



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1995

Volume II

Part II

Additional Information and Analyses

Canada 

INSTRUCTIONS

PLEASE DO NOT FILL OUT OR REMOVE THE UNPUBLISHED INFORMATION REQUEST FORM SHOWN BELOW. COMPLETE A COPY OF THE FORM AND MAIL OR FAX IT TO THE ADDRESS INDICATED, OR CALL (819) 956-8551 TO REQUEST THE INFORMATION BY PHONE.

SEND TO: Public Works and Government Services Canada
Public Accounts Coordination Division
Place du Portage, Phase III, Core 13A2
11 Laurier Street
Hull, Quebec
K1A 0S5

Fax number: (819) 956-5407

UNPUBLISHED INFORMATION REQUEST FORM FOR SECTIONS 5, 6 AND 8 OF VOLUME II (PART II) OF THE 1994-95 PUBLIC ACCOUNTS

REQUESTED BY:

Name: _____

Address: _____

Postal code: _____

Telephone number: () -

Fax number: () -

Organization represented (if any): _____

PLEASE SEND ME:

Section 5 (Professional and special services) English ☐ French ☐

Section 6 (Construction and/or acquisition of land,
buildings and works) English ☐ French ☐

Section 8 (Transfer payments) English ☐ French ☐

N.B.: If you require only a specific portion of a particular section, please elaborate below.

Specify: _____

MEDIUM OF TRANSMISSION:

Printed (paper copy) format: ☐

or

Electronic format: ☐

N.B.: If you chose the electronic format, we will contact you for further details.

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

TABLE OF CONTENTS

Section

Introduction

1. Financial Statements of Revolving Funds
2. Financial Statements of Departmental Corporations and Other Entities
3. Supplementary Information Required by the *Financial Administration Act*
4. Accounts Receivable
5. Professional and Special Services
6. Construction and/or Acquisition of Land, Buildings and Works
7. Construction and/or Acquisition of Machinery and Equipment
8. Transfer Payments
9. Public Debt Charges
10. Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards
11. Federal-Provincial Shared-Cost Programs
12. Other Government-Wide Information
13. Other Miscellaneous Information
14. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS*

Nature of the *Public Accounts*

The *Public Accounts* 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*

The *Public Accounts* is produced in two volumes.

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

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

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

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

Ministerial Structure in the 1994-95 *Public Accounts*

The 1994-95 *Public Accounts* refers to the new nomenclature that resulted from major reorganizations announced in the previous fiscal year although newly established ministries or new names of ministries may not all have yet received legislative approval.

SECTION 1

1994-95

PUBLIC ACCOUNTS

Financial Statements of Revolving Funds

CONTENTS

	<i>Page</i>
Architectural, Engineering and Realty Services.....	1.2
Canada Communication Group	1.11
Canadian Intellectual Property Office	1.18
Canadian Pari-Mutuel Agency	1.23
Consulting and Audit Canada.....	1.27
CORCAN	1.32
Defence Production	1.36
Geomatics Canada	1.38
Government Telecommunications and Informatics Services ..	1.43
National Film Board	1.49
Optional Services	1.56
Parks Canada Enterprise Unit (Hot Springs).....	1.62
Passport Office	1.65
RADIAN.....	1.69
Staff Development and Training	1.72

Architectural, Engineering and Realty Services Revolving Fund

MANAGEMENT REPORT

Public Works and Government Services Canada (PWGSC) is charged with the responsibility of fostering the cost effective and efficient delivery of integrated common products and services to Government. The Department provides central and common products and services which are mandatory under Government policy, and offers optional common products and services at competitive market rates.

We have prepared the accompanying financial statements of the Architectural, Engineering and Realty Services 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 significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year, except for activities relating to Corporate and Administrative Services as disclosed in Note 1. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch (since July 24, 1995), develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Branch maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

L. SAINT-LAURENT

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

J. C. STOBBE

*Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)*

October 11, 1995

Architectural, Engineering and Realty Services Revolving Fund —Continued

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss: (Note 1)				
Operations	(20,201,000)	(56,419,887)	(28,181,000)	(19,726,259)
Special initiatives		(2,339,000)		(3,135,307)
Activities in support of broader Government objectives	(2,574,000)	(2,574,000)	(3,349,000)	(2,868,309)
		(61,332,887)		(25,729,875)
Add: items not requiring use of funds				
amortization—Non-recoverable portion		7,646,224		7,169,339
amortization—Recoverable from OGD's		751,000		614,000
amortization—Corporate and Administrative Services				6,921,619
amortization—Special initiatives				81,348
		8,397,224		14,786,306
Operating use of funds	(22,775,000)	(52,935,663)	(31,530,000)	(10,943,569)
Recovery from Vote 1—AE&RSRF—Operating loss (Note 1)				
Net operating loss	20,201,000	18,722,000	22,181,000	19,726,259
Special initiatives			6,000,000	6,000,000
	20,201,000	18,722,000	28,181,000	25,726,259
Recovery from Vote 5—AE&RSRF—Activities in support of broader Government objectives (Note 1)	2,574,000	2,574,000	3,349,000	2,868,309
Net capital acquisitions		(6,127,063)	(950,000)	(16,244,450)
Special initiatives (Note 1)				(2,864,693)
Working capital change		34,193,140		38,741,662
Other items		19,788,473		(20,304,271)
Authority provided (used)		16,214,887	(950,000)	16,979,247

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

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account . . .	(42,730,503)	(20,325,622)
Add: PAYE charges against the appropriation account after March 31	120,794,399	123,888,099
Less: amounts credited to the appropriation account after March 31	60,375,605	69,659,299
Net authority used, end of year	17,688,291	33,903,178
Authority limit	450,000,000	450,000,000
Unused authority carried forward	432,311,709	416,096,822

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

Architectural, Engineering and Realty Services Revolving Fund —Continued

AUDITORS' REPORT

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

We have audited the balance sheet of Architectural, Engineering and Realty Services Revolving Fund as at March 31, 1995 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Architectural, Engineering and Realty Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Architectural, Engineering and Realty Services Revolving Fund as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
September 14, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	(Unaudited) 1994	LIABILITIES	1995	(Unaudited) 1994
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	54,028,449	68,390,372	Government of Canada	4,142,475	4,623,470
Outside parties	32,341,227	41,386,021	Outside parties		
	86,369,676	109,776,393	Accounts payable	119,256,947	122,571,364
			Accrued salaries and benefits	17,988,433	22,687,570
Consumable stores inventory	2,052,413	1,911,821	Deferred revenues and		
Prepaid expenses	15,151	115,115	recoveries	894,144	1,963,803
Work in process	940,703	1,304,357	A&ES Liability Risk Fund	2,985,505	
	89,377,943	113,107,686	Current portion of long-term		
			debt (Note 7)	21,042,100	4,000,000
				166,309,604	155,846,207
Capital (Notes 5 - 6)			Long-term		
At cost	77,363,113	144,620,272	Provision for employee termination		
Less: accumulated amortization	46,866,464	85,383,591	benefits	40,103,818	36,823,782
	30,496,649	59,236,681	Allowance for compensation	13,271,575	
				53,375,393	36,823,782
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(42,730,503)	(20,325,622)
			Accumulated deficit	(57,079,902)	
				(99,810,405)	(20,325,622)
	119,874,592	172,344,367		119,874,592	172,344,367

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

Architectural, Engineering and Realty Services Revolving Fund —Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1995

	1995	(Unaudited) 1994
	\$	\$
Revenues		
Inventory management fees	63,974,840	63,297,385
Project revenues	281,880,023	285,768,403
Payroll recoveries at direct cost	88,312,519	93,392,977
Other income	4,891,676	6,119,148
	439,059,058	448,577,913
Expenses		
Personnel	297,903,562	304,377,921
Workforce adjustment	10,927,420	11,086,034
Transportation and communications	7,346,977	8,550,759
Information	730,414	790,593
Professional and special services	12,180,702	14,540,838
Occupancy costs	14,704,975	14,941,235
Rentals	1,221,990	1,440,774
Purchased repairs and upkeep	1,190,860	1,716,290
Utilities, materials and supplies	4,795,681	6,154,186
Amortization	7,646,224	7,169,339
Bad debts	42,870	
All other expenditures (Note 8)	7,911,203	1,441,306
	366,602,878	372,209,275
Plus: chargebacks from the Supply and Services Program for corporate and administrative services (Note 3)	98,436,793	97,702,459
	465,039,671	469,911,734
Operating loss before other expenses	(25,980,613)	(21,333,821)
Other expenses		
Miscellaneous expenses (Note 9)	5,038,600	4,396,054
Provision for compensation (Note 10)	30,313,674	
	35,352,274	4,396,054
Net operating loss	(61,332,887)	(25,729,875)

The accompanying notes are an integral part of the financial statements.
Refer to Appendix A for breakdown by activity.

