	225,122	8,151	36,561 ⁽¹⁾	167,897 ⁽¹⁾
Canada Pension Plan.....	1992-93	1,316,753	657,368	35,112	147,730 ⁽¹⁾	476,543 ⁽¹⁾
Canada Pension Plan.....	1993-94	771,616	344,662	29,453	98,850 ⁽¹⁾	298,651 ⁽¹⁾
Canada Pension Plan.....	1994-95	552,710	174,480	12,923	65,956	299,351
Canada Pension Plan.....	1995-96	796,847	349,600	27,768		419,479
Canada Pension Plan.....	1996-97	283,263	98,985	16,864	438 ⁽¹⁾	166,976 ⁽¹⁾
Canada Pension Plan.....	1997-98	1,815,170 ⁽¹⁾	462,963 ⁽¹⁾	62,438	165,822 ⁽¹⁾	1,123,947 ⁽¹⁾
Canada Pension Plan.....	1998-99	893,192	248,035	29,399	18,542	597,216
Canada Pension Plan.....	1999-2000	1,092,943	195,067 ⁽¹⁾	31,058	17,262	849,556 ⁽¹⁾
Canada Pension Plan.....	2000-2001	1,444,255 ⁽¹⁾	252,537 ⁽¹⁾	70,209	45,774 ⁽¹⁾	1,075,735 ⁽¹⁾
Canada Pension Plan.....	2001-2002	1,696,202 ⁽¹⁾	107,408 ⁽¹⁾	100,173	153,793 ⁽¹⁾	1,334,828 ⁽¹⁾
Canada Pension Plan.....	2002-2003	540,581 ⁽¹⁾	11,978	37,533		491,070 ⁽¹⁾

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 2003-2004	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	1,139		4,491
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	200	2,581	11,240
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 ⁽¹⁾	
Government vehicle burned, Atlantic region	1997-98	17,930		7,750	10,180 ⁽¹⁾	
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		38,000	6,000 ⁽¹⁾	
Theft of digital camera, IOGC	2001-2002	1,599	500			1,099
Loss of Treaty monies, Ontario	2002-2003	4,688				4,688
INDUSTRY						
Department						
Theft of laptop computers (9 cases)	2001-2002	38,254			27,387	10,867
Theft of laptop (7 cases)	2002-2003	23,058			22,658	400
Theft of Blackberry (2 cases)	2001-2002	1,100				1,100
Theft of vehicle	2002-2003	25,543			25,543 ⁽¹⁾	
Theft of spectrum analyzer IPR	2002-2003	15,200			15,200 ⁽¹⁾	
Damage to Government vehicle (4 cases)	2002-2003	21,889		459	21,430	
Vandalism to a vehicle (5 cases)	2002-2003	13,785			12,900	885
Misuse of credit card	2002-2003	4,532				4,532
Canadian Space Agency						
Fraudulent endorsement of cheque cashed	2001-2002	1,683			1,683 ⁽¹⁾	
Economic Development Agency of Canada for the Regions of Quebec						
False or fraudulent claims for grants and contributions	2000-2001	2,422,077	1,405,526	16,500	481,105 ⁽¹⁾	518,946 ⁽¹⁾
False or fraudulent claims for grants and contributions	2002-2003	65,216	4,575			60,641
Natural Sciences and Engineering Research Council						
Laptops and peripherals	2002-2003	75,000				75,000
Social Sciences and Humanities Research Council						
American Express cheques stolen and cashed	2002-2003	5,000				5,000
NATIONAL DEFENCE						
Department						
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)	1997-98	6,626 ⁽¹⁾	1,000 ⁽¹⁾	2,400		3,226 ⁽¹⁾
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw	1997-98	29,109				29,109
Misappropriation of funds from a standing advance CFB ASU Edmonton	2002-2003	23,000				23,000
Misappropriation of funds from the Receiver Revenue accountant RGDF Shearwater	1999-2000	5,130				5,130
Misappropriation of funds from a Military Police local budget, CFSU (Ottawa)	2000-2001	52,811	28,093	4,371		20,347

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 35**

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 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Theft of funds from the ship's pay office safe at HMCS Montreal	1999-2000	32,498				32,498
Theft of cash from a standing advance, break and enter at CFB Valcartier	1999-2000	968				968
Theft of travellers cheques from custodian CFSU (O) OP Apollo	2002-2003	7,600				7,600
Theft of a standing advance CFSU (O) OP Reptile	2002-2003	23,218			17,414 ⁽¹⁾	5,804 ⁽¹⁾
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa	1999-2000	91,352				91,352
Fraudulent claims for education allowances CFSU (E) Brussels	2002-2003	92,000	4,600	2,400		85,000
Discrepancy in money held by cashier, HMCS Preserver	2000-2001	2,003				2,003
Discrepancy in a standing advance, CTCHQ Gagetown	2000-2001	6,100		6,100		
Discrepancy in a standing advance CFB ASU Edmonton	2002-2003	3,000				3,000
Discrepancy in a standing advance CFB Petawawa	2002-2003	630				630
Discrepancy in a standing advance, CFB Halifax	2002-2003	3,000				3,000
Discrepancy in a standing advance, 8 Wing Trenton	2002-2003	6,789				6,789
Discrepancy in money held by cashier, 12 Wing Shearwater	2002-2003	451				451
Missing financial receipts and funds from the deposit for base accommodations, CBF Halifax	2001-2002	375				375
Theft of diesel fuel rebates	2002-2003	41,721	13,181	24,916 ⁽¹⁾	3,360 ⁽¹⁾	264 ⁽¹⁾
Discrepancy in a standing advance at CFB USA Edmonton	2002-2003	397 ⁽¹⁾				397 ⁽¹⁾
Theft of military clothing/kit (5532 items)	2002-2003	208,538 ⁽¹⁾	1,420 ⁽¹⁾	971 ⁽¹⁾	206,147 ⁽¹⁾	
Theft of machinery (2 items)	2002-2003	7,195 ⁽¹⁾		4,358 ⁽¹⁾	2,837 ⁽¹⁾	
NATURAL RESOURCES						
Department						
Theft of televisions (break-in) (3 cases)	2001-2002	600	583	200 ⁽¹⁾		(183) ⁽¹⁾
Break in to an employee's house-loss of a Dell computer, an HP Laserjet 1100 and an HP scanner	2002-2003	5,000			5,000 ⁽¹⁾	
Loss of Dell laptop on business trip	2002-2003	4,000			4,000 ⁽¹⁾	
Loss of cellular phones (3 cases)	2002-2003	600			600 ⁽¹⁾	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Receiver General — Cheque Redemption Control Directorate						
Foreign accounts— False endorsements	1996-97	167,797	134,924		32,873 ⁽¹⁾	
SOLICITOR GENERAL						
Correctional Service						
Money sent to the wrong inmate (1 case)	2000-2001	1,290	441 ⁽¹⁾	559		290 ⁽¹⁾
Vandalism of property and equipment (423 cases)	2002-2003	126,511	7,755	1,000 ⁽¹⁾	117,256 ⁽¹⁾	500 ⁽¹⁾
Damage due to water pipe break (8 cases)	2002-2003	79,837		27,113 ⁽¹⁾	52,724 ⁽¹⁾	
Damage following motor vehicle accident (51 cases)	2002-2003	118,608	575	3,040 ⁽¹⁾	114,993 ⁽¹⁾	
Misappropriation of funds (2 cases)	2002-2003	34,205	7,990 ⁽¹⁾	18,170 ⁽¹⁾	5,318 ⁽¹⁾	2,727 ⁽¹⁾
Loss of asset inventories (90 cases)	2002-2003	65,462 ⁽¹⁾	9,802 ⁽¹⁾	3,391 ⁽¹⁾	52,269 ⁽¹⁾	

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 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
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
Damage to snowmobile (1 case)	2002-2003	6,660				6,660
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
Damage to police vehicles (15 cases)	2002-2003	111,540	37,588		51,262	22,690
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	2,886	3,251	
Wilful damage to police vehicles	2001-2002	48,221	12,322	316	32,982	2,601
Property damage	1999-2000	7,506	1,413		3,690	2,403
Damage to police transport	1999-2000	256,329	49,891		179,621	26,817
Damage to police transport	2000-2001	71,593	17,444		22,696	31,453
Damage/loss of equipment	2000-2001	6,850			6,600	250
Damage/loss of equipment	2001-2002	84,553	1,919		58,430	24,204
Damage/loss of equipment	2002-2003	59,703			55,203	4,500
Damage/loss of equipment	2002-2003	164,971			160,260	4,711
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	151,687		559,524	189,897
Damage to RCMP vehicles (accidents)	2000-2001	1,348,510	334,675		948,444	65,391
Damage to RCMP vehicles (accidents)	2001-2002	1,296,339	377,256	38,669	643,545	236,869
Damage to RCMP vehicles (accidents)	2002-2003	668,300	167,015	40,772	428,152 ⁽¹⁾	32,361 ⁽¹⁾
Damage to property/equipment	2000-2001	63,150			58,150	5,000
Damage to property/equipment	2001-2002	389,980	169,000		181,000	39,980
Vandalism to Government vehicles	2001-2002	312,937	158,151		18,084	136,702
Vandalism to police vehicles (9 cases)	2002-2003	4,172	35		3,533	604
Sooke Detachment, petty cash	2002-2003	100				100
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	22,373 ⁽¹⁾	500		19,933 ⁽¹⁾
Theft of petty cash	2001-2002	225		225		
VETERANS AFFAIRS						
Department						
Veterans Affairs Program						
Misappropriation of public funds by an employee	1988-89	47,335	45,366	1,969 ⁽¹⁾		
False or fraudulent claims for War Veterans Allowance benefits (2 cases)	1989-90	39,912	5,850	275		33,787
False or fraudulent claims for War Veterans Allowance benefits	1991-92	18,420	12,900	1,100		4,420
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,218	13,280	1,925		82,013
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	13,200	1,200		8,622
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	920 ⁽¹⁾			60,410
False or fraudulent claims for War Veterans Allowance benefits	1998-99	64,174				64,174

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 2003-2004	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1999-2000	107,828	12,739	155		94,934
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	1,042		10,484
Fraudulent endorsement of disability pension cheques cashed following death of payee	1997-98	18,952	7,350	1,800		9,802
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	1999-2000	66,920				66,920
Misappropriation of administered account by an employee	1999-2000	22,013	19,468			2,545
		816,737,896	351,782,319	54,161,823	98,586,128	312,216,126

⁽¹⁾Amends previous year's *Public Accounts of Canada*.⁽²⁾These losses were reported for the first time in 2002-2003.

SECTION 4

2003-2004

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

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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	246,410	4,901,776	47,749	12,444,192	1,329,532	7,117,748
Canadian Dairy Commission	25,274			10,028	8,030	116,554
Canadian Food Inspection Agency	1,802	90,596	29,597	176,540		1,475,030
Canadian Grain Commission	311,427				132,694	71,898
	584,913	4,992,372	77,346	12,630,760	1,470,256	8,781,230
ATLANTIC CANADA OPPORTUNITIES AGENCY.....						
	723,655			2,573,133	80,495	932,143
CANADA CUSTOMS AND REVENUE AGENCY						
	2,518,107	19,401	1,631,248	57,852,338	2,243,182	6,687,769
CANADIAN HERITAGE						
Department	3,513,765	3,039,040		2,048,045	88,602	4,885,247
Canadian Radio-television and Telecommunications Commission				917,790	136,445	43,829
National Archives of Canada		62,557		528,767	17,501	932,039
National Battlefields Commission		4,240		1,110	30,868	
National Film Board	3,945	9,090,186		195,592	83,728	
National Library	74,470	29,610				1,080,196
Public Service Commission	11,500		51,471	884,654	35	1,677,195
Public Service Staff Relations Board			1,855	116,208	8,907	55,509
Status of Women—Office of the Co-ordinator.....	27,250			36,783	616	121,476
	3,630,930	12,225,633	53,326	4,728,949	366,702	8,795,491

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
\$	\$	\$	\$	\$	\$	\$	\$
1,710,335	1,748,728	2,456,869 84,467	4,871,390 64,425	24,510,238 1,201	46,157,516 372,366	1,017,864	108,560,347 682,345
506,717 16,532	11,969,685 30,435	1,273,895 251,022	2,224,344 211,319	10,433,984 575,578	26,764,390 511,788	431,602	55,378,182 2,112,693
2,233,584	13,748,848	4,066,253	7,371,478	35,521,001	73,806,060	1,449,466	166,733,567
		551,567	1,211,479	644,958	10,577,002		17,294,432
11,967,793	1,346,789	6,205,052	18,418,923	25,735,032	34,068,189		168,693,823
89,655	23,697	2,139,965	2,516,087	698,903	25,154,819		44,197,825
119,513 1,129,455		356,199 449,383	496,216 442,731	121,429 1,146,427	1,333,560 3,246,171		3,524,981 7,955,031
255,358 183,972		16,292 415,756	8,765 232,279	321	482,278 6,273,778		799,232 16,479,236
		242,487	203,624	691,046	1,777,617		4,099,050
511,141		275,856	9,972,701	50,510	6,438,286		19,873,349
7,651		44,384	35,408	108,044	613,423		991,389
		88,660	121,639	2,400	1,493,824		1,892,648
2,296,745	23,697	4,028,982	14,029,450	2,819,080	46,813,756		99,812,741

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
	\$	\$	\$	\$	\$	\$
CITIZENSHIP AND IMMIGRATION						
Department	567,262		89,217,907	30,844,781	173,019	9,039,415
Immigration and Refugee Board of Canada				2,520,377	28,644	432,071
	567,262		89,217,907	33,365,158	201,663	9,471,486
ENVIRONMENT						
Department	56,501	1,502,365	167,620	2,133,204	1,202,744	17,828,071
Canadian Environmental Assessment Agency		14,928	20,485		103,154	717,226
Office of Infrastructure of Canada	13,784	39,295	5,320	1,872,879		3,272,716
Parks Canada Agency	125,560	17,706,999		439,387	374,199	7,647,075
	195,845	19,263,587	193,425	4,445,470	1,680,097	29,465,088
FINANCE						
Department						
Economic, Social and Financial Policies Program	199,989			805,028	191,582	2,463,688
Auditor General	524,527			260,147	62,070	174,230
Canadian International Trade Tribunal			307	66,046	10,689	142,106
Financial Consumer Agency of Canada				350,562		52,074
Financial Transactions and Reports Analysis Centre of Canada	39,093	68,434		2,381,445	39,899	174,069
Office of the Superintendent of Financial Institutions				3,294,568		195,934
	763,609	68,434	307	7,157,796	304,240	3,202,101
FISHERIES AND OCEANS	382,444	16,182,482	467,521	14,067,473	3,209,878	15,832,167
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	439,103	7,054,678	119,081	27,081,960	9,977,028	12,895,140
Canadian International Development Agency	4,656,743	83,400	1,425		34,037	18,685,344
International Joint Commission				84,130		160,031
NAFTA Secretariat, Canadian Section	68,275			18,329	293,412	4,638
	5,164,121	7,138,078	120,506	27,184,419	10,304,477	31,745,153
GOVERNOR GENERAL				88,092		780,824

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
15,071,149		1,081,384	3,841,038	3,795,343	16,621,651	802,200	171,055,149
411,164		229,765	442,903	252,140	14,126,714		18,443,778
15,482,313		1,311,149	4,283,941	4,047,483	30,748,365	802,200	189,498,927
1,390,310	23,975,054	1,980,942	5,613,645	8,066,790	48,226,307	77,853	112,221,406
7,300		88,432	143,448	526,983	1,595,663	7,097	3,224,716
2,242,475	3,615,618	115,650 1,772,007	132,918 2,718,742	690,031 4,228,297	2,396,891 28,670,409		8,539,484 69,540,768
3,640,085	27,590,672	3,957,031	8,608,753	13,512,101	80,889,270	84,950	193,526,374
665,181		697,600	1,450,248	75,407	7,227,410		13,776,133
90,595		625,861	278,398	434,270	5,138,660		7,588,758
		31,622	65,846		318,686		635,302
		46,260	73,866	57	1,107,053		1,629,872
67,335		229,637	449,567	159,491	1,179,977		4,788,947
		550,924	833,573	468	2,897,777	25,778	7,799,022
823,111		2,181,904	3,151,498	669,693	17,869,563	25,778	36,218,034
4,449,475	22,314,543	1,920,392	9,093,333	54,876,100	24,834,505		167,630,313
26,608,680	62	14,041,190	9,615,669	22,280,497	59,576,179	251,601	189,940,868
		816,976	3,036,787	1,445,979	19,519,485		48,280,176
15,328	66,018	45,868	13,394	15,509	4,328,837		4,729,115
		18,690	74,041	495	388,494		866,374
26,624,008	66,080	14,922,724	12,739,891	23,742,480	83,812,995	251,601	243,816,533
		130,363	99,489	201,771	766,723		2,067,262

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
	\$	\$	\$	\$	\$	\$
HEALTH						
Department	1,146,166	135,683	219,696,125	7,727,229	1,315,582	19,696,596
Canadian Institutes of Health Research	117	279,000	2,220	700,887		386,865
Hazardous Materials Information Review Commission						46,924
Patented Medicine Prices Review Board				31,620	21,272	6,819
	1,146,283	414,683	219,698,345	8,459,736	1,336,854	20,137,204
HUMAN RESOURCES DEVELOPMENT						
Department	3,929,665	16,670	8,195,535	35,754,438	3,146,671	62,088,290
Canada Industrial Relations Board			3,852	238,419	43,261	27,622
Canadian Artists and Producers Professional Relations Tribunal	20,305			24,403	20,530	5,156
Canadian Centre for Occupational Health and Safety						17,641
	3,949,970	16,670	8,199,387	36,017,260	3,210,462	62,138,709
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Administration Program		3,425,372	62,363	5,349,224		1,870,014
Indian and Inuit Affairs Program	1,101,801	9,122,012	61,028	11,531,274	1,820,078	3,009,809
Northern Affairs Program	268,592	1,673,567	5,211	482,070	591,746	722,941
	<i>1,370,393</i>	<i>14,220,951</i>	<i>128,602</i>	<i>17,362,568</i>	<i>2,411,824</i>	<i>5,602,764</i>
Canadian Polar Commission	35,500			34,046		10,000
	1,405,893	14,220,951	128,602	17,396,614	2,411,824	5,612,764
INDUSTRY						
Department	410,489	1,679,530	113,278	18,694,332	2,927,426	18,314,435
Canadian Space Agency	152,892	47,846,770	56,755	1,170,698	27,319	1,952,699
Competition Tribunal				16,344		47,488
Copyright Board	20,304		429		62,095	135,105
Economic Development Agency of Canada for the Regions of Quebec	28,121	163,606		923,724		103,256
National Research Council of Canada	835,182	14,595,884	221,982	3,696,361	6,340,559	4,387,545
Natural Sciences and Engineering Research Council				2,337,735		354,979

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
3,005,662	17,027,067	20,024,991	8,009,293	3,886,519	96,694,405		398,365,318
15,186		438,825	355,421	14,626	5,732,204		7,925,351
		10,485	168,608		405,944		631,961
	66,255	53,836	41,792	394	200,898		422,886
3,020,848	17,093,322	20,528,137	8,575,114	3,901,539	103,033,451		407,345,516
2,976,670	58,252	3,592,722	11,914,672	143,944,203	126,712,075		402,329,863
29,425		55,151	64,996	49,260	1,061,194		1,573,180
5,316		21,588	4,323	138	224,898		326,657
2,065		98,598	37,390	296,636	538,418		990,748
3,013,476	58,252	3,768,059	12,021,381	144,290,237	128,536,585		405,220,448
252,965		554,973	1,087,084	611,154	15,143,540	900	28,357,589
331,563	32,903	1,074,856	1,959,370	7,509,498	35,090,061	187,846	72,832,099
45,021	3,514,063	335,826	593,375	135,904	36,116,915		44,485,231
629,549	3,546,966	1,965,655	3,639,829	8,256,556	86,350,516	188,746	145,674,919
		30,035			40,829		150,410
629,549	3,546,966	1,995,690	3,639,829	8,256,556	86,391,345	188,746	145,825,329
1,983,106	80,388	3,740,253	5,423,287	5,035,006	41,564,563		99,966,093
707,030	54,831,967	328,881	1,143,433	3,675,533	14,563,876		126,457,853
		5,525	19,923	82,299	473,322		644,901
		48,939	12,387	82,121	127,414		488,794
306,186		286,908	458,388	159,365	3,643,508		6,073,062
2,393,269	5,173,972	2,397,686	2,669,719	3,152,250	5,604,142	71,553	51,540,104
25,108	210,467	161,770	351,451	501,472	1,654,443		5,597,425

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
	\$	\$	\$	\$	\$	\$
Social Sciences and Humanities Research Council	1,050			990,865		227,754
Statistics Canada	95,321			4,255,101	21,802	282,095
	1,543,359	64,285,790	392,444	32,085,160	9,379,201	25,805,356
JUSTICE						
Department	378,063		263,251	9,062,322	30,743,554	10,192,738
Canadian Human Rights Commission	13,775		15,766	39,307	641,653	232,837
Canadian Human Rights Tribunal				40,984	310	47,596
Commissioner for Federal Judicial Affairs					738,571	347,285
Courts Administration Service		192,111		123,472		298,554
Law Commission of Canada						74,578
Offices of the Information and Privacy Commissioners of Canada				235,196	431,745	191,619
Supreme Court of Canada		13,329	210	364,773		252,466
	391,838	205,440	279,227	9,866,054	32,555,833	11,637,673
NATIONAL DEFENCE						
Department		786,443,986	110,587,855	82,593,027	1,777,852	68,825,636
Canadian Forces Grievance Board	81,082			12,464	191,617	110,978
Military Police Complaints Commission	97,005		4,104	35,693	105,117	48,734
	178,087	786,443,986	110,591,959	82,641,184	2,074,586	68,985,348
NATURAL RESOURCES						
Department	1,536,390	11,247,068	25,224	8,827,533	428,398	10,496,397
Canadian Nuclear Safety Commission	62,971	34,159	27,759	1,421,180	37,417	343,109
National Energy Board				472,214	15,933	184,394
Northern Pipeline Agency					15,728	
	1,599,361	11,281,227	52,983	10,720,927	497,476	11,023,900
PARLIAMENT						
The Senate			27,432	131,837	308,108	459,940
House of Commons	60,200		135,544	3,720,283	301,439	921,878
Library of Parliament	143,615			716,075	92,920	230,646
	203,815		162,976	4,568,195	702,467	1,612,464

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
12,232	2,100	79,559	180,949	201,081	2,110,001		3,805,591
1,062,264		830,097	2,747,071	3,290,010	18,560,516		31,144,277
6,489,195	60,298,894	7,879,618	13,006,608	16,179,137	88,301,785	71,553	325,718,100
1,237,230		4,886,668	2,564,380	3,622,870	9,656,404		72,607,480
11,597		73,454	191,808	9,129	1,345,365		2,574,691
		21,446	34,439	344,896	544,532		1,034,203
4,750		52,746	794,573	1,140,323	1,165,404		4,243,652
1,513,510		153,973	370,471	2,295,176	3,562,968		8,510,235
		63,228	4,872	6,825	924,038		1,073,541
18,520		43,275	77,627	37,902	624,476		1,660,360
186,526		237,568	110,996	203,785	4,160,832		5,530,485
2,972,133		5,532,358	4,149,166	7,660,906	21,984,019		97,234,647
44,488,277	2,312,257	7,521,499	86,254,649	152,657,997	369,644,230	89,451,816	1,802,559,081
4,859		36,963	42,554	4,980	916,577		1,402,074
932		29,214	49,455	66	426,143		796,463
44,494,068	2,312,257	7,587,676	86,346,658	152,663,043	370,986,950	89,451,816	1,804,757,618
2,423,801	7,608,383	2,515,844	6,381,584	24,077,821	44,095,191		119,663,634
61,184	1,109,965	174,430	1,111,107	226,291	4,547,754		9,157,326
	1,100	222,959	455,233	304,858	1,825,809		3,482,500
		197	8,804		37,016		61,745
2,484,985	8,719,448	2,913,430	7,956,728	24,608,970	50,505,770		132,365,205
157,697		706,667	388,527	315,339	3,445,323		5,783,173
		2,189,376	1,208,771	254,521	6,324,134		15,273,843
		85,426	187,592	235,203	269,788		1,961,265
157,697		2,981,469	1,784,890	805,063	10,039,245		23,018,281

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
	\$	\$	\$	\$	\$	\$
PRIVY COUNCIL						
Department				4,296,895		1,829,928
Canadian Centre for Management Development	58,702			36,683		702,944
Canadian Intergovernmental Conference Secretariat						4,468
Canadian Transportation Accident Investigation and Safety Board		13,754	9,642	292,453	108,774	472,042
Chief Electoral Officer	193,522	7,103	11,990	13,698,966	293,320	1,128,894
Commissioner of Official Languages		3,000		333,790	83,253	322,933
National Round Table on the Environment and the Economy				20,475	6,471	37,957
Office of Indian Residential Schools Resolution of Canada	42,991			267,089	462,401	289,011
Security Intelligence Review Committee				43,669		16,649
	295,215	23,857	21,632	18,990,020	954,219	4,804,826
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department Government Services Program	5,138,044	98,613,338	128,512	56,471,836	3,535,159	258,252,597
Communication Canada	511,478		831	2,849,877		11,895,185
	5,649,522	98,613,338	129,343	59,321,713	3,535,159	270,147,782
SOLICITOR GENERAL						
Department	236,476				(10,596)	134,831
Canadian Firearms Centre			12,047	39,605,189	73,479	9,960,350
Correctional Service	30,317	1,079,970	32,321,760	14,956,080	485,200	73,737,648
National Parole Board			13,640	1,197,725	44	10,544
Office of the Correctional Investigator						102,876
Royal Canadian Mounted Police	335,984		10,645,725	19,928,457	1,946,029	7,510,486
Royal Canadian Mounted Police External Review Committee						40,067
Royal Canadian Mounted Police Public Complaints Commission					76,389	197,977
	602,777	1,079,970	42,993,172	75,687,451	2,570,545	91,694,779

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
1,113,795		945,383	928,107	896,458	5,748,316		15,758,882
382		117,279	229,970	1,370,153	7,813,562		10,329,675
28,905		4,735	5,795	34,685		609,769	688,357
98,287	14,484	85,965	307,582	875,331	1,194,491		3,472,805
343,858		95,995	182,726	257,932	7,377,986		23,592,292
7,962			142,732	29,746	2,579,208		3,502,624
1,062	100,054	56,097	10,000	32,910	782,149		1,047,175
39,915		150,537	174,403	187,051	21,342,382		22,955,780
		7,006	14,161	18,017	207,152		306,654
1,634,166	114,538	1,462,997	1,995,476	3,702,283	47,045,246	609,769	81,654,244
26,775,184	1,034,479	1,290,112	15,196,721	89,069,109	283,928,625		839,433,716
106,401		228,394	765,903	2,723,367	5,533,418		24,614,854
26,881,585	1,034,479	1,518,506	15,962,624	91,792,476	289,462,043		864,048,570
371,989		275,395	590,601	20,381,085	5,017,851		26,997,632
26,644		38,513	95,509		1,172,106		50,983,837
5,376,087		1,036,797	39,874,292	4,028,047	31,544,781	8,374,539	212,845,518
233,392		52,578	94,908	192,016	1,633,756		3,428,603
4,120		8,792	5,857	7,611	57,341		186,597
25,060,267	3,965,926	5,310,158	12,321,969	93,063,264	41,863,699	779,962	222,731,926
		20,305	9,585	8,734	25,216		103,907
39,293		23,080	16,610	75,016	405,038		833,403
31,111,792	3,965,926	6,765,618	53,009,331	117,755,773	81,719,788	9,154,501	518,111,423

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
	\$	\$	\$	\$	\$	\$
TRANSPORT						
Department	577,104	16,126,220	614,908	11,154,126	840,801	17,296,921
Canadian Transportation Agency	94,209		7,725	205,947	791	316,039
Transportation Appeal Tribunal of Canada				86,846	216,246	34,771
	671,313	16,126,220	622,633	11,446,919	1,057,838	17,647,731
TREASURY BOARD						
Secretariat	145,992			1,560,574	1,005,556	4,038,707
VETERANS AFFAIRS						
Department						
Veterans Affairs Program			265,153,373	596,166	1,130	6,770,697
Veterans Review and Appeal Board Program			6,093		5,414	
			265,159,466	596,166	6,544	6,770,697
WESTERN ECONOMIC DIVERSIFICATION	660,381			577,694	8,778	2,080,136
Total	32,974,692	1,052,602,119	740,193,755	534,029,255	81,168,332	719,831,528

Protection services	Scientific services	Special fees and services	Training and educational services	Other business services	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
2,286,500	12,299,268	2,066,034	8,074,477	9,567,394	57,694,355		138,598,108
		153,307	228,052	114,794	483,455		1,604,319
		8,391	11,721				357,975
2,286,500	12,299,268	2,227,732	8,314,250	9,682,188	58,177,810		140,560,402
527,896		1,070,740	3,517,917	175,181	37,684,282		49,726,845
1,422,787		601,502	940,354	5,426,077	8,124,680		289,036,766
44,960		17,023	36,420	91,885	90,611		292,406
1,467,747		618,525	976,774	5,517,962	8,215,291		289,329,172
65,927		479,422	663,266	415,758	2,635,274		7,586,636
194,754,678	174,533,979	106,605,394	300,928,247	749,176,771	1,788,905,312	102,090,380	6,577,794,442

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SECTION 5

2003-2004

PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings and Works

CONTENTS

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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	4,467	1,231,093	3,412,904		4,648,464
Canadian Food Inspection Agency			77,012		77,012
	4,467	1,231,093	3,489,916		4,725,476
CANADA CUSTOMS AND REVENUE AGENCY	400,000		9,741,756		10,141,756
CANADIAN HERITAGE					
National Battlefields Commission		194,225			194,225
CITIZENSHIP AND IMMIGRATION					
Department			1,834,000		1,834,000
ENVIRONMENT					
Department		3,426,079	1,749,479		5,175,558
Office of Infrastructure of Canada		50	115,781		115,831
Parks Canada Agency	949,465	8,689,234	6,245,809	139,830	16,024,338
	949,465	12,115,363	8,111,069	139,830	21,315,727

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.			7,033		7,033
Office of the Superintendent of Financial Institutions.			344,250		344,250
			351,283		351,283
FISHERIES AND OCEANS	564,891	34,308,253	7,978,078	406,867	43,258,089
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department.	4,038,300	1,454,366	26,585,147	4,294,975	36,372,788
HEALTH					
Department.		1,360,364	1,425,027	55,205	2,840,596
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Indian and Inuit Affairs Program.	5,687,617	798,075			6,485,692
	5,687,617	798,075			6,485,692
INDUSTRY					
Department		531,418	1,083,721		1,615,139
Economic Development Agency of Canada for the Regions of Quebec			89,910		89,910
National Research Council of Canada			37,948,131		37,948,131
		531,418	39,121,762		39,653,180
JUSTICE					
Department			351,603		351,603
Canadian Human Rights Commission			20,675		20,675
Law Commission of Canada			304,940		304,940
			677,218		677,218
NATIONAL DEFENCE					
Department.	394,055	61,170,393	174,065,751	20,854,375	256,484,574

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
	\$	\$	\$	\$	\$
NATURAL RESOURCES					
Department.		38,630	4,766,010	15,802	4,820,442
PRIVY COUNCIL					
Chief Electoral Officer			1,088,325		1,088,325
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Government Services Program	5,168,544	60,930,594	150,220,294	2,822,452	219,141,884
SOLICITOR GENERAL					
Canadian Firearms Centre			11,254		11,254
Correctional Service	5,082	1,486,665	72,696,760		74,188,507
Royal Canadian Mounted Police	1,650,073	10,395,053	35,237,940	8,180,085	55,463,151
	1,655,155	11,881,718	107,945,954	8,180,085	129,662,912
TRANSPORT					
Department.	6,645,099	1,198,523	525,762		8,369,384
VETERANS AFFAIRS					
Department					
Veterans Affairs Program		2,880,749	3,503,984		6,384,733
Total	25,507,593	190,093,764	541,431,336	36,769,591	793,802,284

SECTION 6

2003-2004

PUBLIC ACCOUNTS OF CANADA

Acquisition of Machinery and Equipment

CONTENTS

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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	4,509,591		4,046,157
Canadian Dairy Commission			
Canadian Food Inspection Agency	2,569,128		263,396
Canadian Grain Commission	21,188		34,347
	7,099,907		4,343,900
ATLANTIC CANADA			
OPPORTUNITIES AGENCY	95,421		83,075
CANADA CUSTOMS AND			
REVENUE AGENCY	1,521,420	27,546	7,453,214
CANADIAN HERITAGE			
Department	130,853		
Canadian Radio-television and Telecommunications			
Commission	24,610		45,085
National Archives of Canada	35,180		216,572
National Battlefields Commission	9,420		
National Film Board			
National Library			15,632
Public Service Commission	24,439		146,246
Public Service Staff Relations			
Board			20,705
Status of Women—Office of the Co-ordinator			1,836
	224,502		446,076
CITIZENSHIP AND IMMIGRATION			
Department	451,204		1,243,580
Immigration and Refugee Board of			
Canada			550,892
	451,204		1,794,472

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
\$	\$	\$	\$	\$	\$	\$
27,661,189	16,371,533	2,189,867	108,209	184,007	11,005,231	66,075,784
209,901		9,552				219,453
4,694,428	7,215,851	1,846,820		206,791	706,408	17,502,822
1,237,873	1,173,585	122,491		31,481	64,247	2,685,212
33,803,391	24,760,969	4,168,730	108,209	422,279	11,775,886	86,483,271
1,349,165		431,278		38,352		1,997,291
71,929,187	17,622,307	10,375,621		1,393,706	949,648	111,272,649
5,895,826	329,130	1,910,353	137,619	210,877	55,385	8,670,043
589,983		139,285		8,341		807,304
2,105,780	8,719	1,291		211,397	296,174	2,875,113
36,881		(34,663)	39,993	6,017	21,575	79,223
955,122		198,882			1,472,590	2,626,594
1,939,375	6,227	43,268		76,987	11,861	2,093,350
2,423,302		234,887		37,296	10,354	2,876,524
197,984		66,540		6,718		291,947
89,966		22,333		758		114,893
14,234,219	344,076	2,582,176	177,612	558,391	1,867,939	20,434,991
22,327,658	234,753	1,871,929		663,858	145,805	26,938,787
4,196,216		331,413		14,675		5,093,196
26,523,874	234,753	2,203,342		678,533	145,805	32,031,983

ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
ENVIRONMENT			
Department	4,670,329	32,204	1,826,288
Canadian Environmental Assessment Agency			5,409
Office of Infrastructure of Canada	54,675		111,129
Parks Canada Agency	6,598,289		497,414
	11,323,293	32,204	2,440,240
FINANCE			
Department			
Economic, Social and Financial Policies			
Program	30		38,202
	30		38,202
Auditor General			140,778
Canadian International Trade Tribunal			9,309
Financial Consumer Agency of Canada			
Financial Transactions and Reports Analysis Centre of Canada			4,679
Office of the Superintendent of Financial Institutions			
	30		192,968
FISHERIES AND OCEANS	39,161,781	130,312	3,019,437
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	6,341,570		3,554,395
Canadian International Development Agency			273,295
International Joint Commission			4,259
NAFTA Secretariat, Canadian Section			280
	6,341,570		3,832,229
GOVERNOR GENERAL	2,073		219
HEALTH			
Department	2,475,087		3,095,599
Canadian Institutes of Health Research			243,509
Hazardous Materials Information Review Commission			
Patented Medicine Prices Review Board			6,982
	2,475,087		3,346,090

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
\$	\$	\$	\$	\$	\$	\$
19,182,214	13,691,982	3,409,072		1,166,481	2,594,483	46,573,053
166,005		142,262		1,900	10,682	326,258
354,834		136,776		16,146	160,461	834,021
7,385,532	1,297,038	1,028,397	231,055	564,075	3,617,422	21,219,222
27,088,585	14,989,020	4,716,507	231,055	1,748,602	6,383,048	68,952,554
3,526,242		652,551		300,183	24,873	4,542,081
3,526,242		652,551		300,183	24,873	4,542,081
762,142		2,076,767		(10,100)	127,389	3,096,976
182,050		81,832		26,047		299,238
9,989		40,551			14,817	65,357
1,806,375		237,881		31,088		2,080,023
2,281,647		(3,736)				2,277,911
8,568,445		3,085,846		347,218	167,079	12,361,586
12,609,673	7,928,921	1,703,774	421,114	635,300	14,353,027	79,963,339
51,508,329	4,198,881	19,543,824		2,443,865	6,454,368	94,045,232
2,770,572		401,024			120,745	3,565,636
195,841		11,442				211,542
52,864		3,893				57,037
54,527,606	4,198,881	19,960,183		2,443,865	6,575,113	97,879,447
470,087		374,520		8,013	6,242	861,154
32,171,832	29,032,862	3,156,104	42,225	742,997	1,813,499	72,530,205
2,158,629		180,808		79,904	364	2,663,214
61,412		33,077		1,579		96,068
115,527	561	29,481		3,372	5	155,928
34,507,400	29,033,423	3,399,470	42,225	827,852	1,813,868	75,445,415

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	828,610		1,875,926
Canada Industrial Relations Board			3,181
Canadian Artists and Producers Professional Relations Tribunal			1,320
Canadian Centre for Occupational Health and Safety			
	828,610		1,880,427
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	51,475		120,354
Indian and Inuit Affairs Program	194,648		378,750
Northern Affairs Program	306,212		76,502
	552,335		575,606
Canadian Polar Commission			
	552,335		575,606
INDUSTRY			
Department	1,565,762		1,007,521
Canadian Space Agency	15,787		559,594
Competition Tribunal			
Copyright Board			
Economic Development Agency of Canada for the Regions of Quebec	85,576		98,349
National Research Council of Canada	416,032		
Natural Sciences and Engineering Research Council			27,652
Social Sciences and Humanities Research Council			861
Statistics Canada	15,540		
	2,098,697		1,693,977
JUSTICE			
Department	24		252,044
Canadian Human Rights Commission			8,906
Canadian Human Rights Tribunal			19,257
Commissioner for Federal Judicial Affairs			
Courts Administration Service	68,723		36,469
Law Commission of Canada			4,345
Offices of the Information and Privacy Commissioners of Canada—			
Office of the Information Commissioner of Canada Program	24,426		443
Office of the Privacy Commissioner of Canada Program			4,667
	24,426		5,110

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
\$	\$	\$	\$	\$	\$	\$
41,450,224	222,141	4,317,436		1,051,739	1,186,156	50,932,232
171,500		6,269		6,681		187,631
14,614		7,174		3,657		25,445
139,395		61,099		7,372		209,186
41,775,733	222,141	4,391,978		1,069,449	1,186,156	51,354,494
3,888,925	10,865	896,693		108,013	4,869	5,081,194
7,890,654	9,624	2,778,896		233,956	306,569	11,793,097
1,355,280	215,789	376,203		81,329	1,125,393	3,536,708
13,134,859	236,278	4,051,792		423,298	1,436,831	20,410,999
71,036						71,036
13,205,895	236,278	4,051,792		423,298	1,436,831	20,482,035
9,250,756	2,643,099	2,120,117		165,315	3,087,850	19,840,420
8,872,983	13,273,386	247,123	452,317	52,287	1,290,280	24,763,757
67,877		14,303		2,059	(87,817)	(3,578)
22,745		38,429			700	61,874
668,702		364,044		4,198	26,977	1,247,846
17,360,685	16,365,585	3,150,343	26,071,871	1,003,312	4,139,351	68,507,179
1,392,869		265,903		40,667	2,898	1,729,989
644,089		400,684		17,569	1,242	1,064,445
4,120,890					63,468	4,199,898
42,401,596	32,282,070	6,600,946	26,524,188	1,285,407	8,524,949	121,411,830
7,299,533	147,949	1,608,109		371,668	8,735	9,688,062
162,141		65,647		2,603		239,297
47,460		36,179		3,697		106,593
253,336		96,330		7,656		357,322
772,938	80	194,196		49,149	4,714	1,126,269
14,424						18,769
84,954		6,440				116,263
375,868		450				380,985
460,822		6,890				497,248

ACQUISITION OF MACHINERY AND EQUIPMENT—*Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
Supreme Court of Canada	30,854		33,146
	124,027		359,277
NATIONAL DEFENCE			
Department	890,505,601	319,247,353	112,954,840
Canadian Forces Grievance Board			2,048
Military Police Complaints Commission			12
	890,505,601	319,247,353	112,956,900
NATURAL RESOURCES			
Department	1,515,740		838,664
Canadian Nuclear Safety Commission	54,935		82,252
National Energy Board			12,164
Northern Pipeline Agency			
	1,570,675		933,080
PARLIAMENT			
The Senate	18,561		1,810,782
House of Commons	195,145	15,208	601,825
Library of Parliament			27,649
	213,706	15,208	2,440,256
PRIVY COUNCIL			
Department	910		803,172
Canadian Centre for Management Development	24,928		2,164
Canadian Intergovernmental Conference Secretariat			41,592
Canadian Transportation Accident Investigation and Safety Board	165,687		101,525
Chief Electoral Officer	47,468		27,331
Commissioner of Official Languages	163		20,598
National Round Table on the Environment and the Economy			
Office of Indian Residential Schools Resolution of Canada			11,128
Security Intelligence Review Committee			49
	239,156		1,007,559

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
\$	\$	\$	\$	\$	\$	\$
626,938	3,643	565,517		20,371	189,221	1,469,690
9,637,592	151,672	2,572,868		455,144	202,670	13,503,250
342,794,226	131,157,357	21,733,500	2,227,131	4,036,779	90,581,849	1,915,238,636
97,042	647	8,215		287	76	108,315
43,435	10	3,916		104		47,477
342,934,703	131,158,014	21,745,631	2,227,131	4,037,170	90,581,925	1,915,394,428
13,052,637	6,713,597	1,862,473	12,397	85,080	2,118,713	26,199,301
1,649,123	225,027	829,700	162,244		67,654	3,070,935
657,753		133,444			58,150	861,511
11,500						11,500
15,371,013	6,938,624	2,825,617	174,641	85,080	2,244,517	30,143,247
1,028,903	2,031	313,446		533,210	45,961	3,752,894
7,016,850		1,170,288		259,318	928,241	10,186,875
405,174	501	336,324	693	12,809		783,150
8,450,927	2,532	1,820,058	693	805,337	974,202	14,722,919
5,868,594	23,653	1,145,994		75,777	105,537	8,023,637
1,900,430		102,711		5,100	64,364	2,099,697
144,928		36,880		58,242		281,642
641,670	17,161	158,848		107,108	616,443	1,808,442
3,875,213		891,464		83,161	43,777	4,968,414
311,892		106,399		116,336		555,388
105,763		19,119		1,584		126,466
1,175,845		437,526				1,624,499
20,897		30,675			460	52,081
14,045,232	40,814	2,929,616		447,308	830,581	19,540,266

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	891,642		1,228,821
Communication Canada			90,701
	891,642		1,319,522
SOLICITOR GENERAL			
Department	27,316		8,813
Canadian Firearms Centre			12,654
Correctional Service	5,233,785	115,506	2,586,686
National Parole Board	55,135		34,591
Office of the Correctional Investigator			
Royal Canadian Mounted Police	64,215,461	3,026,824	33,441,481
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			
	69,531,697	3,142,330	36,084,225
TRANSPORT			
Department	17,866,476	9,031	603,709
Canadian Transportation Agency			61,005
Transportation Appeal Tribunal of Canada			
	17,866,476	9,031	664,714
TREASURY BOARD			
Secretariat			16,081
			16,081
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	178,406		237,061
Veterans Review and Appeal Board Program			1,859
	178,406		238,920

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
\$	\$	\$	\$	\$	\$	\$
48,541,762	1,662,457	37,750,423	7,650,595	1,510,162	5,355,490	104,591,352
1,749,349		83,521		73,125	28,679	2,025,375
50,291,111	1,662,457	37,833,944	7,650,595	1,583,287	5,384,169	106,616,727
1,283,316		278,488		154,773		1,752,706
523,230		64,180		6,048		606,112
22,872,807	2,995,305	2,113,654	12,984	1,140,831	7,118,218	44,189,776
906,607		53,318		20,042		1,069,693
15,120		16,780		6,779		38,679
62,248,955	5,171,997	9,177,814	44,326	2,730,388	7,163,984	187,221,230
677				2,152		2,829
87,334		14,457		3,854		105,645
87,938,046	8,167,302	11,718,691	57,310	4,064,867	14,282,202	234,986,670
10,630,412	251,086	1,571,431	79,420	66,063	4,207,137	35,284,765
483,752		197,400		206	3,722	746,085
11,563		39,784				51,347
11,125,727	251,086	1,808,615	79,420	66,269	4,210,859	36,082,197
4,651,334		877,488		382,969	39,094	5,966,966
4,651,334		877,488		382,969	39,094	5,966,966
3,228,088	15,030	416,144		413,464	708,610	5,196,803
34,629		15,007		16,325	2,516	70,336
3,262,717	15,030	431,151		429,789	711,126	5,267,139

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
WESTERN ECONOMIC DIVERSIFICATION.....	24,500		32,235
Total.....	1,053,321,816	322,603,984	187,154,699

⁽¹⁾ This category includes ships and boats, \$162,328,488.97; aircraft, \$587,385,648.58; military and non-military road motor vehicles, \$291,283,541.58; and, miscellaneous vehicles, \$12,324,137.90.