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1995

	1995	(Unaudited) 1994
	\$	\$
Balance, beginning of year		(36,195,478)
Net operating loss	(61,332,887)	(25,729,875)
	(61,332,887)	(61,925,353)
Write-off of prior years' deficits (Note 4)		36,195,478
Net assets transferred from C&AS and recal- culation of benefits for RS and A&ES (Note 11)	(17,043,015)	
Recovery of net operating loss from: (Note 1)		
Vote 1—AE&RSRF—Operating loss	18,722,000	22,861,566
Vote 5—AE&RSRF—Activities in support of broader Government objectives	2,574,000	2,868,309
Balance, end of year	(57,079,902)	

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995	(Unaudited) 1994
	\$	\$
Operating activities:		
Net operating loss	(61,332,887)	(25,729,875)
Add: amortization	8,397,224	14,786,306
	(52,935,663)	(10,943,569)
Working capital change	34,193,140	38,741,662
Net financial resources (used) provided by operating activities	(18,742,523)	27,798,093
Investing activities:		
Capital assets (Note 6)		
Acquisitions	(6,127,063)	(16,244,450)
Transfer of C&AS capital assets to Supply and Services Program (Note 11)	22,261,342	
Disposals/adjustments (Net)	4,208,529	1,177,592
	20,342,808	(15,066,858)
Special initiatives (Note 1)		(2,864,693)
Net financial resources provided (used) by investing activities	20,342,808	(17,931,551)
Financing activities:		
Liabilities for employee termination benefits	3,280,036	805,564
Allowance for compensation (Note 2)	13,271,575	
Net assets transferred from C&AS and recal- culation of benefits for RS and A&ES (Note 11)	(17,043,015)	
Recovery from Vote 1—AE&RSRF—Operating loss (Note 1)		
Net operating loss	18,722,000	19,726,259
Special initiatives		6,000,000
	18,722,000	25,726,259
Recovery from Vote 5—AE&RSRF—Activi- ties in support of broader Government objectives (Note 1)	2,574,000	2,868,309
Write-off of prior years' deficits (Note 4)		36,195,478
Net financial resources provided by financing activities	20,804,596	65,595,610
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	22,404,881	75,462,152
Accumulated net charge against the Fund's authority account, beginning of year	20,325,622	(55,136,530)
Accumulated net charge against the Fund's authority account, end of year	42,730,503	20,325,622

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

Architectural, Engineering and Realty Services Revolving Fund —Continued

BREAKDOWN OF THE INCOME STATEMENT BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1995

APPENDIX A

	1995			(Unaudited) 1994		
	Realty services	Architectural and engineering services	Total	Realty services	Architectural and engineering services	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Inventory management fees	63,974,840		63,974,840	63,297,385		63,297,385
Project revenues	110,278,992	171,601,031	281,880,023	109,659,438	176,108,965	285,768,403
Payroll recoveries at direct cost	87,007,257	1,305,262	88,312,519	91,076,049	2,316,928	93,392,977
Other income	3,543,767	1,347,909	4,891,676	4,020,109	2,099,039	6,119,148
	264,804,856	174,254,202	439,059,058	268,052,981	180,524,932	448,577,913
Expenses						
Personnel	174,815,413	123,088,149	297,903,562	180,486,632	123,891,289	304,377,921
Workforce adjustment	3,678,128	7,249,292	10,927,420	2,384,793	8,701,241	11,086,034
Transportation and communications	4,948,036	2,398,941	7,346,977	5,866,122	2,684,637	8,550,759
Information	367,251	363,163	730,414	466,224	324,369	790,593
Professional and special services	7,556,722	4,623,980	12,180,702	7,519,255	7,021,583	14,540,838
Occupancy costs	8,678,562	6,026,413	14,704,975	8,990,130	5,951,105	14,941,235
Rentals	890,293	331,697	1,221,990	1,092,027	348,747	1,440,774
Purchased repairs and upkeep	807,817	383,043	1,190,860	1,417,645	298,645	1,716,290
Utilities, materials and supplies	2,769,715	2,025,966	4,795,681	4,035,468	2,118,718	6,154,186
Amortization	4,105,257	3,540,967	7,646,224	4,023,972	3,145,367	7,169,339
Bad debts	41,070	1,800	42,870			
All other expenditures (Note 8)	758,583	7,152,620	7,911,203	892,036	549,270	1,441,306
	209,416,847	157,186,031	366,602,878	217,174,304	155,034,971	372,209,275
Plus: chargebacks from Supply and Services Program for corporate and administrative services (Note 3)			98,436,793			97,702,459
	209,416,847	157,186,031	465,039,671	217,174,304	155,034,971	469,911,734
Operating (loss) contribution before other expenses	55,388,009	17,068,171	(25,980,613)	50,878,677	25,489,961	(21,333,821)
Other expenses						
Miscellaneous expenses (Note 9)			5,038,600			4,396,054
Provision for compensation (Note 10)			30,313,674			
			35,352,274			4,396,054
Net operating loss			(61,332,887)			(25,729,875)

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995

1. Authority and purpose

Through the 1994-95 Main Estimates, the Public Works Revolving Fund was renamed the Architectural, Engineering and Realty Services Revolving Fund (AE&RSRF).

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*, to allow the Minister of Public Works Canada (PWC) 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. The Fund has a continuing non-lapsing authority from

Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed \$450,000,000 at any time.

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

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1995—Continued

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 Architectural, Engineering and Realty Services (former 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. Since the program was not self-sufficient, the Department found it necessary to seek funding in the following amounts to partially cover its operating losses, and to fund special initiatives considered essential to achieve the Department's financial target of eliminating the operating deficit of the Services Program by 1996-97:

	\$	
1994-95	18,722,000	
1993-94	22,861,566	plus \$2,864,693 for special initiatives
1992-93	26,848,959	plus \$6,000,000 for special initiatives
1991-92	25,662,240	
1990-91	53,217,391	
1989-90	46,518,751	

Through the 1993-94 and 1994-95 Main Estimates, the Revolving Fund received 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.

	Authorized Funding	Actual Expenditures
	\$	\$
1994-95	2,574,000	2,574,000
1993-94	3,349,000	2,868,309

While separate funding was not provided in previous years, expenses were incurred for activities in support of broader Government objectives. These expenses were covered by the Revolving Fund—Operating loss vote and totalled approximately:

	\$
1992-93	3,744,000
1991-92	3,297,000

Prior to the creation of the Department of Public Works and Government Services Canada, all corporate and administrative support expenditures of the former Public Works Canada were directly incurred within the Public Works Revolving Fund. This is reflected in the financial statements for all prior fiscal years up to and including 1993-94. Beginning in 1994-95, the expenditures were incurred under the Supply and Services Program and recovered through charge backs.

2. Significant accounting policies

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

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

Revenue 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.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Accounts receivable

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

Consumable stores inventory

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

Work in process

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

Capital assets

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

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

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995—Continued

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

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

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

Amortization of capital assets

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

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

Pension plan

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

Accrued salaries and benefits

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

A&ES Liability Risk Fund

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

Employee termination benefits

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

Allowance for compensation

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

3. Comparative figures

The 1994 comparative figures on the Income Statement have been reclassified to reflect the 1995 presentation. The 1994 revenues and expenses for corporate and administrative services, including the cost re-allocation to Real Property Program, have been extracted from the relevant categories and are reported as charge backs from the Supply and Services Program for corporate and administrative services.

4. Write-off of prior years' deficits—1994

Through the Supplementary Estimates (B) of 1993-94, the Minister was authorized to adjust the accounts of the Revolving Fund by:

- removing an amount of up to \$3,368,523 representing expenditures incurred on behalf of other Government departments, agencies and Crown corporations during the fiscal years 1988-89 to 1990-91 that in the opinion of the Treasury Board could not be recovered; and
- removing an amount of up to \$32,826,955 representing the accumulated operating losses of fiscal years 1988-89 to 1990-91.

5. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets originally funded from departmental appropriations and liabilities for employee unused annual leave and termination benefits were assumed by the Architectural, Engineering and Realty Services (formerly the Public Works) Revolving Fund. As of April 1, 1988, an amount of \$16,547,815, representing net liabilities assumed by the Fund, was charged to

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995—Continued

the Fund's accumulated net charge against the Fund's authority. Current and capital assets were assumed at their estimated net realizable value and estimated net book value respectively, and long-term liabilities were assumed at their adjusted actuarial values.

The effect of the above is as follows:

	1995	(Unaudited) 1994
	\$	\$
Assets:		
Capital assets (net of amortization)	36,807,869	36,807,869
Special initiatives	8,864,693	8,864,693
Consumable stores inventory	2,746,386	2,746,386
	<u>48,418,948</u>	<u>48,418,948</u>
Liabilities:		
Accumulated unused annual leave	13,588,294	13,588,294
Employee termination benefits	39,376,503	39,376,503
	<u>52,964,797</u>	<u>52,964,797</u>
Net liabilities assumed	<u>4,545,849</u>	<u>4,545,849</u>

6. Capital assets and accumulated amortization

Capital assets	(Unaudited) Balance at beginning of year	Corporate and administrative services	Restated balance beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$	\$	\$
Dredges and fixed shore-based facilities	19,400,038		19,400,038	417,379	(7,985,678)	11,831,739
Scows, tugs and large survey launches	6,878,858		6,878,858	133,494	(1,777,129)	5,235,223
Small survey launches, other floating and related mobile shore-based assets	1,418,115		1,418,115		(36,879)	1,381,236
Vehicles and construction equipment	8,527,820	(3,167,944)	5,359,876	317,335	(757,005)	4,920,206
Tools, machinery, building, EDP and office equipment	108,395,441	(55,545,872)	52,849,569	5,258,855	(4,113,715)	53,994,709
	<u>144,620,272</u>	<u>(58,713,816)</u>	<u>85,906,456</u>	<u>6,127,063</u>	<u>(14,670,406)</u>	<u>77,363,113</u>
Accumulated amortization	(Unaudited) Balance at beginning of year	Corporate and administrative services	Restated balance beginning of year	Current year amortization	Adjustments to accumulated amortization as a result of disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$	\$	\$
Dredges and fixed shore-based facilities	10,933,087		10,933,087	224,306	(4,839,425)	6,317,968
Scows, tugs and large survey launches	3,098,127		3,098,127	68,911	(868,755)	2,298,283
Small survey launches, other floating and related mobile shore-based assets	373,949		373,949	74,816	(30,863)	417,902
Vehicles and construction equipment	6,939,838	(2,837,548)	4,102,290	581,324	(702,200)	3,981,414
Tools, machinery, building, EDP and office equipment	64,038,590	(33,614,926)	30,423,664	7,447,867	(4,020,634)	33,850,897
	<u>85,383,591</u>	<u>(36,452,474)</u>	<u>48,931,117</u>	<u>8,397,224</u>	<u>(10,461,877)</u>	<u>46,866,464</u>
Net	<u>59,236,681</u>	<u>(22,261,342)</u>	<u>36,975,339</u>		<u>(4,208,529)</u>	<u>30,496,649</u>

Architectural, Engineering and Realty Services Revolving Fund —Concluded

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995—Concluded

7. Current portion of long-term debt

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

	\$
Provision for employee termination benefits	4,000,000
Allowance for compensation	17,042,100
	<u>21,042,100</u>

8. All other expenditures

The major change in this account between 1994 and 1995, results from professional liability claims as well as a provision of approximately \$3 million for the A&ES Liability Risk Fund.

9. Miscellaneous expenses

Miscellaneous expenses represents corrections of errors and adjustments to disbursements, and special projects undertaken which were not part of the normal operating activities.

10. Provision for compensation

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

11. Net assets transferred from C&AS and recalculation of benefits for RS and A&ES

With the transfer in 1994-95 of the functions of the corporate and administrative services (C&AS) activity out of the Revolving Fund to the Supply and Services Program, recorded costs and associated accumulated amortization for all assets, accumulated unused annual leave, and employee termination benefits related to C&AS activity have been removed from the Revolving Fund. There was also an adjustment to the employee termination benefits due to the recalculation of these benefits for Realty Services (RS) and Architectural and Engineering Services (A&ES) activities which resulted in basically the same amount as what was removed from the C&AS activity.

The effect of the above is as follows:

	\$
Assets:	
Capital assets (net of amortization)	22,261,342
Liabilities:	
Accumulated unused annual leave	5,218,328
Employee termination benefits:	
Removal of C&AS	8,344,218
Adjustment due to recalculation of benefits for RS and A&ES	(8,344,219)
Total liabilities	<u>5,218,327</u>
Net assets transferred from C&AS and recalculation of benefits for RS and A&ES	<u>17,043,015</u>

A submission will be forwarded to the Treasury Board requesting the authority to re-instate, through the 1995-96 final Supplementary Estimates, the accumulated net charge against the Fund's authority in the Architectural, Engineering and Realty Services Revolving Fund for the net assets transferred to the appropriated vote within the Supply and Services Program and the adjustment to the employee termination benefits due to recalculation of benefits for RS and A&ES.

Canada Communication Group Revolving Fund

MANAGEMENT REPORT

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

These financial statements were prepared in accordance with generally accepted Government accounting principles. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements.

Advance payments were received from other Government departments where no goods or services were provided or rendered. These were recorded as deferred revenues. In accordance with Treasury Board direction these advance payments were returned to the Consolidated Revenue Fund.

The decision to transfer the Senior Executive Network segment to CCG was reflected, effective April 1, 1994, in the 1994-95 financial statements. A subsequent decision has been made to discontinue the service. Parts of the Senior Executive Network were transferred to the Government Telecommunications and Informatics Services, at Public Works and Government Services Canada, effective July 1, 1995. The 1994-95 condensed financial information for the Senior Executive Network is provided in Note 11 of the financial statements.

On June 1, 1994, the decision was made to transfer, with effect from April 1, 1994 the operations of Public Relations and Print Contracting Services. The assets and liabilities were transferred at book value to the Supply Operations Services Branch (Optional Services Revolving Fund) of Public Works and Government Services Canada. The financial operations of the transferred organization, Public Relations and Print Contracting Services, are not included in the 1994-95 financial statements of CCG. Note 7 in the notes to the financial statements refers.

In the fall of 1994, an Advisory Committee recommended the privatization of CCG. This recommendation was reflected in the Public Works and Government Services Canada Program Review and was confirmed in the 1994-95 federal Budget announcement of February 27, 1995. The February 1995 Budget announced the privatization of CCG by 1997-98, excluding the Depository Services Program and Reference Canada. The current management plan is to complete privatization by the end of fiscal year 1996-97.

The accompanying financial statements do not include any adjustments relating to the recoverability and classification of assets, the amounts and classification of liabilities or the costs that might result from the privatization process.

CCG experienced a significant loss in 1994-95. An evaluation of operations to achieve efficiencies and reduce service division costs was conducted in February to address the loss.

The Government has taken specific measures to reduce employment in the Public Service. The cost of these restructuring measures, based on individual entitlement, is discussed in Note 12 to the financial statements, and is included in the 1994-95 financial statements as directed by Government accounting policy.

The functional responsibility for integrity and objectivity of these financial statements rests with Government Operational Service, Public Works and Government Services Canada, which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management. In order to assure maximum objectivity and freedom from bias in the accompanying financial statements, an audit of these financial statements has been conducted on behalf of the audit and evaluation branch of the Department.