⁽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
\$	\$	\$	\$	\$	\$	\$
501,580		206,458		64,997		829,770
931,204,838	280,240,370	152,816,300	37,694,193	24,302,482	174,646,936	3,163,985,618

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SECTION 7

2003-2004
PUBLIC ACCOUNTS OF CANADA

Transfer Payments

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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	4,317,435	2,919,354,743	960,079,621
Canadian Food Inspection Agency	9,488,850		6,449
	13,806,285	2,919,354,743	960,086,070
ATLANTIC CANADA OPPORTUNITIES AGENCY	24,232,789	104,971,625	49,365,992
CANADA CUSTOMS AND REVENUE AGENCY	147,424,168		119,855,303
CANADIAN HERITAGE			
Department	16,558,496	95,239,052	211,825,252
National Archives of Canada			
National Film Board			
National Library			
Status of Women—Office of the Co-ordinator			
	16,558,496	95,239,052	211,825,252
CITIZENSHIP AND IMMIGRATION			
Department	32,114,665		194,218,939
ENVIRONMENT			
Department	261,165	4,954,752	5,241,222
Canadian Environmental Assessment Agency	12,460	121,556	173,500
Office of Infrastructure of Canada			28,650,513
Parks Canada Agency			5,866,955
	273,625	5,076,308	39,932,190

- 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
\$	\$	\$	\$	\$
25,764,048	59,991,420	20,010,303		3,989,517,570 9,495,299
25,764,048	59,991,420	20,010,303		3,999,012,869
	159,286,502	14,314,992		352,171,900
	71,673			267,351,144
1,542,944	539,605,094 3,117,736 297,507 32,342 11,109,000	4,873,871		869,644,709 3,117,736 297,507 32,342 11,109,000
1,542,944	554,161,679	4,873,871		884,201,294
1,366,643	141,270,697			368,970,944
38,593,442 17,500	219,587,401 417,350 26,669,260 878,675	461,124 7,000		269,099,106 749,366 55,319,773 6,745,630
38,610,942	247,552,686	468,124		331,913,875

TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
FINANCE			
Department			
Economic, Social and Financial Policies Program			
Federal-Provincial Transfers Program			32,358,097,264
			32,358,097,264
Auditor General			
			32,358,097,264
FISHERIES AND OCEANS	58,892,579	819,000	1,127,000
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	27,310,333		
Canadian International Development Agency			
	27,310,333		
GOVERNOR GENERAL	280,259		
HEALTH			
Department	3,300,000		395,409,558
Canadian Institutes of Health Research	626,214,338		
	629,514,338		395,409,558
HUMAN RESOURCES DEVELOPMENT.....	27,878,684,282	100,280,769	386,780,791
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program	458,000		
Indian and Inuit Affairs Program	26,766,127	218,377,981	440,278,586
Northern Affairs Program	785,793	8,713,293	56,913,815
	28,009,920	227,091,274	497,192,401
Canadian Polar Commission			
	28,009,920	227,091,274	497,192,401

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
\$	\$	\$	\$	\$
279,791,124	31,667			279,822,791
279,791,124	31,667			32,358,097,264
	378,924			32,637,920,055
				378,924
279,791,124	410,591			32,638,298,979
153,000	18,689,018			79,680,597
239,730,395	193,291,734	8,952,679		469,285,141
2,244,029,375				2,244,029,375
2,483,759,770	193,291,734	8,952,679		2,713,314,516
				280,259
1,313,625	1,917,702,378			2,317,725,561
636,800	19,999,755			646,850,893
1,950,425	1,937,702,133			2,964,576,454
952,040	318,934,299	26,054,802		28,711,686,983
	4,011,784,133	3,066,172		458,000
	27,072,670	172,500		4,700,272,999
	4,038,856,803	3,238,672		93,658,071
	24,850			4,794,389,070
				24,850
	4,038,881,653	3,238,672		4,794,413,920

TRANSFER PAYMENTS—*Continued*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
INDUSTRY			
Department	34,137,675	513,860,634	139,557,569
Canadian Space Agency	286,221	26,392,000	
Economic Development Agency of Canada for the Regions of Quebec		126,579,124	4,761
National Research Council of Canada	339,783	67,215,716	
Natural Sciences and Engineering Research Council	697,423,757		
Social Sciences and Humanities Research Council	436,376,934		
Statistics Canada			
	1,168,564,370	734,047,474	139,562,330
JUSTICE			
Department	9,680,081		356,685,678
NATIONAL DEFENCE			
Department	10,982,196	1,616,503	125,958,472
NATURAL RESOURCES			
Department	2,124,222	50,771,029	382,040,874
Canadian Nuclear Safety Commission			
	2,124,222	50,771,029	382,040,874
PARLIAMENT			
The Senate	172,971		
House of Commons			
	172,971		
PRIVY COUNCIL			
Department			
Canadian Centre for Management Development			
Chief Electoral Officer			
Office of Indian Residential Schools Resolution of Canada	20,000	2,844,760	
	20,000	2,844,760	
PUBLIC WORKS AND GOVERNMENT SERVICES			
Department			
Government Services Program			
Communication Canada			

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
\$	\$	\$	\$	\$
6,757,017	719,794,414	1,480,089		1,415,587,398
29,346,419	1,122,761			57,147,401
	138,967,480	73,234,417		338,785,782
11,077,188	54,822,959			133,455,646
				697,423,757
	560,800			436,376,934
				560,800
47,180,624	915,268,414	74,714,506		3,079,337,718
979,031	51,570,904			418,915,694
138,512,860	13,148,789			290,218,820
1,469,246	189,749,883			626,155,254
	448,216			448,216
1,469,246	190,198,099			626,603,470
645,514				818,485
1,132,610				1,132,610
1,778,124				1,951,095
	7,785,379			7,785,379
	168,271			168,271
	22,248,347			22,248,347
	1,749,021			4,613,781
	31,951,018			34,815,778
	363,495	434,968,564	(435,890,355)	(558,296)
	14,769,660			14,769,660
	15,133,155	434,968,564	(435,890,355)	14,211,364

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to province and territories
	\$	\$	\$
SOLICITOR GENERAL			
Department.			276,520
Canadian Firearms Centre.			15,430,000
Correctional Service	124,629		
Royal Canadian Mounted Police.	55,998,242		
	56,122,871		15,706,520
TRANSPORT			
Department.	891,172	144,831,574	150,042,053
TREASURY BOARD			
Secretariat.	539,157	300,000	
VETERANS AFFAIRS			
Department			
Veterans Affairs Program.	1,763,703,694		
WESTERN ECONOMIC DIVERSIFICATION.		41,863,790	89,394,797
Total.	31,869,902,473	4,429,107,901	36,473,281,484

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
\$	\$	\$	\$	\$
	56,423,992	333,281		57,033,793
	261,600			15,691,600
169,718	2,613,442			2,907,789
1,740	338,594			56,338,576
171,458	59,637,628	333,281		131,971,758
62,000	33,772,586	33,902,158		363,501,543
13,368	16,272,429			17,124,954
8,328,491	14,152,988			1,786,185,173
	137,846,279	1,119,187		270,224,053
3,032,386,138	9,149,196,374	622,951,139	(435,890,355)	85,140,935,154

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SECTION 8

2003-2004

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

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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 2003-2004
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
J18—1978-2003 (matured October 1, 2003)	9.5		17,041,256
J24—1979-2004 (matured February 1, 2004)	10.25		50,729,280
J30—1979/87-2004	10.5	273,560,000	6,997,692
H6—1983/85-2005	12.25	1,036,955,000	120,018,230
H9—1983/84-2005	12	496,195,000	40,726,349
H18—1984/85-2006	12.5	266,514,000	30,012,497
H22—1984-2004	13.5	541,000,000	59,595,545
H26—1984-2006	14	769,902,000	100,991,657
H30—1984-2007	13.75	195,738,000	27,192,270
H36—1984-2007	13	474,931,000	61,832,316
H41—1984-2008	12.75	580,685,000	62,449,448
H52—1985-2008	11.75	401,437,000	34,153,326
H58—1985-2009	11.5	148,655,000	(12,859,437)
H63—1985/88-2009	10.75	265,503,000	2,002,099
H68—1985/87-2009	11	640,746,000	54,713,789
H74—1985/87/88/89-2008	10	3,061,454,000	308,587,581
H79—1986-2010	9.75	83,434,000	11,186,805
H81—1986/87/89/90-2010	9.5	2,444,299,000	227,458,232
H85—1986-2010	8.75	132,149,000	11,702,251
H87—1986/87/88-2011	9	632,150,000	52,780,555
H98—1987-2011	8.5	642,351,000	55,231,589
A23—1989/90/91-2014	10.25	1,699,888,000	182,265,104
A34—1990-2015	11.25	483,005,000	65,090,359
A39—1990/91-2021	10.5	1,105,758,000	129,927,000
L25—1991/92/93/94/95-2021	4.25	6,433,131,032	282,220,528
A43—1991-2021	9.75	1,240,623,000	165,840,815
A49—1991/92-2022	9.25	625,267,000	67,040,128
A55—1992/93/94-2023	8	7,871,642,000	637,728,598
A57—1992/93-2003 (matured June 1, 2003)	7.25		74,141,603
A61—1993-2003 (matured December 1, 2003)	7.5		389,284,912
A72—1994-2004	6.5	7,769,924,000	490,171,644
A75—1994/95-2004	9	7,559,024,000	692,673,083
A76—1994/95-2025	9	8,485,103,000	776,416,193
A79—1995-2005	8.75	6,373,468,000	536,870,565
VS05—1995/96/97-2026	4.25	6,173,495,277	268,819,298
VU50—1996-2006	7	5,866,645,000	411,788,573
VW17—1996/97-2027	8	8,976,126,000	741,442,174
WB60—1996/97-2007	7.25	7,710,304,000	545,347,978
WH31—1997-2008	6	6,845,350,000	425,746,272
WL43—1998/99/2000/01-2029	5.75	13,900,000,000	801,439,726
WN09—1998-2003 (matured September 1, 2003)	5.25		167,470,399
WR13—1998/99-2009	5.5	9,145,000,000	500,980,231
WU42—1999-2004	5	8,885,881,000	499,337,023
WV25—1999/2000/01/02/03-2031	4	6,554,786,125	266,106,528
WX80—1999/2000-2010	5.5	9,745,000,000	560,458,759
WY63—1999/2000-2005	6	10,327,396,000	634,596,855
XB51—2000/01-2011	5.75	14,450,000,000	885,144,637
XD18—2000/01-2006	5.75	9,625,000,000	572,088,012
XE90—2000/01-2003 (matured June 1, 2003)	5.75		11,029,035
XF65—2001-2003 (matured December 1, 2003)	5		98,393,185
XG49—2001/02/03/04-2033	5.75	13,410,295,000	646,190,788
XH22—2001/02-2012	5.25	11,600,000,000	605,462,443
XJ87—2001/02-2007	4.5	10,400,000,000	468,000,000
XK50—2001/02-2004	3.5	1,702,735,000	200,078,206

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2003-2004
	%	\$	\$
XL34—2002-2004	4.25	5,300,147,000	273,071,815
XM17—2002-2013	5.25	12,000,000,000	547,453,161
XN99—2002-2008	4.25	11,400,000,000	410,846,918
XP48—2002/03-2005	3.5	7,800,000,000	271,983,562
XQ21—2003/04-2036	3	1,403,846,916	19,425,912
XR04—2003-2005	3	5,500,000,000	110,654,795
XS86—2003/04-2014	5	5,468,165,000	76,072,960
XT69—2003/04-2009	4.25	4,900,000,000	44,910,274
XU33—2003/04-2006	3	7,137,765,000	46,188,060
		278,962,428,350	16,922,741,441
Less: Government's holdings		182,723,000	
		278,779,705,350	16,922,741,441
Payable in foreign currencies—			
1995-2005	6.375	1,966,950,000	126,549,806
1996-2006	6.75	1,311,300,000	91,589,475
1997-2007	floating	418,304,700	4,024,532
1998-2008	4.875	3,302,741,036	155,117,335
1998-2008	5.25	3,278,250,000	109,796,439
1999-2004	6.375	2,622,600,000	165,387,015
2001-2003/19	various	282,872,325	1,473,399
		13,183,018,061	653,938,001
Less: Government's holdings		285,646,261	
		12,897,371,800	653,938,001
		291,677,077,150	17,576,679,442
Interest on Canada savings, Canada premium and Canada investment bonds—			
Canada savings bonds—			
S46—1991-2003/2013	various	557,384,673	29,358,592
S47—1992-2004	various	1,605,577,810	41,407,741
S48—1993-2005	various	1,012,648,236	25,717,055
S49—1994-2006	various	1,374,911,380	35,370,734
S50—1995-2007	various	948,616,263	23,307,670
S51—1996-2008	various	2,400,032,849	203,748,763
S52—1997-2009	various	2,328,670,056	170,263,260
S53—1997-2009	various	12,334,041	1,079,889
S54—1998-2008	various	663,875,663	12,834,213
S55—1998-2008	various	51,537,422	1,127,577
S56—1999-2009	various	9,583,572	214,757
S57—1999-2009	various	6,145,074	141,250
S58—1999-2009	various	11,444,615	355,708
S59—1999-2009	various	8,529,932	262,571
S60—1999-2009	various	338,234,343	6,750,715
S61—1999-2009	various	38,519,742	835,850
S62—2000-2010	various	12,878,407	286,361
S63—2000-2010	various	9,190,204	204,419
S64—2000-2010	various	15,185,275	476,433
S65—2000-2010	various	18,685,262	566,151
S66—2000-2010	various	355,453,091	6,229,541
S67—2000-2010	various	27,574,277	594,000
S68—2001-2011	various	13,960,996	312,220
S69—2001-2011	various	12,433,426	275,529
S70—2001-2011	various	11,160,609	336,378
S71—2001-2011	2.75	7,485,011	222,574
S72—2001-2011	2-1.75	513,694,736	9,988,260
S73—2001-2011	2-1.65	26,760,833	550,567
S74—2002-2012	2-1.65	6,278,677	131,936
S75—2002-2012	2-1.55	5,541,910	117,135
S76—2002-2012	2.75-4	19,429,286	594,593
S77—2002-2012	2.75	13,857,901	405,651
S78—2002-2012	2-1.75	804,035,560	21,017,478
S79—2002-2012	2-1.65	42,085,711	840,337
S80—2003-2013	2-1.65	14,479,280	282,078
S81—2003-2013	2-1.55	11,309,440	239,573
S82—2003-2013	2-1.3	19,307,899	452,028
S83—2003-2013	2	19,928,438	1,064,821

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2003-2004
	%	\$	\$
S84—2003-2013	1.75	639,472,873	4,858,265
S85—2003-2013	1.65	27,674,711	154,256
S86—2004-2014	1.65	9,475,345	39,133
S87—2004-2014	1.55	5,375,947	
S88—2004-2014	1.3	6,748,265	
S89—2004-2014	1.25	110,900	
		<i>14,037,619,941</i>	<i>603,016,062</i>
Canada premium bonds—			
P1—1997-2007	various	77,196,813	7,108,741
P2—1998-2008	various	17,149,880	948,727
P3—1998-2008	various	1,130,158,460	42,186,255
P4—1998-2008	various	102,160,520	3,502,031
P5—1999-2009	various	20,242,667	684,945
P6—1999-2009	various	17,764,165	585,785
P7—1999-2009	various	61,336,969	2,232,838
P8—1999-2009	3	50,736,913	1,726,662
P9—1999-2009	various	400,033,102	12,297,482
P10—1999-2009	various	116,084,249	3,563,147
P11—2000-2010	various	36,230,579	1,123,725
P12—2000-2010	various	29,555,324	910,121
P13—2000-2010	various	66,312,821	2,011,751
P14—2000-2010	2.5	93,954,853	2,659,770
P15—2000-2010	various	582,992,653	31,161,628
P16—2000-2010	various	114,314,385	6,587,837
P17—2001-2011	various	137,401,729	9,058,594
P18—2001-2011	various	324,265,204	22,533,748
P19—2001-2011	various	33,556,365	1,701,748
P20—2001-2011	4.55	54,213,102	2,623,343
P21—2001-2011	2.8-4	679,530,494	23,196,851
P22—2001-2011	2.5-4	86,582,999	2,716,492
P23—2002-2012	2.7-3.5	23,272,146	718,205
P24—2002-2012	2.7-3.5	23,109,853	696,714
P25—2002-2012	3-4.25	100,381,938	3,254,115
P26—2002-2012	3	49,777,618	1,517,918
P27—2002-2012	2.5-3	1,168,323,548	32,603,824
P28—2002-2012	2.5-3	232,339,647	6,434,743
P29—2003-2013	2.5-3	90,060,255	2,476,921
P30—2003-2013	2.5-3	15,736,153	416,667
P31—2003-2013	2.5-3	65,303,168	1,728,337
P32—2003-2013	2.5	57,606,809	1,441,535
P33—2003-2013	2.5-3	32,729,860	888,090
P34—2003-2013	2.45	823,688,073	8,400,673
P35—2003-2013	2.35	181,528,210	1,421,803
P36—2004-2014	2.35	62,039,249	364,100
P37—2004-2014	2.25	52,316,402	
P38—2004-2014	2.25	75,652,170	
P39—2004-2014	2	280,835	
		<i>7,285,920,180</i>	<i>243,485,866</i>
Canada investment bonds—			
I1—2003-2006	3	3,013,700	
I2—2003-2006	3.1	1,300,000	
I3—2004-2007	3.2	311,200	
I4—2004-2007	3	1,593,700	
I5—2004-2007	2.75	329,600	
		<i>6,548,200</i>	
		21,330,088,321	846,501,928
Interest on bonds for Canada Pension Plan	various	3,351,242,000⁽¹⁾	340,549,555
Interest on promissory notes - TD Trust Company	various	47,575,906	1,771,623
Interest on promissory notes - Montreal Trust Company	various	28,511,547	1,708,095
Interest on Canada notes	various	1,257,400,000	15,845,280
Interest on Euro medium term notes	various	3,022,741,840	86,196,040
Total interest on unmatured debt		320,714,636,764	18,869,251,963

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2003-2004
	%	\$	\$
Amortization of discounts on Treasury bills—			
Amortization of discounts on 2002-2003 issues			1,023,201,681
Amortization of discounts on 2003-2004 issues		113,377,642,000	2,166,030,596
		113,377,642,000	3,189,232,277
Amortization of discounts and premiums on marketable bonds			1,214,918,250
Amortization of discounts on Canada bills—			
Amortization of discounts on 2002-2003 issues			3,004,946
Amortization of discounts on 2003-2004 issues		3,364,473,220	20,753,978
		3,364,473,220	23,758,924
Amortization of commissions and remunerations on Canada savings bonds			25,508,956
Total amortization of premiums, discounts and commissions on unmatured debt		116,742,115,220	4,453,418,407
Servicing costs and costs of issuing new borrowings			91,149,706
Total public debt charges related to unmatrued debt		437,456,751,984	23,413,820,076
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	82,568,940,165	6,647,335,212
Public Service Pension Fund Account	various	143,167,778	
Canadian Forces Superannuation Account	various	40,251,700,228	3,216,652,073
Canadian Forces Pension Fund Account	various	37,578,628	
Royal Canadian Mounted Police Superannuation Account	various	10,453,724,135	845,720,410
Royal Canadian Mounted Police Pension Fund Account	various	20,337,853	
Members of Parliament Retiring Allowances Account	various	394,555,828	37,822,796
Members of Parliament Retirement Compensation Arrangements Account	various	106,872,584	9,979,113
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service	various	416,151,867	34,955,714
RCA No. 1—Canadian Forces	various	72,806,419	5,953,369
RCA No. 1—Royal Canadian Mounted Police	various	18,156,011	1,495,628
RCA No. 2—Public Service	various	835,423,865	66,501,801
Supplementary Retirement Benefits Account	various	98,390,427	3,745,590
		<i>135,417,805,788</i>	<i>10,870,161,706</i>
Allowance for pension adjustments	various	(7,858,000,000)	(1,519,000,000)
		127,559,805,788	9,351,161,706
Other employee and veteran future benefits	5.8	39,367,000,000	2,309,000,000
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	7,482,952,179	182,131,321
Government Annuities Account	various	405,722,191	28,453,798
Deposit accounts—			
General security deposit	various	3,938,546	
Canada Labour Code—Wage Recovery			
Appeals	various	565,130	23,104
Contractors' security deposits	various	9,642,250	245,379
Non-interest bearing accounts		222,094,229	
		236,240,155	268,483
Trust accounts—			
Indian band funds	various	1,231,468,211	61,850,001
Indian estate accounts	various	12,447,524	503,563
Indian savings accounts	various	37,645,267	1,872,495
Canadian Security Intelligence Service—			
Scholastic awards	various	30,789	768
Royal Canadian Mounted Police—Benefit trust fund	various	1,965,523	47,464
Inmates' trust fund	various	10,068,066	3,929
Administered trust accounts	various	2,625,398	63,176
Estates fund	various	2,902,362	700
Veterans administration and welfare trust fund	various	549,893	83,289
Non-interest bearing accounts		456,724	
		1,300,159,757	64,425,385
Insurance and death benefit accounts—			
Insurance company liquidation	various	59,262	479,591
Regular forces death benefit account	various	192,898,346	15,517,088

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount charged in 2003-2004
	%	\$	\$
Public Service death benefit account.....	various	2,100,375,954	163,384,196
Non-interest bearing accounts		15,911,857	
		2,309,245,419	179,380,875
Pension accounts—			
Annuities agents' pension account.....	various	6,139	312
Royal Canadian Mounted Police—			
Dependants' pension fund.....	various	30,805,140	2,477,090
		30,811,279	2,477,402
Other specified purpose accounts—			
Net Income Stabilization Account.....	various	1,978,401,607	54,583,456
Common school funds—Ontario and Quebec.....	5	2,677,771	133,889 ⁽²⁾
Miscellaneous projects deposits.....	various	407,714	15,668
Indian moneys suspense account.....	various	41,918,955	1,966,733
Natural Sciences and Engineering Research Council—			
Trust fund.....	various	594,848	18,266
Federal Court special account.....	various	11,030,175	143,850
Non-interest bearing accounts		170,899,927	
		2,205,930,997	56,861,862
Deferred revenue specified purpose accounts	various	⁽³⁾	689,363
Obligations related to capital leases	various	2,774,211,438	155,797,918
Other accounts—			
Special drawing rights allocations.....	various	⁽⁴⁾	24,237,242
Total public debt charges related to pension and other accounts.....		183,672,079,203	12,354,885,355
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net).....	various	46,231,557,535	1,095,519,194
National Battlefields Commission—Trust fund.....	various	529,939	13,075
Ship-Source Oil			
Pollution Fund.....	various	330,734,144	12,817,451
Mackenzie King trust account	various	225,000	11,632
Endowments for Health research	various	140,267	87,234
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund.....	various	250,000	7,661
Non-interest bearing accounts		(190,554,899)	
		46,372,881,986	1,108,456,247
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government)		(46,372,881,986)	(1,108,456,247)
Total public debt charges related to consolidated specified purpose accounts.....			
TOTAL PUBLIC DEBT CHARGES		621,128,831,187	35,768,705,431
Comprised of:			
Total public debt charges under statutory authorities			
before provision and consolidation adjustments			35,931,363,760
Total public debt charge provision.....			945,797,918
Consolidation adjustments			(1,108,456,247)
Total public debt charges.....			35,768,705,431

⁽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⁾ Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

⁽⁴⁾ No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

SECTION 9

2003-2004

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.....	9.16
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			
Accident involving a Crown vehicle—		Yanko Mechant Law Group in trust for	
ING Insurance for Jensen M	6,577	Romaniszyn E	210,000
Manitoba Public Insurance Corporation for		Settlement for a dispute resolution—	
Allard C and Romanow T \$	5,334	Fontaine C	3,500
Warkentin G	1,309	Settlement for losses incurred in relation to	
	6,643	the detention of dogs—	
Peace Hills Insurance for Reedyk S	1,080	Evaniew D and J	4,023
Compensation for property damage and/or loss		Settlement as a result of a complaint	
of wages—		to the Canadian Human	
Co-operators General Insurance	16,792	Rights Commission—	
Freightland Carriers Inc.	13,000	Pomone A	2,000
Compensation for damage to land caused		Settlement for losses related to export	
by a flood during the construction of		of embryos—	
Shellmouth dam—		Shore Holsteins Corp. International	9,600
Akers G	18,648	Settlement for losses in relation to hog	
Daniel Colin Mackenzie Hallson	18,648	carcasses mistakenly identified—	
Gleboff P	41,638	Larsens Packers Limited	21,520
Hanna D	11,508	Settlement of claim regarding	
JI FD and JH McIsaac	26,834	the Public Service Pension	
Kuzma B	1,670	Plan—	
Leavens O	2,812	Sivyer R	5,000
Lesann H and Lesann I	18,267	Settlement for damages to a potato field	
Morgan Khaladkar & Skinner Barristers	110,232	by an Agency vehicle—	
Rosowsky & Campbell Barristers	97,587	Polstra R	1,000
Stooshinoff Law Office in trust	137,393	Settlement as a result of a complaint	
Todosichuk E and Todosichuk S	4,272	to the Canadian Human	
Todosichuk V	4,272	Rights Commission—	
Out of court settlement—		Chivers Kanee and Carpenter in trust	46,000
Riley F	93,663	Settlement for honey tests performed without	
3 names withheld ⁽¹⁾	59,000	authorization—	
Claims under \$1,000 (18)	10,163	JR Laboratories Inc	7,800
	700,699	Claims under \$1,000 (18)	5,621
			392,828
Canadian Food Inspection Agency		Canadian Grain Commission	
Accidents involving a motor vehicle—		Settlement of claims of Palliser	
Allianz Insurance Co for Smeltzer B	1,444	Grain Ltd—	
Andrew Frizzell's Garage for Flynn H	1,283	Borden Ladner Gervais LLP in trust for	
Bill Koughan Auto Body for Webster S	1,959	B N E Furniture	27,620
Calmont Truck Rentals and Leasing for		Carlson D and Kirkwood R	8,080
Betzchleba V	3,760	Circle 6 Farms and Ronnar Farms	31,900
Ches Crosbie Barristers in trust for Bryson D	38,000		67,600
Dodic Toone Maclean in trust for Messel D	2,500		1,161,127
Insurance Corporation of British Columbia for		CANADA CUSTOMS AND REVENUE AGENCY	
Dai J and Braletic N	1,949	Department	
Peace Hills Insurance for		Settlements of claims under the	
Cervatiuc A	8,047	the <i>Canadian Human Rights Act</i> —	
Fahim M	2,072	14 names withheld ⁽¹⁾	90,351
Royal & Sunalliance Claims Department Atlantic for		Settlement of claims protected by a	
Bryson D	1,911	privacy clause—	
Unifund Assurance Company for		5 claims ⁽¹⁾	54,380
Campbell P	4,131		
Vancouver Autosport for Bezchleba V	9,708		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement for personal injury—		CITIZENSHIP AND IMMIGRATION	
Jung J	2,250	Department	
Lacroix L	1,750	Canadian Human Rights Commission	
Pelletier L	1,000	settlement—	
Settlement of claims as a result of an		Eagles K	1,750
administrative error—		Gosen G	7,000
Desbiens J	1,954	Name withheld ⁽¹⁾	2,800
Dubois P	1,139	Pedro Emmanuel Solicitors in trust for	
McConnell A	1,462	Name withheld ⁽¹⁾	19,500
Walker W	2,982	Out of court settlement for the reimbursement	
Settlement of claims for accidental damage		of legal costs and disbursements—	
or loss of property—		Community Legal Services in trust for	
Acey K	1,086	Ndayegamiye F	1,383
Adeland G	2,174	Out of court settlement for discontinuance	
B.C. Automotive Association	2,753	of court action—	
Craig R	4,000	Waldman and Associates in trust for	
Curtis K	1,057	Sogi B S	17,500
Henri Birks & Sons	8,714	Dan Miller in trust for	
Insurance Corporation of British Columbia (2 claims)	16,108	Starkov R, Starkova I, Starkova V	1,000
Jones M	1,000	Osborne Barnwell in trust for	
Jones-Erickson L	2,513	2 names withheld ⁽¹⁾	42,500
Kugel M	6,025	Compensation for legal costs—	
Litster K	1,714	Name withheld ⁽¹⁾	5,000
O'Sullivan M	1,021	Claims under \$1000 (4)	2,556
SGI Canada	1,206		100,989
Sirkin M	12,000		
Stevenson and Associates in trust for		Immigration and Refugee Board of	
Xinyu Technology Canada Inc.	50,000	Canada	
Strong J	3,119	Mediation settlement for grievances—	
Thomson M	3,000	Hogg D	23,000
Tran M	1,564		
Volpe M	2,080		123,989
Vu H and Nguyen C	1,043		
Settlement of claim for wrongful prosecution—		ENVIRONMENT	
Constas A	3,000	Department	
Claims under \$1,000 (154)	29,219	Accident involving a Crown vehicle—	
	311,664	Allianz Canada for Klakowich R	2,016
CANADIAN HERITAGE		Braithwaite B in trust for Eagleson S	20,000
Department		Graham Wells in trust for Carrol D S	11,500
Damages to property—		HSBC Canadian Direct for Beek V	1,075
Craft Council of Newfoundland	1,300	Saskatchewan Government Insurance for	
Settlement as a result of a complaint		Leach S	3,366
to the Canadian Human Rights		Perez G	3,399
Commission (section 48)—		Vanwinkle L	2,076
Manitopyes G	5,000	The Economical Insurance Company for	
McMillan WHR	6,500	Bamwoya J	3,653
Out of court settlement against the Crown regarding		Accident involving a rental vehicle—	
the applications made to the Publications		Budget Rent-a-Car for Folk D	2,061
Assistance Program of the Department		Litigation costs—	
of Canadian Heritage—		Regional Municipality of Hamilton-Wentworth	173,209
TV Publishing Group	87,879	Settlement for general damages and hurt	
	100,679	feelings—	
Telefilm Canada		Cullen L	18,000
Dispute following employment termination—		Settlement for damages and losses—	
Dansereau D	51,125	Name withheld ⁽¹⁾	15,000
	151,804	Canadian Human Rights Ruling	
		for lost wages and	
		hurt feelings—	
		Chan S	20,000
		Claims under \$1,000 (5)	1,674
			277,029

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian Environmental Assessment Agency		Out of court settlement— Labour relations—	
Litigation costs—		Name withheld ⁽¹⁾	5,000
Regional Municipality of Hamilton-Wentworth	173,208	Claims under \$1,000 (27)	9,601
			523,284
Parks Canada Agency			973,521
Accident involving a Crown vehicle—			
Breckenridge M	1,000		
Settlement for automobile accident—		FINANCE	
Bailey I	18,000	Department	
Settlement for personal injuries—		Settlement for litigation costs—	
Boult A	5,000	Blake Cassels & Graydon LLP in trust for	
Savard M for Fleury C	4,517	Federation of Law Societies of	
Material damages to goods—		Canada	600,000
Assistant general—Funds for		Claims under \$1,000 (12)	5,568
Salvail R	1,244		605,568
Samson, Bélair, Deloitte & Touche	10,196		
Settlement related to legal action—			
Siscom Inc	4,500	FISHERIES AND OCEANS	
Damage caused to boat when dock broke—		Accident involving a Crown vehicle—	
Giard L and Coutois	1,772	Benjamins S	1,260
St. Paul Fire and Marine Insurance for		Canadian Forest Products Ltd for	
Theoret R	7,177	Rouleau D	2,677
Damage caused to boat in canal lock—		Cluett J	2,107
Lefebvre B	3,241	Day & Ross	29,630
Claim for personal injury caused		Ernest Ross & Zink's Auto Body Repair	1,610
by fall—		Green MB & JJ Barrington Ltd	1,726
MacDonald M	38,900	ING Western Union Insurance for	
Monfils E	77,296	Doak R	1,537
Settlement with contractor related to a		Laverdiere D	1,953
contractual dispute—		Insurance Corporation of British Columbia for	
Doucet McBride in trust for Les Rénovations		Lavigne M	2,522
Ancestrales Inc	65,000	Leerholm H	2,000
Motor vehicle accident—		Nelson R	3,104
Canadian Car and Truck Rentals	1,623	McInnis C in trust	250,000
Crawford Adjusters Canada	2,822	Parsons Ennis Scott in trust for	
Loster G and O	1,692	Parsons K	17,500
Saskatchewan Government Insurance	25,561	Patrick Ward & Sarkis Collision Center Ltd	3,124
Claim related to vehicle damage—		Provincial Adjusting	1,466
Bow Valley Autobody Ltd	1,625	Royal & Sun Alliance Insurance Company of Canada for	
Stone Mountail Settlement—		Sénéchal R	1,612
Duncan & Craig	29,439	Sheppard JA	3,309
Bear Hill Lodge Settlement—		Scott G	1,307
Bishop & McKenzie	6,289	The Cooperators for Daigle D	3,305
Settlement related to injury made while playing		The Personal Insurance Company of	
on a defective gate structure in the Kicking		Canada for Tardiff D	2,796
Horse Campground—		Thiel's Wheels Michelle Matheron Motorcycle	2,895
Hudson T	54,860	WPC Building Services	2,603
Settlement with an employee as per grievance		Compensation for bodily injuries at Robertson	
procedure—		Creek—	
Holm A	1,000	Ted Boe Law Corporation for Bratt I	30,000
Out of court settlement— Previous years liability		Compensation for loss of	
related to accidents involving Crown vehicle—		fishing time—	
Everard & Kutbitz in trust for Aitken J and Milne N	1,350	Henderson J	2,500
McCaffery, Goss & Mudry in trust	120,000	Compensation for seized pelts—	
McLeod & Company in trust	20,000	Browne Fitzgerald Morgan & Avis in trust	
Peta Consultants	3,412	for Wade B	35,000
Damage to personal vehicle—		Compensation for the loss to an animal breeder	
Moss M	1,167	caused by a helicopter flying too low—	
		McInnis J	10,206
		Damage claim involving a	
		CCG Vessel—	
		Patterson Palmer Hunt & Murphy R & J Wells	1,888

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damages to boat— Nuna G	5,839	Out of court settlement— Name withheld ⁽¹⁾	30,000
Damage to boat caused by CCGS Simcoe—		Consent to discontinue— Ogilvy Renault for Crompton Co	5,000
Braekevelt A.	4,500	Workplace resolution— Name withheld ⁽¹⁾	40,970
Damage to underwater cables— McInnis C in trust	75,000	Payment of court ordered costs— Legge & Legge for Attis J and Tesluk A	10,000
Compensation for loss of fishing gear involving CCG Vessel—		Claims under \$1,000 (2)	913
Ryan A	1,228		97,763
Miramichi boating accident— Clarke Drummie in trust for Hayes P	102,500		
Smith and Smith in trust for Hayes P	45,000		
Out of court settlement for the loss incurred by a fisherman—			
Pelletier J	2,500		
Compensation for personal injury— Hennigar Wells Lamey & Baker in trust	15,000		
Robichaud Godin Williamson Theriault & Johnstone in trust	27,000		
Settlement of Canadian Human Rights Claim—			
Bastien G	3,500		
Ezurike L	30,000		
Vos T.....	3,500		
Settlement respecting illustrations— Gillespie BG	10,000		
Claims under \$1000 (35)	16,160		
	761,364		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department			
Out of court settlement of claims against the Crown for wrongful dismissal— Adams & Adams in trust for Bietrix F	1,933		
Henk Kloppers Attorneys in trust for Bietrix F	9,081		
Henault L	73,212		
Out of court settlement— 2 names withheld ⁽¹⁾	627,368		
Reimbursement of insurance settlement— The National Life Assurance Company of Canada for Charron-Fortin L	123,835		
Property damage claims— Bieber D	5,439		
Bollman R	10,000		
Claims under \$1,000 (3)	753		
	851,621		
HEALTH			
Department			
Accident involving a Crown vehicle— Aviva Canada Limited for Binet C	5,401		
Insurance Corporation of British Columbia for name withheld ⁽¹⁾	4,300		
Manitoba Public Insurance Corporation for Warren J	1,179		

9.6 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
	\$		\$
Atlantic Collision Centre	3,701	JH Ryder Machinery	1,286
Attache Remorque Québec Inc	1,000	Jukic A & A	3,036
Auto Sourcing Leasing and Rentals	5,437	Jurasin J	4,581
Automatic-Commerce	4,349	Kelly A	2,797
Avis Canada	3,090	King G	3,605
Avis Rent-A-Car	1,357	Kochler M	3,728
Ayotte C	2,891	Kundid A	1,361
Badnjevic R	1,138	Kundid A M	2,958
Beaupré T	7,848	Latinovic D	1,415
Bedard R	1,075	Liberty Insurance Company of Canada for	
Blake D	1,613	Koch D	2,114
Brien's Auto Repair	4,881	Location Pelletier	4,569
Brookfield, Lepage, Johnson	3,168	Lombard Insurance for Wagner	3,900
Budget Rent a Car of Canada Ltd	112,475	Maksic D	8,097
Cambron JM	1,583	Manitoba Public Insurance Corporation	1,234
Canadian National	2,389	Manitoba Public Insurance Corporation for	
Carmichael M	1,215	Argus	2,466
Carroll Collision Centre for Sampson	2,499	Brar	7,001
Chapman Autobody	1,228	Cormier	2,445
Churu Inc	5,000	Gloor	1,453
Clow I	1,858	Hanson	2,867
Colbourne B	1,068	Jalbert	9,986
Collision Experts	1,168	Kimelman	1,731
Colonial Collision Centre for Elliott-Deptuck	2,417	Lefebvre	1,337
Cooperators Insurance Company for		McCombe-Fleming	1,846
Brace T	3,684	Nims	1,895
Shoemaker J	5,744	Syganiec	1,609
Deveau N	15,473	Martino Brothers Limited	2,560
Discount Car and Truck Rental	14,133	McArthur BF	1,937
Dominion of Canada General Insurance Company for		McWhirter S	1,900
Donnelly	3,650	Meeuws G	1,244
Donna's Expresso	2,842	Merling KG	7,956
Downey Car and Truck Rentals	2,913	Ministère des transports du Québec	5,532
Downey Ford Sales Limited	4,164	Mirkovic	1,412
Doyle D	4,189	More JM	3,271
Doyle P	6,151	MRDC Operations Corporation	4,698
Driving Force	14,278	Murdoch Group Inc	1,381
Ducharme Motors Ltd	5,497	Murdoch Group Insurance	2,367
Entreprise Rent-a-car	107,391	National Car and Truck Rental	1,823
Evans DL	4,240	National Lease	1,705
Everleigh J	2,414	New Horizons Car and Truck Rental	2,948
Ferris A	1,459	Osmanagic I	1,835
Hawk Coach Lines	4,398	Osmond AG	3,554
Hertz Dallas Investments Inc	12,345	Parkside Landscaping	1,450
Hertz Equipment Rentals	1,600	Pembridge Insurance Company	2,390
Hertz Truck/Car Rentals	1,144	Penske Truck Leasing Canada Inc	2,963
Hometown Honda	3,791	Pete's Sales and Service Limited	9,601
Hooper D	1,941	Petro Canada Service Station Newcastle Ontario	2,169
Horn B	2,248	Pilcher M	9,570
Huskins W	1,171	Pineault C	3,066
Hyatt Rentals	1,167	Piton JAS	1,532
Hydro One	5,670	Plouffe ME	1,003
ICBC for Neid G	1,795	Primo Trailer Sales Limited	1,796
ING Insurance Corporation of Canada for		Privy Council Office	44,594
Barrett	1,137	Prosic N	1,617
Smith MJ	7,347	Samuels J	5,500
Trenholme	2,884	Sarajevo L D	4,248
Insurance Corporation of British Columbia for		Saskatchewan Government Insurance for	
Mika S	5,116	Bjerke	9,077
Watson J	2,634	Colan	4,256
Insurance Corporation of Newfoundland for		Security National Insurance Company for	
Michelin	2,039	Westlake W	6,769
Jacquard S	1,013	Simon M	1,525
Janes Auto Body Clinic	1,586	Sinclair D	6,014

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
SM Sport	1,150	Hacker, Gignac, Rice in trust for	
Solesa D	1,410	King G	5,000
Sorensen Pontiac Buick GMC	2,800	Ipkarnak E	4,506
State Farm Insurance	1,058	Ittuksarjuat D	1,200
Stephanson MJ	1,275	James J and Roberge R	1,500
Subasic J	1,701	Kelly M	1,928
Sutcliffe F	2,337	Kimak JP	3,000
Tamburic B	1,104	Laforest FB	2,089
Tandet Kenworth	1,705	LaGrandeur R	1,172
Taxi Cormier Ltée	1,457	Lewis R	8,500
Taylor C	3,224	Longtin A	4,600
Terra Rent A Car Limited	2,512	Mulligan MP	1,787
The Republic of Hungary	1,192	Murphy W	2,227
Thrifty Rent-a-car	13,053	Nash P	5,000
Timmons I	36,161	Pollard T	2,339
Town of Blind River	3,960	Pritchard C	10,000
Toyota Futur Oto St-Raymond	1,511	Promotion Dorchester for	
Tragler B	3,674	SMG/Attache Remorque	5,195
Trius Car and Truck Rental	94,581	Sinclair D	1,112
Trius Leasing Ltd	1,076	St Pierre P	4,802
Unifund Insurance for Walsh K	1,299	Temple K	1,000
Velika K	42,367	Thomson JD	2,021
Vujenovic M	7,427	Webb E	5,000
Watson and Ash in trust for McLennan J	3,064	Wickie J	1,115
Wawanesa Insurance for		Miscellaneous Disbursements —	
Arsenault	3,342	1 st Guaranty Trust	1,600
Robichaud	3,588	Air Cadet League of Canada	2,606
White's Diesel	1,883	Allan, Frases, and Pringle in trust for	
Zupanijski S S	1,501	Satzke-Pomeroy	175,500
Zwicker M	1,190	Army League of Canada	13,932
Settlement of claims as a result of personal		Automatic-Commerce	86,156
injuries—		Baker S	16,500
Coleman, Fraser, Whittome, and Parcels		Beaudet F	525,000
in trust for MJD	83,419	Beaupré T	125,000
Cross J	4,400	Blaney McMurtry LLP in trust for	
Dubreuil N	10,000	Amertek	5,779,545
Routhier L	5,750	Bryce, Geoffery in trust for MacPherson H	50,000
Williams J	6,035	Butlin, Oke, Roberts, and Nobles in trust for	
Settlement of claims for loss and/or damage to		Minderlin	12,000
personnel effects —		Canada Revenue Agency	29,281
Angutimarik J	1,480	Carter S	70,000
Anstey-Martin D	1,933	Casselman S	25,000
Backus D	2,108	Churu Inc	23,264
Baker J	4,581	City of Penticton	20,707
Barry R	1,613	Coady, Filliter in trust for Borgo Upholstery	85,123
Blake D	1,613	Côte E	30,000
Boucher M	1,699	Crease, Harman and Company in trust for	
Boucher T	4,566	Tranter R	35,654
Bourbeau D	2,650	Daley B	50,000
Bowness D	1,224	Desrosiers D	8,600
Brenton A	1,310	Drew D	21,000
Brown J	2,520	Frank E Van Dyke in trust for Elliot K	10,000
Cambron JM	11,545	Froment L	5,000
Cooze K	1,926	Gordon and Vellatta in trust for Howe BC	431,328
Cordero Lodge	1,591	Halyk Kennedy Knox in trust for	
Curtis C	1,200	Primerose/Norsack	1,000,000
Curtis H	4,414	Hansen	1,471
Delaney B	4,345	Hartl G	14,071
Dober L	3,949	Hassett LA	31,000
Doyle P	3,000	Hodder D	1,877
Farewell B	1,900	Holmes RJM	5,608
Farrell P	2,501	Hydro One	1,318
Fulton W	1,575	International Code Fire Services Inc	230,000
		Jacques Cartier National Park	3,500

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Jacques Cartier National Park	1,425	Canadian Nuclear Safety Commission	
John's, Southward, Glazier, Walton, and Maughs in trust for Berry	10,000	Claim under \$1,000 (1)	614
Kranz J	4,980		6,137
Kranz JC	114,223		
Landry's Vacuum Service	1,196	PRIVY COUNCIL	
Langlois, Kronstrom, and Desjardins in trust for McKean	98,250	Department	
Larue J.	52,500	Claim under \$1,000 (1)	587
Lavery, De Billy in trust for Scubatheque L	5,000		
Lee P.	5,000	Office of Indian Residential Schools	
Loffelbien S & K	2,072	Resolution of Canada	
Longman A.	16,000	Settlement of claims of abuse issued to legal representatives—	
Mathew G	40,000	263 names withheld ⁽¹⁾	13,491,316
Mckercher and Whitmore in trust for Genereux G	150,000		13,491,903
Mellin MA	11,450		
Municipal District of Provost	2,355	PUBLIC WORKS AND GOVERNMENT SERVICES	
Navy League of Canada	2,016	Department	
Nester L	4,000	Cancellation fees relating to R-5 Conference—	
P&O Ports North America	62,154	White Point Beach Resort	5,891
Patterson Palmer in trust for Air Tight Sheet Metal	361,905	Settlement related to cell	
Paulin in trust for Muratori F	20,000	Retrofit—	
Perlman and Lindholm in trust for Coleman MP	20,279	Crane Canada Inc	20,903
Privy Council Office	33,035	Tristar Mechanical Ltd.	34,789
Roy J	6,900	Claim related to HVAC Systems Fit Up—	
Selimovic A	35,644	Entire Mechanical Contractors Ltd.	11,395
Serre N	15,000	Out of court settlement for work done following a fire on René-Lévesque West—	
Short A	5,500	Construction Sogescon Inc	168,730
Silliker J	5,000	Out of court settlement for payment of holdback for fire damages that occurred on René-Lévesque West—	
Siskinds and Desmeules	49,500	Construction Sogescon Inc	194,365
Spiry C	63,635	Settlement and arbitrary decision under the terms of the Canadian court of foreign trade—	
St Amour P	22,000	Noël/Import Export	18,292
Stadt Koln	18,316	Interest due under section 5.03, Appendix C of a contribution agreement—	
Stopford M	43,685	Malette Société in common name	153,000
Sutcliffe D	1,875	Settlement for breach of contracts—	
Timmons I	23,052	Blaney McMurtry Barristers and Solicitors for Fercan Developments	130,000
Turnham Woodland in trust	20,000	Draftworldwide Canada Inc	400,000
United States Department of the Treasury	50,044	J S Murray Electrical Ltd	74,766
United States Department of the Treasury	3,087	Claim for loss or damage due to contract delay—	
Westmar Consultants Port of Vancouver	1,889	154348 Canada Inc	85,120
White D	14,535	Stockton & Bush Management Inc	10,494
William D	1,132	Compensation paid to employee—	
Ministerial Claims pursuant to the Canadian Human Rights Act —		Schenkman I	2,643
37 names withheld ⁽¹⁾	1,048,550	Settlement for legal cost—	
Reimbursement of Canada's share with respect to damage claims—		McLeod vs Canada Post	1,264
The German Defence Cost Offices	1,371,359	Breach of contract related to Bilco Construction Ltd—	
Claims under \$1,000 (465)	179,481	Gillespie Renkema Barnett	47,041
	14,151,938	Motor vehicle accident—	
		Norcan Leasing Ltd for Oskui SR	40,394
NATURAL RESOURCES			
Department			
Accident involving a Crown vehicle—			
Insurance Corporation of British Columbia for Brown A K and Brown K W	5,031		
Claim under \$1,000 (1)	492		
	5,523		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CITT Complaint # PR-2003-023—		E-Print It	1,895
Heenan Blaikie LLP for		Thomas Fuller Construction	1,067,019
MHPM Project Managers Inc	35,000	Trow Consulting Engineers Ltd	8,574
RPS Liability Fund— Dispute		Trow Consulting Engineers Ltd, Crawford Adjusters	
with PCL—		Canada, Trevor Smith Consulting, Rochette C.....	256,023
Morrison Hershfield Ltd	1,271	Compensation for Laurier-Taché roof repairs for	
RPS Liability Fund— Dispute		asphalt pavement failure—	
with CEI Architecture—		John Emery Geotechnical Engineers	50,964
ARI Financial Services	2,066	RPS Liability Fund—Flood at the CD	
Davis Inspection Services Ltd.....	1,326	Howe building—	
Inter-Provincial Inspectors (1982) Ltd.....	4,101	Crawford Adjusters Canada	8,172
Levelton Engineering Ltd	33,540	RPS Liability fund—Flood at	
M.A. Thomas & Associates Ltd	2,990	Pearkes building—	
Neale Engineering Ltd	2,309	Crawford Adjusters Canada	21,227
Read Jones Christoffersen Ltd	1,984	RPS Liability fund— RCMP Riding	
Revay and Associates Ltd	99,423	Arena remediation and claim for	
RPS Liability fund— Deficiency		cost recovery—	
Rectification for M C T S—		1150069 Ontario Inc	5,130
Berard P	1,618	RPS Liability fund— Dwyer Hill	
Campbell Engineering Inc.....	1,836	fuel spill—	
Robertson Sheet Metal Ltd	247,527	John D Paterson & Associates Ltd, Crawford Adjusters	
Compensation for anticipated loss of profit—		Canada, Gilmore Global Logistics Services Inc,	
Augustine, Bater, Polowin LLP for		Velocity Express Canada	7,887
TOFCON Construction Inc	14,019	Claims under \$1,000 (51)	13,676
Flood at CD Howe Building—			<hr/>
Cooperators Insurance Company for			3,689,864
Bentley Leathers	2,474		
Reasonable estimate of costs incurred in preparing			
and proceeding with the complaint as well as one			
third of the profit that the company would			
have earned had it won the bid			
for the contract—			
InBusiness Systems Inc	46,412		
Compensation for slip and fall accident during			
training session—			
Workplace Safety and Insurance for			
Watkins S.....	50,000		
Accidental damage to a windshield and a top			
of a vehicle—			
Federation Insurance Company for			
Downey J.....	1,761		
Compensation for lost profit and costs related			
to the complaint—			
Borden Ladner Gervais LLP for			
Goodfellow Cleaners	15,500		
Compensation for lost profit and costs incurred			
in preparing and proceeding with the complaint—			
Ogilvie Renault in trust for			
K-W Leather Products Limited	198,460		
Design and construction administration fees for			
the repair of the deteriorated asphalt related to			
the rehabilitation of Laurier-Taché Garage roof—			
John Emery Geotechnical Engineers	2,361		
Valuation of loss of future Canada Pension			
Plan benefits in the case of an employee and			
preparation of report—			
Welton Parent Inc.....	1,500		
Refund for Benefit Plan and Union			
dues—			
James B, Janes K, Malenfant D and Pearn D.....	1,867		
Plouffe Park Forensic Investigation and Selective			
Demolition—			
AW Hooker Associates Ltd.....	24,709		
Brookfield, Lepage, Johnson Controls Facility	56,156		

SOLICITOR GENERAL

Canadian Firarms Centre

Compensation for unauthorized use of	
photographs—	
Semeniuk R.	63,618

Correctional Service

Canadian Human Rights Commission	
settlements—	
Algoma Community Legal Clinic in trust for	
McCoy-Lambert M.....	30,000
August L.....	10,000
Clarke L Melville in trust for Rektor K	18,000
Fontaine J	10,000
Landry L.....	30,000
Yang L.....	1,000
Name withheld ⁽¹⁾ (inmate)	1,375
5 names withheld ⁽¹⁾	133,259
Compensation for litigation costs—	
Name withheld ⁽¹⁾ (inmate)	3,000
Compensation in relation to a death	
while incarcerated—	
Name withheld ⁽¹⁾	499,705
Compensation for errors and/or omissions	
by the CSC—	
Brian Callender in trust	3,000
Davison Charles in trust	17,000
Eggum Abrametz & Eggum in trust	10,500
John L Hill in trust	9,000
Magas D.....	2,500
Martin Spieker in trust for Smith F.....	8,500
Silman, Stander & Company in trust for Olsen M.....	28,000
Simunovic R.....	31,500
Stevens and Company in trust.....	7,000
Sutts Strosberg LLP in trust	5,000

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
	\$		\$
Weir Bowen in trust	8,000	Economical Mutual Insurance Co for Carson K	1,147
4 names withheld ⁽¹⁾ (inmates)	24,599	Ejesiak K.	2,080
8 names withheld ⁽¹⁾	5,056,473	Empire Auto Body Inc for Peter T	1,043
Compensations for lost and/or damages to personal items —		Empire Auto Body Inc for Peter T	5,717
7 names withheld ⁽¹⁾ (inmates)	9,736	Family Insurance Solutions Inc for McKilligan R.	3,454
Compensations for work related issues—		Family Insurance Solutions Inc for Minnie L	1,274
Allan K.	2,000	Froelich D.	1,185
Gosselin J.	7,500	Fulton P.	2,700
Goyette S.	3,821	Gillman J.	5,964
Hamilton JS	1,212	Godin G.	2,925
Leeder G.	20,000	Gold Key Pontiac Buick GMC for Deremo T	3,762
Millette A.	2,500	Goose Bay Motors Ltd for Andrew E.	2,773
Reed R.	2,248	Gross K.	2,675
Soronow S G in trust for Mottley G	20,000	Gullison W.	2,250
Settlements of motor vehicle accidents—		Guthrie B.	3,185
Bronson & Company Barristers & Solicitors for		Hazeldine W.	3,004
Szostak L.	5,500	Hinz R.	1,535
Coyote Collision for Etchart F	3,595	HSBC Canadian Direct Insurance Inc for	
ICBC for Foots B and Roger B	1,515	Bryson L.	1,853
Insurance company of BC for Carell C	1,784	Maisey P.	1,086
Langver T.	1,500	Richie D.	1,221
Leger A.	2,135	Vriend M.	2,055
Royal & Sun Alliance for Gustave J.	2,247	ING Insurance Company of Canada for	
Sproul G.	1,274	Bellavance J.	1,135
Payments under \$1,000 (631)	90,003	Stoughton J.	3,224
	6,125,981	Insurance Corporation of British Columbia for	
Royal Canadian Mounted Police		Abbott D.	3,221
Settlement for damages arising from third party vehicle accidents—		Allan R.	2,403
Aliant	1,233	Bains S.	3,889
Allianz Insurance Company of Canada for		Baldassarre L.	1,019
Dersch P.	11,332	Barrett J.	2,278
Allstate Insurance for Brun L	2,797	Basra S.	3,042
Andrew R.	2,777	Benoit D.	2,579
Arnaud R M J.	1,154	Bergman S.	8,304
Axa Pacific Insurance Company for Schmidt T	1,086	Bickerton D.	2,239
Baffin Snowmobile Repair Shop for		Blaschuk C.	3,575
Maccormack K.	3,601	Buckley L.	2,353
Barry T.	3,000	Campion P.	3,197
Brothers Autobody Refinishers Ltd for		Canopus Investments	20,015
Kellough K.	1,433	Chim T.	2,558
Budget Rent a Car for Hansen J	9,834	Chueden J.	1,337
Caduff M.	1,500	Chumm J.	1,281
Canadian Northern Shield for Morrison N.	1,080	Conlon M.	2,978
CEI Services as Subrogoes of Hoffman G.	19,010	Croteau C.	1,056
CGI Information Systems for Tanner P	6,719	Danczak A.	10,918
CGU General Insurance Company for		Danyluk V.	6,175
Columbine L.	2,016	Dapic J.	1,301
Chow Y W Y	1,071	Doren D.	1,562
City of Burnaby	1,588	Easthom S.	3,094
City of Surrey	2,535	Eghtesadi I.	1,106
City of Surrey	1,461	Elliot S.	4,470
Clements C.	5,900	Engler A.	7,536
DBA Nat Car Rental for H A L T Holdings	25,149	Fan J.	3,415
Devon Transport Ltd	17,689	Fletcher N.	13,432
Dollar Thrifty Automobile Group Canada Inc for		Florio J.	3,889
Nagano G.	17,545	Francis A.	1,149
Dominion of Canada General Insurance Co for		Franklin A.	7,739
Lebouthillier N.	1,230	Fromme M.	9,132
Economical Insurance Group for		Gervaisk J N.	5,023
Sterling G.	6,960	Girard C.	3,013
		Gomez J.	2,805
		Hamar D.	3,959
		Hui B.	1,184
		Ireland S.	1,288

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Jones E.	2,427	Manitoba Public Insurance Group for	
Kapelan Z.	1,264	George O.	1,184
Kim G H.	1,041	Sanderson S.	1,709
Kirk P.	1,215	Sannoffsky D.	1,348
Kraley O.	5,271	Minister of Finance for Saskatchewan	
Krische R.	1,744	Highways and Transportation.	1,640
Kristel B.	18,719	Motor Mart for Dares G.	2,079
Kuti T.	1,283	North's Auto Body Limited for Young R.	3,186
Leong L.	27,958	Optimum Insurance Co for Hirtle W.	8,870
Low V.	1,681	Pembridge Insurance for Reid J.	3,042
Ly V H.	2,761	Pierre Poitras Body Shop for Cyr B.	1,026
MacKenzie C.	9,511	Portland Street Honda for Mang S.	4,556
Magyar E.	5,767	Pryke Lambert Leathley Russell for	
Mai L L.	3,078	McCutcheon G V.	29,500
Malange R.	4,480	Rempel P.	1,143
McGraw F D.	8,243	Renascent Collision Services for Grainger J.	2,483
Methuen B.	1,225	Reyda R.	1,046
Mori A.	1,532	Royal & Sun Alliance for	
Multani G.	2,132	Cown M.	5,252
National Car Rental.	3,545	Steeves S.	1,610
Ocampo A.	2,681	Saskatchewan Government Insurance for	
Panneir D.	4,222	Badger W K.	4,637
Pataki F.	1,229	Foster C.	1,763
Perri R.	1,000	Generoux C J.	1,544
Poony S.	6,037	Heilman C.	1,228
Randall A.	3,577	Jamieson D.	3,902
Resendes R.	2,990	Mckenzie A.	3,070
Salten W.	3,282	Moebis A.	1,524
Samra P.	3,652	School District # 5 for Howse K.	1,227
Severyn P.	2,174	Scottish and York for Verge E.	6,409
Straford S.	2,492	Scrivener MC.	2,065
St Laurent A M.	1,944	Scrivener MC.	4,115
Taylor-Hanson K.	3,498	Taylor Ford Sales Ltd for White A.	2,417
Tourand S.	3,309	The Co-Operators for Deveaux W.	2,174
Towriss C B.	2,190	The Coachworks Ltd for Billard A.	3,660
Vandrimmelen T.	3,538	The Economical Insurance Group for Hurlburt R.	3,292
Wheatley K.	8,004	Trojan Collision Services Ltd for Bailey D.	2,917
Wilson M.	3,223	Unifund Assurance Company for Hoogenraad R.	2,816
Woods C.	1,378	Wilton M.	1,000
Xia C J.	5,822	Wolf Collision Ltd for Ryan W.	2,709
Insurance Corp of British Columbia Legal Unit for		Workers Compensation Board for Mann C V.	29,877
Anipet Animal Supplies.	2,143	Settlements for injuries/fatality arising from motor	
Aujla S.	1,383	vehicle accidents—	
J & S Collision for Gilmore T.	2,487	Ahern T.	8,300
Jacobsen Pontiac Buick (1993) Ltd for		Alberta Motor Association Insurance Co for Hitman S.	14,884
Bassingthwaight R.	4,241	Allan W Watchorn in trust for McCormick D.	35,000
Kane Shannon & Weiler in trust for Watson S.	2,000	Altagas Services Inc.	1,329
Karlik K.	1,084	Andreassen Olson Borth in trust for Sieben P.	64,960
Keeping G.	1,500	Back to Health Inc.	1,300
Kirmac Carstar for Dobney T.	2,606	Back to Health Inc for Crocker W.	1,300
Laurette R.	1,000	Becker Mathers in trust for Kapelan Z.	10,000
Leo Lenders Auto Body for Curry E.	2,223	Becker Mathers in trust for Martin R J.	50,000
MacDonald Pontiac Collision Centre for Caron G.	1,596	Benoit D.	6,975
Manitoba Hydro Electricity.	6,055	Braithwaite Boyle in trust for Leeds R.	27,000
Manitoba Public Insurance for		Brown Benson in trust for Sykes K.	120,000
Harding.	1,122	Burns Fitzpatrick Rogers & Schwartz in trust for	
Harvey C.	1,475	Salvia E.	5,000
Legall K.	1,199	Campbel & Company for Ugay C.	33,000
Lopes A.	1,675	Cantini Law Group in trust for Reid L.	17,500
Monias C.	10,724	CGU Group Canada Ltd for Imarc Inc.	1,408
Munroe I.	2,631	Ches Crosbie Barristers for Mason C.	8,250
Ross S.	1,237	Christopher D Zilinski in trust for Brockway D.	20,000
Serafin F.	2,763	Cox Hanson O'Rilly Matheson in trust for Holt S.	5,000
		David A McMillan in trust for Gardiner SC.	54,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Dick Byl in trust for Harpe D	13,000	Sundher S	25,746
Dodich J	4,000	Taylor-Hanson K	2,000
Durocher Simpson in trust account for Hessel R	2,200	Wagner and Associates in trust for Dunn T	15,000
Economical Mutual Insurance Co for Fowler K	5,790	Wayne L George in trust for Lynch D	16,000
Flemming Sombrowski & Lawrence in trust for Pauls B	2,846	Westgard K	3,000
Fred R Stagg Law Office in trust for Jenkins A	12,500	Williams Roebathan McKay & Marshall in trust for Crocker W	10,000
Jenkins D	1,040	Young R	2,500
Geselbracht Brown in trust for Gorosh M	19,000	Zed & Company in trust for Crawford P J	9,064
Giusti & Ellan for Skrzyniarz K	20,000	Zoel Dionne in trust for Dionne Z	25,000
Goldman Zimmer Bray in trust for Casey J	3,750	Name withheld ⁽¹⁾	225,000
Hammerberg Altman Beaton & Maglio in trust for Wong J G H	17,000	Settlements for damages caused by personal injury, assault, false arrest, excess of force, loss of income and negligence—	
Hanson Wirsig Matheos in trust for Staven M	22,745	Birkett Ticoll in trust for Hodgson T	15,700
Horne Marr Zak in trust for Chumm J	17,458	Booth Dennehy in trust for Spittal S	20,000
Hrytsak Law Office in trust for Purewal K S	13,100	Brownlee LLP in trust for Jerry N	25,000
J Hayes in trust for Geremia K E	125,000	Cormier G	5,000
James H Brown & Associates in trust for Powers A	10,438	Dorothy Jean O'Donnell in trust for Der I	2,875
John D McGreevy in trust for Large J	41,000	Graham C	2,500
Kolthammer Batchelor & Laidlaw in trust for Palmeter M	14,000	Hunter Garrett Lobay in trust for Green T	27,500
Kraley O	7,290	James H Cluff in trust for Guitard J E P	15,999
Leblanc Boudreau Desjardins Mallet in trust for Doiron M	25,500	Kelly Merrigan in trust for Wei M J	2,081
Lindsay Kenney in trust for Hodzic K	15,000	Lobay Dennison Beaubier in trust for Hoffman A	103,500
MacDonald G	6,500	Lobay Dennison Beaubier in trust for Timmann H	4,000
Marc Cormier C P Inc in trust for Boudreau G	9,000	McLachlan Brown Anderson in trust for Lai A S T	12,000
Maruyama K	1,053	Pryke Lambert Leathley Russell in trust for Juschkevitch B	42,500
Maskall & Mcharg in trust for Doren D	20,000	Race F	4,800
McAllister & Grew in trust for Kendrick P	7,200	Stonechild & Racine Law Office for Rabbitskin M & Nanatakapo V	5,000
McComb Witten in trust for Zhu J H P	62,782	3 names withheld ⁽¹⁾	94,000
McConnon Bion O'Connor & Peterson in trust for Webster H	50,000	Settlements for physical injuries, mental stress and/or pain and suffering—	
McCuaig Desrochers in trust for Perozok L	45,000	Martini Barile Marusic LLP in trust for Luckino K & Langlois K	10,000
McInnes Cooper in trust for Goguen V	36,000	Maskall & McHarg in trust for Haraldsson A	15,000
Messner and Company in trust for Page M	15,500	Matthews Theriault in trust for Kent-Stoddard K	5,500
Murphy Battista in trust for McVea A & S	6,540	Settlement for general damages, pain and suffering—	
Murphy Battista in trust for McVea A & S	490,669	Boyle & Company in trust for Smethurst S	45,000
Noel Uguhart & Associates in trust for Robichaud	10,000	Henry D V	4,800
Oliver Smith & Crook in trust for Cowan G	66,101	John Mickelson Law Corp in trust for Hanuman N	6,500
Patterson Palmer in trust for Maynard P	60,000	Sliman Stander in trust for Olsen M	7,000
Payke Lambert Teathley Russell in trust for Roeder M	15,000	3 names withheld ⁽¹⁾	105,001
Perry & Power in trust for Fowler W	8,000	Settlements for loss of income—	
Philip H Brose in trust for Kamnasaran K	60,300	White A	2,185
Philip Sheppard Law Office in trust for Bassett D	135,000	3 names withheld ⁽¹⁾	231,500
Presse D L	27,000	Settlement to defer legal costs as per settlement agreement—	
Pryke Lambert Leathley Russell for Fan J	7,000	Richard Cleary in trust for Dennis J	4,000
Pryke Lambert Leathley Russell for Blark B	7,500	Levenson R J	2,800
Rene Arseneault C P Inc in trust for Bernard G	25,000	Settlement to cover legal cost—	
Richards Buell Sutton in trust for Umaguig C-A	8,300	Moore Wittman Phillips Barristers for Lind A & A & M	2,500
Richardson's Law Office for Nguyen N	30,000	Young D W	10,094
Robertson Downe & Mullaly in trust for Sippel A	7,000	Damage to personal & private property, buildings, land and animals—	
Sinnott and Company in trust for Cookson M	1,750	Abbotsford Chrysler for Burgess W	2,250
Sonier Robichaud Duguay in trust for Thibodeau M	38,000	Amsterdam Inn	9,629
Stagg Marks & Parsons in trust for Hogan D	2,220	Bigras L	1,607
Stagg Marks & Parsons in trust for Hogan D and Jenkins D	10,000	Bois D	11,926
Stewart C Paul in trust for Paul S E	20,000	Brownlee Fryett in trust for Chief Moon J	6,500

9.14 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

PAYMENTS OF CLAIMS AGAINST THE CROWN—
Concluded

Particulars and payee	Amount
	\$
Settlement of claim related to employment dispute—	
D'Amour G.	5,000
Mirwaldt & Gray, Barristers, Solicitors, Notary in trust for Gray L F.	175,000
Settlement of claim related to reimbursement of residential costs—	
Public Guardian and Trustee of British Columbia in trust for Kelto E.	56,259
Settlement of claim related to administered pension account—	
Archibald & Lederman, Barristers and Solicitors in trust for Ross C A.	6,000
Settlement of claim for legal costs—	
Hill and Hill Law Office in trust for Stuber J.	2,549
Settlement of claim relating to personal injury—	
Daoust-Messier L.	1,500
Settlement of claim relating to loss of personal money—	
St-Laurent H.	5,837
Claims under \$1,000 (2)	420
	300,005
Total.	116,602,377

(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		ATLANTIC CANADA OPPORTUNITIES	
Department		AGENCY	
Compensation for damaged, lost or stolen personal effects—		Payment of a contribution claim received after the expiry date of the program payouts—	
Depalme A	121	Atlantic Canada Home Inc.	5,874
Dominique N	187	Payments under \$100 (2)	110
McFadden J.	347		
Morgan Jones S	606		5,984
Parkinson B	391		
Vucurevich T	100		
Compensation for non-refundable expenses as a result of an employee's cancelled vacation—			
Clarke Dr G	161		
Loyer P	758		
Payment for services provided during the Beef Without Borders Event—			
Beyond Digital Imaging Inc.	17,484		
Kerey Technical Services	43,969		
Reimbursement for expenses incurred to employee due to late delivery—			
Charmley E.	114		
Payments under \$100 (2)	111		
	64,349		
Canadian Food Inspection Agency		CANADA CUSTOMS AND REVENUE AGENCY	
Compensation for foot ware contaminated with blood during a bovine spongiform encephalopathy investigation—		Department	
Kaus A	102	Relief payments for heating expenses—	
Warywoda P	102	41,998 entitlements @ \$125	5,249,750
Compensation for eye glasses damaged during animal testing—		7,449 entitlements @ \$250	1,862,250
Fontaine P.	190	Compensation for financial loss in application of the Agency's fairness policy—	
Payments under \$100 (5)	241	Grand Bend Marine Limited	6,146
	635	Marina Gagnon & Fils Ltd	35,191
		Reimbursement of costs incurred as a result of an administrative error—	
Canadian Grain Commission		Brookes L	400
Memorandum of Agreement—		Churrrchward P	175
Chapman D.	67,163	Fournier S	141
Compensation for fumigation and charges levied by CPR—		Khinda L	853
Smith Land & Cattle Company Limited.	2,500	Pollock D	1,000
Compensation for grievance settlement—		Quittenton D.	1,364
Vandenbroere A	25,000	Tastan A	652
	94,663	Thiessen L	424
		Compensation for non-refundable travel costs as a result of the cancellation of an employee's vacation—	
	159,647	Lefebvre D	1,000
		Ruta B	429
		Compensation for damage to motor vehicles—	
		Fulcher C	221
		Gallant G	380
		Pelchat M	810
		Settlement of a claim protected by a privacy clause—	
		Name withheld ⁽¹⁾	1,028
		Compensation for damage to personal effects—	
		Gentes J.	194
		Grenier G	138
		Michal R	107
		Otis R	225
		Proulx M	116
		Wang W	124
		Compensation for stolen personal effects—	
		Webster C	435
		Compensation for cancellation of non-refundable air fare—	
		Paquette H.	145

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for tuition fees for courses not completed because of a work reassignment—		Demers E & Nagy-Lasiner S	100
Furano J	129	Desjardins General Insurance	223
Compensation for cancellation of non-refundable portion of a prepaid conference fee—		Claim for clothes—	
Halpenny R	100	Plante M	801
Payments under \$100 (42)	1,688	Partial compensation for additional marine insurance coverage as required by business licence terms and conditions—	
		Ocean Sounds Kayaking Company	1,175
	7,165,615	Payment under \$100 (1)	70
			12,539
CANADIAN HERITAGE			
Department			15,228
Travel costs for a court appearance—		FISHERIES AND OCEANS	
Landry M	3,405	Department	
Payments under \$100 (3)	115	Compensation for loss/damage of personal effects—	
	3,520	Bleau L	108
Public Service Commission		Brake T	265
Compensation for damage of clothing—		Cooke D R	264
Guérin N	350	Cowdrey L	174
		Dionne L G	472
	3,870	Dionne N	229
CITIZENSHIP AND IMMIGRATION		Lacroix Y	212
Department		Lariviere R	424
Compensation for passport fees—		Levasseur P	206
Bohimbo J	100	Normand N	477
Compensation for damaged property—		Porter R	249
Bowles G	100	Poulin M E	504
Compensation for lost wages—		Short B	296
Catenaccio G	5,057	Shorten N	137
Compensation for damaged clothing—		Staples D	585
Larabie D	104	Vandal L	779
Compensation for the loss of travel funds—		Westhaver S	4,012
Mongeon L	9,500	Winsor T	1,492
Payments under \$100 (2)	67	Settlement of a human rights complaint—	
	14,928	Name withheld ⁽¹⁾	9,300
		Settlement of union dues dispute—	
ENVIRONMENT		Hache D	201
Department		Savard G	1,139
Reimbursement for theft of an employee's bike—		Payments under \$100 (8)	386
Fricska G	1,979		
Compensation for theft of personal equipment from a Crown vehicle—			21,911
Legault D	224	FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Compensation for damage to employee's effects—		Department	
Lepage L	119	Compensation for medical expenses—	
Loss of prescription glasses while performing duties at sea—		Cesaratto S	2,908
Shukster R	243	Refund for airline ticket—	
Payments under \$100 (2)	124	Nakamura C	1,700
	2,689	Refund for finders fee—	
Parks Canada Agency		Marchi S	1,200
Compensation for damage to a vehicle—		Compensation for shipping charges—	
Fraser J D	9,200	DHL International SA (1)	270
Kavanagh W	316	Compensation for the loss of personal effects—	
Vehicle repairs for minor accident—		Akhtar Saeed M	180
Centennial Auto Body Brant Collier	654	Hera T	352
		Lebleu M	1,197
		MacDonald J	574
		Oneisi M	972

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Salon Québécois Claude Descoteaux in trust for Descoteaux C	367	Reimbursement of union dues due to an administrative error— Slaughter L	3,940
Refund for membership fees— Joint Commonwealth Societies in trust for Tyerman G	236	Reimbursement of legal fees for appearing at the Pension Appeals Board— Moore M	300
Compensation for travel cancellation caused by a late process in passports issued section— Borden Ladner Gervais s.r.l. in trust for Bellefeuille Y	4,500	Reimbursement for expenses and legal fees incurred in an appeal before the English Court of Appeal— British Pensioners Association of Western Canada	78,387
Compensation for loss of official document— Leduc M	200	Canadian Alliance of British Pensioners	461,643
Salverda K	317	Indemnity for an administrative error that caused a Public Service Health Care Plan claim to be disallowed— O'Connell A	500
Payment under \$100 (1)	25	Compensation for union dues remitted to the wrong association— Au S	702
Canadian International Development Agency	14,998	Bernèche C	526
Reimbursement for theft of wallet in Amsterdam during mission for audit of Panafrican program— Thériault L	2,187	Boily D	996
Reimbursement for theft of wallet while travelling from Bonn to Frankfurt— Mailhot F	199	Carrière M	197
	2,386	Chery R	1,100
		Cormier V	581
		De Alwis Perera I	190
		Fournier L	1,559
		Gravelle D	551
		Gravelle D	1,965
		Hamilton P	668
		Rancourt R	734
		Roy D	177
		Payments under \$100 (68)	2,818
	17,384		
HEALTH			
Department			
Workplace resolution— Morihiro D	7,800	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Patriquin L	5,000	Department	
Wiebe D	2,000	INDIAN AND INUIT AFFAIRS PROGRAM	
Extraordinary assistance plan— Liberty Health (2 cases)	240,000	An employee's private vehicle was damaged by a government vehicle (accident)— Martin G	141
Compensation for damage to personal effects— Bussey J	80	Compensation for damage to personal property— Ryan-McNee S	208
Fortier G	184	Reimbursement for automobile accident incurred while volunteering for DIAND Corporate Services Open House held on May 30, 2003— Piper E	440
Compensation for damage to vehicle— Hawkins R	200	Treaty shortage - after reconciliation of the 2003/2004 treaty payment period— Courchene C	340
Skibinski R	237	Reimbursement for legal services encountered by Oka Municipality following the agreement on managing the temporary territorial limits of Kanesatake— Municipalité Paroisse d'Oka	97,481
Payments under \$100 (4)	181		
	255,682		98,610
HUMAN RESOURCES DEVELOPMENT			
Department			
Claim for damages related to employment insurance parental benefits— Chidia K R	1,500		
Compensation for inappropriate administration of a priority list— Fisher R	459		
Reimbursement for boots damaged in a flood— Desrosiers J	150		
Reimbursement for damaged shoes— Briggs D	173		
Compensation following their participation in the Metro Computer and International Services project— Marveille Health & Beauty Spa	1,985		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
INDUSTRY		Compensation for out of pocket expense as result of a car accident while on duty—	
Department		Dupuis N.	250
Reimbursement of travel expenses—		Payment under \$100 (1).....	80
Leblanc F.	108		
Compensation for the replacement of damaged shoes—			17,787
Bellantoni M.	138		
Department error — Mistake in assigning a frequency for a client—		NATIONAL DEFENCE	
Mobilcom Wireless	2,664	Department	
Prairie Mobile.....	583	Compensation for damage to personal property—	
Payment of frequency change in radios—		Alami-Hassani B.	293
Advance Communications.....	374	Almajian K.	180
Municipality of Rivière-à-Pierre.....	1,357	Beaudoin M.	361
Prairie Mobile.....	500	Bélanger A.	398
Compensation for the replacement of stolen articles while on a business trip in Guatemala—		Boutin B.	368
McCrum W.	1,145	Brown D.	112
Compensation for the replacement of a stolen MP3 player—		Bruneau S.	210
Hurley J.	568	Cambon J M.	5,280
Compensation for the replacement of destroyed clothing—		Chapodos E.....	383
MacEachern G.	171	Charron P.	312
Payments under \$100 (5).....	295	Coady J E.	490
	7,903	Crainford J V.	190
		Decarie-Lariviere L.	285
Canadian Space Agency		Deguire A.	337
Payments under \$100 (2).....	116	D'Entremont F.	293
Economic Development Agency of Canada for the Regions of Quebec		Desmarais-Lavigne D.	236
Settlement of a claim resulting from a loss of personal effects—		Desrosiers-Jean E.	207
Sarrazin J L.	316	Dorion E.	135
		Feher I.	144
National Research Council of Canada		Filiatreault E.	418
Reimbursement for damage to a rented car—		Fitzpatrick.....	280
Delisle S.	1,002	Fortin J.	410
Compensation for medical expense incurred—		Gauthier.	185
Cui M.	520	Geoffroy S.	240
Reimbursement for stolen properties—		Girard C.	244
Khajavi S.	1,360	Grue Drumond Inc.....	486
	2,882	Harrison H.	278
		Harvey-Deroy E.	290
	11,217	Hebert J.	476
		Lafleur D.	1,537
		Laplante J.	140
		Leclerc J.	198
		Lemay G.	272
		Leonard M.	165
JUSTICE		Marchbank S.	180
Department		Marincescu A.	156
Compensation for additional costs suffered while electing for prior pensionable service—		Marlot L.	2,213
Burnet E.	1,710	Moffet C.	202
Paletta A.	1,218	O'Donnell R.	1,714
Postman S.	1,238	Ohr P.	500
Richard J P.	369	Pelchat L.	164
Schmidt E.	9,673	Pelletier J S.	211
Payment for settlement of a human rights claim—		Preeper S.	129
Craig H.	3,000	Prefontaine J.	125
Compensation paid as a result of theft while on travel status—		Reese D T.	183
Cross D.	249	Ricard D.	268
		Saab S.	126
		Thomson J.	2,000
		Tirman M F.	413
		Tovey K.	184
		Turmel M.	273
		Vallieres K.	189

9.20 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Royal Canadian Mounted Police			
Law Enforcement Program		Wilson T R	181
Authority - PC 1991-8/1965		Damage to personal / private property—	
Damage to glasses or contacts—		Bellamy T R	1,015
Agnew H A	521	Best Western Wayside Inn	514
Baker T	208	Bodell B M	1,000
Biden W D	275	City of Burnaby for Lehr D & C	589
Birtz J P J C G	155	Claassen D	252
Blais M J C R	113	Coleman S	206
Bleau M	634	Collette L	300
Brasnett B	347	Elk Valley Glass Ltd	144
Campbell T A T	112	Eltassi M	103
Charron R J W	376	Ermineskin P	2,114
Chartrand R	252	Frank Finishing for Tasko Development	210
Cook G A	287	G E M Fabrications for Wenschlag W	943
Creyre V A	507	Gordon K I	124
Damian M	285	Halabourda A	374
Fedrau G W	138	Home Hardware Building Center for Modin H	525
Frappier J	220	Hossack B	340
Gauthier M J P	321	Maritime Door & Window for Therese Melanson	967
Gilarowski M L B	178	Meilleur J	223
Gillingham M C	154	Montell M	801
Hoover K M	142	Nielsen F P	498
Ingram H	155	Nielsen F P	918
Kelly C J	220	North Island Restoration Ltd for Jauschnich J	416
Levine J M	189	Precision Glass Ltd for Valley Motor Inn	503
Luk S C S	325	Rarru R S	918
Mallett R	232	Revert B & A	236
McLean C J	350	Simon A	416
Nyle G J F Y	194	Smail T O	427
Periera T V	107	Sundre Glass & Mirror for James R	880
Persichett H C	467	The Project Guy	185
Pilon R	207	Tysseland L A	1,025
Poirier S G	201	Windsor Plywood Surrey for Phull A	150
Stewart A J	268	Damage to personal vehicle—	
Stewart A J	502	Ali M	406
Thompson C	123	Balon J	463
Tyremen A	259	Banci R	298
Vaughan S M	124	Bekkema D	4,141
Weaver R G	352	Brodie M	300
Welter J F	135	Bruneau R	272
Yake W D	679	Harper B J	280
Damage to personal apparel / effects—		Hartley R	254
Bouchard Y J W	467	Kook D	466
Brydon L	1,000	Koscielny R	389
Cook S	273	Lou M Y N	711
Cravetta A	307	Lucky Lake Towing or Penner B	320
Dion K A	275	Massey A	305
Eng M	140	New Diamond Collision Ltd for Seto P	520
Felliche A	900	Novakowski E	200
Flint D A	350	Ozturk A	200
Glen J	232	Rushton B	577
Guiltenane G P	1,000	Sampson C	490
Gushulak R	101	Weiss H	1,000
Keyes C J	150	Westminster Volkswagen for Davidson D	398
Kowalchuk G I	129	Reimbursement of costs / expenses—	
Naciuk L N	103	Aberneth M R J	1,373
Noel D	146	Azizi N	984
Paslos K A	118	Balcaen W	344
Pitcher B	389	Balcaen W	327
Poirier L	146	Boyle & Company for Smethurst S	5,000
Reynolds T	112	Cloverdale T	164
Sorenson L K	749	Desjardins P	259
Watson J	189	Edgson M	500
		Ewalt C	308

9.22 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Henley E.....	422	Houghton S E.....	20,000
Noel J.....	503	Kanakos V.....	20,000
Sony E.....	124	Kislter W W.....	20,000
Compensation for legal costs—		Kiteley M G.....	10,000
Hogan R.....	388	MacLaren B E.....	15,000
Compensation for loss of personal items—		Mahood B.....	15,000
Desjardins M.....	6,800	Mann N W.....	20,000
Compensation regarding disability pension—		Martingano D.....	1,500
Coyle D.....	20,000	McCourt J F.....	20,000
Special benefit payments to Merchant Navy		McDonald R.....	15,000
Veterans (50 payments).....	442,000	McFadden A R.....	20,000
Compensation for Prisoners of War—		McGeachie W.....	20,000
Abrams A.....	20,000	Medley E G (Estate).....	20,000
Alton M.....	15,000	Merchant D (Estate).....	15,000
Aspinall R.....	20,000	Myhr M.....	15,000
Baribeau P.....	5,000	Nordin G M.....	20,000
Barton R L.....	20,000	Oppen H J.....	20,000
Bick R W.....	20,000	Parker F S.....	15,000
Bisson B.....	15,000	Parker H.....	20,000
Blanchette G.....	20,000	Pollard H (Estate).....	20,000
Blott D M.....	20,000	Porter R E.....	20,000
Bradstock S.....	5,000	Reid U.....	20,000
Brooks E J.....	20,000	Rupert W A.....	20,000
Brown S.....	20,000	Schaefer D.....	20,000
Bruno D L.....	20,000	Scott C.....	20,000
Burke C.....	20,000	Sickle L.....	20,000
Cairns T R.....	20,000	Stark H R.....	20,000
Clason R.....	20,000	Stokke D.....	5,000
Coates I.....	20,000	Swinemar R.....	20,000
Crawford J.....	15,000	Talbot G P.....	15,000
Davies R.....	20,000	Tempeny C.....	20,000
Deck R A.....	15,000	Thompson D N.....	20,000
Devine N.....	20,000	Tolman I.....	20,000
Dillon J R.....	15,000	Tougas-Francoeur R.....	20,000
Etheridge F.....	20,000	Turton A G.....	20,000
Evans B.....	20,000	Valcourt J.....	15,000
Furieux R V.....	20,000	Vernier J R.....	20,000
Gagne L.....	20,000	Wideman K.....	20,000
Gagnon L.....	5,000	Winfield W.....	15,000
Gelman L.....	20,000	Woodcock E.....	1,500
Gervais M.....	20,000	Wright J R.....	20,000
Goeson M.....	20,000	Younger E.....	20,000
Goodwill Industries, Emma Wyatt.....	20,000	Zaldin A.....	20,000
Greenwood H J.....	20,000	Payments under \$100 (4).....	123
Hagen P.....	1,500		
Harris R L.....	20,000		1,863,022
Hart R.....	1,500		
Harvie J D.....	20,000	Total.....	20,839,585
Hetherington M (Estate).....	10,000		
Hood R F.....	15,000		

(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
	\$		\$
AGRICULTURE AND AGRI-FOOD		<i>A-527-99 & A-527-100</i>	
Canadian Grain Commission		Fasken Martineau in trust for	
<i>Authority—Court of Queens Bench—Alberta Action</i>		Dupont Canada Inc.	
<i>0203 22920</i>		<i>A-527-99 & A-527-101</i>	
Compensation for application costs—		Kenneth R. Hauser in trust for	
Reynolds, Mirth, Richards & Farmer Barristers		Dynamic Industries Ltd.	
& Solicitors		<i>A-262-01</i>	
1,000		Binavince Smith in trust for	
		Elke, J (et al)	
CANADA CUSTOMS AND REVENUE AGENCY		<i>T-742-93</i>	
Department		Entreprise Ludco Ltd.	
<i>Authority—Supreme Court of Canada</i>		<i>A-884-97</i>	
<i>27320</i>		Entreprise Ludco Ltd.	
Entreprises Ludco Ltd.		<i>A-86-02</i>	
20,000		Patterson, Palmer in trust for	
<i>28717</i>		Farocan Inc & Kinguk Trawl	
Legacy Advisors Law Corp in trust for		<i>A-187-02/A-189-02</i>	
Markevich, J.		Bennet Jones in trust for	
10,373		Furukawa, R.	
<i>27174</i>		<i>A-187-02/A-189-03</i>	
Gottlieb & Pearson in trust for		Bennet Jones in trust for	
Mattell Canada Inc.		Furukawa, R.	
9,214		<i>A-191-01</i>	
<i>29559</i>		McMillan Binch in trust for	
Duboff Edwards Haight & Schauchter in trust for		Gifford, T.	
Penner Int'l Inc. (et al)		<i>A-28-03</i>	
916		Simard, Simard, Thibault in trust for	
<i>Authority—Federal Court of Appeal</i>		Houde, D.	
<i>A-163-03</i>		<i>A-553-02</i>	
Reynolds, Dolgin in trust for		Kovacevic, J.	
Akiwenzie, A.		<i>A-577-01</i>	
16,078		Heenan, Blaikie in trust for	
<i>A-163-04</i>		Kruco Inc.	
Reynolds, Dolgin in trust for		<i>A-446-01</i>	
Akiwenzie, A.		Gingras, Vallerand, Barma in trust for	
28,989		Lagacé, C.	
<i>T-631-01</i>		<i>A-96-03 & A-95-03</i>	
Armstrong, G.		Lerners in trust for	
100		Lau, A & P.	
<i>A-373-02</i>		<i>A-96-03 & A-95-03</i>	
Gilbert Nadon in trust for		Lerners in trust for	
Bacon, L.		Lau, A & P.	
1,461		<i>A-662-01</i>	
<i>A-516-02</i>		Koffman Dalef in trust for	
Gravel, Bédard, Vaillancourt in trust for		Manrell, T.	
Bélanger, L-P.		<i>A-803-99</i>	
1,782		Stikeman & Elliott in trust for	
<i>A-246-02</i>		Manufacturier Life Ins Co.	
Rochon, Belzile, Auger in trust for		<i>A-291-97</i>	
Chouinard, R.		Gottlieb & Pearson in trust for	
1,569		Mattell Canada Inc.	
<i>A-512-02 & A-513-03</i>		7,549	
Pouliot, L'Ecuyer in trust for			
D et J Driveway Inc.			
2,236			
<i>A-306-02</i>			
Dangerfield, M.			
2,465			
<i>A-643-02</i>			
Absolute Bailiffs Inc.			
De Stefanis Co.			
1,200			
<i>A-643-03</i>			
Absolute Bailiffs Inc.			
De Stefanis Co.			
2,528			

**9. 24 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS**

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>A-563-01</i>		<i>A-387-02</i>	
Maysky, F	200	Sherman, D	350
<i>A-568-01</i>		<i>A-286-01</i>	
Maysky, S	50	Couzin Taylor in trust for	
<i>A-176-01</i>		Silicon Graphics Limited.	17,099
Nichols & Co. in trust for		<i>A-156-01</i>	
Mitchell, J (et al)	720	Staltari, C	1,200
<i>A-176-02</i>		<i>A-576-01</i>	
Nichols & Co. in trust for		Osler, Hoskin & Harcourt in trust for	
Mitchell, J (et al)	14,597	Suncore Energy Inc.	3,976
<i>A-478-01</i>		<i>A-593-01</i>	
Morris, B.	500	Baker & McKenzie in trust for	
<i>A-604-02</i>		Toronto Refiners & Smelterd Ltd.	1,925
Frederick St-Jean in trust for		<i>A-28-00</i>	
Nadeau, N	2,000	Gottlieb & Pearson in trust for	
<i>A-490-01</i>		Utex Co.	6,500
Frase Milner Casgrain in trust for		<i>A-418-02</i>	
Ostrowski, P	2,899	Marciano, Beckenstein in trust for	
<i>A-490-01</i>		Valente, V	4,067
Frase Milner Casgrain in trust for		<i>T-2072-87</i>	
Ostrowski, P	1,820	Thorsteinssons in trust for	
<i>A-212-02</i>		Vancouver Art Metal Works Ltd.	29,676
Solomon, Rotbart, Goodman in trust for		<i>T-149-03</i>	
Pal, S	7,000	Armstrong Nicolich in trust for	
<i>T-2709-87</i>		Webster, A	3,469
Thorsteinssons in trust for		<i>A-71-02</i>	
Pamkin, J (et al)	15,791	Fasken, Martineau, Dumoulin in trust for	
<i>T-48-98</i>		Wilton Industries CDA Inc.	2,062
Duboff Edwards Haight & Schauchter in trust for		<i>Authority—Tax Court of Canada</i>	
Penner Int'l Inc. (et al).	2,974	<i>2001-2831(GST)G</i>	
<i>A-552-01</i>		Mockler, Peters, Oley, Rouse & Williams for	
Duboff Edwards Haight & Schauchter in trust for		Airport Auto Ltd.	5,405
Penner Int'l Inc. (et al).	1,839	<i>2002-44209(IT)I</i>	
<i>A-502-01</i>		Angela Assuras in trust for	
Ogilvy, Renault in trust for		Assuras, N.	500
Produits forestiers Donohue Inc.	4,325	<i>98-687(IT)G</i>	
<i>A-437-01</i>		Mockler, Peters, Oley, Rouse & Williams for	
Richler and Tari in trust for		Atcon Construction Ltd.	3,625
Quon, A.	5,000	<i>2001-1753(GST)G</i>	
<i>A-666-01</i>		B.J. Services Company Canada.	90,970
Rotfleisch & Samulovitch in trust for		<i>2000-5160(IT)G</i>	
Rich, L	5,058	Osler, Hoskin & Harcourt in trust for	
<i>A-498-01</i>		B.P. Canada Energy Resources Co.	17,170
Oshler, Hoskin & Harcourt in trust for		<i>2002-2835(GST)I</i>	
Riverfront Medical Evaluation Ltd.	1,652	Bahniuk, S	96
<i>A-548-00</i>		<i>2001-1411(IT)G</i>	
Felesky Flynn in trust for		Pothier Delisle in trust for	
Rooke, J	3,238	Bergeron, L (et al)	2,250
<i>A-361-02</i>		<i>2001-2140(IT)G & 2001-1248(IT)G</i>	
Ogilvy, Renault in trust for		Boyne Clarke in trust for	
Sable Offshore Energy Inc.	4,376	Blue Wave Seafoods Inc.	1,133
<i>A-30-03</i>		<i>2000-389(IT)G</i>	
Simard, Simard, Thibault in trust for		Alain L'Heureux in trust for	
Savard, J	2,147	Bousquet, D	1,500
<i>A-387-02</i>		<i>2000-1992(IT)G</i>	
Sherman, D	6,684	Goodmans in trust for	
		Bradley Holding Limited.	2,000

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>2002-4963(IT)I</i>		<i>2000-3649(IT)G & 2000-3753(GST)</i>	
Stewart, McKelvey Stirling Scole in trust for		Borden, Ladner, Gervais in trust for	
Cain, E	771	Enright, B	7,231
<i>2001-2429(IT)I</i>		<i>88-104(IT)G</i>	
Jones, Every, Hagreaves, Swan in trust for		Entreprises Ludco Ltd.	25,000
Cameron, B.	2,500	<i>2001-1769(IT)G</i>	
<i>2002-3060(GST)I</i>		Soloway Wright in trust for	
Sheldon J Berg in trust for		Epel, A	5,588
Cameron, C & R.	950	<i>2000-671(IT)G</i>	
<i>2002-3267(IT)I</i>		Patterson, Palmer in trust for	
McInnes, Cooper in trust for		Farocan Inc & Kinguk Trawl.	13,007
Campbell, M (et al)	4,148	<i>98-2423(IT)G</i>	
<i>2002-3267(IT)I</i>		Kutkevicius, Kirsh in trust for	
McInnes, Cooper in trust for		Filippazzo, J	3,888
Campbell, W (et al)	10	<i>2001-1420(IT)G & 2001-1428(IT)G</i>	
<i>2002-1231(GST)I</i>		McDonald & Hayden in trust for	
Chef on the run Franchise	100	Foley, M	18,746
<i>2003-2137(IT)I</i>		<i>2001-2008(GST)G</i>	
MacPherson, Leslie & Tyermann in trust for		Patterson, Palmer in trust for	
Churchman, E.	800	Freer, R	1,125
<i>2001-4181(GST)G</i>		<i>2001-1718(IT)G</i>	
Osler, Hoskin & Harcourt in trust for		Patterson, Palmer in trust for	
College of Applied Arts.	23,500	Freer, R	2,957
<i>2002-1782(IT)G</i>		<i>2002-4203(IT)I</i>	
Oslon Lemons in trust for		McCarthy, Tetrault in trust for	
Cook, G.	4,295	Gibb, K	650
<i>2002-855(IT)I</i>		<i>2002-3748(IT)I</i>	
Cox, D.	150	Oglen Seymour in trust for	
<i>1999-4603(IT)G</i>		Giroux, E	50
Davis & Co. in trust for		<i>2002-3136(IT)I</i>	
Criterion Capital Co.	9,358	McEwan, Harrison & Co in trust for	
<i>2002-2775(IT)I</i>		Grinblats, O	1,104
McInnes, Cooper in trust for		<i>2002-3369(IT)I</i>	
Cumberland Paving & Contracting Ltd.	823	Marc Boivin in trust for	
<i>2001-1695(IT)G</i>		Hall, G.	679
Dangerfield, M.	1,000	<i>199-4055(IT)G</i>	
<i>98-2055(IT)G & 98-2057(IT)G</i>		Goodmans in trust for	
Patterson, Palmer in trust for		Hawco, A	930
Digdon, W	3,676	<i>2001-3740(IT)G</i>	
<i>2002-2318(IT)I</i>		Mellor Law Firm in trust for	
Robertson Stromberg in trust for		Herndier, Estate of Wilbert	3,593
Dixon, D	650	<i>2001-3740(IT)G</i>	
<i>2002-2319(IT)I</i>		Mellor Law Firm in trust for	
Robertson Stromberg in trust for		Herndier, Estate of Wilbert	1,356
Dixon, L	650	<i>2002-1482(IT)I</i>	
<i>2002-2319(IT)I</i>		Stewart, McKelvey Stirling Scole in trust for	
Robertson Stromberg in trust for		Howard, B.	2,700
Dixon, S	650	<i>2002-4789(IT)I</i>	
<i>2001-996(IT)G</i>		Howdle, K.	100
Beauchamp, Laurin, Mineault in trust for		<i>2003-655(IT)I</i>	
Dubois, G	1,420	McInnes, Cooper in trust for	
<i>2002-350(IT)I</i>		Inshore Fisheries Ltd.	500
Cain, Lamarre, Casgrain in trust for		<i>2000-1731(IT)G</i>	
Dumais, R.	1,320	Pothier Delisle in trust for	
<i>2002-1707(IT)G</i>		Installations GMR Inc.	3,101
Kenneth R. Hauser in trust for		<i>2001-4244(IT)G</i>	
Dynamic Industries Ltd.	3,500	Osler, Hoskin & Harcourt in trust for	
		International Colin Energy Co.	14,716