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

These financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position of CCG as at March 31, 1995, and the results of its operations and the changes in financial position for the year then ended in accordance with generally accepted Government accounting principles.

V. LYNNE PEARSON
Chief executive officer

STEPHEN S. BAKER
Comptroller

September 11, 1995

Canada Communication Group Revolving Fund — Continued

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual *
	\$	\$	\$	\$
Net profit (loss) for the year	4,337,000	(51,508,170)	4,710,000	(13,972,707)
Add: items not requiring use of funds	5,067,000	33,973,483	290,000	5,741,387
Operating source of funds	9,404,000	(17,534,687)	5,000,000	(8,231,320)
Net capital acquisition	(6,000,000)	(6,005,787)	(9,000,000)	(5,226,086)
Working capital change	(3,062,000)	24,406,090	4,000,000	(6,963,993)
Other items	(342,000)	(35,647,011)		(10,699,368)
Authority used		(34,781,395)		(31,120,767)

*Restated for prior period adjustments (Note 10).

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority as per the	37,119,433	51,182,973
1991-92 operating transactions carried forward	48,248,921	48,248,921 ⁽²⁾
Write-off of a portion of the accumulated deficit	(48,248,921) ⁽¹⁾	
Restated accumulated net charge against the Fund's authority	37,119,433	99,431,894
Add: PAYE charged against the appropriation account after March 31	41,543,087	45,791,433
Less: amount credited to the appropriation account after March 31	50,248,648	90,710,575
Net authority used, end of year	28,413,872	54,512,752
Authority limit	100,000,000	100,000,000
Unused authority carried forward	71,586,128	45,487,248

⁽¹⁾ Write-off of a portion of the accumulated deficit, further to the 1994-95 Supplementary Estimates, Vote 24d.

⁽²⁾ The opening balance sheet of April 1, 1992, contained an amount of \$37,126,566 which represented deferred revenue transferred by the Supply Revolving Fund. The cash was received by the Supply Revolving Fund in the 1991-92 fiscal year. This resulted in the accumulated net charge against the Fund's authority not reconciling with the use of authority in the Accounts of Canada. In addition, balances of approximately \$11,122,355 were also inadvertently brought forward to the Canada Communication Group Revolving Fund.

Canada Communication Group Revolving Fund — Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND EVALUATION BRANCH
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Canada Communication Group as at March 31, 1995 and the statements of operations, cumulative surplus (deficit) and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Canada Communication Group. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of Canada Communication Group as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

The 1994 figures included for comparative purposes, prior to any restatement, were reported on by other auditors.

Price Waterhouse
Chartered Accountants

September 6, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994*	LIABILITIES	1995	1994*
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	35,102,433	86,555,778	Government of Canada (Note 8)	26,564,110	4,431,898
Outside parties	3,156,327	2,137,951	Outside parties	15,767,516	44,487,307
Inventories at cost (Note 3)	6,353,866	6,062,922	Subscription deferred revenues	1,480,949	1,520,410
Other	226,068	474,346	Advance payments (Note 8)		23,635,845
	<u>44,838,694</u>	<u>95,230,997</u>	Current portion of allowance for employee		
			termination benefits	364,892	
Capital assets at cost (Note 4)	48,624,366	49,537,746	Current portion of allowance for compen-		
Less: accumulated amortization	31,148,438	29,466,319	sation (Note 12)	3,543,447	
	<u>17,475,928</u>	<u>20,071,427</u>	Current portion of obligations under capital		
			leases (Note 5)	947,171	578,838
				<u>48,668,085</u>	<u>74,654,298</u>
			Long-term		
			Allowance for compensation (Note 12)	25,397,016	
			Allowance for employee termination		
			benefits	2,894,122	2,918,941
			Obligations under capital leases		
			(Note 5)	1,590,518	1,023,948
				<u>29,881,656</u>	<u>3,942,889</u>
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	37,119,433	51,182,973
			Contributed capital (Note 6)	12,631,354	
			Cumulative deficit	(65,985,906)	(14,477,736)
				<u>(16,235,119)</u>	<u>36,705,237</u>
	<u>62,314,622</u>	<u>115,302,424</u>		<u>62,314,622</u>	<u>115,302,424</u>

* Restated for prior period adjustments (Note 10).

Canada Communication Group Revolving Fund — Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994*
	\$	\$
Sales	119,596,727	272,112,554
Cost of sales	44,120,231	173,522,973
Gross margin	75,476,496	98,589,581
Operating expenses		
Salaries and employee benefits	59,825,434	74,096,557
Accommodation	10,575,630	11,659,871
Amortization of capital assets	6,065,842	4,865,459
Rentals	5,188,270	5,611,699
Repairs, supplies, miscellaneous	4,683,517	3,859,213
Professional and special services	4,680,271	6,725,881
Interest	2,635,284	262,781
Employee termination benefits	2,068,171	1,476,564
Communications	1,281,207	1,670,236
Freight out	1,075,766	1,067,920
Travel and removal	476,299	1,011,051
Other	(511,488)	255,056
Total operating expenses	98,044,203	112,562,288
Net loss from operations	(22,567,707)	(13,972,707)
Provision for compensation (Note 12)	28,940,463	
Net loss for the year	(51,508,170)	(13,972,707)

* Restated for prior period adjustments (Note 10).

STATEMENT OF CUMULATIVE SURPLUS (DEFICIT) FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Balance, beginning of year, as previously stated	(2,215,102)	7,454,332
Prior period adjustments (Note 10)		
Advance payment adjustment	(1,356,419)	
Accounts receivable adjustment	(10,906,215)	(7,959,361)
Balance, beginning of year, as restated	(14,477,736)	(505,029)
Net loss for the year	(51,508,170)	(13,972,707)
Balance, end of year	(65,985,906)	(14,477,736)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994*
	\$	\$
Funds provided by (used in):		
Operating activities:		
Net loss for the year	(51,508,170)	(13,972,707)
Add (deduct):		
amortization expense	6,065,842	4,865,459
change in allowance for compensation	25,397,016	
change in allowance for termination benefits	(24,819)	767,726
loss on disposal of assets	2,535,444	108,202
	(17,534,687)	(8,231,320)
Changes in current assets and liabilities	24,406,090	(6,963,993)
Net financial resources (used in) provided by operating activities	6,871,403	(15,195,313)
Investing activities:		
Capital asset acquisitions	(6,005,787)	(5,226,086)
Contributed capital	12,631,354	
Net financial resources (used in) provided by investing activities	6,625,567	(5,226,086)
Financing activities:		
Obligations under capital leases	2,686,033	1,262,850
Payments on and change in obligations under capital leases	(2,119,463)	(778,749)
Net financial resources provided by financing activities	566,570	484,101
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	14,063,540	(19,937,298)
Accumulated net charge against the Fund's authority account, beginning of year	(51,182,973)	(31,245,675)
Accumulated net charge against the Fund's authority account, end of year	(37,119,433)	(51,182,973)

* Restated for prior period adjustments (Note 10).

Canada Communication Group Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995

1. Purpose and authority

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

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

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

2. Significant accounting policies

Revenue recognition

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

Inventory

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

Capital assets and leasehold improvements

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

Assets under capital leases

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

Allowance for employee termination benefits

CCG has recorded an allowance for termination benefits which have been earned by employees since April 1, 1991, as provided for under collective agreements. Benefits earned prior to April 1, 1991 and estimated at \$10,000,000 as at March 31, 1995 represent an obligation of CCG and will be funded by Treasury Board.