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>2003-2075(IT)I</i>		<i>2003-15(IT)I</i>	
Jones, Emery, Hargreaves in trust for		Pedersen, Norman, McLeod & Todd in trust for	
Kazeil, J	728	Nein, G	700
<i>2002-248(IT)G</i>		<i>2003-3303(IT)I</i>	
Felesky Flynn in trust for		Patriquin, S	300
Kelowna Flightcraft Air Charter	4,346	<i>97-3580(IT)G</i>	
<i>1999-970(IT)G</i>		David Dolson in trust for	
Klein, K	678	Peddle, D	500
<i>98-3100(IT)G</i>		<i>2002-352(IT)G</i>	
Heenan, Blaikie in trust for		Perlmutter, D	200
Kruco Inc.	1,712	<i>98-2655(IT)G</i>	
<i>1999-4014(IT)I</i>		Ogilvy, Renault in trust for	
Langille, D	400	Produits forestiers Donohue Inc.	19,004
<i>2002-1863(IT)I</i>		<i>2003-2106(IT)I</i>	
Asher Neudorfer in trust for		Simpson, Wigle in trust for	
Levy, C	800	Ramacieri, L	1,254
<i>2000-999(IT)G</i>		<i>2002-162(IT)I</i>	
Loyens, H	5,650	Giffen & Partners in trust for	
<i>2000-998(IT)G</i>		Reimer, R	957
Loyens, W	5,650	<i>1999-1928(IT)G</i>	
<i>98-1819(IT)G</i>		Rotfleisch & Samulovitch in trust for	
Carson & Co. in trust for		Rich, L	2,262
Magnus, D	750	<i>1999-4412(GST)G</i>	
<i>98-1818(IT)G</i>		Osler, Hoskin & Harcourt in trust for	
Carson & Co. in trust for		Riverfront Medical Evaluation Ltd.	9,388
Magnus, J	750	<i>96-2611(IT)G</i>	
<i>2002-4016(IT)I</i>		Felesky Flynn in trust for	
Kloppengurg and Kloppenburg in trust for		Rooke, J	2,125
Mahan, E	500	<i>97-3758(IT)G</i>	
<i>98-363(IT)G</i>		Royal trust Corp. of Canada	2,228
Stikeman & Elliott in trust for		<i>97-3759(IT)G</i>	
Manufacturer Life Ins Co.	11,893	Royal trust Corp. of Canada	1,066
<i>2002-1573(IT)I</i>		<i>97-3757(IT)G</i>	
Meyers Norris Penny in trust for		Royal trust Corp. of Canada	56,312
Marcinyk, J	300	<i>2001-2888(IT)G</i>	
<i>2002-1584(IT)I</i>		Mac, Mac, Mac in trust for	
Fitzsimmons & Co. in trust for		Stewart, A R	2,070
Marshall, P	2,720	<i>2001-2360(GST)I</i>	
<i>2002-2618(IT)I</i>		Field in trust for	
McGhee, J	1,000	Rumbles, K	1,000
<i>2002-2788(IT)I</i>		<i>1999-4601(IT)G</i>	
McKay, V	100	Davis & Co in trust for	
<i>2002-3416(GST)I</i>		S & C Ross Entreprises Ltd.	9,730
McLaughlin, F	414	<i>1999-3055(IT)G</i>	
<i>2002-2469(GST)I</i>		Bruce C.E. Russell in trust for	
Melville Motors Ltd.	200	S.M. Products Ltd. (et al)	9,909
<i>2002-1797(IT)I</i>		<i>96-514(IT)G</i>	
Barry Elgert Krauss & Peddie in trust for		Felesky Flynn in trust for	
Millwood, D	200	Shepp, B	23,246
<i>2000-3798(IT)G</i>		<i>2002-1850(IT)G</i>	
Oliver & Co. in trust for		Rotfleisch & Samulovitch in trust for	
Morrison, I	4,248	Siracusa, P	2,065
<i>2002-608(IT)I</i>		<i>2003-211(IT)I</i>	
Rotfleisch & Samulovitch in trust for		Smith, D	50
Nandhakumaran, M	1,098	<i>2003-2164(IT)I</i>	
		Snow, E	913

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
91-786(IT)G		Authority—Court of Queen's Bench of Alberta	
McDougall Gauley in trust for		0103-1513	
Sokwaypnace, C.	121	Fraser Milner Casgrain in trust for	
2001-2224(GST)G & 2001-2226(GST)G		Whissel Group	7,172
Osler, Hoskin & Harcourt in trust for		Authority—Ontario Superior Court of Justice	
State Farm Mutual Auto Insurance	60,425	3-506805	
1999-2684(IT)G		Teplitsky, Colson in trust for	
Carson & Co. in trust for		Artistic Ideas Inc.	7,500
Stevenson, J.	2,204	33-112882	
1999-2685(IT)G		Doucet McBride in trust for	
Carson & Co. in trust for		Gollner, J.	10,151
Stevenson, K.	1,535	98-CV-6035	
2000-1497(IT)G		Steven Greenberg in trust for	
Osler, Hoskin & Harcourt in trust for		Williams, R.	149,961
Suncor Energy Inc.	9,373	98-CV-6035	
90-553(IT)O		Steven Greenberg in trust for	
Ogilvy, Renault in trust for		Williams, R (interest).	2,092
Terexcavation Antoine Grant Ing.	534	Authority—Federal Court—Trial Division	
98-1296(IT)G		T-493-00	
Grant Carson in trust for		Goodmans LLP in trust for	
Tilford, A.	750	Capital Vision Inc. and Coleman, Greg v. M.N.R.	200,000
98-1295(IT)G			1,607,728
Grant Carson in trust for			
Tilford, Estate of Eugene.	750		
1999-1979(IT)G			
Baker & McKenzie in trust for			
Toronto Refiners & Smelters Ltd.	7,827		
99-CV-167529			
Slack Goldblatt in trust for			
Tossavainen, S & M.	14,104		
2002-3348(IT)I			
Totten, J.	200		
2002-3500(IT)I			
Morin, Daoud in trust for			
Trépanier, J.	950		
2001-2422(IT)I			
Pothier Delisle in trust for			
Valiquette, J (et al)	1,300		
2002-2053(IT)I			
Pusher, Mitchell in trust for			
Wasylenko, J.	1,005		
2002-1847(IT)I			
Wallace Lein Partners in law for			
Willis, B (et al)	1,000		
2000-3081(IT)G			
Roland Schwalm in trust for			
Wonsch Construction Co.	17,733		
2000-1849(IT)G			
Aikins Macauley & Thorvaldson in trust for			
Wright, D (et al)	3,219		
Authority—Court of Appeal for Ontario			
C38961			
Gardiner Roberts in trust for			
Jones, A.	10,000		
C38962			
Gardiner Roberts in trust for			
Jones, A (interest).	303		

CITIZENSHIP AND IMMIGRATION

Department

Authority—Federal Court Award

IMM-2190-02

Settlement for legal costs resulted from
judicial review—Esq Jean-Michel Montbriand in trust for
Bcherrawy G 2,500 |

Authority—Federal Court Award

IMM-1819-02

Settlement for legal costs—
Lorne Waldman in trust for
Denton-James L E. 800 |

Authority—Federal Court Award

IMM-3020-02

Settlement for legal costs—
Lawrence Wong and Associates in trust for
Rosenblatt Associates in trust for
Brownstein, Brownstein & Associates in trust for
Dragan L 101,650 |

Authority—Federal Court of Appeal

A-133-03

Settlement for legal costs resulted from
a request of appeal—Rosenblatt Associates in trust for
Brownstein & Associates in trust for
Wong Pederson Law Office in trust for
Marvin Moses in trust for
Waldman and Associates in trust for
Dragan L 7,000 |

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court of Appeal</i> <i>A-38-03</i>		ENVIRONMENT	
Settlement for legal costs resulted from a judicial review for a decision made by a visa officer— David Matas in trust for Ha M, Ha T M, Ha T M	6,637	Department <i>Authority—Supreme Court of British Columbia</i> <i>C974540</i>	
<i>Authority—Federal Court Award</i> <i>IMM-3308-02</i>		Conduct money for examination for discovery of Beazer's deponent— McCarthy in trust for Quagliotti A.	6,398
Settlement for legal costs resulted from a judicial review for refusal of application for landing— South Ottawa Community Legal Services in trust for Murekatete M	1,495	Conduct money for the examination for discovery of Canadian National Railway's representative R.A. Macdonald— Thomson M	3,125
<i>Authority—Federal Court Award</i> <i>IMM-4251-01</i>		<i>Authority—Federal Court Award</i> <i>T-225-01 / T-81-03</i>	
Settlement for Medical Admissibility Assessment— Cecil L. Rotenberg, Q.C. in trust for Poon C H.	10,000	Costs of judicial review— Appleton & Associates International lawyers in trust for Myers Inc. S D	40,000
<i>Authority—Federal Court Award</i> <i>T-311-02</i>		<i>Authority—Federal Court Award</i> <i>T-225-01 / T-81-03</i>	
Settlement for legal costs— Stewart Mckelvey Stirling Scales in trust for Ruckpaul N	5,588	Settlement for damages & costs— Appleton & Associates International lawyers in trust for Myers Inc. S D	9,443,005
<i>Authority—Federal Court Award</i> <i>IMM-117-98</i>			9,492,528
Settlement for legal costs resulted from a judicial review for a decision made by an Immigration officer— Barbara Jackman in trust for Suresh M	9,804	FINANCE	
<i>Authority—Federal Court of Appeal</i> <i>A-415-99</i>		Department <i>Authority—British Columbia Court of Appeal</i>	
Settlement for legal costs resulted from a stay of execution of a removal for going in appeal— Barbara Jackman in trust for Suresh M	4,241	Reimbursement of legal fees— Blake Cassels & Graydon LLP in trust for Ainsworth Lumber Co. Ltd	18,092
<i>Authority—Supreme Court</i> <i>SCC 27790</i>		FISHERIES AND OCEANS	
Settlement for legal costs resulted from judicial review of a decision made by the Appeal Division of the Federal Court of Appeal— Barbara Jackman in trust for Suresh M	43,358	Department <i>Authority—Federal Court Award</i> <i>T-765-02</i>	
<i>Authority—Federal Court Award</i> <i>IMM-3389-02</i>		Payment of costs, for time and disbursements, due to study being completed without public having time to review— Patterson Palmer in trust for Sierra Club	7,278
Settlement for legal costs— Rankin and Bond in trust for Tunian A, Tunian N Y, Tunian T A, Tunian V A	517	HUMAN RESOURCES DEVELOPMENT	
<i>Authority—Federal Court Award</i> <i>IMM-3986-02</i>		Department <i>Authority—Federal Court of Appeal A-140-03</i>	
Settlement for legal costs resulted from a stay of execution of a removal— Arthur Yallen in trust for Voloshchakevych V	1,500	Settlement of court costs— Meechan N	1,500
	195,090	<i>Authority—Federal Court of Appeal A-699-02</i>	
		Settlement for legal fees and disbursements— Ouellet, Nadon et associés in trust for Charbonneau Y	1,539
		<i>Authority—Federal Court of Appeal A-254-03</i>	
		Settlement for legal fees and disbursements— CAW-Canada in trust for Garley D	3,187

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court of Appeal A-215-03 and A-216-03</i>		Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	17,395
Settlement for fees and disbursements— Sack Goldblatt Mitchell in trust for Worden J and Armin A.	8,500	Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	88,772
<i>Authority—Federal Court of Appeal A-455-02</i>		Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	91,240
Settlement for costs— Battiston & Associates in trust for Francella & al	3,000	Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	8,746
<i>Authority—Federal Court of Appeal A-355-01</i>		Arvay Finlay in trust for Roger Williams and the Xeni Gwet-in First Nation	2,849
Settlement for legal fees— Casasanta G.	1,845	Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	33,627
<i>Authority—Federal Court of Appeal A-488-02</i>		Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	125,162
Settlement for disbursements— Cline, Backus, Nightingale & McArthur in trust for Oliveira M.	3,000	Arvay Finlay in trust for Roger Williams and the Xeni Gwet-in First Nation	3,520
<i>Authority—Federal Court of Appeal A-72-02</i>		Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	30,104
Settlement for damages— Curtis, Dawe in trust for Locke G.	2,464	Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	152,378
<i>Authority—Superior Court of Justice in Bankruptcy 31-413808</i>		Arvay Finlay in trust for Roger Williams and the Xeni Gwet-in First Nation	1,280
Payment for costs and disbursements— Esq J. Robert Leblanc in trust for Sinclair D.	860	Arvay Finlay in trust for Roger Williams and the Xeni Gwet-in First Nation	2,018
	25,895	Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	26,136
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	127,409
Department		Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	94,836
INDIAN AND INUIT AFFAIRS PROGRAM		Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	8,516
Lands and trust services		Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	1,145
<i>Authority—Federal Court of Appeal Docket # A-169-03</i>		Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	101,505
Appeal against a Federal Court decision on rent in Cowichan Reserve— Borden Ladner Gervais LLP in trust for Venture Leasing Ltd	1,574	Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	26,504
Claims Program		Arvay Finlay in trust for Roger Williams and the Xeni Gwet-in First Nation	196
<i>Authority—Supreme Court of BC Docket # 90 0913</i>		Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	88,251
Payment of legal fees and related expenses— Arvay Finlay in trust for Roger Williams and the Xeni Gwet-in First Nation	732	Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	19,267
Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	81,387	<i>Authority—Court of Queen's Bench of Alberta</i>	
Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	18,442	<i>Action no. 0103 05606</i>	
Arvay Finlay in trust for Roger Williams and the Xeni Gwet-in First Nation	319	Payment of legal fees and disbursements for striking motion— Ackroyd, Piasta, Roth & Day LLP in trust for Dennis Callihoo	1,613
Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	8,262	<i>Authority—Federal Court of Canada Court file # T-1140-01</i>	
Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	50,111	Payment of legal fees and related expenses— Walsh Wilkins Creighton LLP in trust for Blood Band	6,176
Arvay Finlay in trust for Roger Williams and the Xeni Gwet-in First Nation	6,308	<i>Authority—Supreme Court of BC Action No. 01 1328</i>	
Rosenberg & Rosenberg in trust for Roger Williams and the Xeni Gwet-in First Nation	17,255	Payment of band revenue and legal fees— Songhees First Nation	1,041,947
Woodward and Co in trust for Roger Williams and the Xeni Gwet-in First Nation	80,402		

9.30 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—Federal Court of Canada</i>		Payment of defence cost—	
<i>Docket # T-1305-01</i>		Peter Zaduk, Zaduk & Kostopoulos Barristers & Solicitors in trust for Van Tien Vu.	1,000
Cost of judicial review—		<i>Authority—Public Service Staff</i>	
Rae & Company in trust for		<i>Relation Act</i>	
The Samson Band.	3,410	<i>166-02-32019 and 32099</i>	
Fraser Milner Casgrain LLP in trust for		Payment of defence cost—	
Imperial Oil Resources Limited.	7,623	Nelligan O'Brien Payne in trust for	
Miller Thomson LLP in trust for		Parent M-F.	5,000
Louis Bull/Montana First Nation.	4,930	<i>Authority—Federal Court—</i>	
<i>Authority—BC Court of Appeal</i>		<i>Trial Division</i>	
<i>File no. CA 027337</i>		<i>T-178-02</i>	
Payment of legal fees and related expenses—		Payment of defence costs—	
Ratcliff & Company in trust for		Lois M Sparling in trust for	
Squamish Band.	60,500	Beatty MA, Davidson M, Obee D, Rees BA, Save L, Stanley J, Taylor MA, Waiser W, Ward S, Watts GA, Worman T.	5,937
<i>Authority—Supreme Court of BC</i>		<i>Authority—New Brunswick Court of</i>	
<i>Action no. S53754</i>		<i>Appeal</i>	
Repayment of deductions—		<i>1—58143</i>	
Douglas W. Welder in trust for		Payment of defence cost—	
H-1 Enterprises Ltd.	64,555	Hazen L Brien in trust for	
	2,506,402	Gray D.	3,500
INDUSTRY		<i>1—54224</i>	
National Research Council of Canada		Payment of defence cost—	
<i>Authority—Federal Court Order</i>		Jean-Guy Henry in trust for	
<i>T-586-98</i>		Hickey C.	2,100
Payment of taxed costs related to		<i>Authority—Superior Court of Justice</i>	
application for judicial review—		<i>02-CV-238977CM 2</i>	
Grover C.	8,822	Payment of defence cost—	
JUSTICE		Dyke E.	250
Department			1,103,048
<i>Authority—Ontario Court of Appeal</i>		NATURAL RESOURCES	
<i>C-39172</i>		Department	
Payment of counsel fees—		<i>Authority—Canadian Human Rights Tribunal</i>	
Epstein, Cole Barristers in trust for		<i>T727/3202</i>	
Halpern H.	645,000	Payment of 5 annual leave that were obliged	
<i>C-39174</i>		to take as a result of the denial of marriage leave—	
Same-sex marriage litigation settlement—		Ross Boutilier.	5,000
McGowan Elliott & Kim in trust for the		National Energy Board	
Metropolitan Community Church of Toronto.	409,162	<i>Authority—Federal Court of Canada</i>	
<i>1—468423</i>		<i>T-2101-00</i>	
Appeal against conviction—		Access to Information Act	
Sack Goldblatt, Mitchel Barristers & Solicitors		request—	
in trust for		Ordered costs against Board under	
Williams, D.	29,349	the tariff pursuant to the Federal Court	
<i>Authority—Ontario Court of Justice</i>		rules.	
<i>4311 998 02 00574</i>		Fees and disbursements—	
Application pursuant to the Canadian Charter of		Gowlings, Lafleur, Henderson.	9,631
Rights and Freedom—			14,631
Douglas C Gosbee in trust for			
Stephens T.	750		
Payment of defence cost—			
T Edmund Chan in trust for			
Bo Vu.	1,000		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
PRIVY COUNCIL		<i>Authority—Federal Court</i>	
Department		<i>T-49-03</i>	
<i>Authority—Court of Appeal of Alberta</i>		Costs resulting from preparing and proceeding with the	
0001 09477		judicial review—	
Payment of costs—		Orij H	750
Code Hunter LLP in trust for		<i>Authority—Canadian International Trade Tribunal</i>	
Stephen Joseph Harper.	303,317	<i>PR-2002-015</i>	
<i>Authority—Federal Court of Canada—</i>		Costs resulting from preparing and proceeding with the	
<i>Trial Division T-2257-93</i>		complaint—	
Payment of costs—		Zenon Environmental Inc.	15,810
Public Interest Law Centre for			38,822
McCorrister et al.	105,585		
Fergus J. O'Connor, Barrister and Solicitor for		SOLICITOR GENERAL	
Richard Sauvé.	128,061	Canadian Firearms Centre	
	536,963	<i>Authority—Nunavut Court of Justice</i>	
Office of Indian Residential Schools Resolution of		<i>Award 0000316CV/2000</i>	
Canada		Payment for the costs of motions to—	
<i>Authority—Queen's Bench of Alberta</i>		Nelligan, O'Brien, Payne in trust for	
<i>Judicial District of Calgary—Action 9901-15362</i>		Nunavut Tunngavik Incorporated	16,000
Payment of costs for dismissal of		Canadian Security Intelligence Service	
third party claims—		<i>Authority—Federal Court Division T-638-91</i>	
Macleod Dixon, in trust	175,000	<i>and Court of Appeal A-52-98</i>	
<i>Authority—Queen's Bench of Alberta</i>		Settlement for legal costs—	
<i>Judicial District of Calgary—Action 9901-15362</i>		Ruby & Edwardh Barristers	15,070
Payment of costs for dismissal of		<i>Authority—Supreme Court of Canada</i>	
third party claims—		<i>28029</i>	
Mathieu Hryniuk, in trust.	25,000	Settlement for legal costs—	
	200,000	Ruby & Edwardh Barristers	11,796
	736,963		26,866
PUBLIC WORKS AND GOVERNMENT SERVICES		Correctional Service	
Department		<i>Authority—Federal Court Award</i>	
<i>Authority—Canadian International Trade Tribunal</i>		<i>T-1639-00</i>	
<i>PR-2002-038</i>		Compensation for injuries sustained, on	
Costs resulting from preparing and proceeding with the		March 2, 2000, as the result of an assault	
complaint—		by two fellow inmates at Joyceville institution—	
Les Entreprises Pascal Cormier.	1,469	John L Hill in trust.	16,500
<i>Authority—Federal Court of Appeal</i>		<i>Authority—Federal Court of Appeal</i>	
<i>A-366-02</i>		<i>Award A-5-02</i>	
Costs resulting from preparing and proceeding with the		The Federal Court of Appeal maintained the	
complaint—		appeal of an inmate with costs, as well as	
Gowling, Lafleur, Henderson LLP for		his judicial review application with costs—	
MaxSys Professionals & Solutions Inc.	4,479	Esq Daniel Royer in trust	2,917
<i>Authority—Canadian International Trade Tribunal</i>		<i>Authority—Federal Court of Canada</i>	
<i>PR-2001-059</i>		<i>Award T-703-03</i>	
Costs resulting from preparing and proceeding with the		Costs awarded further to an Application of	
complaint—		mandamus for the review of the decision to	
MaxSys Professionals & Solutions Inc.	15,564	suspend visits with common-law spouse—	
<i>Authority—Federal Court</i>		Esq Diane Magas in trust.	1,200
<i>T-49-03</i>		<i>Authority—Federal Court of Appeal</i>	
Costs resulting from preparing and proceeding with the		<i>Award A-533-01</i>	
complaint—		The Federal Court of Appeal overturned the	
Orij H	750	decision of the Federal Court	
		Trial Division to not grant the	
		inmate his extension of time for the	
		for the application to reconsider	
		the issue of costs—	
		The inmate	4,200

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—British Columbia Court of Appeal</i> #CA029719 The British Columbia Court of Appeal allowed Mr. Olsen's appeal against an order of a chamber judge striking out his claim concerning allegations of harassment and threats— Sliman, Stander and Company in trust	18,000	<i>Authority—Federal Court of Appeal</i> A-411-01 Court awards of costs— Daniel Paquin in trust	2,092 8,924 126,557
<i>Authority—Canadian International Trade Tribunal Complaint (CITT)</i> PR-2002-035 The CITT awarded CVDS its reasonable costs incurred in relation to preparing and proceeding with the complaint— CVDS Inc.	5,279	TRANSPORT Department <i>Authority—Supreme Court of British Columbia</i> CA028956 Settlement of a claim as a result of denied standby pay— Rush Crane Guenther in trust for Yearwood C W	113,099
<i>Authority—Federal Court of Appeal</i> A-17-02 The Court allowed the inmate's appeal (a judicial review application) with costs— Esq Daniel Royer in trust	5,600	TREASURY BOARD Secretariat <i>Authority—Federal Court Certificate of Judgement T-2160-99</i> Payments for the Pay Equity settlement pursuant to Section 30 of the <i>Crown Liabilities and Proceedings Act</i>	708,076
<i>Authority—Federal Court of Canada</i> T-1354-97 Damages further to an incident during a private family visit at Kent Institution (May 27 to May 30 1997)— The inmate's family	8,199	<i>Authority—Court of Appeal for Ontario</i> C37096, C37166, C37158 Costs awarded with respect to pension surplus litigation— Public Service Alliance of Canada, Translator's Group Canadian Union of Professional and Technical Employees, the Social Science Employees Association, l'Association des Membres de la Police Montée du Québec, the B.C. Mounted Police Professional Association, the Mounted Police Association of Ontario and Raven, Allen, Cameron & Ballantyne in trust.	40,000 748,076
<i>Authority—Federal Court of Appeal</i> A-633-02 Appeal was allowed and the decision of the Trial Division set aside as well as that of the adjudicator's decision. The appellant was also awarded costs in the appeal case and in the Trial Division— Sanderson, Balicki, Popescul, in Trust	12,872 74,767	VETERANS AFFAIRS Department <i>Authority—Federal Court of Canada T-863-02</i> Payment of legal costs— Lajoie, Beaudoin, Heon in trust for Léonelli, A.	4,000
National Parole Board <i>Authority—Federal Court of Canada</i> T-1765-99 Court awards of costs— Daniel Paquin in trust	6,832	Total	16,748,031

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SECTION 10

2003-2004

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs

completed in the current year. An (a) adjacent to the total expenditures from inception indicates that the previous year's *Public Accounts of Canada* have been amended. 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	19	9	34	15
	7	8	15	8
	<i>213</i>	<i>178</i>	<i>359</i>	<i>198</i>
Crop Insurance and Waterfowl	184	2,634	1,305	1,290
	156	1,978	536	1,147
	<i>2,070</i>	<i>30,361</i>	<i>9,724</i>	<i>32,447</i>
Net Income Stabilization Account	209	3,074	4,038	6,722
	135	2,856	2,235	2,237
	<i>1,063</i>	<i>24,143</i>	<i>16,403</i>	<i>18,299</i>
Payments in connection with the <i>Farm Income Protection Act</i> —				
Net Income Stabilization Account.....	...	...	...	...
	68	...	1,637	3,852
	<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.....	396	2,423	1,020	2,336
	3,064	1,904	1,127	...
	<i>10,170</i>	<i>11,925</i>	<i>6,846</i>	<i>3,238</i>
Canada/Ontario Agreement on Measures taken due to the				
Presence of Plum Pox Virus in Ontario.....	...	...	...	...

Canadian Farm Income Program (CFIP) .....	...	...	...	...
	39	2,100	3,457	2,301
	<i>19</i>	<i>13,539</i>	<i>9,288</i>	<i>3,840</i>
Canada/Saskatchewan Livestock Water				
Farm Program.....	...	...	...	...

Bovine Spongiform Encephalopathy (BSE).....	189	3,104	1,622	1,899

	<i>189</i>	<i>3,104</i>	<i>1,622</i>	<i>1,899</i>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...
...	...	22,373	73,837	28,754	1,478	126,442	...	...	...	126,442 (f)
...
...
...	...	...	46,305	...	...	46,305	...	...	...	46,305 (f)
25	489	59	52	50	20	772	...	...	...	772
10	47	23	23	35	18	194	...	...	...	194
257	2,019	602	662	794	383	5,665	...	...	...	5,665
23,929	38,368	53,520	149,643	122,637	10,095	403,605	...	...	...	403,605
20,459	31,159	39,467	78,075	74,111	8,194	255,282	...	...	...	255,282
379,875	598,019	664,558	1,945,865	1,344,920	129,085	5,136,924	...	...	...	5,136,924
3,723	90,020	46,041	97,070	115,399	9,853	376,149	...	...	...	376,149
4,980	59,464	40,325	91,163	67,426	7,884	278,705	...	...	...	278,705
30,025	520,920	356,154	1,044,806	582,702	62,530	2,657,045	...	...	...	2,657,045
...
...	35,463	...	...	36,764	...	77,784	...	...	...	77,784
...	123,870	...	75,000	114,903	6,902	340,845	...	...	...	340,845
91,301	76	3,827	5,212	20,729	685	128,005	...	...	1	128,006
50,573	17,437	808	...	5,554	4,874	85,341	340	...	...	85,681
426,704	173,430	22,799	45,996	167,445	25,026	893,579	340	...	176	894,095
...	5,748	...	...	...	...	5,748	...	...	...	5,748
...	5,152	...	...	...	...	5,152	...	...	...	5,152
...	13,130	...	...	...	...	13,130	...	...	...	13,130
829	...	...	47,165	92,431	1,639	142,064	...	...	...	142,064
1,625	46,304	81,852	184,089	158,944	923	481,634	...	...	...	481,634
92,054	190,437	111,904	445,382	432,295	21,547	1,320,305	...	...	...	1,320,305 (a)
...
...	...	...	400	...	...	400	...	...	...	400
...	...	...	2,174	...	...	2,174	...	...	...	2,174 (f)
52,139	71,497	22,754	40,348	199,012	10,371	402,935	...	...	...	402,935
...
52,139	71,497	22,754	40,348	199,012	10,371	402,935	...	...	...	402,935

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Skills and Development Initiatives	57	227	317	265
...
...	57	227	317	265
Info-Centre (Guelph) .....	...	...	...	...
...
...
Canadian Agriculture Income Stabilization Program (CAISP)	140	11,540	7,456	7,813
...
...	140	11,540	7,456	7,813
Canadian Food Inspection Agency				
Rabies Indemnification Program .....	...	...	...	...
...
...	...	...	...	5
Total ministry	1,194	23,011	15,792	20,340
...	3,469	8,846	9,007	9,545
...	14,217	103,361	57,789	73,760
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Department				
Cooperation Agreements	9,790	170	1,245	6,282
...	17,320	325	4,489	5,434
...	220,575	109,269	210,221	206,194
Cooperation Agreements—TAGS/CED .....	...	...	35	...
...
...	32,934	...	6,614	983
Cooperation Agreements—TAGS/ER .....	...	...	243	...
...
...	69,101	...	10,449	2,307
Total ministry	9,790	170	1,523	6,282
...	17,320	325	4,489	5,434
...	322,610	109,269	227,284	209,484
CANADIAN HERITAGE				
Department				
Official Language in Education Program	3,930	1,858	8,307	18,296
...	3,200	2,174	6,771	18,255
...	83,897	46,552	159,752	610,769
National Sport Organizations Support Program	200	200	150	180
...	...	...	150	...
...	200	200	300	180
Arts Presentation Canada Program	155	...	...	...
...	150	...	...	...
...	305	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
3,690	5,873	2,353	5,176	5,587	1,455	25,000	...	...	...	25,000
...
3,690	5,873	2,353	5,176	5,587	1,455	25,000	...	...	...	25,000
...	200	...	...	...	...	200	...	...	...	200
...
...	200	...	...	...	...	200	...	...	...	200
100,720	142,870	84,253	316,110	182,999	39,702	893,603	...	...	...	893,603
...
100,720	142,870	84,253	316,110	182,999	39,702	893,603	...	...	...	893,603
...	6	...	...	...	...	6	...	...	...	6
...	5	...	...	...	...	5	...	...	...	5
232	2,383	75	18	1	...	2,714	...	...	...	2,714
276,356	355,147	212,807	660,776	738,844	73,820	2,378,087	...	...	1	2,378,088
77,647	195,031	162,475	353,750	342,834	21,893	1,184,497	340	...	...	1,184,837
1,085,696	1,844,648	1,287,825	4,041,679	3,059,412	298,479	11,866,866	340	...	176	11,867,382
...	...	...	...	...	...	17,487	...	...	...	17,487
...	...	...	...	...	...	27,568	...	...	...	27,568
16	139	...	...	...	...	746,414	...	...	...	746,414
...	...	...	...	...	...	35	...	...	...	35
...
...	...	...	...	...	...	40,531	...	...	...	40,531
...	...	...	...	...	...	243	...	...	...	243
...
...	...	...	...	...	...	81,857	...	...	...	81,857
...	...	...	...	...	...	17,765	...	...	...	17,765
...	...	...	...	...	...	27,568	...	...	...	27,568
16	139	...	...	...	...	868,802	...	...	...	868,802
50,557	55,085	9,796	6,414	8,963	12,034	175,240	1,266	747	1,104	178,357
51,367	63,408	11,052	5,370	10,295	13,798	185,690	1,122	696	1,004	188,512
2,363,173	2,058,207	234,404	179,172	243,937	262,986	6,242,849	26,002	8,017	19,378	6,296,246
...	...	160	140	200	100	1,330	170	140	140	1,780
...	...	...	...	...	...	150	95	65	...	310
...	...	160	140	200	100	1,480	265	205	140	2,090
...	...	...	...	...	...	155	...	...	...	155
...	...	...	...	...	...	150	...	...	...	150
...	...	...	...	...	...	305	...	...	...	305

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Cultural spaces Canada Program .....	...	...	...	...

Total ministry	4,285	2,058	8,457	18,476
	3,350	2,174	6,921	18,255
	84,402	46,752	160,052	610,949
ENVIRONMENT				
Department				
Canada/Newfoundland Climate Network Expansion Agreement	32	...	...	...
	36	...	...	...
	1,217	...	...	...
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	425	12	61	143

	891	47	301	515
Weather Radio Network	43	...	...	...

	1,150	21	791	2,376
Research Program for the Effects of Acid Rain on Ecosystems .....	...	...	...	...

Canada Mortgage and Housing Corporation				
Cost-shared Housing Program	56,640	10,477	63,286	47,014
	58,961	9,360	62,544	47,170
	1,009,903	143,505	1,102,924	695,316
Canadian Environmental Assessment Agency				
Eastmain-1-A Panel Review .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	244	...	...	244	...	...	...	244
...	...	...	200	...	...	200	...	...	...	200
...	...	...	444	...	...	444	...	...	...	444
50,557	55,085	9,956	6,798	9,163	12,134	176,969	1,436	887	1,244	180,536
51,367	63,408	11,052	5,570	10,295	13,798	186,190	1,217	761	1,004	189,172
2,363,173	2,058,207	234,564	179,756	244,137	263,086	6,245,078	26,267	8,222	19,518	6,299,085
...	...	...	...	...	...	32	...	...	...	32
...	...	...	...	...	...	36	...	...	...	36
...	...	...	...	...	...	1,217	...	...	...	1,217
204	...	...	...	...	...	204	...	...	...	204
207	...	...	...	...	...	207	...	...	...	207
6,137	...	...	...	...	...	6,137	...	...	...	6,137
...	...	210	425	448	...	1,083	...	...	...	1,083
...	...	181	495	420	...	1,096	...	...	...	1,096
...	...	2,862	5,127	4,053	19	12,061	...	...	...	12,061
(21,462)	66,620	...	...	...	...	45,158	...	...	...	45,158
2	62	...	...	...	...	64	...	...	...	64
(21,459)	66,714	...	...	...	...	45,255	...	...	...	45,255
...
1,575	...	...	...	...	...	1,575	...	...	...	1,575
27,560	...	...	...	...	...	27,560	...	...	...	27,560 (a)
...
...
1,750	...	...	...	...	273	2,023	...	...	...	2,023
...	1,637	...	...	...	...	2,278	...	...	...	2,278
...	940	...	...	...	...	940	...	...	...	940
19,083	19,861	6,117	5,823	14,211	...	66,849	...	...	...	66,849
...	...	...	...	...	...	43	...	...	...	43
...
...	...	...	...	...	...	4,338	...	...	...	4,338
...
115	...	...	...	...	...	115	...	...	...	115
220	...	...	...	...	...	220	...	...	...	220
313,419	583,264	92,643	128,307	101,283	142,018	1,538,351	36,526	58,350	4,777	1,638,004
226,608	571,928	81,879	125,943	90,236	142,205	1,416,834	35,464	63,676	4,976	1,520,950
3,391,795	8,475,033	1,213,432	2,067,821	1,583,341	1,704,254	21,387,324	1,351,170	295,939	73,287	23,107,720 (a)
174	...	...	...	...	...	174	...	...	...	174
...
174	...	...	...	...	...	174	...	...	...	174

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Office of Infrastructure of Canada				
Canada Strategic Infrastructure Fund .....	...	...	...	7,167

	...	...	...	7,167
Total ministry	57,140	10,489	63,347	54,324
	58,997	9,360	62,544	47,170
	<i>1,013,161</i>	<i>143,573</i>	<i>1,104,016</i>	<i>705,374</i>
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program	1,184	...	...	...
	1,590	...	...	...
	<i>12,870</i>	<i>43</i>	<i>2,688</i>	...
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) .....	...	...	...	...

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	...	...	...
	<i>68,471</i>	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	7,167	3,396	...	...	10,563
...
...	7,167	3,396	...	...	10,563
292,335	651,521	92,853	128,732	101,731	142,018	1,594,490	39,922	58,350	4,777	1,697,539
228,507	572,930	82,060	126,438	90,656	142,205	1,420,867	35,464	63,676	4,976	1,524,983
3,425,260	8,561,608	1,222,411	2,078,771	1,601,605	1,704,546	21,560,325	1,354,566	295,939	73,287	23,284,117
...	1,184	...	...	...	1,184
...	1,590	...	...	...	1,590
673	16,274	...	...	...	16,274
...	100	100	...	...	...	100
...	200	200	...	...	...	200
...	817	817	...	...	...	817
...	20	20	...	...	...	20
...	40	40	...	...	...	40
...	672	672	...	...	...	672
...	677	677	...	...	...	677
...	535	535	...	...	...	535
...	3,957	3,957	...	...	...	3,957
...	1	...	...	...	...	1	...	...	...	1
...
...	840	...	...	...	...	840	...	...	...	840
...
...
...	1,774	1,774	...	...	...	1,774
...	20	20	...	...	...	20
...	75	75	...	...	...	75
...	1,532	1,532	...	...	...	1,532
...
...
...	875	875	...	...	...	875
...
...	85	...	...	...	...	85	...	...	...	85
...	867	...	...	...	...	867	...	...	...	867
...	3	...	3
...	150	...	150
...	4,860	523	...	5,383
...	28	...	28
...	100	...	100
...	614	...	614
...
...	707	...	...	...	707
...	68,471	...	...	...	68,471

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
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

Productive Capacity Research

Puntledge River Steelhead

Atlantic Salmon

Methods & Standard Manual for Escapement

Watershed Workshop (OMNR)

Effects of Hydro Ramping on Fish Habitat

Project Quinte

Alberta Health—Cristina Lake Fish Analysis, Swan Hills Analysis

Aquaculture Database Division

Escapement Database Division

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...
...	...	...	...	...	638	638	...	...	...	638
...
...
...	39	...	...	...	...	39	...	...	...	39
...
...
...	111	...	...	...	...	111	...	...	...	111
...
...	...	...	...	...	...	24,047	...	...	...	24,047 (f)
...
...	517	...	...	...	...	517	...	...	...	517
...
...
...	186	...	...	...	...	186	...	...	...	186
...
...	196	...	...	...	...	196	...	...	...	196
...	1,237	...	...	...	...	1,237	...	...	...	1,237
...	...	...	...	...	25	25	...	...	...	25
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	35	35	...	...	...	35
...	...	...	...	...	67	67	...	...	...	67
...	...	...	...	...	145	145	...	...	...	145
...	...	...	...	...	331	331	...	...	...	331
...
...
...	...	...	...	...	55	55	...	...	...	55
...
...	5	...	...	...	...	5	...	...	...	5
...	40	...	...	...	...	40	...	...	...	40
...
...	200	...	...	...	...	200	...	...	...	200
...	1,017	...	...	...	...	1,017	...	...	...	1,017
...	1	...	...	...	...	1	...	...	...	1
...	191	...	...	...	...	191	...	...	...	191
...	828	...	...	...	...	828	...	...	...	828
...	...	...	...	...	42	42	...	...	...	42
...
...	...	...	...	...	165	165	...	...	...	165
...	1	...	...	...	...	1	...	...	...	1
...	650	...	...	...	...	650	...	...	...	650
...	1,158	...	...	...	...	1,158	...	...	...	1,158
...	...	...	...	...	108	108	...	...	...	108
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	1,111	1,111	...	...	...	1,111

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
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

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

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	23	23	...	...	...	23
...	46	46	...	...	...	46
...	402	402	...	...	...	402
...
...	23	23	...	...	...	23
...	196	196	...	...	...	196
...
...
...	8	8	...	...	...	8
...
...
...	4	4	...	...	...	4
...	84	...	...	...	...	84	...	...	...	84
...	89	...	...	...	...	89	...	...	...	89
...	413	...	...	...	...	413	...	...	...	413
...
...
...	157	157	...	...	...	157
...	26	...	...	...	...	26	...	...	...	26
...	255	...	...	...	...	255	...	...	...	255
...	1,181	...	...	...	...	1,181	...	...	...	1,181
...
...
...	48	...	...	...	...	48	...	...	...	48
...
...
...	25	25	...	...	...	25
...	30	30	...	...	...	30
...
...	50	50	...	...	...	50
...	12	12	...	...	...	12
...
...	37	37	...	...	...	37
...	61	61	...	...	...	61
...	312	312	...	...	...	312
...	413	413	...	...	...	413
...	1	1	...	...	...	1
...	1	1	...	...	...	1
...	22	22	...	...	...	22
...	23	23	...	...	...	23
...	23	23	...	...	...	23
...	56	56	...	...	...	56
...
...
...	10	10	...	...	...	10

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
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

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

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...
...	...	...	...	...	20	20	...	...	...	20
...
...
...	...	...	...	...	6	6	...	...	...	6
...
...	...	...	...	...	14	14	...	...	...	14
...	...	...	...	...	59	59	...	...	...	59
...	...	...	...	...	212	212	...	...	...	212
...
...
...	...	...	...	...	42	42	...	...	...	42
...
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	106	106	...	...	...	106
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	14	14	...	...	...	14
...	...	...	...	...	67	67	...	...	...	67
...
...	...	...	...	...	81	81	...	...	...	81
...	...	...	...	...	95	95	...	...	...	95
...	...	...	...	...	206	206	...	...	...	206
...
...	75	...	...	...	...	75	...	...	...	75
...	75	...	...	...	...	75	...	...	...	75 (a)
...
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	40	40	...	...	...	40
...
...	...	...	...	...	75	75	...	...	...	75
...	...	...	...	...	80	80	...	...	...	80
...	...	...	...	...	155	155	...	...	...	155
...
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	5	5	...	...	...	5
...
...	65	...	...	...	...	65	...	...	...	65
...	65	...	...	...	...	65	...	...	...	65 (f)
...
...	2	...	...	...	...	2	...	...	...	2
...	148	...	...	...	...	148	...	...	...	148
...	150	...	...	...	...	150	...	...	...	150 (f)
...
...	5	...	...	...	...	5	...	...	...	5
...	5	...	...	...	...	5	...	...	...	5 (f)
...
...	3	...	...	...	...	3	...	...	...	3
...	3	...	...	...	...	3	...	...	...	3

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
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

Can Boreal Forest Management Safety emulates Natural Disturbance Patterns in Shoreline Forests

Tanner Crab Fishery Development Program

Riparian Buffers—FRBC

Skeena River Steelhead Stock Identification

Bella Coola River Watershed—based Sustainability Plan

Broughton Archipelago Aquaculture Consultation Process

Total ministry	1,184	...	...	...
	2,297	...	...	...
	105,388	43	2,688	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...
...	15	...	...	...	...	15	...	...	...	15
...	15	...	...	...	...	15	...	...	...	15 (f)
...
...	12	...	...	...	...	12	...	...	...	12
...	12	...	...	...	...	12	...	...	...	12 (f)
...
...	5	...	...	...	...	5	...	...	...	5
...	5	...	...	...	...	5	...	...	...	5 (f)
...
...	100	...	...	...	...	100	...	...	...	100
...	100	...	...	...	...	100	...	...	...	100 (f)
...
...	160	...	...	...	...	160	...	...	...	160
...	160	...	...	...	...	160	...	...	...	160 (f)
...
...	10	...	...	...	...	10	...	...	...	10
...	10	...	...	...	...	10	...	...	...	10 (f)
...	119	...	...	...	...	119	...	...	...	119
...	270	...	...	...	...	270	...	...	...	270
...	389	...	...	...	...	389	...	...	...	389
...
...	25	...	...	...	...	25	...	...	...	25
...	25	...	...	...	...	25	...	...	...	25 (f)
...
...	20	...	...	...	...	20	...	...	...	20
...	20	...	...	...	...	20	...	...	...	20
...	...	...	...	...	27	27	...	...	...	27
...
...	...	...	...	...	27	27	...	...	...	27
...	...	...	...	...	71	71	...	...	...	71
...
...	...	...	...	...	71	71	...	...	...	71
...	...	...	...	...	5	5	...	...	...	5
...
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	30	30	...	...	...	30
...
...	...	...	...	...	30	30	...	...	...	30
...	...	...	...	...	40	40	...	...	...	40
...
...	...	...	...	...	40	40	...	...	...	40
...	234	...	...	...	1,610	3,028	...	31	...	3,059
...	2,584	...	...	...	1,716	6,597	...	250	...	6,847
673	9,516	...	...	...	14,374	132,682	4,860	1,137	...	138,679

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation	484	304	591	491
	507	319	620	562
	5,716	2,151	8,924	6,233
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
	86,231	9,503	145,592	119,601
Total ministry	4,110	625	7,445	5,274
	4,110	625	7,445	5,274
	2,234,252	497,642	3,091,410	3,071,123
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 .....	...	...	...	...

Infrastructure Rehabilitation—Schefferville .....	...	...	...	...

Joint Education Capital Agreement—IANC, Manow—NAN Bands .....	...	...	...	...

Natural Resources Development .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
2,807	7,114	684	660	1,341	1,636	16,112	...	...	...	16,112
3,002	4,605	656	693	1,406	1,686	14,056	...	...	...	14,056
38,226	82,370	6,894	11,046	18,760	28,816	209,136	846	...	789	210,771
...
...
21,543,662	28,508,500	3,603,795	3,065,566	7,995,189	11,918,211	85,168,423	318,437	...	94,797	85,581,657 (f)
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
504,708	1,307,712	178,813	206,000	488,165	501,371	3,547,696	15,094	...	20,742	3,583,532
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
22,048,370	29,816,212	3,782,608	3,271,566	8,483,354	12,419,582	88,716,119	333,531	...	115,539	89,165,189
...	...	...	...	...	...	...	...	15	...	15
...
...	...	...	...	...	...	...	191	15	...	206
...
166	...	...	...	...	...	166	...	...	...	166
1,347	...	...	...	...	...	1,347	...	...	...	1,347
91,127	...	...	...	...	...	91,127	...	...	...	91,127
85,195	...	...	...	...	...	85,195	...	...	...	85,195
1,246,542	...	...	...	...	...	1,246,542	...	...	...	1,246,542
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	82	...	...	...	82
2,034	...	...	...	...	...	2,034	...	...	...	2,034
321	2,065	3,146	2,220	...	...	7,752	...	...	...	7,752
467	2,056	1,859	1,075	...	...	5,457	...	...	...	5,457
1,346	21,089	11,286	14,463	...	...	48,184	...	...	...	48,184
...	...	...	...	...	...	...	1,592	...	...	1,592
...	...	...	...	...	...	...	1,860	...	...	1,860
...	...	...	...	...	...	...	10,205	...	...	10,205
...
...
2,685	...	...	...	...	...	2,685	...	...	...	2,685
...
...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	500	...	...	...	...	500	...	...	...	500
...	500	...	...	...	...	500	...	...	...	500
...	12,685	...	...	...	...	12,685	...	...	...	12,685

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Newfoundland Agreement	12,522	...	...	...
	14,799	...	...	...
	<i>148,870</i>	...	...	...
North-eastern Quebec Agreement

Northern Flood Agreement

Roads on Reserves

Social Services

Tripartite Treaty Negotiations

Nunavik Housing

Interim Resource Management Assistance Program

Labrador/Inuit Agreement

	<i>23</i>	...	...	...
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing

Canada Geoscience Office

Canada/Yukon Infrastructure Program

Yukon Geoscience Office

Total ministry	12,522	...	...	...
	14,799	...	...	...
	<i>148,893</i>	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	12,522	...	...	...	12,522
...	14,799	...	...	...	14,799
...	<i>148,870</i>	...	...	...	<i>148,870</i>
2,407	2,407	...	...	...	2,407
2,451	2,451	...	...	...	2,451
<i>56,908</i>	<i>56,908</i>	...	...	...	<i>56,908</i>
...	...	1,776	...	...	...	1,776	...	...	...	1,776
...	...	2,102	...	...	...	2,102	...	...	...	2,102
...	...	<i>118,984</i>	...	...	...	<i>118,984</i>	...	...	...	<i>118,984</i>
...	...	3,811	...	...	...	3,811	...	...	...	3,811
...	...	6,219	...	...	...	6,219	...	...	...	6,219
...	...	<i>38,449</i>	...	...	...	<i>38,449</i>	...	...	...	<i>38,449</i>
...	163,451	...	...	...	...	163,451	...	...	...	163,451
...	147,923	...	...	...	...	147,923	...	...	...	147,923
...	<i>1,928,554</i>	...	...	...	...	<i>1,928,554</i>	...	...	...	<i>1,928,554</i>
...	5,879	5,879	...	...	...	5,879
...	5,230	5,230	...	...	...	5,230
...	<i>49,081</i>	<i>49,081</i>	...	...	...	<i>49,081 (a)</i>
...
...
<i>2,500</i>	<i>2,500</i>	...	...	...	<i>2,500</i>
...	1,933	...	...	1,933
...	1,875	...	...	1,875
...	<i>8,888</i>	...	...	<i>8,888</i>
...
...
...	23	...	...	...	23
3,000	3,000	...	...	...	3,000
5,000	5,000	...	...	...	5,000
<i>18,000</i>	<i>18,000</i>	...	...	...	<i>18,000</i>
...	430	...	430
...	415	...	415
...	<i>1,675</i>	...	<i>1,675</i>
...	448	448
...	507	507
...	<i>1,305</i>	<i>1,305 (a)</i>
...
...
...	<i>680</i>	<i>680</i>
96,937	166,016	8,733	2,220	...	5,879	292,307	3,525	445	448	296,725
93,361	150,479	10,180	1,075	...	5,230	275,124	3,735	415	507	279,781
<i>1,331,362</i>	<i>1,995,388</i>	<i>168,719</i>	<i>14,463</i>	...	<i>49,081</i>	<i>3,707,906</i>	<i>19,284</i>	<i>1,690</i>	<i>1,985</i>	<i>3,730,865</i>

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
INDUSTRY				
Department				
Canada/Ontario Infrastructure .....	...	...	...	...