Allowance for vacation pay

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

Allowance for compensation

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

Pension Plan

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

3. Inventory

	1995	1994
	\$	\$
Finished goods	3,687,118	3,887,503
Raw materials and supplies	2,666,748	2,175,419
	<u>6,353,866</u>	<u>6,062,922</u>

Canada Communication Group Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Continued

4. Capital assets and accumulated amortization

Cost	Balance at beginning of year	Acquisitions	Transfer	Disposals	Adjustment	Balance at end of year
	\$	\$	\$	\$	\$	\$
Production and office equipment	40,076,696	3,017,066	129,739	(6,294,528)	23,852	36,952,825
Capital leases	2,647,807	2,496,616		(56,653)		5,087,770
Leasehold improvements	6,813,243	492,105		(721,577)		6,583,771
Total	49,537,746	6,005,787	129,739	(7,072,758)	23,852	48,624,366

Accumulated amortization	Balance at beginning of year	Acquisitions	Transfer	Disposals	Adjustment	Balance at end of year
	\$	\$	\$	\$	\$	\$
Production and office equipment	(25,591,401)	(3,906,955)	(49,889)	4,102,767		(25,445,478)
Capital leases	(1,113,157)	(1,600,167)		25,881		(2,687,443)
Leasehold improvements	(2,761,761)	(558,720)		304,964		(3,015,517)
Total	(29,466,319)	(6,065,842)	(49,889)	4,433,612		(31,148,438)
Net book value	20,071,427	(60,055)	79,850	(2,639,146)	23,852	17,475,928

5. Obligations under leases

CCG is committed under lease principally for the use of reprographic equipment. Future minimum payments for capital and operating leases are as follows:

	Capital	Operating
	\$	\$
1995-96	1,133,342	1,913,810
1996-97	940,959	1,792,924
1997-98	646,501	1,669,328
1998-99	145,286	1,366,107
1999-2000	7,023	473,188
Total minimum lease payments	2,873,111	7,215,357
Less: imputed interest	335,422	
Obligations under leases	2,537,689	
Current portion	947,171	
Long-term portion	1,590,518	

6. Recognition of contributed capital

The 1994 accumulated net charge against the Fund's authority contained an amount of \$12,631,354 in respect of capital assets which were transferred to the Agency at its inception. Based on the Treasury Board decision 822513 of March 10, 1995, \$12,631,354 of contributed capital was recognized and the accumulated net charge against the Fund's authority was adjusted accordingly.

7. Discontinued operations—Transfer of the Public Relations and Print Contracting Services business segment

On June 1, 1994, a decision was made to transfer, with effect from April 1, 1994, and at book value, the assets and liabilities of CCG's procurement business segment to the Supply Operations Services Branch (Optional Services Revolving Fund) of Public Works and Government Services Canada.

The condensed operating results of the transferred business segment for the year ended March 31, 1994 were as follows:

	\$
Sales	155,541,000
Cost of sales and operating expenses	151,316,000
Net income	4,225,000

The assets and liabilities of the transferred business segment as at March 31, 1994 were as follows:

	\$
Assets	
Current assets	288,699
Capital assets	1,346,301
Total assets	1,635,000
Liabilities	
Current liabilities	682,201
Long-term liabilities	332,363
Total liabilities	1,014,564
Net assets transferred	620,436

Canada Communication Group Revolving Fund — Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

8. Repayment of advance payments to the Consolidated Revenue Fund

In period 13, May 1995, in accordance with Treasury Board direction, the unearned balance of advance payments received from other Government departments prior to April 1, 1994 was repaid to the Consolidated Revenue Fund. The amount that was repaid, \$22,085,032, is included on the 1995 balance sheet in accounts payable and accrued liabilities under Government of Canada.

9. Contingencies

Operations

As shown in the accompanying financial statements, CCG has incurred significant losses in 1994 and 1995. In 1994, an audit of CCG's procurement practices performed on behalf of Public Works and Government Services Canada, resulted in the decision to transfer CCG's procurement business segment, a profitable component of CCG, to the Supply Operations Branch of Public Works and Government Services Canada (see Note 7).

The February 1995 Budget announced the privatization of CCG, excluding the Depository Services Program and Reference Canada by 1997-98. The current privatization proposal is to complete privatization by the end of fiscal year 1996-97.

The accompanying financial statements do not include any adjustments relating to the recoverability and classification of assets, the amounts and classification of liabilities or the costs that might result from the privatization process, except as described in Note 12.

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.

10. Prior period adjustments

Advance payment adjustment

In prior years, cash receipts totalling \$1,356,419 were incorrectly recognized as revenues rather than recorded as advance payments as at March 31, 1994. These monies were remitted to the Consolidated Revenue Fund as stated in Note 8.

Adjustments and allowances for uncollected accounts receivable of discontinued operations

Accounts receivable relating to the discontinued operations described in Note 7 were left with CCG in accordance with the accountability framework. At March 31, 1995 some of these accounts were still outstanding. Analyses of the aged accounts receivable indicated that some accounts may represent errors and

that inadequate information was available to confirm their collectibility. The analysis has not been completed by Public Relations and Print Contract Services and work to validate the uncollected accounts is continuing. In the circumstances, a valuation allowance of \$10,906,215 has been deducted from accounts receivable. Because the accounts relate to discontinued operations for which no revenues are recorded by CCG in the 1994-95 fiscal year, the amounts have been recorded as a prior period adjustment of sales; \$2,946,854 related to 1993-94 and \$7,959,361 related to 1992-93 and prior years.

11. Subsequent event

As announced on June 29, 1995, parts of the Senior Executive Network were transferred to the Government Telecommunications and Informatics Services, at Public Works and Government Services Canada, effective July 1, 1995. Condensed financial information for the business segment being transferred for the year ended March 31, 1995 is as follows:

	\$
Sales	1,302,727
Cost of sales and operating expenses	2,018,055
Net loss	<u>(715,328)</u>

12. Public Service restructuring

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

A financial obligation of \$28,940,463 was accrued to an allowance account. The recording of these special termination costs increased the current year's deficit by \$28,940,463.

13. Related party transactions

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

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

14. Insurance

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

15. Income taxes

CCG is not subject to income taxes.

Canadian Intellectual Property Office Revolving Fund

AUDITOR'S REPORT

TO THE DEPUTY MINISTER INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office as at March 31, 1995 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Since this is our initial engagement as auditors of the Canadian Intellectual Property Office, we were not present at the physical inventory taking of patent and trademarks work-in-process at the beginning of the fiscal year and we have not been able to satisfy ourselves as to the percentage of completion of work-in-process at that date by other auditing procedures. Accordingly, we were unable to determine whether adjustments to revenues for the year and opening deficit might be necessary.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to observe the physical inventory taking at the beginning of the fiscal year, as described in the preceding paragraph, the statements of operations and accumulated surplus and changes in financial position present fairly, in all material respects, the results of operations and the changes in financial position of the Canadian Intellectual Property Office for the year then ended in accordance with the accounting principles of the Government of Canada as described in Note 2. Further, in our opinion, the balance sheet presents fairly, in all material respects, the financial position of the Canadian Intellectual Property Office as at March 31, 1995 in accordance with the accounting principles of the Government of Canada as described in Note 2.

KPMG Peat Marwick Thorne
Chartered Accountants

Ottawa, Canada
May 24, 1995

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by the Canadian Intellectual Property Office in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. At the request of the Canadian Intellectual Property Office, 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, 1995 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

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

A profit of \$13.5 million was made in this first year of operation of the CIPO Revolving Fund. Part of this profit, \$9.5 million, offsets the opening deficit consisting of liabilities in excess of assets, at inception of the Revolving Fund on April 1, 1994. The current year and any future year surpluses will be reinvested in accordance with the Business Plan to continue the automation of operations. In 1995-96, CIPO will be funding \$11 million for the TECHSOURCE patent automation project and \$1 million for the INTREPID trade-marks automation project.

Special Operating Agency status and the Revolving Fund have permitted CIPO to better manage operations, for example to plan on a longer-term basis and improve service to clients. Automation efforts will continue and over the next several years will result in the provision of easier access to intellectual property information in all parts of Canada.

MART LEESTI
Commissioner of Patents and Registrar of Trade-marks

BRENDA SNARR
Director, Finance and Administration

August 25, 1995

Canadian Intellectual Property Office Revolving Fund—Continued

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1995

	1995	
	Estimates ⁽¹⁾	Actual
	\$	\$
Net profit for the year	2,295,000	13,525,112
Add: items not requiring use of funds	1,127,000	251,034
Operating source of funds	3,422,000	13,776,146
Net capital acquisitions	(37,272,000)	(35,341,322)
Working capital change	1,152,000	12,406,391
Other items	27,491,000	17,181,788
Authority (used) provided	(5,207,000)	8,023,003

⁽¹⁾ The figures presented in this column were not all separately disclosed in the Main Estimates for 1994-95. The figures presented above were obtained from the 1995-96 Estimates which provided the comparative information for 1994-95.

The accompanying notes form an integral part of these financial statements. Comparative figures are not presented in the first year of operating the Revolving Fund.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995
	\$
Debit balance in the accumulated net charge against the Fund's authority	(18,437,729)
Add: PAYE charges against the appropriation account after March 31.	11,682,026
Less: amounts credited to the appropriation account after March 31.	1,267,300
Net authority provided, end of year	(8,023,003)
Authority limit	25,000,000
Unused authority carried forward	33,023,003

The accompanying notes form an integral part of these financial statements. Comparative figures are not presented in the first year of operating the Revolving Fund.

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	LIABILITIES	1995
	\$		\$
Current assets		Current liabilities	
Petty cash	2,150	Accounts payable and accrued liabilities	
Accounts receivable		Deposit accounts	86,299
Government of Canada	1,419,885	Government of Canada	9,140,638
Outside parties	1,328,050	Outside parties	3,687,442
Unbilled revenues	5,734,868	Deferred revenues	11,897,703
	8,484,953		24,812,082
Capital assets (Note 4)		Long-term liabilities	
Cost	69,544,780	Employee termination accrual	237,637
Less: accumulated amortization	251,034	Deferred revenues	7,394,037
	69,293,746		7,631,674
Unbilled revenues	237,160		
		Contingencies (Note 9)	
	78,015,859	Equity of Canada (Note 3)	45,572,103
			78,015,859

The accompanying notes form an integral part of these financial statements. Comparative figures are not presented in the first year of operating the Revolving Fund.

Canadian Intellectual Property Office Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Revenues	44,768,503
Salaries and benefits	23,565,461
Professional services	2,691,785
Accommodation	2,158,661
Materials and supplies	665,467
Information	574,954
Communications	505,965
Amortization	251,034
Freight and postage	232,070
Travel	213,193
Training	167,328
Repairs and maintenance	115,503
Rentals	101,970
	31,243,391
Net profit	13,525,112

The accompanying notes form an integral part of these financial statements.
Comparative figures are not presented in the first year of operating the Revolving Fund.

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Balance, April 1, 1994 Inception of Revolving Fund (Note 3)	(9,448,280)
Net profit for the year	13,525,112
Balance, end of year	4,076,832

The accompanying notes form an integral part of these financial statements.
Comparative figures are not presented in the first year of operating the Revolving Fund.

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Operating activities:	
Net income	13,525,112
Add: amortization	251,034
	13,776,146
Changes in current assets and liabilities (Note 6)	12,406,391
Changes in other assets and liabilities	
Unbilled revenues	(25,160)
Employee termination	237,637
Deferred revenues	(106,963)
	105,514
Net financial resources provided by operating activities	26,288,051
Investing activities:	
Capital assets	
Acquired	(7,850,322)
Contributed	(27,491,000)
Net financial resources used by investing activities	(35,341,322)
Financing activities:	
Contributed capital	27,491,000
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	18,437,729
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year (Note 3)	18,437,729

The accompanying notes form an integral part of these financial statements.
Comparative figures are not presented in the first year of operating the Revolving Fund.

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995

1. Purpose and authority

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

The CIPO Revolving Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund was granted on February 22, 1994 with an authorized limit of \$25,000,000. CIPO has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. CIPO may retain surpluses within the Revolving Fund to continue to automate the operations.

Canadian Intellectual Property Office Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995—Continued

2. Significant accounting policies

Revenue recognition

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

Capital assets and amortization

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

Software	3 years
Hardware	5 years
Furniture	15 years
Equipment	10 years
Leasehold improvements	term of the lease, beginning in 1995-96
Systems, under development	estimated useful life, beginning in 1996-97

Employee termination benefits and vacation pay

Employees of CIPO are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 1995, the Treasury Board liability for CIPO employees is \$5.4 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

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

Pension plan

Employees of CIPO are covered by the Public Service Superannuation Plan administered by the Government of Canada. Under present legislation, contributions made by CIPO to the Plan are limited to an amount equal to the employee's contributions on

account of current service. These contributions represent the total pension obligations of CIPO and are charged to operations on a current basis. CIPO is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Services Superannuation Account and/or with respect to charges the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*

3. Equity of Canada

Equity of Canada is comprised of the following:

	\$
Accumulated net charge against the Fund's authority	(18,437,729)
Contributed capital	59,933,000
Accumulated surplus	4,076,832
	<u>45,572,103</u>

Accumulated net charge against the Fund's authority

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

Contributed capital

The Crown's accumulated costs of development of the TECH-SOURCE automation project was contributed to the Fund on April 1, 1994 and has been recorded as a capital asset (Note 4) and contributed capital. Funds spent in 1994-95 are recorded similarly. It is the intention of CIPO to amortize contributed capital to accumulated surplus/(deficits) once the project is in use.

Accumulated surplus

	\$
Balance, April 1, 1994 inception of Revolving Fund	(9,448,280)
Net profit for the year	13,525,112
Balance, end of year	<u>4,076,832</u>

On April 1, 1994, the Crown established the Fund by transferring the following assets and deferred revenues to the Fund at their carrying value at that time:

	\$
Capital assets	822,869
Systems under development	938,589
Unbilled revenues	6,888,300
Deferred revenues	(18,098,038)
Balance, inception of the Fund	<u>(9,448,280)</u>

Canadian Intellectual Property Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995—Concluded

4. Capital assets and accumulated amortization

	Cost * April 1, 1994	Acquisitions	Cost March 31, 1995	Amortization	Net carrying value
	\$	\$	\$	\$	\$
Leasehold improvements		3,654,317	3,654,317		3,654,317
Software	56,132	106,875	163,007	19,842	143,165
Hardware	728,158	546,625	1,274,783	228,688	1,046,095
Equipment	33,246	7,602	40,848	1,883	38,965
Furniture	5,333	94,300	99,633	621	99,012
Systems under development					
TECHSOURCE	32,442,000	29,833,746	62,275,746		62,275,746
INTREPID	938,589	1,097,857	2,036,446		2,036,446
Total	34,203,458	35,341,322	69,544,780	251,034	69,293,746

* Net carrying (book) value of assets at time of acquisition from Government.

Of the systems under development balance, \$59,933,000 relates to departmental appropriated funds for the TECHSOURCE patent automation project. These are accounted for as contributed capital.

5. Contractual obligations

CIPO has contracted IBM Canada to produce a turn-key patent automation system by 1995-96, the final year of the contract. Amounts committed in 1995-96 comprise:

	\$
Prime contract	6,932,733
On-going facilities maintenance	2,777,160
Additional backfile conversion	385,200
	<u>10,095,093</u>

6. Changes in working capital

Components of the change in working capital include:

	\$
Petty cash	(2,150)
Accounts receivable	(2,747,935)
Unbilled revenues	941,432
Deposit accounts	86,299
Accounts payable	12,828,080
Deferred revenues	1,300,665
	<u>12,406,391</u>

7. Related party transactions

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

8. Insurance

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

9. Contingencies

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

10. Income taxes

CIPO is not subject to income taxes.

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Pari-Mutuel Agency 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 statements rests with the management of the Fund.

These financial statements were prepared in accordance with 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. Information presented herewith is consistent with that presented elsewhere in the *Public Accounts* and in departmental reports. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions.