Industrial and Regional Development .....	...	...	...	...

	630,651	310,879	690,209	561,133
Economic Development Agency of Canada for the Regions of Quebec				
Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement (1994) .....	...	...	...	...

Contributions to the Province of Quebec under Structure Canada Program (2000) .....	...	...	...	...

Total ministry .....	...	...	...	...
	630,651	310,879	690,209	561,133
JUSTICE				
Department⁽¹⁾				
Legal Aid	1,906	412	3,363	2,244
	1,688	325	3,013	1,750
	34,970	5,501	65,282	31,883
Native Courtworker	98	...	111	...
	97	...	50	...
	2,071	52	719	...
Young Offenders Assistance Juvenile Justice	5,599	2,244	6,850	5,354
	5,800	2,290	6,991	5,464
	85,757	33,799	102,540	80,628
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) .....	...	...	...	...

Contributions to the Provinces and Territories in support of the Youth Justice Services—Intensive Rehabilitative Custody and Supervision Program	100	100	134	100
	100	100	100	100
	200	200	234	200
Total ministry	7,703	2,756	10,458	7,698
	7,685	2,715	10,154	7,314
	122,998	39,552	168,775	112,711

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	134,548	...	...	...	...	134,548	...	...	...	134,548
...	127,514	...	...	...	...	127,514	...	...	...	127,514
...	263,100	...	...	...	...	263,100	...	...	...	263,100
...
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
63	...	...	...	...	...	63	...	...	...	63
228	...	...	...	...	...	228	...	...	...	228
625,055	...	...	...	...	...	625,055	...	...	...	625,055
70,722	...	...	...	...	...	70,722	...	...	...	70,722
37,931	...	...	...	...	...	37,931	...	...	...	37,931
125,425	...	...	...	...	...	125,425	...	...	...	125,425
70,785	134,548	...	...	...	...	205,333	...	...	...	205,333
38,461	127,514	...	...	...	...	165,975	...	...	...	165,975
1,242,775	542,236	312,968	193,718	142,342	162,075	4,788,986	30,708	...	13,439	4,833,133
24,573	50,924	4,265	3,706	9,893	13,657	114,943	...	...	...	114,943
22,014	45,557	3,476	2,832	8,013	12,159	100,827	...	...	...	100,827
390,974	810,287	74,728	58,830	149,912	199,577	1,821,944	24,435	...	7,605	1,853,984
486	1,040	435	557	1,009	994	4,730	...	...	...	4,730
537	1,025	442	625	1,003	994	4,773	15	15	30	4,833
9,737	17,415	7,324	8,876	22,736	21,529	90,459	6,569	15	2,197	99,240
40,561	70,742	7,151	8,232	19,075	23,601	189,409	3,400	1,751	1,143	195,703
39,713	72,290	7,188	8,403	18,513	23,404	190,056	3,456	1,787	1,215	196,514
592,411	1,089,469	102,118	124,132	255,539	317,185	2,783,578	72,861	8,444	22,413	2,887,296
...	...	...	...	...	...	...	1,972	1,738	1,032	4,742
...	...	...	...	...	...	...	1,688	1,401	771	3,860
...	...	...	...	...	...	...	8,025	6,879	3,882	18,786
100	100	100	100	112	100	1,046	150	175	150	1,521
100	100	100	100	100	100	1,000	150	175	150	1,475
200	200	200	200	212	200	2,046	300	350	300	2,996
65,720	122,806	11,951	12,595	30,089	38,352	310,128	5,522	3,664	2,325	321,639
62,364	118,972	11,206	11,960	27,629	36,657	296,656	5,309	3,378	2,166	307,509
993,322	1,917,371	184,370	192,038	428,399	538,491	4,698,027	112,190	15,688	36,397	4,862,302

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.....	2,510 1,621 23,365	183 880 8,499	4,196 739 13,768	256 363 39,836
New SAR Initiatives Fund (NSS) .....	... ... 16	... ... ...	... ... 1	... 6 47
Total ministry.....	2,510 1,621 23,381	183 880 8,499	4,196 739 13,769	256 369 39,883
NATURAL RESOURCES				
Department				
Canada/Newfoundland Development Fund	798 1,274 222,772	.........	.........	.........
Canada/Newfoundland Offshore Petroleum Board.....	2,696 1,762 36,661	.........	.........	.........
Canada/Nova Scotia Offshore Petroleum Board.....	... ... ...	... ... ...	1,624 1,534 14,437	.........
Ice Storm Recovery Program for Part-Time Woodlot Owners in Quebec.....	... ... ...	... ... ...	... ... ...	... ... ...
Total ministry.....	3,494 3,036 259,433	... ... ...	1,624 1,534 14,437	.........
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
GOVERNMENT SERVICES PROGRAM				
Maintenance Costs of MacDonald Cartier Bridge ⁽²⁾
SOLICITOR GENERAL				
Department				
Aboriginal Policing.....	181 50 1,147	66 57 943	2,419 2,126 17,780	1,023 826 3,261

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
2,236	3,265	557	275	591	111,186	125,255	235	154	289	125,933
883	2,267	3,705	1,034	1,676	1,640	14,808	123	154	262	15,347
892,785	161,984	230,215	17,813	84,201	159,367	1,631,833	5,496	763	5,748	1,643,840
2	1,147	33	23	6	106	1,317	...	150	...	1,467
89	189	120	48	261	98	811	46	...	...	857
112	2,612	518	134	562	809	4,811	724	417	19	5,971 (a)
2,238	4,412	590	298	597	111,292	126,572	235	304	289	127,400
972	2,456	3,825	1,082	1,937	1,738	15,619	169	154	262	16,204
892,897	164,596	230,733	17,947	84,763	160,176	1,636,644	6,220	1,180	5,767	1,649,811
...	...	...	...	...	...	798	...	...	...	798
...	...	...	...	...	...	1,274	...	...	...	1,274
...	...	...	...	...	...	222,772	...	...	...	222,772
...	...	...	...	...	...	2,696	...	...	...	2,696
...	...	...	...	...	...	1,762	...	...	...	1,762
...	...	...	...	...	...	36,661	...	...	...	36,661
...	...	...	...	...	...	1,624	...	...	...	1,624
...	...	...	...	...	...	1,534	...	...	...	1,534
...	...	...	...	...	...	14,437	...	...	...	14,437
...
2,853	...	...	...	...	...	2,853	...	...	...	2,853
10,301	...	...	...	...	...	10,301	...	...	...	10,301 (f)
...	...	...	...	...	...	5,118	...	...	...	5,118
2,853	...	...	...	...	...	7,423	...	...	...	7,423
10,301	...	...	...	...	...	284,171	...	...	...	284,171
192	192	...	...	...	...	384	...	...	...	384
231	231	...	...	...	...	462	...	...	...	462
2,634	7,772	...	...	...	...	10,406	...	...	...	10,406
19,069	22,370	4,120	7,641	4,575	5,078	66,542	230	685	1,318	68,775
17,636	18,858	3,815	7,306	4,196	4,974	59,844	195	415	1,258	61,712
135,377	232,464	49,260	69,240	57,645	55,600	622,717	6,054	2,345	14,187	645,303

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Canadian Firearms Centre				
Canadian Firearms Program ⁽¹⁾	200	800	930
	...	204	806	1,000
	2,220	1,828	7,721	8,748
Total ministry	181	266	3,219	1,953
	50	261	2,932	1,826
	3,367	2,771	25,501	12,009
TRANSPORT				
Department				
Atlantic Region Freight Assistance Transition Program .....	...	...	...	...
	72	...	868	...
	21,071	21,480	86,831	121,078
Highway Improvements .....	...	...	...	37,889
	...	...	...	38,382
	286,482	...	73,874	340,651
National Safety Code	241	202	414	296
	241	202	414	296
	1,585	1,342	2,661	1,923
Outaouais Road Development .....	...	...	...	...

Quebec Bridge Maintenance .....	...	...	...	...

Strategic Highway Infrastructure Program—Highway Component— Programs and Divestiture	2,097	1,164	7,102	3,905
	...	499	4,563	1,591
	2,097	1,663	13,663	5,496
Strategic Highway Infrastructure Program—Border Crossing Transportation Initiative—Programs and Divestiture .....	...	...	...	440

	...	...	...	440
Strategic Highway Infrastructure Program—Border Crossing Planning and Initiative Policy .....	...	...	...	...

Greenwich Road Improvement .....	...	26	...	...
	...	1,100	...	...
	...	1,126	...	...
Strategic Highway Infrastructure Program—Highway Component— Policy .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
8,600	4,900	...	...	...	...	15,430	...	...	...	15,430
9,574	4,860	...	...	...	171	16,615	...	...	...	16,615
70,990	52,933	2,464	2,190	4,567	27,722	181,383	1,137	...	1,297	183,817
27,669	27,270	4,120	7,641	4,575	5,078	81,972	230	685	1,318	84,205
27,210	23,718	3,815	7,306	4,196	5,145	76,459	195	415	1,258	78,327
206,367	285,397	51,724	71,430	62,212	83,322	804,100	7,191	2,345	15,484	829,120
...
...	...	...	...	...	...	940	...	...	...	940
78,112	...	...	...	...	...	328,572	...	...	...	328,572 (f)
...	...	...	...	...	...	37,889	...	...	...	37,889
...	...	...	...	...	...	38,382	...	...	...	38,382
410	...	...	...	...	...	701,417	...	...	...	701,417
986	1,488	367	386	680	516	5,576	175	...	175	5,926
986	1,488	733	386	680	516	5,942	175	...	175	6,292
6,191	9,304	2,368	2,483	4,295	3,283	35,435	1,169	...	1,169	37,773
5,129	...	...	...	...	...	5,129	...	...	...	5,129
2,302	...	...	...	...	...	2,302	...	...	...	2,302
26,198	...	...	...	...	...	26,198	...	...	...	26,198
600	...	...	...	...	...	600	...	...	...	600
600	...	...	...	...	...	600	...	...	...	600
4,500	...	...	...	...	...	4,500	...	...	...	4,500
...	...	5,035	6,714	4,413	23,038	53,468	2,571	...	972	57,011
...	...	2,041	6,378	781	6,735	22,588	2,114	...	1,100	25,802
...	...	7,076	13,092	5,194	29,773	78,054	4,685	...	2,072	84,811
5,828	...	...	...	...	1,280	7,548	...	...	...	7,548
7,666	...	...	...	...	...	7,666	...	...	...	7,666
13,494	...	...	...	...	1,280	15,214	...	...	...	15,214
...	884	...	...	43	32	959	...	...	...	959
80	250	...	...	...	...	330	...	...	...	330
80	1,134	...	...	43	32	1,289	...	...	...	1,289
...	...	...	...	...	...	26	...	...	...	26
...	...	...	...	...	...	1,100	...	...	...	1,100
...	...	...	...	...	...	1,126	...	...	...	1,126
...	...	...	...	...	...	...	...	308	...	308
...
...	...	...	...	...	...	...	...	308	...	308

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Toronto Water Revitalization Project

Total ministry	2,338	1,392	7,516	42,530
	313	1,801	5,845	40,269
	<i>311,235</i>	<i>25,611</i>	<i>177,029</i>	<i>469,588</i>
VETERANS AFFAIRS				
Department				
VETERANS AFFAIRS PROGRAM				
Integrated Services for Seniors and Veterans Project	45	...	...
	...	31	...	...
	...	<i>76</i>	...	...
WESTERN ECONOMIC DIVERSIFICATION				
Canada Infrastructure Works

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

Western Economic Partnership Agreements

Total ministry

Grand total	106,935	41,299	124,168	157,624
	117,554	27,337	112,230	136,018
	<i>5,279,704</i>	<i>1,290,179</i>	<i>5,741,883</i>	<i>5,872,247</i>

Amounts in roman type are 2003-2004 expenditures.

Amounts in **bold face** type are 2002-2003 expenditures.Amounts in *italic* type are expenditures from inception (including 2003-2004 expenditures).(a) Amends previous year's *Public Accounts of Canada*.

(f) Program completed.

⁽¹⁾ Canadian Firearms Program was previously reported under Justice. It is now reported under Solicitor General.⁽²⁾ The works related to the Perley Bridge were completed in 2002-2003.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	6,177	...	...	...	...	6,177	...	...	...	6,177
...	5,200	...	...	...	...	5,200	...	...	...	5,200
...	11,377	...	...	...	...	11,377	...	...	...	11,377 (a)(f)
12,543	8,549	5,402	7,100	5,136	24,866	117,372	2,746	308	1,147	121,573
11,634	6,938	2,774	6,764	1,461	7,251	85,050	2,289	...	1,275	88,614
128,985	21,815	9,444	15,575	9,532	34,368	1,203,182	5,854	308	3,241	1,212,585
...	...	...	...	...	...	45	...	...	...	45
...	...	...	...	...	...	31	...	...	...	31
...	...	...	...	...	...	76	...	...	...	76 (a)
...
...	...	...	...	...	300	300	...	...	...	300
...	...	81,859	69,262	207,918	272,917	631,956	...	...	...	631,956 (f)
...	...	3,193	1	881	4,002	8,077	...	...	...	8,077
...	...	1,933	1,081	1,539	8,347	12,900	...	...	...	12,900
...	...	19,918	17,589	19,971	19,417	76,895	...	...	...	76,895
...	...	900	...	...	...	900	...	...	...	900
...	...	733	...	...	...	733	...	...	...	733
...	...	13,600	...	...	...	13,600	...	...	...	13,600
...	...	1,054	...	...	...	1,054	...	...	...	1,054
...	...	2,725	...	...	...	2,725	...	...	...	2,725
...	...	44,678	...	...	...	44,678	...	...	...	44,678
...	...	19,217	10,904	36,115	23,019	89,255	...	...	...	89,255
...	...	16,200	10,890	19,153	1,557	47,800	...	...	...	47,800
...	...	39,363	33,240	60,800	25,026	158,429	...	...	...	158,429
...	...	...	77	...	...	77	...	...	...	77
...	...	...	42	...	...	42	...	...	...	42
...	...	...	119	...	...	119	...	...	...	119
...	...	...	60	...	...	60	...	...	...	60
...
...	...	...	60	...	...	60	...	...	...	60
...	...	24,364	11,042	36,996	27,021	99,423	...	...	...	99,423
...	...	21,591	12,013	20,692	10,204	64,500	...	...	...	64,500
...	...	199,418	120,270	288,689	317,360	925,737	...	...	...	925,737
937,272	1,598,256	379,374	847,815	950,815	470,706	5,614,264	53,616	64,674	11,549	5,744,103
636,742	1,334,228	317,548	536,604	523,449	274,523	4,016,233	48,718	69,049	11,448	4,145,448
33,770,057	47,307,275	7,691,678	10,208,259	14,423,205	16,073,756	147,658,243	1,901,857	326,509	285,622	150,172,231

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SECTION 11

2003-2004

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

CONTENTS

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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			Canadian Grain Commission		
Department			Vote 40—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	39,198,613	34,787,100
Operating budget	641,262,569	617,452,048	Statutory amounts	15,224,420	(6,210,411)
Frozen	13,189,715			54,423,033	28,576,689
Less: revenues netted against expenditures	24,383,568	24,383,568	Total Ministry.....	5,621,398,890	5,191,722,138
	630,068,716	593,068,480			
Vote 5—Capital expenditures—			ATLANTIC CANADA OPPORTUNITIES AGENCY		
Capital	39,052,518	38,692,147	Department		
Frozen	20,000,000		Vote 20—Operating expenditures—		
	59,052,518	38,692,147	Operating budget	80,814,227	77,485,995
Vote 10—Grants and contributions—			Frozen	497,174	
Grants and contributions	322,499,315	170,978,450		81,311,401	77,485,995
Frozen	154,378,217		Vote 25—Grants and contributions—		
	476,877,532	170,978,450	Grants and contributions	346,223,275	346,223,275
Vote 15—Guarantee payments under the Spring credit advance program	1		Frozen	5,000,000	
Vote 20—Guarantee payments for the purpose of the Renewed (2001) national biomass ethanol program	1			351,223,275	346,223,275
Statutory amounts	3,892,787,582	3,889,116,959	Statutory amounts	13,859,877	13,855,914
Total Department.....	5,058,786,350	4,691,856,036	Total Department.....	446,394,553	437,565,184
Canadian Dairy Commission			Enterprise Cape Breton Corporation		
Vote 25—Program expenditures—			Vote 70—Payments to the Enterprise Cape Breton Corporation	28,295,000	28,295,000
Other operating costs	3,219,000	3,218,484	Total Ministry.....	474,689,553	465,860,184
Frozen	14,000				
	3,233,000	3,218,484	CANADA CUSTOMS AND REVENUE AGENCY		
Canadian Food Inspection Agency			Department		
Vote 30—Operating expenditures and contributions—			Vote 1—Operating expenditures—		
Operating budget	474,721,196	451,457,300	Operating budget	2,146,987,020	2,055,408,228
Grants and contributions	574,750	574,750	Compensation to Canada Post Corporation	9,262,671	8,613,047
Reorganization of government—			Revenue generation compliance funds—		
Canada Border Services Agency—			Operating budget	691,514,004	678,354,195
Operating budget—			Revenue generation collection funds—		
Personnel	1,662,517	1,570,808	Operating budget	230,362,000	230,362,000
Other operating costs	620,688	578,427	Reorganization of government—		
Less: revenues netted against expenditures	59,564,746	59,564,746	Canada Border Services Agency—		
	418,014,405	394,616,539	Operating budget	248,292,404	157,970,596
Vote 35—Capital expenditures	20,001,432	6,605,972	Less: revenues netted against expenditures	146,747,000	146,747,000
Statutory amounts	66,940,670	66,848,418		3,179,671,099	2,983,961,066
	504,956,507	468,070,929	Vote 5—Capital expenditures	23,349,000	11,418,015
			Vote 10—Contributions	137,269,864	119,926,976

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	634,861,216	634,861,216	Less: revenues netted against expenditures	35,093,000	35,093,000
Total Department.....	3,975,151,179	3,750,167,273		2,758,000	1,943,280
Canada Post Corporation			Statutory amounts	6,248,141	6,248,141
Vote 50—Payments to the Canada Post Corporation for special purposes	222,210,000	222,210,000		9,006,141	8,191,421
Total Ministry.....	4,197,361,179	3,972,377,273	National Archives of Canada		
CANADIAN HERITAGE			Vote 50—Program expenditures—		
Department			Operating budget	51,485,368	50,834,836
Vote 1—Operating expenditures—			Grants and contributions	3,112,813	3,057,736
Operating budget	231,276,120	228,338,806	Frozen	51,000	
Frozen	5,575,364		Less: revenues netted against expenditures	494,000	323,023
Less: revenues netted against expenditures	4,710,000	3,633,288		54,155,181	53,569,549
	232,141,484	224,705,518	Statutory amounts	6,824,541	6,799,544
Vote 5—Grants and contributions	870,665,414	868,856,320		60,979,722	60,369,093
Statutory amounts	25,630,308	25,623,637	National Arts Centre Corporation		
Total Department.....	1,128,437,206	1,119,185,475	Vote 55—Payments to the National Arts Centre Corporation—		
Canada Council for the Arts			Other operating costs	24,032,000	24,032,000
Vote 15—Payments to Canada Council for the Arts	153,420,000	153,420,000	Capital repairs and payments to the City of Ottawa	7,000,000	7,000,000
Canadian Broadcasting Corporation				31,032,000	31,032,000
Vote 20—Payments to the Canadian Broadcasting Corporation for operating expenditures	932,845,000	932,695,000	National Battlefields Commission		
Vote 25—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000	Vote 60—Program expenditures—		
Vote 30—Payments to the Canadian Broadcasting Corporation for capital expenditures	129,616,000	129,616,000	Operating budget	7,186,000	7,079,752
	1,066,461,000	1,066,311,000	Statutory amounts	1,831,559	1,831,559
Canadian Museum of Civilization				9,017,559	8,911,311
Vote 35—Payments to the Canadian Museum of Civilization for operating and capital expenditures	102,193,802	102,193,802	National Capital Commission		
Canadian Museum of Nature			Vote 65—Payment to the National Capital Commission for operating expenditures	67,936,000	67,936,000
Vote 40—Payments to the Canadian Museum of Nature for operating and capital expenditures—			Vote 70—Payment to the National Capital Commission for capital expenditures—		
Other operating costs	42,875,228	42,875,228	Other operating costs	46,440,885	46,440,885
Frozen	49,777,772		Frozen	16,750,001	
	92,653,000	42,875,228		63,190,886	46,440,885
Canadian Radio-television and Telecommunications Commission				131,126,886	114,376,885
Vote 45—Program expenditures—			National Film Board		
Operating budget	37,751,000	37,036,280	Vote 75—National Film Board Revolving Fund—Operating loss—		
Frozen	100,000		Operating budget	76,111,625	75,756,190
			Grants and contributions	297,507	297,507
			Less: revenues netted against expenditures	8,900,000	8,740,963
				67,509,132	67,312,734
			Statutory amounts	3,319,110	
				70,828,242	67,312,734

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Gallery of Canada			Telefilm Canada		
Vote 80—Payments to the National Gallery of Canada for operating and capital expenditures	36,982,050	36,982,050	Vote 125—Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> —		
Vote 85—Payment to the National Gallery of Canada for the purchase of objects for the Collection.	8,000,000	8,000,000	Other operating costs	127,860,500	127,860,500
	44,982,050	44,982,050	Frozen	2,314,500	
				130,175,000	127,860,500
National Library			Total Ministry.....	3,299,988,743	3,196,786,969
Vote 90—Program expenditures—			CITIZENSHIP AND IMMIGRATION		
Operating budget	38,647,226	36,992,921	Department		
Grants and contributions	36,000	32,342	Vote 1—Operating expenditures—		
Frozen	436,744		Operating budget	521,417,084	490,924,015
	39,119,970	37,025,263	Interim federal health program	57,395,000	57,395,000
Statutory amounts	4,928,807	4,924,134	Reorganization of government—		
	44,048,777	41,949,397	Canada Border Services		
			Agency—		
National Museum of Science and Technology			Operating budget	39,305,640	39,305,640
Vote 95—Payments to the National Museum of Science and Technology for operating and capital expenditures	36,279,599	36,279,599	Frozen	10,474,509	
				628,592,233	587,624,655
Public Service Commission			Vote 2b—To write-off from the Accounts of Canada 2,390 debts due to Her Majesty in Right of Canada	786,385	777,911
Vote 110—Program expenditures—			Vote 5—Grants and contributions—		
Operating budget	129,712,138	123,710,759	Grants and contributions	371,430,985	368,970,944
Translation costs (Devinat Case)—			Frozen	13,569,501	
Other operating costs	1,104,000	875,026		385,000,486	368,970,944
Frozen	307,684		Statutory amounts	70,140,212	70,080,134
	131,123,822	124,585,785	Total Department.....	1,084,519,316	1,027,453,644
Statutory amounts	25,431,831	15,706,810	Immigration and Refugee Board of Canada		
	156,555,653	140,292,595	Vote 10—Program expenditures—		
			Operating budget	107,450,846	104,703,504
Public Service Staff Relations Board			Translation costs (Devinat Case)—		
Vote 35—Program expenditures—			Operating budget	10,613,756	4,460,781
Operating budget	6,896,231	6,676,605	Frozen	3,741,244	
Frozen	938,850			121,805,846	109,164,285
	7,835,081	6,676,605	Statutory amounts	13,679,018	13,679,018
Statutory amounts	730,203	729,877		135,484,864	122,843,303
	8,565,284	7,406,482	Total Ministry.....	1,220,004,180	1,150,296,947
Status of Women—Office of the Co-ordinator			ENVIRONMENT		
Vote 115—Operating expenditures—			Department		
Operating budget	11,512,300	11,409,048	Vote 1—Operating expenditures—		
Frozen	286,173		Operating budget	717,279,481	698,495,167
	11,798,473	11,409,048	Frozen	7,457,544	
Vote 120—Grants	11,109,000	11,109,000	Less: revenues netted against expenditures	82,484,000	76,102,579
Statutory amounts	1,319,349	1,319,349		642,253,025	622,392,588
	24,226,822	23,837,397	Vote 5—Capital expenditures—		
			Capital	42,797,366	42,788,543
			Frozen	2,084,018	
				44,881,384	42,788,543

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 10—Grants and contributions—			FINANCE		
Grants and contributions.....	95,244,070	94,099,106	Department		
Frozen	4,533,839		ECONOMIC, SOCIAL AND		
	99,777,909	94,099,106	FINANCIAL POLICIES		
Statutory amounts	248,381,347	248,266,766	PROGRAM		
Total Department.....	1,035,293,665	1,007,547,003	Vote 1—Operating expenditures—		
Canada Mortgage and Housing Corporation			Operating budget	104,794,767	94,887,181
Vote 45—Operating expenditures—			Frozen	578,983	
Other operating costs	2,138,383,000	2,091,820,816	Less: revenues netted against		
Frozen	14,400,000		expenditures	17,616,000	12,042,132
	2,152,783,000	2,091,820,816		87,757,750	82,845,049
Vote 46b—Increased the aggregate			Vote 5—Grants and contributions	686,820,251	132,079,791
outstanding amount of all insured			Vote 16b—Increase to current mortgage		
loans by Canada Mortgage and			insurance limit pursuant to section 29		
Housing Corporation, pursuant to			of the <i>Financial Administration</i>		
paragraph 11(b) of the <i>National</i>			<i>Act</i>	1	
<i>Housing Act</i>	1		Statutory amounts	877,003,780	725,323,703
				1,651,581,782	940,248,543
	2,152,783,001	2,091,820,816	PUBLIC DEBT PROGRAM		
Canadian Environmental Assessment Agency			Statutory amounts	35,931,363,760	35,931,363,760
Vote 15—Program expenditures—			FEDERAL-PROVINCIAL TRANSFERS PROGRAM		
Operating budget	18,672,221	14,739,717	Vote 15—Transfer payments to the		
Grants and contributions.....	1,474,000	749,366	territorial governments—		
Frozen	31,569		Other operating costs	1,729,976,720	1,792,054,029
Less: revenues netted against			Frozen	23,280	
expenditures	3,501,000	266,493		1,730,000,000	1,792,054,029
	16,676,790	15,222,590	Statutory amounts	30,566,043,235	30,566,043,235
Statutory amounts	1,509,095	1,508,998		32,296,043,235	32,358,097,264
	18,185,885	16,731,588	Total Department.....	69,878,988,777	69,229,709,567
Office of Infrastructure of Canada			Auditor General		
Vote 100—Operating expenditures—			Vote 20—Program expenditures—		
Operating budget	18,793,933	17,507,966	Operating budget	66,206,200	63,577,252
Frozen	4,311		Grants and contributions.....	380,000	378,924
	18,798,244	17,507,966		66,586,200	63,956,176
Vote 105—Contributions—			Statutory amounts	7,809,337	7,806,325
Grants and contributions.....	69,297,927	55,319,773		74,395,537	71,762,501
Frozen	56,063,074		Canadian International Trade Tribunal		
	125,361,001	55,319,773	Vote 25—Program expenditures—		
Statutory amounts	1,055,450	1,055,450	Operating budget	8,728,000	8,204,719
	145,214,695	73,883,189	Statutory amounts	1,121,375	1,119,083
Parks Canada Agency				9,849,375	9,323,802
Vote 100—Program expenditures—			Financial Consumer Agency of Canada		
Operating budget	415,251,221	372,391,508	Statutory amounts	6,012,566	6,012,566
Grants and contributions.....	7,511,000	6,745,630			
Frozen	4,216,833				
	426,979,054	379,137,138			
Vote 105—Payments to the New Parks					
and Historic Sites Account.....	7,800,000	7,800,000			
Statutory amounts	125,015,506	125,015,506			
	559,794,560	511,952,644			
Total Ministry.....	3,911,271,806	3,701,935,240			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Financial Transactions and Reports Analysis Centre of Canada			Reorganization of government—		
Vote 30—Program expenditures—			International Trade	734,000	667,000
Operating budget	30,596,769	29,291,626	Frozen	17,085,620	
Frozen	128,496			159,472,099	139,223,180
	30,725,265	29,291,626	Vote 10—Grants and contributions—		
Statutory amounts	2,520,480	2,500,357	Grants and contributions	505,979,280	467,786,482
	33,245,745	31,791,983	Reorganization of government—		
			International Trade	1,431,000	1,366,276
			Frozen	4,159,430	
				511,569,710	469,152,758
Office of the Superintendent of Financial Institutions			Statutory amounts	95,313,998	80,615,265
Vote 35—Program expenditures—			Total Department	1,888,105,933	1,746,130,878
Operating budget	925,500	722,137	Canadian Commercial Corporation		
Statutory amounts	68,908,127	3,776,239	Vote 15—Program expenditures	16,274,000	16,274,000
	69,833,627	4,498,376	Canadian International Development Agency		
Total Ministry	70,072,325,627	69,353,098,795	Vote 20—Operating expenditures—		
			Operating budget	198,159,550	191,443,302
FISHERIES AND OCEANS			Canada Fund for Africa	3,710,000	3,139,633
Department				201,869,550	194,582,935
Vote 1—Operating expenditures—			Vote 25—Grants and contributions—		
Operating budget	1,099,965,477	1,071,136,347	Grants and contributions	2,012,242,000	2,011,431,414
Reorganization of government—			Frozen	18,000,000	
Transport Canada—				2,030,242,000	2,011,431,414
Operation budget	4,544,900	4,545,009	Statutory amounts	357,572,504	357,572,164
Frozen	19,733,877			2,589,684,054	2,563,586,513
Less: revenues netted against expenditures	47,164,000	40,965,234	Export Development Canada		
	1,077,080,254	1,034,716,122	Statutory amounts	167,486,769	167,486,769
Vote 5—Capital expenditures	197,032,704	195,809,189	International Development Research Centre		
Vote 10—Grants and contributions—			Vote 40—Payments to the		
Grants and contributions	138,804,794	79,562,890	International Development		
Reorganization of government—			Research Centre	110,278,000	110,278,000
Transport Canada	117,707	117,707	International Joint Commission		
Frozen	5,001,272		Vote 45—Program expenditures—		
	143,923,773	79,680,597	Operating budget	9,717,423	9,697,522
Statutory amounts	115,906,662	115,333,313	Frozen	15,449	
Total Ministry	1,533,943,393	1,425,539,221		9,732,872	9,697,522
			Statutory amounts	563,497	563,497
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				10,296,369	10,261,019
Department			NAFTA Secretariat, Canadian Section		
Vote 1—Operating expenditures—			Vote 50—Program expenditures—		
Operating budget	1,064,723,145	1,025,311,756	Operating budget	2,263,600	1,741,897
Capital rust-out	4,000,000	4,000,000	Dispute resolution		
Audit and evaluation supporting the GPP	575,000	137,100	panellists	620,000	231,317
Reorganization of government—				2,883,600	1,973,214
International Trade—			Statutory amounts	145,990	145,990
Operating budget	49,602,944	48,377,003		3,029,590	2,119,204
Frozen	27,042,037		Total Ministry	4,785,154,715	4,616,136,383
Less: revenues netted against expenditures	24,193,000	20,686,184			
	1,121,750,126	1,057,139,675			
Vote 5—Capital expenditures—					
Capital	122,652,479	120,453,820			
Capital rust-out	19,000,000	18,102,360			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
GOVERNOR GENERAL			Patented Medicine Prices Review Board		
Vote 1—Program expenditures—			Vote 25—Program expenditures—		
Operating budget	17,077,662	17,062,782	Operating budget	4,334,000	3,779,476
Grants and contributions	11,000		Public hearings	300,000	45,865
Frozen	127,339		Frozen	13,000	
	17,216,001	17,062,782		4,647,000	3,825,341
Statutory amounts	2,269,596	2,269,277	Statutory amounts	464,924	464,924
Total Ministry	19,485,597	19,332,059		5,111,924	4,290,265
HEALTH			Total Ministry		
Department				4,909,268,573	4,787,945,462
Vote 1—Operating expenditures—			HUMAN RESOURCES DEVELOPMENT		
Operating budget	938,279,904	874,875,089	Department		
Capital	3,924,260	3,924,260	Vote 1—Operating expenditures—		
First Nations and Inuit health—			Operating budget	1,115,247,138	1,115,247,138
Operating budget	235,023,511	233,080,300	Translation costs (Devinat Case)—		
Capital	1,482,000	941,600	Operating budget	3,301,340	3,301,340
Revenues netted against expenditures	(5,450,000)	(3,506,789)	Employment insurance—IM/IT Systems—		
Non-insured health services	602,215,000	597,965,329	Operating budget	59,158,830	59,158,830
National smallpox preparedness and response strategy	7,988,520	6,183,810	Canada Student Loans Program (CSLP)—		
Residential schools—			Operating budget	3,351,745	3,351,745
Operating budget	4,451,000	1,103,603	Modernizing services for Canadians (MSC) for employment insurance related projects—		
Frozen	9,776,860		Operating budget	42,159,000	42,159,000
Less: revenues netted against expenditures	58,251,000	49,983,524	Reorganization of government—		
	1,739,440,055	1,664,583,678	Social Development—		
Vote 5—Grants and contributions—			Operation budget	401,586,993	378,186,251
Grants and contributions	1,052,752,922	1,051,484,050	Revenues netted against expenditures	(373,410,471)	(339,254,128)
First Nations and Inuit health—			Reorganization of government—		
Grants and contributions	571,112,200	571,112,200	Social Development—		
Residential schools	500,000	263,205	Translation costs (Devinat Case)—		
Frozen	1,000,000		Operation budget	2,150,000	339,192
	1,625,365,122	1,622,859,455	Reorganization of government—		
Statutory amounts	806,467,687	806,259,696	Social Development—		
Total Department	4,171,272,864	4,093,702,829	Employment insurance—IM/IT Systems—		
Canadian Institutes of Health Research			Operation budget	35,680,170	35,680,170
Vote 10—Operating expenditures—			Reorganization of government—		
Operating budget	42,237,339	36,228,142	Social Development—		
Vote 15—Grants—			Modernizing services for Canadians (MSC) for employment insurance related projects—		
Grants and contributions	651,546,058	646,850,893	Operation budget	45,064,000	30,911,570
Frozen	32,000,000		Reorganization of government—		
	683,546,058	646,850,893	Social Development—		
Statutory amounts	3,138,389	3,138,234	Canada Student Loans Program (CSLP)—		
	728,921,786	686,217,269	Operating budget	6,457,255	1,413,856
Hazardous Materials Information Review Commission			Reorganization of government—		
Vote 20—Program expenditures—			Human Resources and Skills Development—		
Operating budget	3,563,812	3,336,912	Operation budget	474,242,553	459,240,553
Statutory amounts	398,187	398,187	Revenues netted against expenditures	(364,754,261)	(353,924,261)
	3,961,999	3,735,099			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Reorganization of government— Human Resources and Skills Development— Translation costs (Devinat Case)— Operating budget	5,074,660	3,799,803	Statutory amounts	25	25
Reorganization of government— Human Resources and Skills Development— Canada Student Loans Program (CSLP)—Operational and resource review— Operating budget	1,000,000	400,623		4,172,874	4,018,437
Frozen	29,356,187		Total Ministry.....	29,687,839,438	29,594,883,989
Less: revenues netted against expenditures	911,660,470	911,660,470			
	574,004,669	528,351,212	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Vote 5—Grants and contributions— Grants and contributions.....	595,531,000	595,531,000	Department		
Opportunity Fund.....	11,081,000	11,081,000	ADMINISTRATION PROGRAM		
Reorganization of government— Social Development— Grants and contributions.....	70,314,259	68,464,259	Vote 1—Program expenditures— Operating budget	121,083,044	107,839,156
Opportunity Fund	12,670,000	9,262,083	Grants and contributions.....	458,000	458,000
Reorganization of government— Human Resources and Skills Development— Grants and contributions.....	346,157,772	320,207,000		121,541,044	108,297,156
Frozen	15,000,000		Statutory amounts	9,389,294	9,389,294
	1,050,754,031	1,004,545,342		130,930,338	117,686,450
Vote 6b—Payment to reimburse the Government Annuity Account.....	57,664	57,664	INDIAN AND INUIT AFFAIRS PROGRAM		
Statutory amounts	28,043,676,685	28,043,509,127	Vote 5—Operating expenditures— Operating budget	418,019,259	361,123,229
Total Department.....	29,668,493,049	29,576,463,345	Special education program.....	1,796,000	1,588,566
Canada Industrial Relations Board			Claims resolution centre.....	706,913	505,043
Vote 10—Program expenditures— Operating budget	11,822,033	11,415,343		420,522,172	363,216,838
Translation costs (Devinat Case)— Operating budget	154,000	153,073	Vote 6b—To forgive certain debts and obligations due to Her Majesty in Right of Canada	126,008	125,986
	11,976,033	11,568,416	Vote 10—Capital expenditures— Capital	6,574,000	6,485,692
Statutory amounts	1,366,102	1,365,963	Frozen	6,345,000	
	13,342,135	12,934,379		12,919,000	6,485,692
Canadian Artists and Producers Professional Relations Tribunal			Vote 15—Grants and contributions— Grants and contributions.....	4,469,810,576	4,464,722,999
Vote 15—Program expenditures— Operating budget	1,690,000	1,326,448	Special education program.....	91,148,000	90,570,743
Statutory amounts	141,380	141,380	Claims resolution centre.....	50,000	50,000
	1,831,380	1,467,828	Frozen	46,219,008	
Canadian Centre for Occupational Health and Safety				4,607,227,584	4,555,343,742
Vote 20—Program expenditures— Operating budget	8,472,849	7,805,804	Statutory amounts	211,936,678	179,794,725
Less: revenues netted against expenditures	4,300,000	3,787,392		5,252,731,442	5,104,966,983
	4,172,849	4,018,412	NORTHERN AFFAIRS PROGRAM		
			Vote 30—Operating expenditures— Operating budget	108,773,645	100,886,793
			Vote 35—Grants and contributions— Grants and contributions.....	94,737,725	93,658,071
			Frozen	121	
				94,737,846	93,658,071
			Vote 40—Payments to Canada Post Corporation.....	33,600,000	33,542,046
			Statutory amounts	8,727,622	8,727,622
				245,839,113	236,814,532
			Total Department.....	5,629,500,893	5,459,467,965

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Polar Commission			Economic Development Agency of Canada for the Regions of Quebec		
Vote 45—Program expenditures—			Vote 60—Operating expenditures—		
Operating budget	907,662	883,791	Operating budget	43,074,024	41,550,005
Grants and contributions	24,850	24,850	Frozen	439,135	
Frozen	2,560			43,513,159	41,550,005
	935,072	908,641			
Statutory amounts	63,213	63,213	Vote 65—Grants and contributions—		
	998,285	971,854	Grants and contributions	413,864,952	305,540,930
			Frozen	26,980,300	
Total Ministry	5,630,499,178	5,460,439,819		440,845,252	305,540,930
			Statutory amounts	38,242,532	38,231,905
				522,600,943	385,322,840
INDUSTRY					
Department			National Research Council of Canada		
Vote 1—Operating expenditures—			Vote 75—Operating expenditures—		
Operating budget	546,831,496	517,277,628	Operating budget	395,181,215	386,550,484
Reorganization of government—			Frozen	3,132,578	
International Trade—				398,313,793	386,550,484
Operation budget	6,944,529	6,216,848			
Frozen	3,153,362		Vote 80—Capital expenditures	71,311,089	71,310,224
Less: revenues netted against			Vote 85—Grants and contributions	135,379,692	133,455,646
expenditures	56,819,000	53,609,072	Statutory amounts	140,866,192	114,168,777
	500,110,387	469,885,404		745,870,766	705,485,131
Vote 5—Grants and contributions—					
Grants and contributions	895,250,617	753,400,281	Natural Sciences and Engineering Research Council		
Frozen	133,257,147		Vote 90—Operating expenditures—		
	1,028,507,764	753,400,281	Operating budget	33,349,259	31,962,738
Statutory amounts	787,743,346	698,166,064	Vote 95—Grants—		
Total Department	2,316,361,497	1,921,451,749	Grants and contributions	701,090,000	697,423,757
			Frozen	21,000,000	
				722,090,000	697,423,757
Canadian Space Agency			Statutory amounts	3,193,542	3,192,970
Vote 30—Operating expenditures—				758,632,801	732,579,465
Operating budget	125,256,404	115,200,231			
Vote 35—Capital expenditures—			Social Sciences and Humanities Research Council		
Personnel	3,886,861	3,886,861	Vote 110—Operating		
Capital	102,090,998	96,315,890	expenditures—		
Frozen	23,411,222		Operating budget	19,739,248	18,818,904
	129,389,081	100,202,751	Frozen	100,000	
Vote 40—Grants and contributions	57,348,000	57,147,401		19,839,248	18,818,904
Statutory amounts	8,124,660	8,102,281	Vote 115—Grants—		
	320,118,145	280,652,664	Grants and contributions	438,687,737	436,376,934
			Frozen	16,140,799	
Canadian Tourism Commission				454,828,536	436,376,934
Vote 45—Program expenditures	100,322,000	100,300,000	Statutory amounts	1,918,082	1,916,255
				476,585,866	457,112,093
Competition Tribunal					
Vote 50—Program expenditures—			Standards Council of Canada		
Operating budget	1,825,727	1,743,464	Vote 120—Payments to the Standards		
Statutory amounts	141,002	138,546	Council of Canada	7,524,000	7,041,200
	1,966,729	1,882,010			
Copyright Board			Statistics Canada		
Vote 55—Program expenditures—			Vote 125—Program expenditures—		
Operating budget	2,376,600	2,214,520	Operating budget	491,042,507	462,510,497
Statutory amounts	225,427	225,427	Grants and contributions	561,000	560,800
	2,602,027	2,439,947			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Frozen	7,537,092		Canadian Human Rights Tribunal		
Less: revenues netted against expenditures	130,000,000	103,664,885	Vote 15—Program expenditures—		
	369,140,599	359,406,412	Operating budget	4,720,210	3,862,553
Statutory amounts	68,660,084	68,660,084	Translation costs (Devinat Case)—		
	437,800,683	428,066,496	Operating budget	122,130	122,130
Total Ministry.....	5,690,385,457	5,022,333,595	Frozen	4,523	
				4,846,863	3,984,683
JUSTICE			Statutory amounts	328,876	328,876
Department				5,175,739	4,313,559
Vote 1—Operating expenditures—			Commissioner for Federal Judicial Affairs		
Operating budget	465,457,817	462,614,726	Vote 20—Operating expenditures—		
Public security and anti-terrorism—			Operating budget	8,095,114	7,712,680
Operating budget	7,048,978	7,048,978	Frozen	80,886	
Drug Prosecution Fund—			Less: revenues netted against expenditures	275,000	234,278
Operating budget	27,275,688	27,275,688		7,901,000	7,478,402
Youth justice renewal initiative—			Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget	8,043,504	8,043,504	Operating budget	1,810,151	1,751,342
Imets legal advisors and IAG counsel—			Frozen	8,849	
Operating budget	361,000	64,125		1,819,000	1,751,342
Reorganization of government—			Statutory amounts	321,864,707	321,864,707
Public Safety and Emergency Preparedness—				331,584,707	331,094,451
Operating budget	5,576,341	5,576,341	Courts Administration Service		
Frozen	104,524,010		Vote 27a—Transfer of \$33,645,000 from Justice Vote 30, and \$11,725,000 from Justice Vote 55—		
	618,287,338	510,623,362	Operating budget	49,958,663	48,232,697
Vote 5—Grants and contributions—			Translation costs (Devinat case)—		
Grants and contributions.....	112,353,242	106,734,143	Operating budget	324,488	316,977
Legal aid services	79,827,507	79,827,507	Frozen	1,316,531	
Youth Justice Renewal Fund.....	16,663,057	12,018,873		51,599,682	48,549,674
Youth justice cost-sharing agreements	200,599,696	200,599,696	Statutory amounts	5,898,041	5,864,642
Reorganization of government—				57,497,723	54,414,316
Public Safety and Emergency Preparedness.....	20,085,012	19,735,475	Law Commission of Canada		
Frozen	18,000,000		Vote 35—Program expenditures—		
	447,528,514	418,915,694	Operating budget	3,485,550	3,408,644
Statutory amounts	63,901,622	63,880,942	Frozen	35,354	
Total Department.....	1,129,717,474⁽¹⁾	993,419,998		3,520,904	3,408,644
Canadian Human Rights Commission			Statutory amounts	204,262	204,262
Vote 10—Program expenditures—				3,725,166	3,612,906
Operating budget	18,727,385	18,238,351	Offices of the Information and Privacy Commissioners of Canada		
Pay equity—			OFFICE OF THE INFORMATION COMMISSIONER OF CANADA PROGRAM		
Operating budget	1,682,062	1,307,823	Vote 40—Program expenditures—		
Frozen	393,712		Operating budget	4,829,809	4,799,708
	20,803,159	19,546,174			
Statutory amounts	2,678,792	2,678,754			
	23,481,951	22,224,928			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	30,601		Reorganization of government—Public Safety and Emergency Preparedness	19,229,704	12,599,796
Frozen	238,462		Frozen	83,327,762	
	5,037,670	4,799,708		371,749,000	279,248,548
Statutory amounts	674,598	667,798	Statutory amounts	1,064,663,699	1,059,525,711
	5,712,268	5,467,506	Total Department	13,764,374,035	13,185,614,711
OFFICE OF THE PRIVACY COMMISSIONER OF CANADA PROGRAM			Canadian Forces Grievance Board		
Vote 45—Program expenditures—			Vote 15—Program expenditures—		
Operating budget	10,090,804	9,460,523	Operating budget	6,444,300	5,948,196
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i>	233,673		Statutory amounts	564,778	564,778
Grants and contributions	198,000			7,009,078	6,512,974
Legal services—			Military Police Complaints Commission		
Operating budget	157,584	116,950	Vote 20—Program expenditures—		
Privacy impact assessments—			Operating budget	3,792,000	3,231,847
Operating budget	152,000	152,000	Statutory amounts	334,739	334,419
Legal fees—				4,126,739	3,566,266
Operating budget	125,000	125,000	Total Ministry	13,775,509,852	13,195,693,951
Frozen	2,000		NATURAL RESOURCES		
	10,491,715	9,854,473	Department		
Statutory amounts	1,238,343	1,237,818	Vote 1—Operating expenditures—		
	11,730,058	11,092,291	Operating budget	570,012,669	550,615,700
	17,442,326	16,559,797	Frozen	29,577,999	
Supreme Court of Canada			Less: revenues netted against expenditures	21,960,000	19,751,710
Vote 50—Program expenditures—				577,630,668	530,863,990
Operating budget	23,335,500	21,321,065	Vote 5—Capital expenditures—		
Statutory amounts	6,206,037	6,177,471	Capital	6,949,326	6,932,292
	29,541,537	27,498,536	Frozen	3,730,674	
Total Ministry	1,598,166,623	1,453,138,491		10,680,000	6,932,292
NATIONAL DEFENCE			Vote 10—Grants and contributions—		
Department			Grants and contributions	158,634,774	121,337,761
Vote 1—Operating expenditures—			Frozen	99,169,326	
Operating budget	10,573,449,241	10,321,625,954		257,804,100	121,337,761
Reorganization of government—Public Safety and Emergency Preparedness—			Statutory amounts	568,737,421	556,636,343
Operating budget	24,825,900	14,466,643	Total Department	1,414,852,189	1,215,770,386
Frozen	41,544,826		Atomic Energy of Canada Limited		
Less: revenues netted against expenditures	474,405,000	433,455,119	Vote 15—Payments to Atomic Energy of Canada Limited for operating and capital expenditures	178,772,000	178,772,000
	10,165,414,967	9,902,637,478	Canadian Nuclear Safety Commission		
Vote 5—Capital expenditures—			Vote 20—Program expenditures—		
Capital	2,162,258,464	1,944,194,214	Operating budget	62,335,032	60,049,047
Reorganization of government—Public Safety and Emergency Preparedness	287,905	8,760	Grants and contributions	642,000	448,216
	2,162,546,369	1,944,202,974	Translation costs (Devinat Case)	74,533	74,533
Vote 10—Grants and contributions—			Frozen	546,407	
Grants and contributions	269,191,534	266,648,752		63,597,972	60,571,796