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

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

Approved by:

DANIEL JOLY
for the Executive Director
Canadian Pari-Mutuel Agency

DENNIS KAM
for the Assistant Deputy Minister
Corporate Services Branch
(Senior financial officer)

July 4, 1995

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net surplus for the year . . .		913,299		57,048
Add: items not requiring use of funds	120,000	112,789	260,000	156,058
adjustment for disposal of land				5,240
Operating sources of funds	120,000	1,026,088	260,000	218,346
Net capital acquisitions	(120,000)	(35,111)	(260,000)	(96,983)
Working capital change		(195,390)		493,853
Other items		195,390		(493,853)
Authority provided		990,977		121,363

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority	(2,149,032)	(1,357,081)
Add: PAYE charges against the appropriation account after March 31	523,196	724,875
Less: amounts credited to the appropriation account after March 31	247,372	250,025
Net authority provided, end of year	(1,873,208)	(882,231)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	3,873,208	2,882,231

Canadian Pari-Mutuel Agency Revolving Fund — Continued

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	247,372	250,025	Outside parties		
Accountable advance to employees	11,549	12,799	Accounts payable	523,196	724,875
	258,921	262,824	Vacation pay	190,499	188,113
Capital assets, appraisal plus additions				713,695	912,988
at cost (Note 3)	1,859,342	2,002,609	Long-term		
Less: accumulated amortization	1,189,962	1,269,763	Allowance for employee termination		
	669,380	732,846	benefits	435,435	424,859
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,149,032)	(1,357,081)
			Accumulated surplus	1,928,203	1,014,904
				(220,829)	(342,177)
	928,301	995,670		928,301	995,670

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

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Revenues		
Pari-mutuel levy	14,368,156	13,600,030
Others	22,282	12,920
	14,390,438	13,612,950
Operating expenses		
Personnel		
Salaries and wages	3,117,064	3,101,291
Contribution to employee benefit		
plans	495,202	467,217
Allowance for employee termination		
benefits	14,212	43,228
Transportation and communications	437,230	419,923
Information	44,089	27,169
Professional and special services		
Drug control	4,845,675	4,755,651
Race patrol	2,680,632	2,693,810
Photo finish	747,032	879,193
Drug research	579,109	585,304
Other professional and special		
services	109,830	136,042
Rentals	158,060	160,343
Purchased repairs and maintenance	32,329	32,179
Utilities, materials and supplies	113,922	134,646
Miscellaneous	4,176	1,836
Loss on disposal of capital assets	5,144	2,875
Amortization	93,433	109,955
Total of expenditures	13,477,139	13,550,662
Net surplus	913,299	62,288
Less: adjustment for disposal of		
land		5,240
Net surplus	913,299	57,048

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Balance, beginning of year	1,014,904	957,856
Net surplus for the year	913,299	57,048
Balance, end of year	1,928,203	1,014,904

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Operating activities:		
Net surplus	913,299	57,048
Add: amortization	93,433	109,955
loss on disposal of capital assets	5,144	8,115
allowance for employee termination benefits	14,212	43,228
	1,026,088	218,346
Changes in current assets and liabilities	(195,390)	493,853
Changes in other assets and liabilities	10,576	12,238
Payments on and change in allowance for employee termination benefits	(14,212)	(43,228)
Net financial resources provided by operating activities	827,062	681,209
Investing activities:		
Capital assets		
Purchased	(35,111)	(96,983)
Net financial resources used by investing activities	(35,111)	(96,983)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	791,951	584,226
Accumulated net charge against the Fund's authority account, beginning of year	1,357,081	772,855
Accumulated net charge against the Fund's authority account, end of year	2,149,032	1,357,081

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995

1. Authority and purpose

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

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

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

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

2. Significant accounting policies

(a) Capital assets

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

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

(b) Pension plan

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

(c) Vacation pay

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

(d) Employee termination benefits

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

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

**Canadian Pari-Mutuel Agency Revolving Fund —
Concluded**

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	273,138	6,883	41,906	238,115
Electronic data pro- cessing equipment	750,316	16,154	11,819	754,651
Automotive	306,050	12,074	124,653	193,471
Buildings	574,582			574,582
Land	98,523			98,523
	2,002,609	35,111	178,378	1,859,342

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	189,017	10,668	39,381	160,304
Electronic data pro- cessing equipment	633,430	15,911	9,200	640,141
Automotive	252,843	43,814	124,653	172,004
Buildings	194,473	23,040		217,513
	1,269,763	93,433	173,234	1,189,962

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

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

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

The Government has taken specific measures to reduce employment in the Public Service. The cost of these restructuring measures, based on individual entitlement, is discussed in Note 4 of these financial statements. If these special termination costs were to be totally absorbed by this Fund, this would have an impact on the Fund's ability to be competitive, to remain self-sufficient, and continue as a going concern.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1995 and the results of its operations and the change in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada.

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

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

The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1991. The authority to make expenditures out of the Consolidated Revenue Fund was granted in the 1991-92 Supplementary

Estimates (C) Vote 13c, with the authorized limit of \$30 million, effective April 1, 1992. Transactions prior to this date relating to the operations of Consulting and Audit Canada were included in the wind-up of the Supply Revolving Fund.

Approved by:

JANE S. BILLINGS
Chief executive officer

NORM McINTOSH
*Director General
Corporate Services,
International Services and Marketing*

September 8, 1995

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year		(3,798,136)	500,000	(7,497,428)
Add: items not requiring use of funds	1,090,000	1,883,091	1,114,000	1,967,043
Operating source (use) of funds	1,090,000	(1,915,045)	1,614,000	(5,530,385)
Net capital acquisitions	(931,000)	(318,721)	(1,114,000)	(452,901)
Working capital change	(909,000)	1,552,817	(516,000)	4,452,703
Other items		(1,028,189)		(4,563,621)
Authority used	(750,000)	(1,709,138)	(16,000)	(6,094,204)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	21,900,596	21,219,645
1991-92 operating transactions carried forward ⁽¹⁾	4,899,387	4,899,387
	26,799,983	26,119,032
Add: PAYE charges against the appropriation account after March 31	15,823,123	15,133,286
Less: amounts credited to the appropriation account after March 31	20,804,053	21,142,405
Net authority used, end of year	21,819,053	20,109,913
Authority limit	30,000,000	30,000,000
Unused authority carried forward	8,180,947	9,890,087

⁽¹⁾ The Consulting and Audit Canada Revolving Fund was established within the Supply Revolving Fund, effective April 1, 1992. An amount of \$8,098,406 representing net assets assumed by the Fund, was credited to the Fund's ANCAFA account. The subsequent receipt and settlement of \$4,899,387 worth of these net assets were debited to the Supply Revolving Fund. Therefore, the net authority used in the Accounts of Canada was erroneously increased by \$4,899,387.

Consulting and Audit Canada Revolving Fund — Continued

AUDITORS' REPORT

DIRECTOR GENERAL, AUDIT AND EVALUATION
PUBLIC WORKS AND GOVERNMENT SERVICES CANADA

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1995 and the statements of operations and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Consulting and Audit Canada. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of Consulting and Audit Canada as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

July 7, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada	6,586,916	7,364,768
Service billings	17,133,865	19,561,679	Outside parties	8,023,261	8,927,791
Other	2,067,615	1,267,517	Allowance for compensation (Note 4)	1,228,000	
Outside parties	351,796	731,281		15,838,177	16,292,559
	19,553,276	21,560,477	Long-term portion of allowance for		
			employees	967,401	344,126
Capital assets, at cost (Note 3)	5,477,665	6,215,309		16,805,578	16,636,685
Less: accumulated amortization	2,493,748	2,290,299			
	2,983,917	3,925,010			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	21,900,596	21,219,647
			Accumulated deficit	(16,168,981)	(12,370,845)
				5,731,615	8,848,802
	22,537,193	25,485,487		22,537,193	25,485,487

Consulting and Audit Canada Revolving Fund — Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Revenues	62,935,146	70,239,756
Cost of subcontracting and related travel	30,811,991	39,713,790
Net revenues	32,123,155	30,525,966
Operating expenses		
Salaries and employee benefits	24,048,464	27,311,959
Accommodation	2,846,151	3,286,168
Professional and special services	1,263,079	1,670,341
Amortization	1,039,666	1,112,527
Interest	1,004,006	1,024,510
Provision for employee termination benefits	623,275	144,126
Repairs, supplies and miscellaneous	539,984	1,208,581
Communications	364,603	485,950
Travel and removal	133,935	444,659
Rental of equipment	91,460	139,589
Information	80,287	150,298
Freight	48,431	79,490
	32,083,341	37,058,198
Profit (loss) from operations	39,814	(6,532,232)
Work force adjustment		
Salaries and other costs	2,609,950	965,196
Provision for compensation (Note 4)	1,228,000	
	3,837,950	965,196
Loss for the year	(3,798,136)	(7,497,428)
Accumulated deficit, beginning of year	(12,370,845)	(4,873,417)
Accumulated deficit, end of year	(16,168,981)	(12,370,845)