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts	7,009,310	7,009,306	Statutory amounts	3,474,523	3,474,523
	70,607,282	67,581,102		28,163,523	28,162,316
Cape Breton Development Corporation			Total Ministry.....	439,392,104	433,486,391
Vote 25—Payments to the Cape Breton Development Corporation for operating and capital expenditures—			PRIVY COUNCIL		
Other operating costs	62,805,000	62,800,000	Department		
Frozen	6,000,000		Vote 1—Program expenditures—		
	68,805,000	62,800,000	Operating budget	122,634,908	117,390,065
			Grants and contributions	8,747,000	7,785,379
			Frozen	5,000	
				131,386,908	125,175,444
			Statutory amounts	13,077,772	13,041,749
National Energy Board			Total Department.....	144,464,680	138,217,193
Vote 30—Program expenditures—			Canadian Centre for Management Development		
Operating budget	32,425,150	30,912,501	Vote 5—Program expenditures—		
Translation costs (Devinat Case)	343,000	276,962	Operating budget	28,409,276	24,849,932
	32,768,150	31,189,463	Grants and contributions	175,000	168,271
Statutory amounts	4,009,753	4,000,085	E-learning service—		
	36,777,903	35,189,548	Operating budget	3,207,750	3,207,750
			Frozen	744,243	
				32,536,269	28,225,953
Northern Pipeline Agency			Statutory amounts	6,254,320	6,240,188
Vote 55—Program expenditures—				38,790,589	34,466,141
Operating budget	665,553	188,454	Canadian Intergovernmental Conference Secretariat		
Frozen	586,447		Vote 10—Program expenditures—		
	1,252,000	188,454	Operating budget	5,833,000	4,890,949
Statutory amounts	15,237	15,237	Frozen	4,000	
	1,267,237	203,691		5,837,000	4,890,949
Total Ministry.....	1,771,081,611	1,560,316,727	Statutory amounts	369,811	369,791
PARLIAMENT				6,206,811	5,260,740
The Senate			Canadian Transportation Accident Investigation and Safety Board		
Vote 1—Program expenditures—			Vote 15—Program expenditures—		
Operating budget	43,807,335	43,519,655	Operating budget	29,495,282	28,450,294
Grants and contributions	645,515	645,515	Statutory amounts	3,633,909	3,606,401
	44,452,850	44,165,170		33,129,191	32,056,695
Statutory amounts	28,025,413	28,025,413	Chief Electoral Officer		
	72,478,263	72,190,583	Vote 20—Program expenditures—		
House of Commons			Operating budget	13,659,536	13,400,745
Vote 5—Program expenditures—			Statutory amounts	96,350,770	96,350,770
Operating budget	208,303,783	202,686,957		110,010,306	109,751,515
Grants and contributions	1,132,610	1,132,610	Commissioner of Official Languages		
Less: revenues netted against expenditures	1,012,915	1,012,915	Vote 25—Program expenditures—		
	208,423,478	202,806,652	Operating budget	16,993,500	16,454,641
Statutory amounts	130,326,840	130,326,840	Statutory amounts	1,759,972	1,757,717
	338,750,318	333,133,492		18,753,472	18,212,358
Library of Parliament					
Vote 10—Program expenditures—					
Operating budget	24,892,000	24,890,707			
Less: revenues netted against expenditures	203,000	202,914			
	24,689,000	24,687,793			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Round Table on the Environment and the Economy			Less: revenues netted against expenditures	21,350,000	12,117,866
Vote 30—Program expenditures—				105,573,105	85,834,252
Operating budget	4,854,915	4,528,943	Vote 20—Grants and contributions—		
Statutory amounts	359,196	359,196	Grants and contributions	18,570,001	14,769,660
	5,214,111	4,888,139	Frozen	11,000,000	
				29,570,001	14,769,660
			Statutory amounts	6,017,138	6,007,922
Office of Indian Residential Schools Resolution of Canada				141,160,244	106,611,834
Vote 25—Program expenditures—			Total Ministry.....	3,160,351,847	2,436,360,189
Operating budget	57,990,219	52,450,252			
Grants and contributions	4,613,781	4,613,781	SOLICITOR GENERAL		
Out of court settlements—			Department		
Operating budget	22,550,000	16,485,973	Vote 1—Operating expenditures—		
	85,154,000	73,550,006	Operating budget	60,184,331	56,997,247
Statutory amounts	3,816,122	3,816,122	Vote 5—Grants and contributions—		
	88,970,122	77,366,128	Grants and contributions	57,800,000	57,033,793
			Frozen	10,000,000	
				67,800,000	57,033,793
Security Intelligence Review Committee			Statutory amounts	4,407,528	4,405,972
Vote 40—Program expenditures—			Total Department.....	132,391,859	118,437,012
Operating budget	2,186,000	1,885,056			
Frozen	20,000		Canadian Firearms Centre		
	2,206,000	1,885,056	Vote 7a—Operating expenditures—		
Statutory amounts	191,418	191,418	Operating budget	94,950,694	82,873,908
	2,397,418	2,076,474	Vote 8a—Contributions	16,500,001	15,691,600
Total Ministry.....	447,936,700	422,295,383	Statutory amounts	3,016,579	3,016,579
				114,467,274	101,582,087
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department			Canadian Security Intelligence Service		
GOVERNMENT SERVICES PROGRAM			Vote 10—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	273,012,896	267,435,454
Operating budget	914,200,654	880,518,090	Statutory amounts	711,914	709,303
Real property services—				273,724,810	268,144,757
Operating budget	1,938,873,844	1,771,684,250			
Banking fees—			Correctional Service		
Operating budget	72,823,208	70,232,853	Vote 15—Penitentiary Service and National Parole Service—		
Frozen	51,071,011		Operating expenditures—		
Less: revenues netted against expenditures	787,017,756	787,017,756	Operating budget	1,282,149,983	1,261,741,025
	2,189,950,961	1,935,417,437	Grants and contributions	2,907,789	2,907,789
Vote 5—Capital expenditures—			Frozen	4,780,495	
Capital	310,481,219	279,246,131		1,289,838,267	1,264,648,814
Frozen	1,615,000		Vote 20—Penitentiary Service and National Parole Service—Capital		
	312,096,219	279,246,131	expenditures	126,865,000	110,071,122
Vote 10—Grants and contributions	441,002	363,495	Statutory amounts	161,516,403	151,382,770
Statutory amounts	516,703,421	114,721,292		1,578,219,670	1,526,102,706
Total Department.....	3,019,191,603	2,329,748,355			
			National Parole Board		
Communication Canada			Vote 25—Program expenditures—		
Vote 15—Operating expenditures—			Operating budget	32,841,560	31,234,791
Operating budget	126,407,867	97,952,118			
Frozen	515,238				

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Translation costs (Devinat Case)	146,207	146,207	Frozen	7,746	
Statutory amounts	32,987,767	31,380,998		4,759,503	4,387,093
	4,293,991	4,288,294	Statutory amounts	516,000	516,000
	37,281,758	35,669,292		5,275,503	4,903,093
Office of the Correctional Investigator			Total Ministry.....	4,100,649,018	3,952,756,373
Vote 30—Program expenditures—			TRANSPORT		
Operating budget	2,684,850	2,431,262	Department		
Statutory amounts	359,000	359,000	Vote 1—Operating expenditures—		
	3,043,850	2,790,262	Operating budget	606,608,477	557,778,841
Royal Canadian Mounted Police			Reorganization of government—		
Vote 35—Law enforcement—Operating expenditures—			Canada Customs and Revenue Agency—		
Operating budget	1,075,636,936	1,039,513,955	Operating budget	215,852	127,733
Contract policing services—			Reorganization of government—		
Operating budget	1,251,710,852	1,210,872,496	Environment—		
Revenues netted against expenditures	(1,003,180,622)	(986,865,105)	Operating budget	400,866	253,751
Prime Minister security detail	4,500,000	4,500,000	Frozen	973,257	
Organized crime	22,545,000	22,545,000	Less: revenues netted against expenditures	339,277,000	295,950,092
Disclosure workload	4,000,000	4,000,000		268,921,452	262,210,233
Corporate management enhancements	13,160,000	13,160,000	Vote 5—Capital expenditures—		
Informatics and technical infrastructure	20,000,000	20,000,000	Capital	64,015,000	61,727,100
Compensation and benefits	25,003,000	25,003,000	Frozen	2,749,000	
Frozen	17,296,933			66,764,000	61,727,100
Less: revenues netted against expenditures	71,620,654	41,238,747	Vote 10—Grants and contributions—		
	1,359,051,445	1,311,490,599	Grants and contributions	325,025,099	302,247,149
Vote 40—Law enforcement—Capital expenditures—			Reorganization of government—		
Capital	45,848,481	40,525,284	Human Resources and Skills Development	20,277,902	6,862,675
Contract policing services	88,366,851	88,366,851	Frozen	168,085,331	
Informatics and technical infrastructure	60,000,000	60,000,000		513,388,332	309,109,824
Radio communications	15,000,000	15,000,000	Vote 15—Payments to The Jacques Cartier and Champlain Bridges Inc.	33,345,000	33,024,052
Cell retrofit program	3,000,000	3,000,000	Vote 20—Payments to Marine Atlantic Inc.	41,595,000	41,595,000
Frozen	4,332,344		Vote 25—Payments to VIA Rail Canada Inc.—		
	216,547,676	206,892,135	Other operating costs	264,201,000	264,200,700
Vote 45—Law enforcement—Grants and contributions	35,827,880	33,710,930	Frozen	2,000,000	
Statutory amounts	343,907,143	342,259,744		266,201,000	264,200,700
	1,955,334,144	1,894,353,408	Vote 30—Payments to the Canadian Air Transport Security Authority—		
Royal Canadian Mounted Police External Review Committee			Other operating costs	383,700,000	351,414,854
Vote 50—Program expenditures—			Frozen	75,976,000	
Operating budget	801,629	679,756		459,676,000	351,414,854
Frozen	14,521		Vote 35—Payments to Queens Quay West Land Corporation	4,000,000	4,000,000
	816,150	679,756	Vote 40—Payments to Old Port of Montreal Corporation Inc.	18,400,001	18,400,000
Statutory amounts	94,000	94,000	Statutory amounts	120,143,457	118,067,010
	910,150	773,756	Total Department.....	1,792,434,242	1,463,748,773
Royal Canadian Mounted Police Public Complaints Commission					
Vote 55—Program expenditures—					
Operating budget	4,751,757	4,387,093			

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Transportation Agency			Less: revenues netted against expenditures	146,250,000	148,340,792
Vote 55—Program expenditures—				1,450,938,000	1,154,742,127
Operating budget	25,068,521	23,956,678	Vote 21b—Payment to the Canadian Wheat Board	84,484,000	84,468,711
Frozen	231,815		Statutory amounts	228,588,559	228,582,014
	25,300,336	23,956,678	Total Ministry.....	2,629,624,793	1,661,821,465
Statutory amounts	3,409,912	3,409,912			
	28,710,248	27,366,590			
Transportation Appeal Tribunal of Canada			VETERANS AFFAIRS		
Vote 60—Program expenditures—			Department		
Operating budget	1,408,350	1,262,917	VETERANS AFFAIRS PROGRAM		
Statutory amounts	99,243	99,243	Vote 1—Operating expenditures—		
	1,507,593	1,362,160	Operating budget	239,507,458	236,462,427
Total Ministry.....	1,822,652,083	1,492,477,523	Other health purchased services—		
			Operating budget	524,090,286	514,794,622
TREASURY BOARD			First Nations		
Secretariat			Veterans	8,096,085	706,097
Vote 1—Operating expenditures—			Frozen	3,764,708	
Operating budget	174,677,157	151,790,792		775,458,537	751,963,146
Reorganization of government—			Vote 5—Grants and contributions	1,834,380,835	1,786,017,832
Public Service Human Resources Management Agency of Canada—			Statutory amounts	33,862,136	33,862,136
Operating budget	20,464,729	20,464,729		2,643,701,508	2,571,843,114
Reorganization of government—					
Public Works and Government Services—			VETERANS REVIEW AND APPEAL BOARD PROGRAM		
Operating budget	7,435,681	7,435,681	Vote 10—Program expenditures—		
Frozen	5,962,691		Operating budget	9,573,741	9,434,607
Less: revenues netted against expenditures	2,854,000	2,248,386	Translation costs (Devinat Case)	8,125	8,125
	205,686,258	177,442,816		9,581,866	9,442,732
Vote 2—Contributions—			Statutory amounts	1,638,494	1,638,494
Grants and contributions	12,148,170	12,121,467		11,220,360	11,081,226
Reorganization of government—			Total Ministry.....	2,654,921,868	2,582,924,340
Public Service Human Resources Management Agency of Canada	4,464,330	4,464,330			
Frozen	1,987,500		WESTERN ECONOMIC DIVERSIFICATION		
	18,600,000	16,585,797	Vote 130—Operating expenditures—		
Vote 5—Government contingencies—			Operating budget	44,056,399	40,966,412
Frozen	630,331,822		Frozen	72,283	
Vote 10—Government-wide initiatives—				44,128,682	40,966,412
Other operating costs	10,670,971		Vote 135—Grants and contributions—		
Frozen	325,183		Grants and contributions	334,634,445	253,329,261
	10,996,154		Frozen	2,000,000	
Vote 20—Public service insurance—				336,634,445	253,329,261
Other operating costs	1,594,590,023	1,302,575,734	Statutory amounts	21,432,994	21,432,994
Grants and contributions	507,185	507,185	Total Ministry.....	402,196,121	315,728,667
Frozen	2,090,792		GRAND TOTAL	173,856,098,949	167,465,687,574

(1) Allotments detailed in this section are higher than the authorities available for use presented in the Ministry Summary in Volume II as \$87,362,059 under Vote 1 and \$18,000,000 under Vote 5 are presented as a frozen allotment in this section but as a transfer in the Ministry Summary.

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	420,175	254,349	2,909,918	1,944,416	5,528,858
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 of Inquiry into the Sponsorship Program and Advertising Activities			5,588	478,176	483,764
This Commission was established by Order in Council (PC 2004-110 dated February 19, 2004) pursuant to Part I of the <i>Inquiries Act</i> . The Commission was to investigate and report on questions raised, directly or indirectly, by Chapters 3 and 4 to the November 2003 Report of the Auditor General to the House of Commons with regard to the sponsorship program and advertising activities of the Government of Canada. The Commission was also to make any recommendations to prevent mismanagement of sponsorship programs or advertising activities in the future, taking into account the initiatives announced by the Government of Canada on February 10, 2004.					
Commission of Inquiry into the Actions of Canadian Officials in Relation to Maher Arar			39,439	460,061	499,500
This Commission was established by Order in Council (PC 2004-48 dated February 5, 2004) pursuant to Part I of the <i>Inquiries Act</i> . The Commission was to investigate and report on the actions of Canadian officials in relation to Maher Arar. The Commission was also to make any recommendations on an independent, arm's length review mechanism for the activities of the Royal Canadian Mounted Police with respect to national security.					

GENERAL INFORMATION BY COMMISSION—*Concluded*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Chief Electoral Officer					
Federal Electoral Boundaries Commissions	135,963	37,138	927,113	495,160	1,595,374

These independent Commissions, one per province, were established by Order in Council (PC 2002-447 dated April 16, 2002) pursuant to the *Electoral Boundaries Readjustment Act*. 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	2003-2004 Expenditures
	\$
PRIVY COUNCIL	
Department	
Indian Specific Claims Commission	
Augustine R J (Commissioner)	38,807
Bellegarde J D (Commissioner)	63,542
Dickson Gilmore J (Commissioner)	12,347
Dupuis R (Commissioner/Chief Commissioner)	43,519
Fontaine P (Chief Commissioner)	20,879
Holman A C (Commissioner)	58,088
Purdy S G (Commissioner)	17,167
	<u>254,349</u>
Chief Electoral Officer	
Federal Electoral Boundaries Commissions	
Barry DJ	1,307
Barry JP	630
Bickerton J	206
Boudreault P	2,340
Cayer V	1,170
Hiebert J	2,343
Hutchison R	3,167
Kroft GJ	2,336
Landes R	1,109
Lissaman D	1,579
MacCallum EP	4,697
Prémont P	6,282
Richard G	4,192
Riche DG	3,342
Sancton A	1,840
Smith DE	598
	<u>37,138</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.....	4	216,954		10,590		227,544
Canadian Food Inspection Agency	3	112,801	700	5,313	800	119,614
ATLANTIC CANADA OPPORTUNITIES AGENCY						
Department.....	1	2,750				2,750
CANADA CUSTOMS AND REVENUE AGENCY						
Department.....	15	144,563				144,563
CANADIAN HERITAGE						
National Archives of Canada	3	19,664				19,664
National Library	2	16,137		204		16,341
Public Service Commission	5	53,985		11,756		65,741
CITIZENSHIP AND IMMIGRATION						
Department.....	1	4,797		24,000		28,797
ENVIRONMENT						
Department.....	10	240,380		6,441		246,821
Parks Canada Agency	6	50,839	4,068	10,000		64,907
FISHERIES AND OCEANS.....	10	241,579	12,578	17,635	314	272,106
HEALTH						
Department.....	1	23,591		10,073		33,664
Canadian Institutes of Health Research.....	1	36,798				36,798
HUMAN RESOURCES DEVELOPMENT						
Department.....	10	4,000		1,000		5,000
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department.....	9	231,684	800	14,925	2,850	250,259
INDUSTRY						
Department.....	8	220,787	180	11,042	6,965	238,974
Copyright Board	1			2,973		2,973
National Research Council of Canada	1		30,374			30,374
Statistics Canada	2	26,055		2,000		28,055
JUSTICE						
Department.....	14	223,737		3,950		227,687
Courts Administration Service	1	3,191				3,191

EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Department.....	31	1,010,243	3,638	208,072	406	1,222,359
NATURAL RESOURCES						
Department.....	14	511,376	11,147	26,403	13,188	562,114
National Energy Board	2	1,820		6,628		8,448
PRIVY COUNCIL						
Department.....	2	86,175		40,000		126,175
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department.....	6	42,572	2,267	75,463		120,302
Communication Canada	2	76,561		3,127		79,688
SOLICITOR GENERAL						
Correctional Service	17	121,861	11,156	2,372	19,562	154,951
TRANSPORT						
Department.....	8	269,493	25,083	106,178	2,269	403,023
VETERANS AFFAIRS						
Department.....	3	17,979			2,527	20,506
Total.....	193	4,012,372	101,991	600,145	48,881	4,763,389

⁽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.

RETURN ON INVESTMENTS

	Amount realized in 2003-2004 ⁽¹⁾		Amount realized in 2003-2004 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Port Alberni Port Authority—	
Atomic Energy of Canada Limited	153,403	Other	56,710
CASH AND ACCOUNTS RECEIVABLE—		Prince Rupert Port Authority—	
Finance—		Other	83,252
Interest on bank deposits	283,638,327	Quebec Port Authority—	
Human Resources Development—		Other	355,697
Interest on bank deposits	68,352	Saguenay Port Authority—	
Total cash and accounts receivable	283,706,679	Other	39,317
FOREIGN EXCHANGE ACCOUNTS—		Saint John Port Authority—	
International reserves held in the Exchange Fund		Other	236,421
Account—		Sept-Îles Port Authority—	
Transfer of profits	2,386,397,117	Other	170,028
International Monetary Fund—Subscriptions—		St. John's Port Authority—	
Transfer of profits	71,029,745	Other	87,106
Total foreign exchange accounts	2,457,426,862	Thunder Bay Port Authority—	
LOANS, INVESTMENTS AND ADVANCES—		Other	26,985
Enterprise Crown corporations—		Toronto Port Authority—	
Business Development Bank of Canada—		Other	175,565
Dividends	11,787,796	Trois-Rivières Port Authority—	
Canada Mortgage and Housing Corporation	481,586,111	Other	103,976
	493,373,907	Vancouver Port Authority—	
Other—		Other	4,020,788
Bank of Canada—		Windsor Port Authority—	
Transfer of profits	1,753,889,122	Other	27,171
Canada Development Investment Corporation—			1,907,089,674
Dividends	119,000,000	Total enterprise Crown corporations	2,400,463,581
Canada Lands Company Limited—		Portfolio investments—	
Dividends	4,999,990	Petro-Canada—	
Canada Post Corporation—		Dividends	22,225,547
Dividends	17,900,000	National governments including developing countries—	
Canadian Dairy Commission	584,758	Developing countries—Foreign Affairs and International Trade—Canadian International Development Agency—International development assistance	2,569,685
Belledune Port Authority—		Development of export trade (loans administered by Export Development Canada)—Foreign Affairs and International Trade	108,952,920
Other	124,502	Thailand Financial Assistance Loan—Finance	382,813
Fraser River Port Authority—		United Kingdom—Finance—United Kingdom Financial Agreement Act, 1946—	
Other	353,189	Deferred interest	2,521,483
Halifax Port Authority—		Total national governments including developing countries	114,426,901
Other	976,547	International organizations—	
Hamilton Port Authority—		International Monetary Fund—	
Other	366,281	Poverty Reduction and Growth Facility	21,615,815
Montreal Port Authority—			
Other	3,354,354		
Nanaimo Port Authority—			
Other	102,999		
North Fraser Port Authority—			
Other	54,916		

RETURN ON INVESTMENTS—Continued

	Amount realized in 2003-2004 ⁽¹⁾		Amount realized in 2003-2004 ⁽¹⁾
	\$		\$
Provincial and territorial governments—		YUKON TERRITORY—	
NEWFOUNDLAND AND LABRADOR—		Indian Affairs and Northern Development—	
Finance—		Government of the Yukon Territory	984
Municipal Development and Loan		Total provincial and territorial governments	2,429,540
Board	42,308		
Industry—		Other loans, investments and advances—	
Atlantic Development Board carry-over		Loans and accountable advances—	
projects	20,308	Foreign Affairs and International Trade—	
Atlantic Provinces Power Development		Loans, investments and advances to national	
Act.	1,301,291	governments—	
	1,363,907	Personnel posted abroad	356,337
NOVA SCOTIA—		Other	2,164
Finance—		Human Resources Development—	
Municipal Development and Loan		Interest on Canada student loans	230,262,016
Board	2,506		230,620,517
PRINCE EDWARD ISLAND—		Other—	
Atlantic Canada Opportunities Agency—		Agriculture and Agri-Food—	
Comprehensive development plan agreement	74,884	Construction of multi-purpose exhibition	
Finance—		buildings	2,723
Municipal Development and Loan		Citizenship and Immigration—	
Board	8,363	Interest on transportation and assistance loans	898,486
	83,247	Finance—	
NEW BRUNSWICK—		Financial Consumer Agency of	
Finance—		Canada	130,761
Municipal Development and Loan		Ottawa Civil Service Recreational Association	749
Board	35,716	Fisheries and Oceans—	
Industry—		Loans to haddock fishermen	106,821
Atlantic Provinces Power Development		Indian Affairs and Northern Development—	
Act.	502,654	Yukon Energy Corporation	1,196,440
	538,370	Inuit loan fund	7,218
QUEBEC—		Indian economic development fund—	
Finance—		Direct loans	\$ 9,343
Federal-provincial fiscal		Guaranteed loans	479,354
arrangements	58,944		
Municipal Development and Loan		Council for Yukon Indians	488,697
Board	351,623	Native claimants	650,956
	410,567	First Nations in British Columbia	4,032,140
SASKATCHEWAN—		Transport—	
Finance—		St. Lawrence Seaway Management	
Municipal Development and Loan		Corporation	58,157
Board	565	Veterans Affairs—	
ALBERTA—		Veterans' Land Act Fund—	
Finance—		Advances	5,555
Municipal Development and Loan			10,458,039
Board	15,952	Total other loans, investments and advances	241,078,556
BRITISH COLUMBIA—		Total loans, investments and advances	2,802,239,940
Finance—		OTHER ACCOUNTS—	
Municipal Development and Loan		Foreign Affairs and International Trade—	
Board	13,442	Interest on mission bank accounts	141,408
		Indian Affairs and Northern Development—	
		Stoney Band perpetual loan	11,688
		Indian housing assistance fund—	
		On-reserve housing—Interest on guaranteed loans ...	903,912
		Eso Ltd—Norman Wells Project profits	99,355,033

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2003-2004 ⁽¹⁾		Amount realized in 2003-2004 ⁽¹⁾
	\$		\$
National Defence—		Summary—	
Interest on loans to employees posted abroad	520,453	Interest	1,147,473,715
Interest earned from funds on deposit with suppliers.	88,629	Transfer of profits	4,310,685,016
Natural Resources—		Dividends	175,913,333
Natural Resources Revolving Funds	217,878	Other	10,717,968
Royal Canadian Mounted Police—		Total.	5,644,790,032
Loans and advances to persons posted abroad—			
Interest. \$	10,148		
Transfer of profits	13,999		
	24,147		
Total other accounts.	101,263,148		
TOTAL RETURN ON INVESTMENTS	5,644,790,032		

⁽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 allowances and travel expenses paid in 2003-2004";
- 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			CITIZENSHIP AND IMMIGRATION		
Ministers—			Ministers—		
Hon L Vancilief	1	50,511	Hon D Coderre	1	42,113
Hon R Speller	1	22,844	Hon J Sgro	1	17,939
Secretary of State (Federal Economic Development Initiative for Northern Ontario) and (Rural Development)—			Parliamentary Secretaries—		
Hon A Mitchell	1	41,885	S Assadourian	1	6,375
Parliamentary Secretaries—			H Fry	1	379
C Duplain	1	1,071	ENVIRONMENT		
M Eyking	1	9,458	Minister—		
G Farrah	1	7,806	Hon D Anderson	1	48,613
ATLANTIC CANADA OPPORTUNITIES AGENCY			Minister of State (Infrastructure)—		
Minister—			Hon A Scott	100	9,256
Hon J B McGuire	20	6,620	Parliamentary Secretary—		
Minister of State—			A Tonks	1	982
Hon G Byrne	20	53,152	FINANCE		
CANADA CUSTOMS AND REVENUE AGENCY			Minister of Finance—		
Minister of National Revenue—			Hon R E Goodale	1	21,845
Hon E Caplan	1	7,146	Deputy Prime Minister and Minister of Finance—		
Minister of National Revenue and			Hon J Manley	1	61,815
Minister of State (Sport)—			Minister of State (Financial Institutions)—		
Hon S K Keyes	1	10,826	Hon D Paradis	1	4,588
CANADIAN HERITAGE			Secretary of State (International Financial Institutions)—		
Ministers—			Hon M Bevilacqua	1	56,432
Hon S Copps	1	32,718	FISHERIES AND OCEANS		
Hon H C Scherrer	1	13,327	Ministers—		
Secretary of State (Physical Activity and Sport)—			Hon R Thibault	1	101,440
Hon P DeVillers	1	26,702	Hon G Regan	1	34,132
Secretary of State (Multiculturalism)—			Parliamentary Secretaries—		
Hon J Augustine	1	26,869	G Farrah	1	3,380
Secretary of State (Status of Women)—			S Murphy	1	178
Hon J Augustine	1	28,736	FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
			Minister of Foreign Affairs—		
			Hon W Graham	1	117,706

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Continued

	Vote	Amount		Vote	Amount
		\$			\$
Ministers for International Trade—			INDUSTRY		
Hon J S Peterson	1	19,619	Minister—		
Hon P S Pettigrew	1	27,752	Hon A Rock	1	117,263
Secretary of State (New and Emerging Markets)—			Minister of Industry and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec—		
Hon G Knutson	1	21,311	Hon L Robillard	1	16,266
Secretary of State (Central and Eastern Europe and Middle East)—			Minister of State (Federal Economic Development Initiative for Northern Ontario)—		
Hon G Knutson	1	72,182	Hon J R Cumuzzi	1	23,473
Secretary of State (Latin America and Africa) (Francophonie)—			Secretary of State (Science, Research and Development)—		
Hon D Paradis	1	28,672	Hon R D Pagtakhan	1	1,217
Secretary of State (Asia-Pacific)—			Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—		
Hon D Kilgour	1	61,408	Hon C Drouin	60	22,787
Ministers for International Cooperation—			JUSTICE		
Hon S Whelan	20	112,758	Minister(s) of Justice and Attorney General of Canada—		
Hon A Carroll	20	20,126	Hon M Cauchon	1	39,316
Parliamentary Secretaries—			Hon I Cotler	1	16,796
M Calder	1	1,000	Parliamentary Secretary—		
D McTeague	1	6,322	S Barnes	1	13,694
H Harvard	1	7,455	NATIONAL DEFENCE		
HEALTH			Ministers—		
Minister—			Hon D Pratt	1	22,974
Hon A McLellan	1	36,409	Hon J McCallum	1	93,313
Minister of State (Public Health)—			Associate Minister of National Defence and Minister of State (Civil Preparedness)—		
Hon C Bennett	1	15,278	Hon A Guarnieri	1	20,007
Minister of Health, Minister of Intergovernmental Affairs and Minister responsible for Official Languages—			Parliamentary Secretaries—		
Hon P S Pettigrew	1	2,311	D Price	1	5,246
Parliamentary Secretary—			D LeBlanc	1	14,054
J Castonguay	1	923	NATURAL RESOURCES		
HUMAN RESOURCES DEVELOPMENT			Ministers—		
Minister of Human Resources Development—			Hon H S Dhaliwal	1	52,001
Hon J Stewart	1	44,866	Hon R J Efford	1	40,473
Minister of Human Resources and Skills Development—			Parliamentary Secretary—		
Hon J Volpe	1	12,610	N Karetak-Lindell	1	2,866
Minister of Social Development—			PRIVY COUNCIL		
Hon L Frulla	1	2,836	Prime Minister(s)—		
Minister of Labour and Minister responsible for Homelessness—			Rt Hon J Chrétien	1	1,732
Hon C Bradshaw	1	124,134	Rt Hon PEP Martin	1	420
Secretary of State (Children and Youth)—			President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
Hon E Blondin-Andrew	1	64,295	Hon S Dion	1	43,709
Parliamentary Secretaries—			President of the Queen's Privy Council for Canada, Federal Interlocutor for Métis and Non-Status Indians, Minister responsible for La Francophonie, and Minister responsible for the Office of Indian Residential Schools Resolution—		
E Bakopanos	1	115	Hon D Coderre	1	9,557
P Bonwick	1	5,784			
D St-Jacques	1	14,537			
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Ministers—					
Hon R D Nault	1	97,585			
Hon A Mitchell	1	13,874			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
Minister of State and Leader of the Government in the House of Commons—			TRANSPORT		
Hon D Boudria	1	66,868	Minister—		
Leader of the Government in the House of Commons and Minister responsible for Democratic Reform—			Hon D M Collenette	1	58,084
Hon J Saada	1	1,757	Secretary of State (selected Crown corporations)—		
Leader(s) of the Government in the Senate—			S M P Mahoney	1	13,042
Hon J Austin	1	561	TREASURY BOARD		
Hon S Carstairs	1	32,762	President(s) of the Treasury Board		
Parliamentary Secretaries—			Hon L Robillard	1	18,914
S Brison	1	4,491	R B Alcock	1	6,769
J F Fontana	1	12,315	VETERANS AFFAIRS		
R J Gallaway	1	2,757	Ministers—		
J F Godfrey	1	23,264	Hon J McCallum	1	16,849
G Regan	1	3,117	Hon R D Pagtakhan	1	25,323
PUBLIC WORKS AND GOVERNMENT SERVICES			Parliamentary Secretary—		
Ministers—			I Grose	1	5,322
Hon R E Goodale	15	49,047	WESTERN ECONOMIC DIVERSIFICATION		
Hon S Owen	15	252	Minister—		
SOLICITOR GENERAL			Hon R D Pagtakhan	130	3,211
Solicitor General of Canada—			Secretary of State—		
Hon A W Easter	1	20,100	Hon S Owen	130	24,749
Hon A McLellan	1	4,078			
Parliamentary Secretaries—					
M Jennings	1	5,819			
J Pickard	1	1,143			
Y Charbonneau	1	781			

SECTION 12

2003-2004

PUBLIC ACCOUNTS OF CANADA

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Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

Conferences and meetings	Amount
	\$
59 th Session of the United Nations Commission on Human Rights	86,654
Prime Minister's Visit to Washington (cancellation charges)	1,835
Minister of International Trade (MINT) to Paris - OECD Meeting	43,945
Prime Minister's Visit to Dominican Republic	250,101
Minister of Foreign Affairs (MINA) to Brussels - NATO Foreign Ministers Meeting	2,725
Minister of Foreign Affairs (MINA) to Graz (Austria) - Human Security Network	65,522
Canadian Delegation to Argentina - President Inauguration Ceremony	15,624
Prime Minister's Visit to Greece - Canada European Union (CDA-EU) Summit	753,857
Canadian Delegation to Nigeria - President Inauguration Ceremony	29,842
Prime Minister's Visit to St-Petersburg (Russia)	680,017
Minister of International Trade (MINT) to Khon Kaen (Thailand) - Ministers responsible for Trade - Asia-Pacific Economic Cooperation (APEC)	40,470
Prime Minister's Visit to Évian-les-Bains and Juno Beach (France) - G8 Summit	1,379,386
Minister of Foreign Affairs (MINA) to Spain - NATO Foreign Ministers Meeting	43,917
Minister of Foreign Affairs (MINA) to Santiago (Chile) - General Assembly Organization of American States (OAS)	59,904
Minister of Foreign Affairs (MINA) to Phnom Penh (Cambodia) - Association of South East Asian Nation (ASEAN) Regional Forum	106,190
Prime Minister's Visit to Prague - 2010 Winter Olympics Games appointment	228,362
Prime Minister's Visit to London - Progressive Governance Summit	543,202
Canadian Delegation to Mexico - Education Ministerial Meeting	11,303
Canadian Delegation to Rabat (Morocco) - Francophonie Ministerial Meeting	37,418
Minister of International Trade (MINT) to Cancun (Mexico) - World Trade Organization (WTO) Ministerial Conference	578,724
Prime Minister's Visit to New York - Fighting Terrorism for Humanity	214,795
Minister of Foreign Affairs (MINA) to Paris - United Nations Educational, Scientific and Cultural Organization (UNESCO)	152,041
Minister of Foreign Affairs (MINA) and Canadian Delegation to New York - 58 th Session of the United Nations General Assembly (UNGA)	487,001
Canadian Delegation to Bonn (Germany) - Ministers of Education to the International Policy Conference (OECD)	18,318
Governor General's Visit to Russia, Finland and Iceland	4,379,000
Prime Minister's Visit to Bangkok (Thailand) - Asia-Pacific Economic Cooperation (APEC) 2003	1,018,409
Prime Minister's Visit to Afghanistan, China and India	1,172,558
Conference of Spouses of Heads of State and Government of the Americas in Dominican Republic	54,541
Canadian Delegation to Edinburgh (Scotland) - Conference of Commonwealth Education Ministers	24,769
Minister of Foreign Affairs (MINA) to Mexico (Postponed) - General Assembly Organization of American States (OAS)	9,974
Team Canada Atlantic to Washington	4,394
Minister of International Trade (MINT) to Miami - Ministerial FTAA Meeting	145,748
Canadian Delegation to Kigali (Rwanda) - Conference of Ministers of Youth and Sports (CONFEJES)	14,402
Minister of Foreign Affairs (MINA) to Maastricht (Netherlands) - Organization for Security and Cooperation in Europe (OSCE)	19,751
Minister of Foreign Affairs (MINA) to Brussels - NATO Foreign Ministers Meeting	29,516
Prime Minister's Visit to Abuja (Nigeria) - Commonwealth Heads of Government Meeting (CHOGM)	1,251,365
Canadian Delegation to Geneva - World Summit on Information Society (WSIS)	45,132
Canadian Delegation to Paris - Ministerial Conference of Francophonie	71,928
Prime Minister's Visit to Monterrey (Mexico) - Summit of the Americas	615,800
Canadian Delegation to Guatemala - President Inauguration Ceremony	42,375
Canadian Delegation to Dominican Republic - State Funeral of late Prime Minister Pierre Charles	1,473

12.2 OTHER MISCELLANEOUS INFORMATION

Foreign Affairs and International Trade

EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Prime Minister's Visit to Davos - World Economic Forum	503,915
Prime Minister's Visit to New York	33,837
60 th Session of the United Nations Commission on Human Rights	133,147
Canadian delegation to Brazzaville - Conference of Ministers of Youth and Sports (CONFEJES)	17,425
Canadian Delegation to Dublin - Meeting of Education Ministers (OECD)	23,211
Governor General's Visit to Madrid	15,034
Canadian Delegation to Barbados - State Funeral former Prime Minister	707
Minister of Foreign Affairs (MINA) to Berlin - Afghanistan Conference	1,865
Start-up costs and advance team for the Prime Minister's and Governor General's Visit to France (Normandy) - 60 th Anniversary of D-day	386,053
Start-up costs and advance team for the Prime Minister's Visit to Atlanta - G8 Summit	135,737
Start-up costs and advance team for the Prime Minister's Visit to Istanbul (Turkey) - NATO Summit	235,048
Start-up costs and advance team for the Prime Minister's Visit to Chile (Santiago) - APEC 2004	63,437
Start-up costs and advance team for the Prime Minister's Visit to Ouagadougou (Burkina-Faso) - Francophonie Summit	49,396
Start-up costs and advance team for the Governor General's Visit to Norway, Sweden, Denmark and Greenland	66,212
Ministerial Pairing	54,088
Cancellation charges Team Canada London, Amsterdam, Rome and Milan	68,070
Total	16,519,470

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>59th Session of the United Nations Commission on Human Rights</i>	51,593	Prime Minister's Office	
House of Commons		Angelakos C., Arial B., Beaudoin A., Brisebois J., Cloutier H., Downe P., Durocher N., Evangelista T., Garceau P., Goldenberg E., Gougeon M., Hartley B., Leblanc S., Miller D., Munson J.L., Poirier J.-C., Saraiva T., Saunders D., Savard M., Senécal J., Smith P., Tsai F.	
Harb M., Mahovlich Hon. F.W., Obhrai D., Phinney B., Robinson S.		Privy Council Office	
Foreign Affairs and International Trade		Abellana A., Koch J., Larocque D., Laverdure C., Pilon T., Pomerleau P., Rheault-Kihara S.	
Collins S., Gill M.K., Gregson S., Holt L., Karam S., Lord W.-L., Netley R., Norfolk A., Patterson K., Von Kaufmann J.L., Walker C., Williams E.		Foreign Affairs and International Trade	
<i>Prime Minister's Visit to Washington (cancellation charges)</i>	1,835	Aggelopoulos T., Benson I., Dubeau G., Dubois P., Fry R., Gowling D., Guimond P., Hepburn L., Johnstone V.B., Lanthier J., Lebel J., Lessard M.V., McNab J., Page N.P., Phillips K., Savard I., Sirieix E., Théberge S.	
Prime Minister's Office		Department of National Defence	
Granskou M.		Garant Sgt. P., Manolakas Cpl. N., McKenzie Cpl. P., Withers Dr. N.	
<i>Minister of International Trade (MINT) to Paris - OECD Meeting</i>	38,345	Others	
House of Commons		Chrétien A., Fitzpatrick L., Young T.C.	
Bevilacqua Hon. M., Pettigrew Hon. P.S., Picard P., Solberg M.		<i>Canadian Delegation to Nigeria - President Inauguration Ceremony</i>	29,753
Foreign Affairs and International Trade		House of Commons	
Anderson J., Cooper M., Edwards L., Lessard M.V., Pelletier M.-P., Vinet S., Wong F.		Jaffer R., Paradis Hon. D.	
Finance Canada		Foreign Affairs and International Trade	
Johnson J., Yong-Lafèche L.		Campbell L., Peck R., Welch J.	
<i>Prime Minister's Visit to Dominican Republic</i>	219,519	<i>Prime Minister's Visit to St-Petersburg (Russia)</i>	490,503
House of Commons		House of Commons	
Chrétien, Rt Hon. J.		Chrétien, Rt Hon. J., Fitzpatrick Sen. D.R.	
Prime Minister's Office		Prime Minister's Office	
Durocher N., Hartley B., Hudyma T., Leblanc S., McAteer C., Menzies G., Miller D., Moreau A., Munson J.L., Murphy D., Smith P.		Arial B., Asselin A., Beaudoin A., Brisebois J., Cloutier H., Garceau P., Goldenberg E., Gougeon M., Hartley B., Joyal D., Leblanc S., Lulashnyk T., MacIntyre J., Miller D., Moreau A., Munson J.L., Murphy D., Poirier J.-C., Saraiva T., Saunders D., Savard M., Senécal J., Smith P., Tsai F.	
Privy Council Office		Privy Council Office	
Cloutier B., Laurin A., Laverdure C., Prusakowski T.		Koch J., Larocque D., Laverdure C., Pomerleau P., Rheault-Kihara S., Tremblay E., Wilson T.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Bazinet F., Lachance A.		Benson I., Dubeau G., Lebel J., Renault N.	
Department of National Defence		Department of National Defence	
Baldwin Cpl. S., Goodwin Cpl. K., Rafter PO2 A.H.		Cody MCpl. D., Thompson M., Trepanier G., Watts MS F., Withers Dr. N., Young C.	
Public Works and Government Services Canada		Public Works and Government Services Canada	
Sandoz M.E.		Duval J.R., Kiriloff N., Saharov I.	
Other		Others	
Chrétien A.		Chrétien A., Fitzpatrick L.	
<i>Minister of Foreign Affairs (MINA) to Brussels - NATO Foreign Ministers Meeting</i>	2,703	<i>Minister of International Trade (MINT) to Khon Kaen (Thailand) - Ministers responsible for Trade - Asia-Pacific Economic Cooperation (APEC)</i>	40,470
House of Commons		House of Commons	
Graham Hon. W.		Bergeron S., Calder M.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Fry R., Johnstone V.B., Savard I., Wright J.		Bowman A., Burton C., Chatterson D., Gowling D., Lessard M.V., Mulroney D., Tamim O.	
<i>Minister of Foreign Affairs (MINA) to Graz (Austria) - Human Security Network</i>	64,669	<i>Prime Minister's Visit to Évian-les-Bains and Juno Beach (France) - G8 Summit</i>	1,152,350
House of Commons		House of Commons	
Graham Hon. W., Lebel G.		Chrétien, Rt Hon. J., Fitzpatrick Sen. D.R.	
Foreign Affairs and International Trade		Prime Minister's Office	
Blitt J., Gervais-Vidricaire M., Guimond P., Johnstone V.B., Laverdière H., Savard I., Séguin D., Sussman A.		Arial B., Asselin A., Beaudoin A., Breton M., Brisebois J., Cinq-Mars T., Cloutier H., Downe P.,	
<i>Canadian Delegation to Argentina - President Inauguration Ceremony</i>	15,624		
House of Commons			
Hays Sen. D.			
Other			
Hays K.			
<i>Prime Minister's Visit to Greece - Canada European Union (CDA-EU) Summit</i>	740,160		
House of Commons			
Chrétien, Rt Hon. J., Bergeron S., Fitzpatrick Sen. D.R., Graham Hon. W., Pettigrew Hon. P.S.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Garceau P., Goldenberg E., Gougeon M., Hartley B., Joyal D., Leblanc S., Menzies G., Miller D., Moreau A., Munson J.L., Murphy D., Poirier J.-C., Saraiva T., Saunders D., Savard M., Sénécal J., Simpson A., Smith P., Tsai F.		<i>Prime Minister's Visit to London - Progressive Governance Summit</i>	410,130
Privy Council Office		House of Commons	
Bazinet E., Cloutier B., Koch J., Larocque D., Laurin A., Laverdure C., Legros G.C., Pomerleau P., Prusakowski T., Rheault-Kihara S.		Chrétien, Rt Hon. J.	
Foreign Affairs and International Trade		Prime Minister's Office	
Angell D., Beauchamp R., Benson I., Brathwaite-Sturgeon G., Cooter C., Dean G., Dubeau G., Etzinger B., Fyfe T., Giroux A-F., Gompf J., Hall J., Lebel J., Phillips K., Racine A., Rayfuse B., Rowan S., Sooley G., Venner G., Waddell D., Watson V., Wright J.		Anderson K., Brisebois J., Genest P., Gougeon M., Hartley B., Hobbs V., Hogue S., Hudyma T., Massia P., McDonald P., Menzies G., Miller D., Moreau A., Pearse G., Read C., Saunders D., Tourangeau R., Winter R.	
Department of National Defence		Privy Council Office	
Beaudoin M., Laurence-Rouleau A., Lewis M.L., Massé D., Moses L., Peloquin J., Withers Dr. N.		Bazinet E., Himelfard A., Koch J., Laverdure C., Pilon T., Tremblay E.	
Public Works and Government Services Canada		Foreign Affairs and International Trade	
Duval J.R., Kiriloff N., Kondo M., Rossi C., Vogt B.		Lachance A., Lebel J.	
Others		<i>Canadian Delegation to Mexico - Education Ministerial Meeting</i>	11,303
Chrétien A., Fitzpatrick L.		House of Commons	
<i>Minister of Foreign Affairs (MINA) to Spain - NATO Foreign Ministers Meeting</i>	43,897	Cunningham Hon. D.	
House of Commons		Foreign Affairs and International Trade	
Graham Hon. W., Venne P.		Martin R.	
Foreign Affairs and International Trade		Others	
Aggelopoulos T., Anderson K., Cardash S., Johnstone V.B., Savard I., Sinclair J.		Lafleur P., Molloy G.R.	
Department of National Defence		<i>Canadian Delegation to Rabat (Morocco) - Francophonie Ministerial Meeting</i>	37,417
Markham C.		House of Commons	
<i>Minister of Foreign Affairs (MINA) to Santiago (Chile) - General Assembly Organization of American States (OAS)</i>	42,083	Paradis Hon. D.	
House of Commons		Foreign Affairs and International Trade	
Graham Hon. W., Williams J.G.		Bertrand L., De Lorimier L., Sangster R., Welch J.	
Foreign Affairs and International Trade		Industry Canada	
Challborn D., Drukier W., Finney E., Hubert D., Plante N., Skabar L., Sussman A., Wielgosz R.E.		Nolin F., Roberge S.	
<i>Minister of Foreign Affairs (MINA) to Phnom Penh (Cambodia) - Association of South East Asian Nation (ASEAN) Regional Forum</i>	98,869	<i>Minister of International Trade (MINT) to Cancun (Mexico) - World Trade Organization (WTO) Ministerial Conference</i>	582,755
House of Commons		House of Commons	
Graham Hon. W., Harvard J.		Austin Hon. J., Bergeron S., Blaikie W.A., Harb M., Hubbard C., Longfield J., Patry B., Penson C., Pettigrew Hon. P.S., Redman K., Schellenberger G., Steckle P., Torsney P., Vanclief Hon. L., Whelan Hon. W.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Cardash S., Heatherington E., Johnstone V.B., Martin B., Mulroney D., Rao P., Savard I.		Anderson J., Arpin K., Ayotte D., Ballhorn R., Benson I., Bohanan B., Boissonneault P., Brereton S., Chatterson D., Cooper M., Dickson C., Duhamel V., Dunn J., Edwards L.J., Gero J., Hall J., Johnson A., Lauzon L., Lemay A., Lessard M.V., Malikail P., Marshall L., Matte R., Pelletier M.-P., Robertson P., Roy M., Seyer C., Sherman L., Sylvestre L.-P., Tardif D., Taylor J., Thérberge S., Usher D., Vinet S., Wilshaw S.	
<i>Prime Minister's Visit to Prague - 2010 Winter Olympics Games appointment</i>	218,879	Canadian International Development Agency	
House of Commons		Gawn M., Lavigne M., Patterson A., Wallace T.	
Chrétien, Rt Hon. J., Fitzpatrick Sen. D.R.		Agriculture and Agri-Food Canada	
Prime Minister's Office		Barr G., Boulanger D., Cooper P., Hould L., Kirk B., Kruszelnicki C., Millette-LeDuc S., Monette D., Sherif N., Therien E., Tremblay A., Verheul S., Watson S.H.	
Anderson K., Breton M., Cinq-Mars T., Durocher N., Genest P., Hartley B., Hudyma T., McDonald P., Miller D., Munson J.L., Neron G., Saunders D.		Environment Canada	
Privy Council Office		McClellan S.	
Cloutier B., Laurin A., Laverdure C., Wilson T.		Industry Canada	
Foreign Affairs and International Trade		McCulla D., McKellips S., Ready R.	
Beauchamp R.		Department of Canadian Heritage	
Department of National Defence		Mark J.	
Cossette D., Lafrenière F., Wiseman J.-A.		Finance Canada	
Public Works and Government Services Canada		Verdun E., Wiecek C.	
Smid M.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Prime Minister's Visit to New York - Fighting Terrorism for Humanity</i>	209,377	Johnson Dr. P., Johnston W., Kassi N., Koestler G., Lock É., Martel Y., McDonald Prof. J., McMahon K., Mouawad W., Ondaatje M., Rae A.P., Rae Hon. B., Robert D., Rolston S., Saucier G., Schmidt Dr. H., Shim B., Simon Amb. M., Sloan C., Sloan P., Spalding J., Spalding L., Starowicz M., Stewart T., Strong Hon. M.F., Sutcliffe H., Tatti F., Triggs D.L., Triggs E., Trudel F., Urquhart J., Watt-Cloutier S., Wiebe Dr. J.D., Williams Dr. F.M.	
House of Commons		Government House	
Chrétien, Rt Hon. J., Graham Hon. W.		Barlow C., Barrett Dr. J., Bartsch O., Bégin N., Best LCdr. G., Brosseau L., Chevrier Y., Dymont Dr. D., Gagnon C., Gagnon Capt. S., Germain Capt. P., Gobeil M., Godbout Capt. J.-F., Guèvremont M., Haynes Capt. A., Jolin Sgt. É., Laframboise P., MacIntyre C., McCormick C., McKinnon L., Molyneaux MCpl. C., Mousseau D., Régimbal É.-C., Roberge T., Rousselle N., Siew Capt. (N) L., Steals M., Tkacz C., Uteck B., Wheeler S.	
Prime Minister's Office		House of Commons	
Brisebois J., Genest P., Goldenberg E., Hartley B., Hudyma T., Miller D., Mongeon J., Moreau A., Munson J.L., Murphy D., Neron G.		Adams P., Anderson Hon. D., Blaikie W.A., Dion Hon. S., Kraft-Sloan K., Irniq Hon. P., Oliver Sen. D.H., Pearson Sen. L., Rompkey Sen. W., Spivak Sen. M.	
Privy Council Office		Foreign Affairs and International Trade	
Abellana A., Laverdure C., Legros G.C., Prusakowski T.		Collette R., Dubeau G., Gregory F., Kalisch N., Kern M., Low-Bédard P., Munro H., Preston D., Racine A., Renault N., Séguin D., Strik M.-A., Thissen S.	
Foreign Affairs and International Trade		Intergovernmental Affairs Canada	
Hepburn L.		Charette M., Montpetit G.	
<i>Minister of Foreign Affairs (MINA) to Paris - United Nations Educational, Scientific and Cultural Organization (UNESCO)</i>	102,432	Environment Canada	
House of Commons		Haraldsen V., Waddell J.	
Christiane G., Graham Hon. W., LaPierre Sen. L.L., McGifford Hon. D.		Public Works and Government Services Canada	
Foreign Affairs and International Trade		Autioniemi M., Belyaev S., Boulakovski D., Detraz I., Dorogoi A., Hupli A., Kelly S., Kiriloff N., Kovaltchouk B., Laine P., Malinin S., Pankov D., Terrien M., Warner T., Zaitsev N., Zaitsev V.	
Aggelopoulos T., Chouinard J.-L., Costello D., Johnstone V.B., Lortie P., Savard I.		Department of National Defence	
Others		Beare Capt. L., Christmas MCpl. G., Cosstick Major E., Daly MCpl. D., Halpin MWO C., Harvie Capt. S., Kile LCol. J., Rowe WO D.	
Germain M.-F., Molloy S.		Royal Canadian Mounted Police	
<i>Minister of Foreign Affairs (MINA) and Canadian Delegation to New York - 58th Session of the United Nations General Assembly (UNGA)</i>	462,073	Bernier Cst. D., Busch Insp. L., Comeau Supt. D., Lemieux Insp. L.	
House of Commons		<i>Prime Minister's Visit to Bangkok (Thailand) - Asia-Pacific Economic Cooperation (APEC) 2003</i>	968,598
Chrétien, Rt Hon. J., Graham Hon. W.		House of Commons	
Prime Minister's Office		Chrétien, Rt Hon. J., Cullen R., Graham Hon. W., Pettigrew Hon. P.S.	
Brisebois J., Genest P., Goldenberg E., Hartley B., Hudyma T., Miller D., Mongeon J., Moreau A., Munson J.L., Murphy D., Neron G.		Prime Minister's Office	
Privy Council Office		Arial B., Béliveau M., Bilodeau J.-F., Breton M., Brisebois J., Golbenberg E., Gougeon M., Hartley B., Hastings D., Hogue S., Miller D., Moreau A., Munson J.L., Murphy D., Saraiva T., Saunders D., Savard M., Simpson A., Smith P.	
Abellana A., Laverdure C., Legros G.C., Prusakowski T.		Privy Council Office	
Foreign Affairs and International Trade		Ausman J.L., Koch J., Larocque D., Laurin A., Laverdure C., Legros G.C., McNeil D., Prusakowski T.	
Ahmad N., Angell D., Beauchamp R., Charron V., Cooter C., Cruz A., Fraser R., Fry R., Gervais-Vidricaire M., Gregson S., Hamilton K., Hepburn L., Holt L., Laker M., Lavelle M., Laverdière H., Lortie P., Martin T., Massip I., McDougall R., Netley R., Nicholson E., Nolke S., Norfolk A., Omar A., Peart A., Potti D., Savard I., Smith S., Snyder R., Sookocheff L., Steuerman D., Stewart N., Sussman A., Swords C., Taylor P., Trotter J., Verrier-Frèchette K., Von Kaufmann J.L., Wright J.		Foreign Affairs and International Trade	
Others		Ainley P., Beauchamp R., Benson I., Bowman A., Burton C., Chatterson D., Finlan M.-L., Jager E., Johnstone V.B., Lebel J., Lemay A., Lessard M.V., Mulroney D., Oleson L., Rao P., Savard I., Tamim O., Théberge S., Venner G., Waddell D.G.	
Jürgens R., O'Connor M.			
<i>Canadian Delegation to Bonn (Germany) - Ministers of Education to the International Policy Conference (OECD)</i>	18,318		
House of Commons			
McGifford Hon. D.			
Others			
Molloy S., Young R.W.			
<i>Governor General's Visit to Russia, Finland and Iceland</i>	2,067,034		
Clarkson, Rt Hon. A., Ralston Saul J.			
Accompanying Delegation			
Aatami P., Adam D., Arcand D., Bégin Y., Boulva J., Bovey P., Bramble Dr. L., Brueggergosman M., Burtynsky E., Collin Dr. A., Dallaire E.R., Dallaire LGen. (Retired) R., Desjardins A., Dubois R.-D., Duhaime Prof. G., Dutkiewicz Prof. P., Erickson A., Friesen Dr. H.G., George J., Gismondi A., Graham C., Grant J.K., Grant Prof. S., Griffiths Prof. F., Iveson S.,			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Department of National Defence		Minister of International Trade (MINT) to Miami -	
Mah Sgt. L., McKay MC. C., Otsuji MC. N., West Dr. S.		Ministerial FTAA Meeting	37,237
Public Works and Government Services Canada		House of Commons	
Duval J.R., Kiriloff N., Ritchie S.		Blaikie W.A., Bradshaw Hon. C., Pettigrew Hon. P.S.	
Other		Foreign Affairs and International Trade	
Chrétien A.		Arnot M., Brereton S., Carrière C., Devine D.,	
Prime Minister's Visit to Afghanistan, China		Duhamel V., Grant H., Leblanc J-B., Lemay A.,	
and India	922,422	Lessard M.V., Loken M., Morgan D.G., Ramirez C.,	
House of Commons		Roy A., Simpson P., Smith D., Strasser M.,	
Chrétien, Rt Hon. J., Dhaliwal Hon. H., Grewal G.,		Sylvestre L-P., Thérberge S.	
Jaffer Sen. M., Malhi G.		Public Works and Government Services Canada	
Prime Minister's Office		Arpin K., Boissonneault P.	
Arial B., Assad P., Béliveau M., Bilodeau J-F., Breton M.,		Canadian Delegation to Kigali (Rwanda) -	
Brisebois J., Chahal R., Cinq-Mars T., Durocher N.,		Conference of Ministers of Youth and Sports (CONFEJES)	14,402
Golbenberg E., Gougeon M., Hartley B., Hastings D.,		House of Commons	
Hogue S., Hudyma T., Leblanc S., Menzies G., Miller D.,		Marcil S.	
Munson J.L., Murphy D., Neron G., Read C.,		Foreign Affairs and International Trade	
Saraiva T., Saunders D., Savard M., Smith P.		Granger P.	
Privy Council Office		Minister of Foreign Affairs (MINA) to	
Abellana A., Ausman J.L., Bazinet E., Cloutier B.,		Maastricht (Netherlands) - Organization for	
Koch J., Larocque D., Laurin A., Legros G.C., McNeil D.,		Security and Cooperation in Europe (OSCE)	18,836
Pilon T., Prusakowski T., Tremblay E., Wilson T.		House of Commons	
Foreign Affairs and International Trade		Carroll Hon. A., Graham Hon. W.	
Ainley P., Beck S., Benson I., Grenier D., Hepburn L.,		Foreign Affairs and International Trade	
Lachance A., Lanthier J., Lebel J., Lemieux P.,		Aggelopoulos T., Cardash S., Johnstone V.B.,	
Mulroney D., Nicolson H., Page N.P., Plouffe L.,		Savard I., Wright J.	
Portelance R., Poulin S., Sauvé M., Schryburt C.,		Minister of Foreign Affairs (MINA) to	
Sirieux E., Smith A., Sunquist K.		Brussels - NATO Foreign Ministers Meeting	20,143
Department of National Defence		House of Commons	
Collins MCpl. E., Podanovich Cpl. G., Rodrigue Sgt. J.,		Carroll Hon. A., Graham Hon. W.	
Sarault Cpl. B., Sherlow Cpl. L., Thomas Cpl. A.,		Foreign Affairs and International Trade	
West Dr. S., Whiteway MCpl. J.		Aggelopoulos T., Cardash S., Helfand L.,	
Public Works and Government Services Canada		Johnstone V.B., Savard I., Wright J.	
Chang J., Dawrant A., Duval J.R., Tran N.		Department of National Defence	
Natural Resources		Patterson K.	
Dhaliwal J., Henderson S., Muir A.		Prime Minister's Visit to Abuja (Nigeria) -	
Others		Commonwealth Heads of Government	
Chrétien A., Young T.		Meeting (CHOGM)	1,197,432
Conference of Spouses of Heads of State and		House of Commons	
Government of the Americas in Dominican Republic.	44,625	Chrétien, Rt Hon. J.	
Head of delegation		Prime Minister's Office	
Chrétien A.		Arial B., Breton M., Cinq-Mars T., Depault, A.-M.,	
Prime Minister's Office		Durocher N., Genest P., Gougeon M., Hartley B.,	
McAteer C., Mongeon J.		Hudyma T., Legault M.A., Menzies G., Miller D.,	
Foreign Affairs and International Trade		Moreau A., Munson J.L., Neron G., Rousseau I.,	
Benson I., Léger L., Ouellet C., Parisot P., Vinette D.		Saunders D.	
Canadian Delegation to Edinburgh (Scotland) -		Privy Council Office	
Conference of Commonwealth Education Ministers.	24,769	Abellana A., Larocque D., Laurin A., Laverdure C.,	
House of Commons		Legros G.C., Pilon T., Tremblay E., Wilson T.	
Ootes Hon. J.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Benson I., Berg A., Brown W., Cullen L., Lebel J.,	
Martin R.		Lortie P., McMaster C., Mondoux S., Moore R.,	
Others		Nadeau D., Nicolson H., Portelance R., Proulx L.,	
Cappon P., David-Evans M., Rowantree P.		Rosebrugh J., Tyerman G.	
Minister of Foreign Affairs (MINA) to Mexico		Department of National Defence	
(Postponed) - General Assembly Organization		Budd Cpl. M., Holder Dr. C.,	
of American States (OAS)	8,654	MacTye LS K., Ray MCpl. D.	
Foreign Affairs and International Trade		Canadian International Development Agency	
Lortie M.		Lee E.	
Team Canada Atlantic to Washington	4,394		
Prime Minister's Office			
Collenette C.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Canadian Delegation to Geneva - World Summit on Information Society (WSIS)</i>	45,132	Department of International Trade	
House of Commons		Cole K.	
Charbonneau Y.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Beauchamp R., Béchamp N., Gero J., Harder P.V.,	
Massip I.		Racine A., Schreyer A., Zahavich T.	
Industry Canada		Department of National Defence	
Carman M., Graham B., Simpson R.		Dillon Cpl. T., Paradis Cpl. M.-A., Wiseman Cpl., J.-A.	
Others		Industry Canada	
Fuchs R., Gautrin H.-F., Rabinovitch R., Sinclair J.		Coburn L., Lemire Y.	
<i>Canadian Delegation to Paris - Ministerial Conference of Francophonie</i>	61,300	Others	
House of Commons		Martin S., Peterson H.	
Coderre Hon. D.		<i>Prime Minister's Visit to New York</i>	32,483
Privy Council Office		House of Commons	
Bento M.		Martin, Rt Hon. P.	
Foreign Affairs and International Trade		Prime Minister's Office	
De Lorimier L., Gérin-Lajoie B., Guénette R., Tessier D.		Chan D., Gzowski M., Menzies G., Moreau A.	
Others		Privy Council Office	
Germain M.-F., Molloy S.		Wilson T.	
<i>Prime Minister's Visit to Monterrey (Mexico) - Summit of Americas.</i>	282,653	Foreign Affairs and International Trade	
House of Commons		Hepburn L., Munro H.	
Martin, Rt Hon. P., Graham Hon. W.		<i>60th Session of the United Nations</i>	
Prime Minister's Office		<i>Commission on Human Rights</i>	131,210
Chan D., Cuconato M., Gruer M., Gzowski M., Huot J.,		House of Commons	
Lague M., Leffler J., Levitt K., Menzies G., Moreau A.,		Graham Hon. W., Robinson S.	
Murphy T.J., Neron G., Nordin S., Pimblett J., Reid S.		Foreign Affairs and International Trade	
Privy Council Office		Bechard B., Brender N., Edwards T.,	
Abellana A., Bazinet E., Brown D., Fried J.T.,		Gervais-Vidricaire M., Johnstone V.B., Lobo M.,	
Harper D., Koch J., Larocque D., Laurin A., Legros G.C.		Lord W.-L., Norfolk A., Normandin H.-P.,	
Foreign Affairs and International Trade		Strik M.-A., Verrier-Fréchette K.,	
Benson I., Challborn D., Costello D., Desrochers C.,		Von Kaufmann J.L., Walker C.	
Drukier W., Filiatrault R., Johnstone V.B., Kamineni R.,		<i>Canadian delegation to Brazzaville - Conference of Ministers of Youth and Sports (CONFEJES)</i>	17,425
Lebel J., Lortie M., Miron C., Reinecke K., Renault N.,		House of Commons	
Riel P., Savard I., Strik M.-A., Vucetic M., Wielgosz R.		Marcil S.	
Department of National Defence		Foreign Affairs and International Trade	
Cutler Cpl. J., Lamy Sgt. M., Minifie MCpl. D.,		Granger P.	
West Dr. S.		Other	
Public Works and Government Services Canada		Duval R.	
Gonzalez A.A., Guerrero N., Sandoz M.E., Youssef F.		<i>Canadian Delegation to Dublin - Meeting of Education Ministers (OECD)</i>	23,211
Other		House of Commons	
Martin S.		Oberg Hon. L.	
<i>Canadian Delegation to Guatemala - President Inauguration Ceremony</i>	9,500	Foreign Affairs and International Trade	
House of Commons		Martin R.	
Graham Hon. W.		Others	
Foreign Affairs and International Trade		David-Evans M., Ghazouly C., Herbert S., Molloy G.R.	
Johnstone V.B., Savard I., Strik M.-A.		<i>Governor General's Visit to Madrid</i>	15,034
<i>Canadian Delegation to Dominican Republic - State Funeral of late Prime Minister Pierre Charles</i>	1,473	Government House	
House of Commons		Clarkson, Rt Hon. A., Haynes Capt. A., Uteck B.	
Augustine Hon. A.		Foreign Affairs and International Trade	
Other		Collette R., Kern M.	
Williams M.		<i>Canadian Delegation to Barbados - State Funeral former Prime Minister</i>	707
<i>Prime Minister's Visit to Davos - World Economic Forum</i>	501,600	House of Commons	
House of Commons		Hays Sen. D.	
Martin, Rt Hon. P., Peterson Hon. J., Robillard Hon. L.		Foreign Affairs and International Trade	
Prime Minister's Office		Welsh M.	
Chan D., Cuconato M., Durocher N., Kingsley J.,		<i>Minister of Foreign Affairs (MINA) to Berlin - Afghanistan Conference</i>	1,865
Menzies G., Moreau A., Nordin S., Pimblett J., Reid S.		House of Commons	
Privy Council Office		Graham Hon. B.	
Cloutier B., Fried J.T., Larocque D., Prusakowski T.		Foreign Affairs and International Trade	
		Fry R., James F., Johnstone V.B., Martin B.,	
		Savard I. Strik M.-A.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>Start-up costs and advance team for the Prime Minister's and Governor General's Visit to France (Normandy) - 60th Anniversary of D-day</i>	358,468	<i>Start-up costs and advance team for the Prime Minister's Visit to Chile (Santiago) - APEC 2004</i>	58,166
Prime Minister's Office		Prime Minister's Office	
Cuconato M., Menzies G., Moreau A.		Cuconato M.	
Government House		Foreign Affairs and International Trade	
Barlow C., Germain Capt. P.		Lebel J.	
Privy Council Office		<i>Start-up costs and advance team for the Prime Minister's Visit to Ouagadougou (Burkina-Faso) - Francophonie Summit</i>	25,949
Prusakowski T.		Prime Minister's Office	
Foreign Affairs and International Trade		Menzies G.	
Collette R., Kern M., Lebel J., Lessard M.V.		Privy Council Office	
<i>Start-up costs and advance team for the Prime Minister's Visit to Atlanta - G8 Summit</i>	24,391	Cuconato M.	
Prime Minister's Office		Foreign Affairs and International Trade	
Cuconato M., Menzies G., Moreau A., Nordin S.		Lebel J., Lessard M.V.	
Privy Council Office		<i>Start-up costs and advance team for the Governor General's Visit to Norway, Sweden, Denmark and Greenland</i>	63,957
Wilson T.		Government House	
Foreign Affairs and International Trade		Baratt A.	
Benson I., Fyfe T., Hepburn L.		Foreign Affairs and International Trade	
<i>Start-up costs and advance team for the Prime Minister's Visit to Istanbul (Turkey) - NATO Summit</i>	231,030	Kern M.	
Prime Minister's Office		<i>Ministerial Pairing</i>	53,951
Cuconato M., Menzies G., Moreau A.		House of Commons	
Privy Council Office		Bergeron S., Gagnon C., Grewal G., Haward J.,	
Pilon T.		Lebel G., Jolin C., Picard P., Thompson G.,	
Foreign Affairs and International Trade		Venne P., Williams J.G.	
Lachance A.			

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Department			
Newfoundland and Labrador	2,650,341	816,935	3,467,276
Prince Edward Island	458,787	123,635	582,422
Nova Scotia—Federal	5,039,921	1,565,636	6,605,557
Nova Scotia—Cape Breton Development Corporation (CBDC)	10,585,118	2,775,434	13,360,552
Nova Scotia—CBDC (Section 9a)	4,387,360	1,059,088	5,446,448
Nova Scotia—Old Silicosis	395,036	65,416	460,452
New Brunswick	2,237,059	510,480	2,747,539
Quebec	14,866,516	4,079,416	18,945,932
Ontario	35,337,240	8,259,896	43,597,136
Manitoba	2,275,300	694,293	2,969,593
Saskatchewan	2,754,821	802,975	3,557,796
Alberta	5,830,868	1,324,163	7,155,031
British Columbia	7,139,304	2,856,265	9,995,569
Salary and benefits recovered and returned to other Government departments from 3 rd party settlements	704,364		704,364
Payments of residual amount to a claimant from a 3 rd party settlement under the <i>Government Employees Compensation Act</i>	733,529		733,529
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i>	4,065		4,065
Legal, medical, professional expenses related to Workers' Compensation - 3 rd Party Claims	240,752		240,752
Claim cost payments to Locally Engaged Employees Outside Canada (Section 7)	383,717		383,717
	96,024,098	24,933,632	120,957,730
Less: recoveries			
Claim and administration expenses recovered from Crown agencies	35,256,677	9,700,467	44,957,144
Claim and administration expenses recovered from other Government departments	20,859,315	4,196,270	25,055,585
Claim and administration expenses recovered from the EI account	749,167	149,833	899,000
Recoveries from responsible third parties (subrogation)	2,758,574		2,758,574
	59,623,733	14,046,570	73,670,303
Net expenditures ⁽⁴⁾	36,400,365	10,887,062	47,287,427 ⁽⁴⁾

⁽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).

⁽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.

⁽⁴⁾ Net expenditures agree with Authority "A326" which is defined as Payments of compensation respecting Government employees and merchant seamen.

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2003-2004

Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses
\$	\$	\$	\$	\$	\$	\$	\$
Adams W, NWT	114,200	83,766	109,199	Fraser J T, Que	114,200	25,796	85,566
Andreychuk R, Sask	114,200	67,058	77,137	Committee Chairman	7,718		
Committee Deputy Chairman	4,014			Furey G, NL	114,200	148,743	122,902
Angus W D, Que	114,200	40,336	105,420	Committee Chairman	7,517		
Atkins N K, Ont	114,200	80,106	102,242	Gauthier J-R, Ont	114,200	2,238	122,149
Austin J, BC	114,200	154,446	87,826	Gill A, Que	114,200	74,243	125,270
Bacon L, Que	114,200	26,994	118,470	Grafstein J S, Ont	114,200	46,814	115,771
Committee Chairman	10,000			Graham A B, NS	114,200	79,435	138,493
Baker G, NL	114,200	153,177	98,960	Gustafson L J, Sask	114,200	97,111	69,017
Banks T, Alta	114,200	54,935	113,493	Committee Deputy Chairman	4,014		
Committee Chairman	7,718			Harb M, Ont	64,079	11,461	90,210
Beaudoin G A, Que	114,200	12,198	121,993	Hays D P, Alta	114,200	124,128	108,016
Committee Deputy Chairman	3,909			Speaker of the Senate	48,900		
Biron M, Que	114,200	21,019	57,997	Hervieux-Payette C, Que	114,200	32,737	126,663
Bolduc R, Que ⁽¹⁾	50,438	22,730	20,816	Committee Chairman	7,316		
Bryden J G, NB	114,200	54,473	51,982	Hubley E, PEI	114,200	116,967	122,915
Buchanan J M, NS	114,200	86,269	83,570	Jaffer M, BC	114,200	153,521	124,229
Callbeck C, PEI	114,200	59,146	121,175	Johnson J, Man	114,200	75,635	118,903
Carney P, BC	114,200	89,532	121,188	Committee Deputy Chairman	3,939		
Carstairs S, Man	114,200	81,073	71,443	Joyal S, Que	114,200	54,566	172,500
Chalifoux T, Alta ⁽¹⁾	97,464	126,176	100,218	Kelleher J F, Ont	114,200	40,475	102,632
Committee Chairman	6,167			Kenny C, Ont	114,200	47,385	127,442
Chaput M, Man	114,200	111,546	124,410	Committee Chairman	7,718		
Committee Chairman	1,379			Keon W J, Ont	114,200	65,291	101,633
Christensen I, YT	114,200	61,018	91,292	Committee Deputy Chairman	3,924		
Cochrane E, NL	114,200	84,346	114,711	Kinsella N A, NB	114,200	82,469	131,707
Comeau G J, NS	114,200	94,197	81,281	Deputy Leader of the Opposition	20,300		
Committee Chairman	7,546			Kirby M, NS	114,200	64,539	127,601
Cook J, NL	114,200	70,549	96,804	Committee Chairman	7,546		
Committee Deputy Chairman	3,924			Kolber L E, Que ⁽¹⁾	89,619	7,941	68,143
Cools A C, Ont	114,200	39,922	121,925	Committee Chairman	2,195		
Corbin E G, NB	114,200	24,437	128,397	Kroft R H, Man	114,200	55,886	110,999
Cordy J, NS	114,200	88,803	65,932	Committee Chairman	5,323		
Day J A, NB	114,200	121,156	127,283	Lapierre L, Ont	114,200	101,295	127,500
Committee Deputy Chairman	3,939			Lapointe J, Que	114,200	29,617	126,404
De Bané P, Que	114,200	44,909	120,585	Lavigne R, Que	114,200	25,673	90,089
Di Nino C, Ont	114,200	43,432	84,714	Lawson E M, BC	114,200	165,856	82,689
Committee Deputy Chairman	4,029			Lebreton M, Ont	114,200	36,296	120,629
Doody C W, NL	114,200	77,787	56,179	Committee Deputy Chairman	3,924		
Downe P, PEI	87,236	70,157	62,821	Léger V, NB	114,200	46,827	79,843
Eyton J T, Ont	114,200	90,245	104,637	Losier-Cool R-M, NB	114,200	99,243	126,487
Fairbairn J, Alta	114,200	127,989	120,401	Government Whip	2,124		
Committee Deputy Chairman	732			Committee Chairman	7,776		
Ferretti Barth M, Que	114,200	35,061	118,398	Lynch-Staunton J, Que	114,200	19,752	1,702
Finnerty I, Ont	114,200	58,319	124,973	Leader of the Opposition	32,000		
Fitzpatrick D R, BC	114,200	149,356	134,950	Maheu S, Que	114,200	47,115	115,485
Forrestall J M, NS	114,200	79,636	112,477	Committee Chairman	7,402		
Committee Deputy Chairman	4,014						

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 2003-2004—*Concluded*

Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance ⁽¹⁾	Travel expenses	Research assistance, staff and other expenses
\$	\$	\$		\$	\$	\$	
Mahovlich F W, Ont	114,200	86,297	83,823	Roche D, Alta	114,200	139,457	114,787
Massicotte P J, Que	87,236	22,388	44,440	Rompkey W, NL	114,200	100,870	123,325
Meighen M A, Ont	114,200	84,969	94,036	<i>Government Whip</i>	7,876		
Mercer T M, NS	45,680	39,138	39,080	<i>Deputy Leader of</i>			
Merchant P, Sask	114,200	123,454	127,500	<i>the Government</i>	6,796		
Milne L, Ont	114,200	56,384	112,216	<i>Committee Chairman</i>	6,167		
<i>Committee Chairman</i>	7,718			Rossiter E, PEI	114,200	30,184	104,495
Moore W P, NS	114,200	66,818	71,035	<i>Committee Deputy Chairman</i>	3,849		
Morin I, Que	114,200	45,739	110,659	Setlakwe R, Que ⁽¹⁾	29,164	13,688	19,270
Munson J, Ont	35,304	5,325	42,002	Sibbeston N, NWT	114,200	215,496	126,628
Murray L, Ont	114,200	38,626	91,301	<i>Committee Chairman</i>	1,408		
<i>Committee Chairman</i>	7,575			Smith D, Ont	114,200	52,097	113,221
Nolin P C, Que	114,200	40,673	116,122	Sparrow H O, Sask	114,200	71,302	124,849
Oliver D H, NS	114,200	116,092	112,803	Spivak M, Man	114,200	66,204	127,357
<i>Committee Chairman</i>	7,575			<i>Committee Deputy Chairman</i>	4,014		
Pearson L, Ont	114,200	32,493	118,607	St. Germain G, BC	114,200	132,186	127,002
Pépin L, Que	114,200	47,874	124,636	Stollery P, Ont	114,200	60,160	135,500
<i>Speaker Pro Tempore</i>	20,300			<i>Committee Chairman</i>	7,747		
Phalen G A, NS	114,200	87,479	92,886	Stratton T R, Man	114,200	87,606	251,955
Pitfield P M, Ont	114,200		67,135	<i>Opposition Whip</i>	6,100		
Plamondon M, Que	64,079	17,814	47,521	<i>Committee Deputy Chairman</i>	4,043		
Poulin M-P, Ont	114,200	57,241	120,735	Tkachuk D, Sask	114,200	117,606	129,649
Poy V, Ont	114,200	127,303	120,697	<i>Committee Deputy Chairman</i>	3,909		
Prud'homme M, Que	114,200	25,511	89,138	Trenholme Counsell M, NB	64,079	84,907	76,268
Ringuette P, NB	114,200	63,687	109,053	Watt C, Que	114,200	105,481	127,118
Rivest J-C, Que	114,200	12,839	89,757	Wiebe J E, Sask ⁽²⁾	95,167	60,336	54,385
Robertson B M, NB	114,200	84,516	95,803	<i>Committee Deputy Chairman</i>	3,207		
<i>Committee Deputy Chairman</i>	5,365			Total	11,796,005	7,329,706	10,785,614
Robichaud F, NB	114,200	44,112	69,932				
<i>Deputy Leader of</i>							
<i>the Government</i>	25,204						

⁽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.

⁽²⁾ Senators who have either resigned, retired, or died during fiscal year 2003-2004 or during the last quarter of the preceding fiscal year.

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2003-2004

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	139,200	153,711	Brison Hon S	139,200	138,580
Ablonczy D	139,200	100,526	Brown MAB	139,200	45,680
Adams WP	139,200	52,359	Bryden J	139,200	71,617
Alcock Hon R	139,200	142,313	Bulte S	139,200	91,175
Allard CM	139,200	48,473	Burton A	139,200	106,649
Anders R	139,200	100,713	Byrne Hon G	139,200	131,469
Anderson Hon DA	139,200	108,141	Caccia Hon CL	139,200	40,851
Anderson DL	139,200	78,244	Cadman C	139,200	107,421
Assad M	139,200	23,342	Calder MJ	139,200	71,670
Assadourian S	139,200	47,028	Cannis J	139,200	50,911
Asselin G	139,200	83,881	Caplan Hon E	139,200	78,543
Augustine Hon J	139,200	51,820	Cardin S	139,200	46,343
Bachand A	139,200	73,903	Carignan JG	139,200	42,785
Bachand C	139,200	54,591	Carroll Hon A	139,200	59,506
Bagnell Hon L	139,200	170,152	Casey B	139,200	114,023
Bailey R	139,200	129,401	<i>Allowance as</i>		
Bakopanos Hon E	139,200	49,260	<i>Deputy Whip</i>		
<i>Allowance as</i>			<i>Official Opposition</i>	1,638	
<i>Assistant Deputy Chairperson of</i>			Casson R	139,200	130,763
<i>Committees of the Whole House</i> ..	8,695		Castonguay J	139,200	57,995
Barnes R	139,200	150,112	Catterall M	139,200	8,007
Barnes Hon S	139,200	83,794	<i>Allowance as</i>		
Barrette G	110,200	66,104	<i>Chief Whip</i>		
Beaumier C	139,200	45,968	<i>Government</i>	17,615	
Bélair R	139,200	117,633	Cauchon Hon M	139,200	30,272
<i>Allowance as</i>			Chamberlain Hon B	139,200	58,611
<i>Deputy Chairperson of</i>			Charbonneau Hon Y	139,200	46,372
<i>Committees of the Whole House</i> ..	11,004		Chatters D	139,200	109,137
Bélanger Hon M	139,200	27,344	Chrétien Rt Hon J	97,290	2,985
Bellemare E	139,200	30,969	Clark Rt Hon J	70,125	83,234
Bennett Hon C	139,200	96,133	<i>Expense Allowance</i>	23,000	
Benoit L	139,200	67,147	<i>Allowance as</i>		
Bergeron S	139,200	39,361	<i>Leader</i>		
Bertrand R	139,200	68,524	<i>Other Opposition Party</i>	5,333	
Bevilacqua Hon M	139,200	80,982	Coderre Hon D	139,200	70,417
Bigras B	139,200	42,560	Collenette Hon D	139,200	60,556
Binet G	139,200	69,420	Comartin J	139,200	83,327
Blaikie Hon WA	139,200	81,931	Comuzzi Hon J	139,200	128,032
<i>Allowance as</i>			Copps Hon SM	139,200	96,107
<i>Leader</i>			Cotler Hon I	139,200	38,507
<i>Other Opposition Party</i>	47,600		Crête P	139,200	87,558
Blondin-Andrew Hon E	139,200	349,294	Cullen R	139,200	81,989
Bonin R	139,200	38,637	Cummins JM	139,200	138,398
Bonwick Hon P	139,200	66,131	Cuzner R	139,200	147,732
Borotsik R	139,200	83,366	Dalphond-Guiral M	139,200	25,461
<i>Allowance as</i>			Davies E	139,200	143,792
<i>Chief Whip</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	1,667		<i>House Leader</i>		
Boudria Hon D	139,200	29,847	<i>Other Opposition Party</i>	14,100	
Bourgeois D	139,200	32,253	Day S	139,200	185,488
Bradshaw Hon C	139,200	62,517	Desjarlais B	139,200	138,952
Breitkreuz G	139,200	129,155	Desrochers O	139,200	98,407
<i>Allowance as</i>			DeVillers Hon P	139,200	93,085
<i>Deputy Whip</i>			Dhaliwal Hon H	139,200	243,301
<i>Official Opposition</i>	8,362		Dion Hon S	139,200	23,192
			Discepola N	139,200	44,116
			Doyle N	139,200	172,903

Parliament

House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2003-2004—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⁾
	\$	\$		\$	\$
Dromisky SP	139,200	102,797	Hearn L	139,200	164,160
Drouin Hon C	139,200	43,480	<i>Allowance as</i>		
Duceppe G	139,200	91,534	<i>House Leader</i>		
<i>Allowance as</i>			<i>Other Opposition Party</i>	11,791	
<i>Leader</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i>	47,600		<i>House Leader</i>		
Duncan J	139,200	122,627	<i>Official Opposition</i>	4,765	
Duplain C	139,200	72,144	Herron J	139,200	107,890
Easter Hon W	139,200	165,758	Hill Hon G	139,200	123,052
Efford Hon RJ	139,200	154,234	<i>Allowance as</i>		
Eggleton Hon AC	139,200	47,705	<i>Leader</i>		
Elley R	139,200	114,117	<i>Official Opposition</i>	9,146	
Epp MK	139,200	44,440	Hill J	139,200	140,902
Eyking Hon M	139,200	131,983	Hilstrom H	139,200	94,887
Farrah Hon G	139,200	232,470	Hinton B	139,200	118,161
Finlay J	139,200	69,363	<i>Allowance as</i>		
Fitzpatrick B	139,200	93,751	<i>Assistant Deputy Chairperson of</i>		
Folco R	139,200	45,296	<i>Committees of the Whole House</i> ..	2,309	
Fontana Hon JF	139,200	100,592	Hubbard C	139,200	66,127
Forseth P	139,200	132,877	Ianno T	139,200	52,421
Fournier G	139,200	166,541	Jackson O	139,200	95,292
Frulla Hon L	139,200	38,047	Jaffer R	139,200	121,069
Fry Hon H	139,200	181,326	Jennings M	139,200	35,947
Gagnon C	139,200	53,575	Jobin C	110,200	55,778
Gagnon M	139,200	92,442	Johnston FD	139,200	91,794
Gagnon S	139,200	87,129	<i>Allowance as</i>		
Gallant C	139,200	55,493	<i>Chief Whip</i>		
Galloway Hon R	139,200	87,906	<i>Official Opposition</i>	25,300	
Gaudet R	139,200	90,966	Jordan Hon J	139,200	33,286
Gauthier M	139,200	83,002	Karetak-Lindell N	139,200	192,899
<i>Allowance as</i>			Karygiannis Hon J	139,200	46,896
<i>House Leader</i>			Keddy G	139,200	111,733
<i>Other Opposition Party</i>	14,100		<i>Allowance as</i>		
Girard Bujold J	139,200	70,411	<i>Chief Whip</i>		
Godfrey Hon JF	139,200	59,400	<i>Other Opposition Party</i>	6,695	
Godin Y	139,200	102,531	Kenney JT	139,200	129,774
<i>Allowance as</i>			Keyes Hon SJ	139,200	60,843
<i>Chief Whip</i>			Kilger B	139,200	58,489
<i>Other Opposition Party</i>	10,000		<i>Allowance as</i>		
Goldring P	139,200	97,032	<i>Deputy Speaker and</i>		
Goodale Hon RE	139,200	64,166	<i>Chairperson of</i>		
Gouk JW	139,200	146,622	<i>Committees of the Whole House</i> ..	34,800	
Graham Hon B	139,200	32,259	Kilgour Hon DW	139,200	71,677
Grewal G	139,200	103,193	Knutson Hon TG	139,200	103,395
Grey DC	139,200	131,681	Kraft Sloan KM	139,200	110,141
Grose IB	139,200	39,302	Laframboise M	139,200	66,406
Guarnieri Hon A	139,200	48,034	Laliberte R	139,200	288,676
Guay M	139,200	71,467	Lalonde F	139,200	29,616
Guimond M	139,200	83,064	Lanctôt R	139,200	77,678
<i>Allowance as</i>			Lastewka Hon W	139,200	64,308
<i>Chief Whip</i>			Lebel G	139,200	52,524
<i>Other Opposition Party</i>	10,000		LeBlanc D	139,200	134,906
Hanger A	139,200	108,639	Lee D	139,200	45,384
Harb M	61,093	6,965	Leung S	139,200	147,668
Harper S	139,200	148,687	Lill WE	139,200	80,224
<i>Allowance as</i>			Lincoln C	139,200	32,992
<i>Leader</i>			Longfield J	139,200	64,179
<i>Official Opposition</i>	57,654		Loubier Y	139,200	97,576
Harris RM	139,200	116,812	Lunn GV	139,200	138,861
Harvard Hon J	139,200	84,542			
Harvey Hon A	139,200	65,513			

Parliament House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2003-2004—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⁾
	\$	\$		\$	\$
Lunney J.	139,200	125,259	Parrish C.	139,200	37,104
MacAulay Hon L.	139,200	157,073	Patry B.	139,200	23,684
MacKay PG.	139,200	87,061	Penson C.	139,200	104,696
<i>Allowance as</i>			Peric J.	139,200	65,471
<i>Leader</i>			Perron GA.	139,200	59,853
<i>Other Opposition Party</i>	31,870		Peschisolido J.	139,200	112,542
Macklin P.	139,200	59,772	Peterson Hon J.	139,200	81,160
Mahoney Hon SW.	139,200	73,807	Pettigrew Hon P.	139,200	38,007
Malhi Hon G.	139,200	57,011	Phinney EL.	139,200	47,716
Maloney JD.	139,200	74,318	Picard P.	139,200	58,631
Manley Hon JP.	139,200	40,246	Pickard Hon RW.	139,200	71,157
Marceau R.	139,200	58,906	Pillitteri G.	139,200	43,363
Marcil Hon S.	139,200	52,991	Plamondon L.	139,200	77,961
Mark IM.	139,200	141,617	Pratt Hon D.	139,200	15,922
Marleau Hon D.	139,200	51,053	Price Hon D.	139,200	67,102
Martin K.	139,200	36,608	Proctor JR.	139,200	121,292
Martin Rt Hon P.	139,200	25,754	Proulx M.	139,200	21,753
Martin PD.	139,200	119,656	Provenzano CF.	139,200	83,227
Masse B.	139,200	75,697	Rajotte J.	139,200	124,868
Matthews WB.	139,200	263,640	Redman K.	139,200	80,446
Mayfield P.	139,200	75,559	Reed JAA.	139,200	72,746
McCallum Hon J.	139,200	65,300	Regan Hon GP.	139,200	94,006
McCormick L.	139,200	103,025	Reid S.	139,200	12,998
McDonough A.	139,200	114,268	Reynolds J.	139,200	211,645
McGuire Hon J.	139,200	116,976	<i>Allowance as</i>		
McKay Hon J.	139,200	68,308	<i>House Leader</i>		
McLellan Hon A.	139,200	122,223	<i>Official Opposition</i>	30,035	
McNally GH.	139,200	110,520	Ritz G.	139,200	173,667
McTeague Hon D.	139,200	81,248	Robillard Hon L.	139,200	19,734
Ménard R.	139,200	27,779	Robinson SJ.	139,200	244,482
Meredith V.	139,200	168,362	Rocheleau Y.	139,200	44,013
Merrifield R.	139,200	140,691	Rock Hon A.	96,916	57,742
Milliken Hon P.	139,200	16,681	Roy JY.	139,200	96,262
<i>Allowance as</i>			Saada Hon J.	139,200	31,458
<i>Speaker of the</i>			<i>Allowance as</i>		
<i>House of Commons</i>	66,800		<i>Deputy Whip</i>		
Mills B.	139,200	111,056	<i>Government</i>	6,962	
Mills D.	139,200	66,073	Sauvageau B.	139,200	58,659
Minna Hon M.	139,200	57,163	Savoy A.	139,200	132,461
Mitchell Hon A.	139,200	84,638	Schellenberger GR.	123,484	70,856
Moore J.	139,200	166,182	Scherrer Hon H.	139,200	61,826
Murphy Hon S.	139,200	100,819	Schmidt W.	139,200	75,425
Myers LA.	139,200	102,817	Scott Hon A.	139,200	91,439
Nault Hon RD.	139,200	153,311	Serré B.	139,200	95,506
Neville A.	139,200	95,812	Sgro Hon J.	139,200	75,903
Normand Hon G.	139,200	77,263	Shepherd A.	139,200	41,774
Nystrom Hon L.	139,200	113,820	Simard R.	139,200	132,141
O'Brien L.	139,200	318,104	Skelton C.	139,200	96,415
O'Brien PW.	139,200	86,736	Solberg M.	139,200	138,412
O'Reilly J.	139,200	91,961	Sorenson K.	139,200	119,824
Obhrai D.	139,200	109,171	Speller Hon RS.	139,200	76,056
Owen Hon S.	139,200	147,551	Spencer L.	139,200	79,569
Pacetti M.	139,200	38,916	St. Denis B.	139,200	127,659
Pagtakhan Hon R.	139,200	65,633	St-Hilaire C.	139,200	33,871
Pallister B.	139,200	69,463	St-Jacques D.	139,200	40,908
Pankiw J.	139,200	127,377	<i>Allowance as</i>		
Paquette P.	139,200	46,190	<i>Deputy Whip</i>		
Paradis Hon D.	139,200	36,087	<i>Government</i>	1,638	

Parliament

House of Commons

STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2003-2004—*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⁾
	\$	\$		\$	\$
St-Julien G	139,200	204,341	Valeri Hon T	139,200	48,606
Steckle P	139,200	98,867	Vancilief Hon L	139,200	52,428
Stewart Hon J	139,200	46,107	Vellacott M	139,200	94,652
Stinson D	139,200	137,610	Venne P	139,200	35,306
Stoffer P	139,200	97,376	Volpe Hon J	139,200	72,010
Strahl C	139,200	162,458	Wappel TW	139,200	73,383
Szabo P	139,200	46,478	Wasylycia-Leis J	139,200	92,907
Telegdi Hon A	139,200	58,239	Wayne E	139,200	65,800
Thibault Hon R	139,200	127,706	Whelan Hon S	139,200	66,182
Thibeault Y	139,200	39,920	White R	139,200	143,263
Thompson G	139,200	90,030	White T	139,200	162,369
Thompson M	139,200	135,650	Wilfert B	139,200	95,825
Tirabassi T	139,200	51,760	Williams J	139,200	96,776
Toews V	139,200	105,411	Wood RE	139,200	60,094
Tonks A	139,200	64,460	Yelich L	139,200	121,607
Torsney P	139,200	44,864	Former Members ⁽³⁾		3,537
Tremblay S	139,200	81,327			
Ur RM	139,200	92,003	Total	42,104,587	26,832,801

⁽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 and other expenses.

Parliament House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2003-2004

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
Allard CM	Minister of Canadian Heritage January 13, 2003 to December 11, 2003	9,817	Godfrey	Prime Minister (Cities) December 12, 2003 to December 11, 2004	4,283
Assadourian S	Minister of Citizenship and Immigration January 13, 2003 to December 11, 2003	9,817	Hon JF		
Bagnell Hon L	Minister of Indian Affairs and Northern Development (Northern Economic Development) December 12, 2003 to December 11, 2004	4,283	Grose IB	Minister of Veterans Affairs January 13, 2003 to December 11, 2003	9,817
Bakopanos Hon E	Minister of Human Resources and Skills Development (Social Economy) December 12, 2003 to December 11, 2004	4,283	Harvard Hon J	Minister of International Trade (Resource Promotion) December 12, 2003 to May 5, 2004	4,283
Barnes Hon S	Minister of Justice and Attorney General of Canada (Judicial Transparency and Aboriginal Justice) December 12, 2003 to December 11, 2004	4,283	Harvey Hon A	Minister for International Cooperation January 13, 2003 to December 11, 2003	9,817
Beaumier C	Minister of National Revenue January 13, 2003 to December 11, 2003	9,817		Minister of Natural Resources (Development of Value-Added Industries) December 12, 2003 to December 11, 2004	4,283
Bonwick Hon P	Minister of Human Resources and Skills Development (Student Loans) December 12, 2003 to December 11, 2004	4,283	Hubbard C	Minister of Indian Affairs and Northern Development January 13, 2003 to December 11, 2003	9,817
Brison Hon S	Prime Minister (Canada-U.S.) December 12, 2003 to December 11, 2004	4,283	Jennings M	Solicitor General of Canada January 13, 2003 to December 11, 2003	9,817
Byrne Hon G	Minister of Health (Drug Review Agency) December 12, 2003 to December 11, 2004	4,283	Jordan Hon J	President of the Treasury Board (Regulatory Reform) December 12, 2003 to December 11, 2004	4,283
Calder MJ	Minister for International Trade January 13, 2003 to December 11, 2003	9,817	Karetak- Lindell N	Minister of Natural Resources January 13, 2003 to December 11, 2003	9,817
Carroll Hon A	Minister of Foreign Affairs September 12, 2001 to December 11, 2003	9,817	Karygiannis Hon J	Minister of Transport (Transport and Environment) December 12, 2003 to December 11, 2004	4,283
Castonguay J	Minister of Health September 12, 2001 to December 11, 2003	9,817	Lastewka Hon W	Minister of Public Works and Government Services (Procurement Review) December 12, 2003 to December 11, 2004	4,283
Chamberlain Hon B	President of the Queen's Privy Council for Canada (Public Service Reform and Métis and Non-Status Indians) December 12, 2003 to December 11, 2004	4,283	LeBlanc D	Minister of National Defence January 13, 2003 to December 11, 2003	9,817
Charbonneau Hon Y	Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness (Emergency Preparedness) December 12, 2003 to December 11, 2004	4,283	Macklin P	Minister of Justice and Attorney General of Canada February 18, 2002 to December 11, 2003	9,817
Cuzner R	Prime Minister January 13, 2003 to December 11, 2003	9,817	Mahoney Hon SW	Minister of Transport for Crown Corporations August 7, 2002 to April 10, 2003	392
Duplain C	Minister of Agriculture and Agri-Food January 13, 2003 to December 11, 2003	9,817	Malhi Hon G	Minister of Labour September 12, 2001 to December 11, 2003	9,817
Eyking Hon M	Minister of Agriculture and Agri-Food (Agri-Food) December 12, 2003 to December 11, 2004	4,283		Minister of Industry (Entrepreneurs and New Canadians) December 12, 2003 to December 11, 2004	4,283
Farrah Hon G	Minister of Fisheries and Oceans September 12, 2001 to December 11, 2003	9,817	Marcil Hon S	Minister of Industry February 18, 2002 to December 11, 2003	9,817
	Minister of Agriculture and Agri-Food (Rural Development) December 12, 2003 to December 11, 2004	4,283		Minister of the Environment (Parks) December 12, 2003 to December 11, 2004	4,283
Fontana	Prime Minister (Science and Small Business) December 12, 2003 to December 11, 2004	4,283	McKay Hon J	Minister of Finance (Public Private Partnerships) December 12, 2003 to December 11, 2004	4,283
Hon JF			McTeague Hon D	Minister of Foreign Affairs (Canadians Abroad) December 12, 2003 to December 11, 2004	4,283
Fry Hon H	Minister of Citizenship and Immigration (Foreign Credentials) December 12, 2003 to December 11, 2004	4,283	Murphy Hon S	Minister of Fisheries and Oceans (Oceans Action Plan) December 12, 2003 to December 11, 2004	4,283
Gallaway Hon R	Leader of the Government in the House of Commons (Democratic Reform) December 12, 2003 to December 11, 2004	4,283	Peschisolido J	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs January 13, 2003 to December 11, 2003	9,817
			Pickard Hon RW	Deputy Prime Minister and Minister of Public Safety and Emergency Preparedness (Border Transit) December 12, 2003 to December 11, 2004	4,283

Parliament House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2003-2004—*Concluded*

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
Price Hon D	Minister of National Defence (Role of the Reserves)		Telegdi Hon A	Prime Minister (Aboriginal Affairs)	
	December 12, 2003 to December 11, 2004	4,283		January 30, 2004 to December 11, 2004	2,426
Proulx M	Minister of Transport		Tirabassi T	President of the Treasury Board	
	January 13, 2003 to December 11, 2003	9,817		January 13, 2003 to December 11, 2003	9,817
Regan Hon GP	Leader of the Government in the House of Commons		Tonks A	Minister of the Environment	
	September 12, 2001 to December 11, 2003	9,817		January 13, 2003 to December 11, 2003	9,817
Sgro Hon J	Minister of Public Works and Government Services		Wilfert B	Minister of Finance	
	January 13, 2003 to December 11, 2003	9,817		February 18, 2002 to December 11, 2003	9,817
St-Jacques D	Minister of Human Resources Development			Total	369,418
	January 13, 2003 to December 11, 2003	9,817			

Note: Effective December 12, 2003, Parliamentary Secretaries are members of the Queen's Privy Council for Canada.

Parliament House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2003-2004

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 November 07, 2002 to November 12, 2003 .	3,207	Cummins JM	Fisheries and Oceans — Vice-chairperson From October 01, 2003 to November 12, 2003 . . .	607
Adams WP	Procedure and House Affairs — Chairperson From October 10, 2002 to November 12, 2003 . . .	6,167		From February 19, 2004	597
	From February 05, 2004	1,551	Dalphond-	Citizenship and Immigration — Vice-chairperson	
Alcock Hon R	Government Operations and Estimates — Chairperson From November 07, 2002 to November 12, 2003 .	6,167	Guiral M	From November 05, 2002 to November 12, 2003 .	3,207
Allard CM	Non-Medical Use of Drugs — Vice-chairperson From October 20, 2003 to November 06, 2003 . . .	254		From February 23, 2004	538
Assadourian S	Citizenship and Immigration — Chairperson From February 23, 2004	1,034	Day S	Foreign Affairs and International Trade — Vice-chairperson From October 21, 2002 to November 12, 2003 . . .	3,207
Barnes Hon S	Finance — Chairperson From October 21, 2002 to November 12, 2003 . . .	6,167		From February 17, 2004	627
Barrette G	Health — Vice-chairperson From February 17, 2004	628	Discepolo N	Finance — Vice-chairperson From October 21, 2002 to November 12, 2003 . . .	3,207
Bélanger	Official Languages — Chairperson From November 21, 2002 to November 12, 2003 .	6,167		From February 17, 2004	627
Hon M	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson From November 05, 2002 to November 12, 2003 .	3,207	Dromisky SP	Health — Vice-chairperson From November 05, 2002 to November 12, 2003 .	3,207
Bellemare E	Human Resources, Skills Development, Social Development and the Status of Persons with Disabilities — Vice-chairperson From February 19, 2004	597	Folco R	Citizenship and Immigration — Vice-chairperson From February 23, 2004	538
	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson From November 04, 2002 to November 12, 2003 .	6,167	Fontana Hon JF	Citizenship and Immigration — Chairperson From November 05, 2002 to November 12, 2003 .	6,167
	Transport — Chairperson From February 18, 2004	1,178	Forseth P	Government Operations and Estimates — Vice-chairperson From November 07, 2002 to November 12, 2003 .	3,207
Bonin R	Canadian Heritage — Vice-chairperson From November 07, 2002 to September 25, 2003 .	2,528		From February 17, 2004	627
Boudria Hon D	Official Languages — Chairperson From February 12, 2004	1,351	Godin Y	Official Languages — Vice-chairperson From November 21, 2002 to November 12, 2003 .	3,207
Brown MAB	Health — Chairperson From November 05, 2002 to November 12, 2003 .	6,167		From February 12, 2004	702
	From February 17, 2004	1,207	Grewal G	Scrutiny of Regulations — Chairperson From November 21, 2002 to November 12, 2003 .	6,167
Bulte S	Canadian Heritage — Chairperson From February 24, 2004	1,006		From February 19, 2004	1,149
Caccia Hon CL	Environment and Sustainable Development — Chairperson From November 05, 2002 to November 12, 2003 .	6,167	Harb M	Public Accounts — Vice-chairperson From November 07, 2002 to September 08, 2003 .	2,282
	From February 16, 2004	1,235	Harris RM	Finance — Vice-chairperson From October 21, 2002 to September 25, 2003 . . .	2,528
Cadman C	Justice and Human Rights — Vice-chairperson From November 06, 2002 to November 12, 2003 .	3,207	Harvard Hon J	Canadian Heritage — Vice-chairperson From October 02, 2003 to November 12, 2003 . . .	593
	Justice, Human Rights, Public Safety and Emergency Preparedness — Vice-chairperson From February 17, 2004	627	Herron J	Environment and Sustainable Development — Vice-chairperson From November 05, 2002 to September 25, 2003 .	2,528
Cannis J	Transport — Vice-chairperson From February 03, 2003 to November 12, 2003 . .	3,207	Hill J	National Defence and Veterans Affairs — Vice-chairperson From October 02, 2003 to November 12, 2003 . . .	593
	From February 18, 2004	612		From February 18, 2004	612
Castonguay J	Canadian Heritage — Vice-chairperson From February 24, 2004	523	Hilstrom H	Agriculture and Agri-Food — Vice-chairperson From November 04, 2002 to September 25, 2003 .	2,528
Comuzzi Hon J	Transport — Chairperson From November 07, 2002 to November 12, 2003 .	6,167	Jennings M	Industry, Science and Technology — Vice-chairperson From February 16, 2004	643
Cullen R	Finance — Chairperson From February 17, 2004	1,207		Public Accounts — Vice-chairperson From February 10, 2004	732
			Johnston FD	Procedure and House Affairs — Vice-chairperson From October 10, 2002 to November 12, 2003 . . .	3,207
				Aboriginal Affairs, Northern Development and Natural Resources — Vice-Chairperson From November 04, 2002 to September 25, 2003 .	2,528
				From February 18, 2004	612
			Lancôt R	Government Operations and Estimates — Vice-chairperson From February 17, 2004	628

Parliament House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2003-2004—Continued

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount	Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		\$			\$
Lastewka	Industry, Science and Technology — Chairperson		Parrish C	Procedure and House Affairs — Vice-chairperson	
Hon W	From November 06, 2002 to November 12, 2003 .	6,167		From November 07, 2002 to November 12, 2003 .	3,207
Lee D	Scrutiny of Regulations — Vice-chairperson		Patry B	Foreign Affairs and International Trade — Chairperson	
	From November 21, 2002 to November 12, 2003 .	3,207		From October 21, 2002 to November 12, 2003 . . .	6,167
	Justice, Human Rights, Public Safety and Emergency Preparedness — Chairperson			From February 17, 2004	1,207
	From February 17, 2004	1,207	Peric J	National Defence and Veterans Affairs — Vice-chairperson	
Lincoln C	Canadian Heritage — Chairperson			From February 18, 2004	613
	From November 07, 2002 to November 12, 2003 .	6,167	Phinney EL	Public Accounts — Vice-chairperson	
Longfield J	Human Resources Development and the Status of Persons with Disabilities — Chairperson			From November 07, 2002 to November 12, 2003 .	3,207
	From November 05, 2002 to November 12, 2003 .	6,167		From February 10, 2004	732
	Human Resources, Skills Development, Social Development and the Status of Persons with Disabilities — Chairperson		Pickard Hon RW	Citizenship and Immigration — Vice-chairperson	
	From February 19, 2004	1,149		From November 05, 2002 to November 12, 2003 .	3,207
Macklin P	Scrutiny of Regulations — Vice-chairperson		Pratt Hon D	National Defence and Veterans Affairs — Chairperson	
	From February 19, 2004	598		From November 07, 2002 to November 12, 2003 .	6,167
Marleau Hon D	Foreign Affairs and International Trade — Vice-chairperson		Price Hon D	National Defence and Veterans Affairs — Vice-chairperson	
	From October 21, 2002 to November 12, 2003 . . .	3,207		From November 07, 2002 to November 12, 2003 .	3,207
	From February 17, 2004	627	Proulx M	Procedure and House Affairs — Vice-chairperson	
Matthews WB	Fisheries and Oceans — Vice-chairperson			From February 05, 2004	807
	From February 20, 2003 to November 12, 2003 . .	3,207	Rajotte J	Industry, Science and Technology — Vice-chairperson	
	From February 19, 2004	597		From November 06, 2002 to November 12, 2003 .	3,207
McKay Hon J	Justice and Human Rights — Vice-chairperson			From February 16, 2004	642
	From November 06, 2002 to November 12, 2003 .	3,207	Ritz G	Agriculture and Agri-Food — Vice-chairperson	
McTeague Hon D	Industry, Science and Technology — Vice-chairperson			From September 25, 2003 to November 12, 2003 .	694
	From November 06, 2002 to November 12, 2003 .	3,207		From February 12, 2004	702
Ménard R	Health — Vice-chairperson		Schellenberger GR	Canadian Heritage — Vice-chairperson	
	From November 05, 2002 to November 12, 2003 .	3,207		From February 24, 2004	523
Merrifield R	Health — Vice-chairperson		Scott Hon A	Justice and Human Rights — Chairperson	
	From February 17, 2004	628		From November 06, 2002 to November 12, 2003 .	6,167
Mills B	Environment and Sustainable Development — Vice-chairperson		Simard R	Official Languages — Vice-chairperson	
	From September 30, 2003 to November 12, 2003 .	621		From February 12, 2004	702
	From February 16, 2004	643	Solberg M	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson	
Moore J	Transport — Vice-chairperson			From November 05, 2002 to September 25, 2003 .	2,586
	From November 07, 2002 to November 12, 2003 .	3,207		Finance — Vice-chairperson	
	From February 18, 2004	612		From September 30, 2003 to November 12, 2003 .	621
Murphy Hon S	Public Accounts — Vice-chairperson			From February 17, 2004	627
	From September 29, 2003 to November 12, 2003 .	636	St. Denis B	Industry, Science and Technology — Chairperson	
Neville A	Aboriginal Affairs, Northern Development and Natural Resources — Vice-Chairperson			From February 16, 2004	1,236
	From October 01, 2003 to November 12, 2003 . . .	607	St-Julien G	Aboriginal Affairs, Northern Development and Natural Resources — Chairperson	
O'Brien PW	National Defence and Veterans Affairs — Chairperson			From February 18, 2004	1,178
	From February 18, 2004	1,178	Steckle P	Agriculture and Agri-Food — Chairperson	
Pallister B	Human Resources Development and the Status of Persons with Disabilities — Vice-chairperson			From February 04, 2003 to November 12, 2003 . .	6,167
	From October 01, 2003 to November 12, 2003 . . .	607		From February 12, 2004	1,350
	Human Resources, Skills Development, Social Development and the Status of Persons with Disabilities — Vice-chairperson		Stoffer P	Fisheries and Oceans — Vice-chairperson	
	From February 19, 2004	597		From November 05, 2002 to September 25, 2003 .	2,528
			Strahl C	Procedure and House Affairs — Vice-chairperson	
				From February 05, 2004	807
			Szabo P	Environment and Sustainable Development — Vice-chairperson	
				From September 30, 2003 to November 12, 2003 .	621
				From February 16, 2004	643

Parliament

House of Commons

SALARIES OF COMMITTEE CHAIRPERSONS AND VICE-CHAIRPERSONS PAID IN 2003-2004—*Concluded*

Name	Chairperson or Vice-chairperson of Standing Committee on	Amount	Name	Chairperson or Vice-chairperson of Standing Committee on	Amount
		\$			\$
	Government Operations and Estimates — Vice-chairperson		Vellacott M	Aboriginal Affairs, Northern Development and Natural Resources — Vice-Chairperson	
	From September 29, 2003 to November 12, 2003 .	635		From November 04, 2002 to November 12, 2003 .	3,207
	Government Operations and Estimates — Chairperson			From February 18, 2004	612
Thibeault Y	From February 17, 2004	1,207	Wappel TW	Fisheries and Oceans — Chairperson	
	Official Languages — Vice-chairperson			From November 05, 2002 to November 12, 2003 .	6,167
	From November 21, 2002 to November 12, 2003 .	3,207		From February 19, 2004	1,149
Torsney P	Non-Medical Use of Drugs — Chairperson		Wayne E	National Defence and Veterans Affairs — Vice-chairperson	
	From October 20, 2003 to November 06, 2003 . . .	489		From November 07, 2002 to September 25, 2003 .	2,528
	Justice, Human Rights, Public Safety and Emergency Preparedness — Vice-chairperson		White R	Non-Medical Use of Drugs — Vice-chairperson	
	From February 17, 2004	628		From October 20, 2003 to November 06, 2003 . . .	254
Ur RM	Agriculture and Agri-Food — Vice-chairperson		Williams J	Public Accounts — Chairperson	
	From February 04, 2003 to November 12, 2003 . .	3,207		From November 07, 2002 to November 12, 2003 .	6,167
	From February 12, 2004	702		From February 10, 2004	1,408
Valeri Hon T	Government Operations and Estimates — Vice-chairperson			Total	280,178
	From November 07, 2002 to September 25, 2003 .	2,528			

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, 2003 to March 31, 2004)			
Augustine Hon J	55,179	2,122	57,301
Bélanger Hon M	20,291	645	20,936
Bennett Hon C	20,291	645	20,936
Bevilacqua Hon M	34,888	1,477	36,365
Blondin-Andrew Hon E	55,179	2,122	57,301
Boudria Hon D	46,517	1,477	47,994
Byrne Hon G	46,517	1,477	47,994
Comuzzi Hon J R	20,291	645	20,936
DeVillers Hon P	34,888	1,477	36,365
Drouin Hon C	34,888	1,477	36,365
Kilgour Hon D	34,888	1,477	36,365
Knutson Hon G	55,179	2,122	57,301
Mahoney Hon S W	33,495	1,419	34,914
Mitchell Hon A	34,887	1,477	36,364
Owen Hon S	34,887	1,477	36,364
Paradis Hon D	55,179	2,122	57,301
Saada Hon J	20,291	645	20,936
Scott Hon A	20,291	645	20,936
Total	658,026	24,948	682,974

Privy Council

Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>					
Electoral Event Preparation and Ongoing Activities	27,524,081 ⁽¹⁾	53,592,658	6,999,547		88,116,286
37 th general election (November 2000)	175,783				175,783
Ottawa-Centre By-election ⁽²⁾	4,828				4,828
June 2003 By-elections ⁽³⁾	942,477				942,477
May 2003 By-elections ⁽⁴⁾	549,675				549,675
December 2002 By-elections ⁽⁵⁾	9,523				9,523
<i>Electoral Boundaries Readjustment Act</i>				1,595,374	1,595,374
Total	29,206,367	53,592,658	6,999,547	1,595,374	91,393,946

⁽¹⁾ Includes expenditures necessary to implement and administer Bill C-24, An Act to amend the *Canada Elections Act* and the *Income Tax Act* (political financing).

⁽²⁾ The write-off of the by-election is deemed to have been superseded and withdrawn by the dissolution of the Parliament on May 23, 2004.

⁽³⁾ Lévis-et-Chutes-de-la-Chaudière (Quebec)/Temiscamingue (Quebec).

⁽⁴⁾ Pert-Middlesex (Ontario).

⁽⁵⁾ Berthier—Montcalm (Quebec), Lac Saint-Jean—Saguenay (Quebec)

DETAILS OF EXPENDITURES—37th GENERAL ELECTION (NOVEMBER 2000)

	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	\$	\$	\$	\$	\$
<i>Under the Authority of the Canada Elections Act</i>					
<i>Canada Elections Act—</i>					
Ottawa Headquarters		180,207			180,207
Nova Scotia		21,721			21,721
Quebec		406			406
Ontario		(26,690)			(26,690)
Manitoba		32			32
Alberta		(67)			(67)
Northwest Territories		174			174
Total		175,783			175,783

Privy Council

Office of the Chief Electoral Officer

DETAILS OF STATUTORY EXPENDITURES—OTTAWA-CENTRE BY-ELECTION

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>					
Ottawa Headquarters	2,034				2,034
Ottawa-Centre	2,794				2,794
Total	4,828				4,828

DETAILS OF STATUTORY EXPENDITURES—JUNE 2003 BY-ELECTIONS

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>					
Ottawa Headquarters	214,191				214,191
Lévis-et-Chutes-de-la-Chaudière	393,398				393,398
Témiscamingue	334,888				334,888
Total	942,477				942,477

DETAILS OF STATUTORY EXPENDITURES—MAY 2003 BY-ELECTION

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>					
Ottawa Headquarters	201,713				201,713
Perth-Middlesex	347,962				347,962
Total	549,675				549,675

Privy Council

Office of the Chief Electoral Officer

DETAILS OF STATUTORY EXPENDITURES—DECEMBER 2002 BY-ELECTIONS

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>					
Ottawa Headquarters	13,895				13,895
Berthier-Montcalm	(1,903)				(1,903)
Lac Saint-Jean Saguenay	(2,469)				(2,469)
Total	9,523				9,523

DETAILS OF STATUTORY EXPENDITURES—ELECTORAL BOUNDARIES READJUSTMENT ACT

In accordance with the federal electoral legislation	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	\$	\$	\$	\$	\$
<i>Electoral Boundaries Readjustment Act—</i>					
Ottawa Headquarters				1,024,211	1,024,211
Newfoundland and Labrador				23,837	23,837
Prince Edward Island				2,319	2,319
Nova Scotia				46,616	46,616
New Brunswick				59,364	59,364
Quebec				184,914	184,914
Ontario				107,749	107,749
Manitoba				41,997	41,997
Saskatchewan				16,283	16,283
Alberta				46,972	46,972
British Columbia				41,112	41,112
Total				1,595,374	1,595,374

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont.	137,495,521	22,321,367	159,816,888
Regional Headquarters Atlantic, Moncton, NB	18,273,504	844,963	19,118,467
Learning Centre Atlantic, Moncton, NB	994,299		994,299
Springhill Institution, Springhill, NS	28,877,537	7,808,435	36,685,972
Dorchester Penitentiary, Dorchester, NB	25,921,452	2,837,338	28,758,790
Westmorland Institution, Dorchester, NB	10,852,089	1,766,728	12,618,817
Atlantic Institution, Renous, NB	21,752,397	1,140,622	22,893,019
Nova Institution for Women, Truro, NS	8,939,980	222,716	9,162,696
Nova Scotia District, Halifax, NS	2,439,021	133,080	2,572,101
Carleton Community Correctional Centre, Halifax, NS	534,508		534,508
Carleton Community Correctional Centre Annex, Halifax, NS	710,780		710,780
Halifax Parole Office, Halifax, NS	609,593		609,593
Dartmouth Parole Office, Dartmouth, NS	570,041		570,041
Truro District Parole Office, Truro, NS	1,091,504		1,091,504
Kentville Area Parole Office, Kentville, NS	838,084		838,084
Sydney Area Parole Office, Sydney, NS	801,524		801,524
Newfoundland and Labrador District Parole Office, St. John's, NL	2,009,406	160,498	2,169,904
Corner Brook Area Parole Office, Corner Brook, NL	907,262		907,262
Grand Falls Area Parole Office, Grand Falls, NL	95,926		95,926
St. John's Area Parole Office, St. John's, NL	872,020		872,020
New Brunswick and PEI East District Parole Office, Moncton, NB	3,040,845	69,336	3,110,181
Charlottetown Area Parole Office, Charlottetown, PEI	263,327		263,327
Bathurst Area Parole Office, Bathurst, NB	493,786		493,786
New Brunswick West District Parole Office, Saint John, NB	1,458,606	247,704	1,706,310
Fredericton Area Parole Office, Fredericton, NB	387,386		387,386
Parrrtown Community Correctional Centre, Saint John, NB	813,449		813,449
Shepody Healing Lodge, Shepody, NB	7,348,653		7,348,653
Regional Headquarters Quebec, Laval, Que	28,084,769	3,331,378	31,416,147
Quebec Staff College, Laval, Que.	2,042,978	359,162	2,402,140
Montee St-Francois Institution, Laval, Que	11,168,827	490,065	11,658,892
Federal Training Centre, Laval, Que	17,062,680	406,569	17,469,249
Donnacona Institution, Donnacona, Que	29,201,293	747,358	29,948,651
Joliette Institution, Joliette, Que	10,112,093	296,467	10,408,560
Leclerc Institution, Laval, Que	30,324,551	2,194,058	32,518,609
Archambault Institution, Ste-Anne-des-Plaines, Que	18,981,692	919,917	19,901,609
Ste-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que	14,153,574	759,911	14,913,485
Regional Reception Centre, Sainte-Anne-des-Plaines, Que	27,818,843	1,806,105	29,624,948
Drummond Institution, Drummondville, Que	21,647,079	1,210,312	22,857,391
Cowansville Institution, Cowansville, Que	26,278,618	1,034,396	27,313,014
La Macaza Institution, La Macaza, Que	19,053,776	615,315	19,669,091
Port-Cartier Institution, Port-Cartier, Que	20,475,547	742,867	21,218,414
Montreal Metropolitan District Parole Office, Montreal, Que	3,479,621	12,099	3,491,720
Longueuil Area Parole Office, Longueuil, Que	1,215,061		1,215,061
Ville-Marie Parole Office, Montreal, Que	5,185,092	835	5,185,927
Lafontaine Area Parole Office, Montreal, Que	4,040,066		4,040,066
Martineau Community Correctional Centre, Montreal, Que	1,368,502	3,977	1,372,479
Ogilvy Community Correctional Centre, Montreal, Que	144,363	1,736	146,099
Sherbrooke Community Correctional Centre, Montreal, Que	919,902	8,571	928,473
Langelier Area Parole Office, Ville d'Anjou, Que	5,031,889	3,001	5,034,890
Granby Area Parole Office, Granby, Que	1,416,349	2,043	1,418,392
Hochelaga Community Correctional Centre, Montreal, Que	478,939	102,164	581,103
Estrie Area Parole Office, Sherbrooke, Que	1,401,034	3,550	1,404,584
East and West Quebec District Parole Office, St-Jerome, Que	1,349,254		1,349,254
Quebec Area Community Correctional Centre, Quebec, Que	3,411,393	15,000	3,426,393
Rimouski Area Parole Office, Rimouski, Que	779,271		779,271
Chicoutimi Area Parole Office, Chicoutimi, Que	687,057	2,432	689,489
Trois-Rivieres Area Parole Office, Trois-Rivieres, Que	1,784,610		1,784,610

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Laval Area Parole Office, Laval, Que	3,488,876		3,488,876
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que	523,957		523,957
Gatineau Area Parole Office, Gatineau, Que	1,092,779		1,092,779
Laurentian Area Parole Office, St-Jerome, Que	2,574,935	34,656	2,609,591
Lanaudiere Area Parole Office, Lachenaie, Que	1,153,840		1,153,840
Quebec Region - Mental Health Centre, Quebec, Que	7,938,895		7,938,895
Ontario Regional Headquarters, Kingston, Ont	27,940,245	3,085,476	31,025,721
Correctional Learning Centre, Kingston, Ont	2,381,919	19,007	2,400,926
Regional Treatment Centre, Kingston, Ont	13,251,107	68,144	13,319,251
Kingston Penitentiary, Kingston, Ont	29,621,780	1,156,008	30,777,788
Millhaven Institution, Bath, Ont	32,263,052	1,767,003	34,030,055
Fenbrook Institution, Gravenhurst, Ont	22,660,157	366,203	23,026,360
Bath Institution, Bath, Ont	20,157,202	1,797,266	21,954,468
Prison for Women, Kingston, Ont	493,744		493,744
Isabel McNeil House, Kingston, Ont	1,033,003		1,033,003
Collins Bay Institution, Kingston, Ont	20,205,522	2,616,662	22,822,184
Frontenac Institution, Kingston, Ont	9,377,508	248,006	9,625,514
Beaver Creek Institution, Gravenhurst, Ont	9,302,044	245,688	9,547,732
Joyceville Institution, Kingston, Ont	25,786,137	3,199,451	28,985,588
Pittsburgh Institution, Kingston, Ont	10,219,984	202,591	10,422,575
Warkworth Institution, Campbellford, Ont	31,220,990	2,698,225	33,919,215
Grand Valley Institution for Women, Kitchener, Ont	10,966,708	2,124,165	13,090,873
Eastern and Northern Ontario District Parole Office, Kingston, Ont	1,946,975		1,946,975
Barrie Area Parole Office, Barrie, Ont	610,458		610,458
Kingston Area Parole Office, Kingston, Ont	1,203,966		1,203,966
Peterborough Area Parole Office, Peterborough, Ont	1,558,024		1,558,024
Portsmouth Community Correctional Centre, Kingston, Ont	1,021,885		1,021,885
Muskoka Area Parole Office, Gravenhurst, Ont	220,326		220,326
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont	186,488		186,488
Sudbury Area Parole Office, Sudbury, Ont	1,449,874		1,449,874
Timmins Area Parole Office, Timmins, Ont	129,122		129,122
Ottawa District Office, Ottawa, Ont	4,337,400		4,337,400
Central Ontario District Parole Office, Toronto, Ont	2,354,706		2,354,706
Keele Community Correctional Centre, Toronto, Ont	1,213,277		1,213,277
Downtown Toronto Area Parole Office, Toronto, Ont	3,156,238		3,156,238
Toronto East Area Parole Office, Toronto, Ont	1,751,630		1,751,630
Toronto West Area Parole Office, Toronto, Ont	567,246		567,246
Peel Area Parole Office, Toronto, Ont	2,150,158		2,150,158
Toronto Team Supervision Office, Toronto, Ont	432,195		432,195
Women's Supervision Unit, Toronto, Ont	1,234,984		1,234,984
Hamilton-Niagara District Parole Office, Hamilton, Ont	535,238		535,238
Hamilton-Niagara Area Parole Office, Hamilton, Ont	3,532,854		3,532,854
Hamilton Community Correctional Centre, Hamilton, Ont	1,201,759		1,201,759
St. Catharines Area Parole Office, St. Catharines, Ont	837,521		837,521
Western Ontario District Parole Office, Guelph, Ont	434,730		434,730
Windsor Area Parole Office, Windsor, Ont	1,150,485		1,150,485
London Area Parole Office, London, Ont	2,078,190		2,078,190
Guelph Area Parole Office, Guelph, Ont	2,197,098		2,197,098
Brantford Area Parole Office, Brantford, Ont	416,967		416,967
Nunavut Community Office, Iqaluit, Nunavut	727,561		727,561
Regional Headquarters Prairies, Saskatoon, Sask	19,366,773	1,549,717	20,916,490
Prairies Staff College, Saskatoon, Sask	1,582,162		1,582,162
Regional Psychiatric Centre Prairies, Saskatoon, Sask	26,254,647	231,606	26,486,253
Stony Mountain Institution, Winnipeg, Man	32,266,729	1,245,926	33,512,655
Rockwood Institution, Stony Mountain, Man	7,001,608	162,261	7,163,869
Saskatchewan Penitentiary, Prince Albert, Sask	40,835,509	1,018,946	41,854,455
Riverbend Institution, Prince Albert, Sask	5,883,624	93,528	5,977,152

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Saskatchewan Penitentiary Maximum Unit, Prince Albert, Sask	589,759		589,759
Okimaw Ochi Healing Lodge, Maple Creek, Sask	4,267,341	1,403,472	5,670,813
Willow Cree Healing Lodge, Duck Lake, Sask	2,701,043	242,662	2,943,705
Drumheller Institution, Drumheller, Alta	30,645,286	1,466,915	32,112,201
Grande Cache Institution, Grande Cache, Alta	14,265,345	567,259	14,832,604
Pê Sâkâstêw Institution, Hobbema, Alta	4,174,630	158,092	4,332,722
Bowden Institution, Innisfail, Alta	31,105,162	1,208,622	32,313,784
Edmonton Institution for Women, Edmonton, Alta	11,509,291	393,612	11,902,903
Edmonton Institution, Edmonton, Alta	27,301,292	2,129,973	29,431,265
Grierson Institution, Edmonton, Alta	2,601,292	631,948	3,233,240
Manitoba-North-Western Ontario District Parole Office, Winnipeg, Man	1,456,500		1,456,500
Winnipeg Area Parole Office, Winnipeg, Man	5,279,278		5,279,278
Osborne Community Correctional Centre, Winnipeg, Man	803,423	27,128	830,551
Brandon Area Parole Office, Brandon, Man	503,488		503,488
Thunder Bay Area Parole Office, Thunder Bay, Ont.	459,824	27,235	487,059
Thompson Area Parole Sub-Office, Thompson, Man	173,128	26,359	199,487
The Pas Parole Office, The Pas, Man	109,485		109,485
Saskatchewan District Parole Office, Saskatoon, Sask	6,798,768	135,723	6,934,491
Northern Alberta District Parole Office, Edmonton, Alta	6,706,977		6,706,977
Edmonton Area Parole Office, Edmonton, Alta	4,531,694	27,255	4,558,949
Red Deer Area Parole Office, Red Deer, Alta	825,385		825,385
Northwest Territories Area Parole Office, Yellowknife, NWT	1,269,270		1,269,270
Grande Prairie Sub-office, Grande Prairie, Alta	77,643		77,643
Calgary Area Parole Office, Calgary, Alta	6,001,575	30,432	6,032,007
Lethbridge Area Parole Office, Lethbridge, Alta	364,820		364,820
Drumheller Area Parole Office, Drumheller, Alta	132,315		132,315
Medecin Hat Parole Sub-Office, Medecin Hat, Alta	95,932		95,932
Regional Headquarters Pacific, Abbotsford, BC	14,716,358	2,704,154	17,420,512
Pacific Staff College, Mission, BC	1,670,391		1,670,391
Pacific Shared Services, Clearbrook, BC	32,409,231		32,409,231
William Head Institution, Victoria, BC	9,997,944	424,766	10,422,710
Matsqui Institution, Abbotsford, BC	19,287,552	954,968	20,242,520
Pacific Institution Regional Health Centre, Abbotsford, BC	26,741,070	11,500,006	38,241,076
Mountain Institution, Agassiz, BC	19,713,951	273,999	19,987,950
Kent Institution, Agassiz, BC	22,951,104	937,020	23,888,124
Elbow Lake Institution, Harrison Mills, BC	4,397,213	228,483	4,625,696
Ferndale Institution, Mission, BC	6,674,723	84,947	6,759,670
Mission Institution, Mission, BC	15,340,469	654,680	15,995,149
Pacific Region Community Parole Offices (general), Matsqui, BC	1,377,313		1,377,313
Vancouver Area Office, Victoria BC	7,968,616		7,968,616
Vancouver Island Area Parole Office, Victoria, BC	3,690,323		3,690,323
Fraser Valley District, Abbotsford, BC	1,609,873		1,609,873
Interior Area Parole Office, Kamloops, BC	3,345,316		3,345,316
Community Corrections Administration Office, Abbotsford, BC	774,616		774,616
Sumas Centre Community Correctional Centre, Matsqui, BC	43,841		43,841
Vancouver Community Corrections, Vancouver, BC	1,312,153		1,312,153
Prince George Parole Office, Prince George, BC	2,020,336		2,020,336
Chilliwack Parole Office, Chilliwack, BC	896,440	443,150	1,339,590
Community Correctional Relapse Unit, Abbotsford, BC	469,116		469,116
Fraser Valley Institution, Abbotsford, BC	6,614,515	7,294,195	13,908,710
Total	1,411,746,424	110,529,665	1,522,276,089

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5	Vote 10	Vote 15
		Government contingencies	Government-wide initiatives	Compensation adjustments
		\$	\$	\$
Agriculture and Agri-Food—				
Department—				
Operating expenditures	1		1,141,815	5,675,000
Canadian Dairy Commission—				
Program expenditures	25			145,000
Canadian Food Inspection Agency—				
Operating expenditures and contributions	30		384,935	1,901,000
Canadian Grain Commission—				
Program expenditures	40		264,913	898,000
Atlantic Canada Opportunities Agency—				
Department—				
Operating expenditures	20		890,205	498,000
Enterprise Cape Breton Corporation—				
Payments to the Enterprise Cape Breton Corporation	70			37,000
Canada Customs and Revenue Agency—				
Department—				
Operating expenditures	1	46,803,805	652,200	39,835,000
Canadian Heritage—				
Department—				
Operating expenditures	1		1,661,816	1,752,000
Canada Council for the Arts—				
Payments to the Canada Council for the Arts	15			46,000
Canadian Broadcasting Corporation—				
Operating expenditures	20			1,364,000
Canadian Museum of Civilization—				
Operating and capital expenditures	35	186,802		881,000
Canadian Museum of Nature—				
Operating and capital expenditures	40			804,000
Canadian Radio-television and Telecommunications Commission—				
Program expenditures	45		167,000	315,000
National Archives of Canada—				
Program expenditures, grants and contributions	50		702,226	365,000
National Arts Centre Corporation—				
Payments to the National Arts Centre Corporation	55			23,000
National Battlefields Commission—				
Program expenditures	60		37,000	2,000
National Capital Commission—				
Operating expenditures	65	880,000		323,000
National Film Board—				
Operating expenditures, grants and contributions	75		198,003	82,000
National Gallery of Canada—				
Operating and capital expenditures	80	350,050		200,000
National Library—				
Program expenditures and grants	90			529,000
National Museum of Science and Technology—				
Operating and capital expenditures	95	502,599		434,000
Public Service Commission—				
Program expenditures	110		152,159	2,011,000
Public Service Staff Relations Board—				
Program expenditures	35		27,081	127,000

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
		\$	\$	\$
Status of Women—Office of the Co-ordinator—				
Operating expenditures	115		292,473	83,000
Telefilm Canada—				
Payments to Telefilm Canada	125			71,000
Citizenship and Immigration—				
Department—				
Operating expenditures	1		788,533	5,791,000
Immigration and Refugee Board of Canada—				
Program expenditures	10		108,846	1,478,000
Environment—				
Department—				
Operating expenditures	1		471,565	16,079,000
Canadian Environmental Assessment Agency—				
Program expenditures and contributions	15		106,389	85,000
Office of Infrastructure of Canada—				
Operating expenditures	100		213,244	2,000
Parks Canada Agency—				
Program expenditures	100	3,556,927	298,651	1,700,000
Finance—				
Department—				
Economic, Social and Financial Policies Program—				
Operating expenditures	1		120,000	1,672,000
Auditor General—				
Program expenditures and contributions	20			1,388,000
Canadian International Trade Tribunal—				
Program expenditures	25			163,000
Financial Transactions and Reports Analysis				
Centre of Canada—				
Program expenditures	30		165,882	8,000
Office of the Superintendent of Financial Institutions—				
Program expenditures	35		213,500	
Fisheries and Oceans—				
Operating expenditures	1		682,247	13,279,000
Foreign Affairs and International Trade—				
Department—				
Operating expenditures	1		3,267,644	11,434,000
Canadian Commercial Corporation—				
Program expenditures	15			67,000
Canadian International Development Agency—				
Operating expenditures	20		756,130	1,872,000
International Development Research Centre—				
Payments to the International Development Research Centre	40			182,000
International Joint Commission—				
Program expenditures	45			75,000
NAFTA Secretariat, Canadian Section—				
Program expenditures	50		25,000	24,000
Governor General—				
Program expenditures and grants	1	65,000		98,000
Health—				
Department—				
Operating expenditures	1		389,240	12,034,000
Canadian Institutes of Health Research—				
Operating expenditures	10		664,728	520,000

Treasury Board

DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board		
		Vote 5 Government contingencies	Vote 10 Government-wide initiatives	Vote 15 Compensation adjustments
		\$	\$	\$
Hazardous Materials Information Review Commission—				
Program expenditures	20		63,642	57,000
Patented Medicine Prices Review Board—				
Program expenditures	25			50,000
Human Resources Development—				
Department—				
Operating expenditures	1		6,138,925	5,841,000
Canada Industrial Relations Board—				
Program expenditures	10		37,500	154,000
Canadian Artists and Producers Professional Relations Tribunal—				
Program expenditures	15		25,000	32,000
Canadian Centre for Occupational Health and Safety—				
Program expenditures	20		45,000	8,000
Indian Affairs and Northern Development—				
Department—				
Administration Program—				
Program expenditures and contributions	1		987,198	1,390,000
Indian and Inuit Affairs Program—				
Operating expenditures	5		348,000	1,565,000
Northern Affairs Program—				
Operating expenditures	30	3,922,000	29,000	451,000
Canadian Polar Commission—				
Program expenditures and contributions	45			3,000
Industry—				
Department—				
Operating expenditures	1		3,902,451	6,415,000
Canadian Intellectual Property Office Revolving Fund	(S)	636,643		
Canadian Space Agency—				
Operating expenditures	30		194,483	2,299,000
Canadian Tourism Commission—				
Program expenditures	45			22,000
Competition Tribunal—				
Program expenditures	50		110,000	20,000
Copyright Board—				
Program expenditures	55		25,000	39,000
Economic Development Agency of Canada for the Regions of Quebec—				
Operating expenditures	60		476,409	249,000
National Research Council of Canada—				
Operating expenditures	75		723,332	29,453,000
Natural Sciences and Engineering Research Council—				
Operating expenditures	90		402,921	329,000
Social Sciences and Humanities Research Council—				
Operating expenditures	110		333,783	431,000
Standards Council of Canada—				
Payments to the Standards Council of Canada	120			20,000
Statistics Canada—				
Program expenditures and contributions	125		169,000	8,799,000

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		437,172	2,965,000
Canadian Human Rights Commission—				
Program expenditures	10		194,909	144,000
Canadian Human Rights Tribunal—				
Program expenditures	15		30,000	39,000
Commissioner for Federal Judicial Affairs—				
Operating expenditures	20		60,000	93,000
Courts Administrative Service—				
Program expenditures	27		190,000	318,000
Law Commission of Canada—				
Program expenditures	35		11,100	23,000
Offices of the Information and Privacy Commissioners of Canada—				
Office of the Information Commissioner of Canada Program—				
Program expenditures	40	10,276	86,000	48,000
Office of the Privacy Commissioner of Canada Program—				
Program expenditures and contributions	45	162,388	60,000	66,000
Supreme Court of Canada—				
Program expenditures	50		65,000	116,000
National Defence—				
Department—				
Operating expenditures	1		396,642	21,336,000
Canadian Forces Grievance Board—				
Program expenditures	15		60,000	41,000
Military Police Complaints Commission—				
Program expenditures	20			130,000
Natural Resources—				
Department—				
Operating expenditures	1		783,000	9,486,000
Canadian Nuclear Safety Commission—				
Program expenditures, grants and contributions	20		120,000	940,000
Cape Breton Development Corporation—				
Operating and capital expenditures	25			5,000
National Energy Board—				
Program expenditures	30		204,450	576,000
Parliament—				
Library of Parliament—				
Program expenditures	10		70,000	
Privy Council—				
Department—				
Program expenditures	1		212,194	864,000
Canadian Centre for Management Development—				
Program expenditures and contributions	5		856,759	254,000
Canadian Intergovernmental Conference Secretariat—				
Program expenditures	10		35,000	29,000
Canadian Transportation Accident Investigation and Safety Board—				
Program expenditures	15		163,282	2,139,000
Chief Electoral Officer—				
Program expenditures	20	159,064		365,000
Commissioner of Official Languages—				
Program expenditures	25		103,000	105,000

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
		\$	\$	\$
National Round Table on the Environment and the Economy—				
Program expenditures	30		143,000	19,000
Office of Indian Residential Schools Resolution of Canada—				
Program expenditures and contributions	25			21,000
Security Intelligence Review Committee—				
Program expenditures	40			95,000
Public Works and Government Services—				
Department—				
Government Services Program—				
Operating expenditures	1		884,918	22,036,000
Consulting and Audit Canada Revolving Fund	(S)	226,349		
Translation Bureau Revolving Fund	(S)	29,475,451		
Communication Canada—				
Operating expenditures	15		2,722,414	300,000
Solicitor General—				
Department—				
Operating expenditures	1		610,000	344,000
Canadian Firearms Centre—				
Operating expenditures	7			110,000
Canadian Security Intelligence Service—				
Program expenditures	10		222,004	4,789,000
Correctional Service—				
Operating expenditures, grants and contributions	15	10,000,000	757,583	6,251,000
National Parole Board—				
Program expenditures and contributions	25	448,000	110,000	498,000
Office of the Correctional Investigator—				
Program expenditures	30			10,000
Royal Canadian Mounted Police—				
Operating expenditures	35	18,120,749	354,822	9,064,000
Royal Canadian Mounted Police External Review Committee—				
Program expenditures	50			13,000
Royal Canadian Mounted Police Public Complaints Commission—				
Program expenditures	55	66,075	80,000	16,000
Transport—				
Department—				
Operating expenditures	1		354,742	27,659,000
Canadian Transportation Agency—				
Program expenditures	55		161,000	318,000
Transportation Appeal Tribunal of Canada—				
Program expenditures	60		25,000	11,000
Treasury Board—				
Secretariat—				
Operating expenditures	1		381,334	1,909,000
Veterans Affairs—				
Veterans Affairs Program—				
Operating expenditures	1	4,096,000	1,016,170	2,766,000
Veterans Review and Appeal Board Program—				
Program expenditures	10		52,500	144,000
Western Economic Diversification—				
Operating expenditures	130		1,081,332	351,000
Total		119,668,178	41,950,396	300,785,000

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SECTION 13

2003-2004

PUBLIC ACCOUNTS OF CANADA

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