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Funds provided by (used in)		
Operating activities:		
Loss for the year	(3,798,136)	(7,497,428)
Deduct: amortization	1,039,666	1,112,527
loss on disposal of capital assets	220,150	710,390
increase in provision for termination benefits	623,275	144,126
	(1,915,045)	(5,530,385)
Changes in current assets and liabilities	1,552,817	4,452,703
Net financial resources used in operating activities	(362,228)	(1,077,682)
Investing activities:		
Capital assets		
Purchases	(358,721)	(603,555)
Disposals	40,000	150,654
Net financial resources used in investing activities	(318,721)	(452,901)
Net financial resources used, during the year	(680,949)	(1,530,583)
Accumulated net charge against the Fund's authority account, beginning of year	(21,219,647)	(19,689,064)
Accumulated net charge against the Fund's authority account, end of year	(21,900,596)	(21,219,647)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1995

1. Purpose and authority

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

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

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

Consulting and Audit Canada Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Continued

2. Significant accounting policies

Revenues and expenses

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

Amortization

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

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

Allowance for compensation

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

Pension plan

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

Termination benefits

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. CAC provides for the severance entitlements earned by employees since April 1, 1992. No accrual is made for severance entitlements on service prior to April 1, 1992. Benefits earned prior to April 1, 1992 and estimated at \$6,200,000 represent an obligation of CAC and will be funded by the Treasury Board.

3. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisi- tions	Disposal	Balance end of year
	\$	\$	\$	\$
Furniture	1,273,329		76,965	1,196,364
EDP equip- ment and software	4,832,185	348,112	962,959	4,217,338
Printing equipment	67,260	2,274	27,421	42,113
Other	42,535	8,335	29,020	21,850
	6,215,309	358,721	1,096,365	5,477,665
Accumulated amortization	Balance beginning of year	Increase in amortiza- tion	Decrease	Balance end of year
	\$	\$	\$	\$
Furniture	195,593	175,196	30,670	340,119
EDP equip- ment and software	2,004,706	856,934	751,538	2,110,102
Printing equipment	54,882	5,348	26,912	33,318
Other	35,118	2,187	27,096	10,209
	2,290,299	1,039,665	836,216	2,493,748

4. Public service restructuring

The Government has taken specific measures to reduce employment in the public sector over the next three years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs as at March 31, 1995 of these incentives are based on individual entitlements.

A financial obligation of \$1,228,000 was accrued to an allowance account. The recording of these special termination costs increased CAC's current year's loss from \$2,570,136 to \$3,789,136 and accumulated deficit from \$14,949,981 to \$16,168,981.

5. Advance payments

Accounts payable includes liabilities to refund prior year's advance payments of \$968,071 received from Government departments and agencies. The monies were remitted in April 1995 to the Consolidated Revenue Fund in compliance with Government directions.

**Consulting and Audit Canada Revolving Fund —
Concluded**

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995—*Concluded*

6. Insurance

CAC, in common with the practice of the Optional Services Revolving Fund, does not carry insurance on its property. This is in accordance with the Government's policy of self-insurance.

7. Contractual commitments

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

	\$
1996	2,259,908
1997	1,558,143
1998	390,084
1999	229,017
2000	49,815

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. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of the Fund.

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

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

Approved by:

P. ANDRÉ MARTEL
Comptroller

THOMAS TOWNSEND
Chief executive officer

August 2, 1995

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1995

	1994-95		1993-94	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net (loss) profit for the year	1,190,000	(7,023,260)	1,460,000	(1,944,193)
Add: items not requiring use of funds	1,760,000	3,857,181	2,740,000	3,133,541
Operating source of funds	2,950,000	(3,166,079)	4,200,000	1,189,348
Net capital acquisitions	(6,500,000)	(1,980,053)	(5,500,000)	(7,653,514)
Working capital change	(1,760,000)	(871,949)	(3,890,000)	(3,481,019)
Changes in balance sheet long-term items				
Termination benefits		(408,928)		(453,513)
Deferred service charges		(226,619)		(624,812)
Cash used	(5,310,000)	(6,653,628)	(5,190,000)	(11,023,510)
Net amounts credited to the authority account after March 31		5,276,245		716,257
Authority used	(5,310,000)	(1,377,383)	(5,190,000)	(10,307,253)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995

	1994-95	1993-94
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	34,077,749	27,424,121
Add: PAYE charges against the appropriation account after March 31	5,597,595	6,327,469
Less: amounts credited to the appropriation account after March 31	11,556,402	6,811,693
other items		198,338
Net authority used, end of year	28,118,942	26,741,559
Authority limit	45,000,000	45,000,000
Unused authority carried forward	16,881,058	18,258,441

CORCAN Revolving Fund—Continued**BALANCE SHEET AS AT MARCH 31, 1995**

ASSETS	1994-95	1993-94	LIABILITIES	1994-95	1993-94
	\$	\$		\$	\$
Current			Current (Note 5)		
Accounts receivable			Accounts payable		
Government of Canada	11,381,366	7,389,506	Government of Canada	3,331,584	1,249,997
Outside parties	1,604,866	734,879	Outside parties	2,102,981	4,940,025
Less: allowance for doubtful accounts	27,948	34,070	Deferred revenues	740,313	420,515
	12,958,284	8,090,315		6,174,878	6,610,537
Inventories (Note 3)	14,091,247	18,171,942	Long-term		
Livestock	2,591,444	2,878,575	Employee termination benefits	1,441,465	1,525,276
Other	102,672	166,525		7,616,343	8,135,813
	29,743,647	29,307,357			
Capital assets (Note 4)			EQUITY OF CANADA		
At cost	22,532,479	20,552,426	Contributed capital	10,085,814	10,085,814
Less: accumulated amortization	8,383,990	4,969,612	Accumulated net charges against the		
	14,148,489	15,582,814	Fund's authority	34,077,749	27,424,121
Other			Accumulated deficit	(7,200,279)	(177,019)
Deferred charges less amortization	687,491	578,558		26,877,470	27,247,102
	44,579,627	45,468,729		44,579,627	45,468,729

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995**

	1994-95	1993-94
	\$	\$
Revenues		
Industries	17,187,358	21,702,783
Agribusiness (including Forestry)	11,156,441	7,998,480
Services	4,010,800	3,233,918
Construction activities	1,761,299	
Training and correctional activities	16,568,000	17,615,022
Total revenues	50,683,898	50,550,203
Expenses		
Cost of goods sold		
Industries	22,959,937	22,558,080
Agribusiness (including Forestry)	11,064,269	9,341,774
Services	3,843,035	1,264,285
Construction activities	1,567,072	
	39,434,313	33,164,139
Gross margin	11,249,585	17,386,064
Operating expenses	7,516,052	7,855,495
Selling and marketing expenses	2,452,824	3,176,616
Administrative expenses	7,608,428	8,434,515
Cost of capital	1,821,216	1,448,000
Total expenses	19,398,520	20,914,626
Net operating loss	(8,148,935)	(3,528,562)
Other revenues	1,125,675	1,584,369
Net loss	(7,023,260)	(1,944,193)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995**

	1994-95	1993-94
	\$	\$
Balance, beginning of year	(177,019)	1,767,174
Net loss for the year	(7,023,260)	(1,944,193)
Balance, end of year	(7,200,279)	(177,019)

CORCAN Revolving Fund—Continued**STATEMENT OF CHANGES IN THE FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995**

	1994-95	1993-94
	\$	\$
Operating activities:		
Net loss before extraordinary items	(7,023,260)	(1,944,193)
Add: provision for termination benefits	325,117	316,710
amortization	3,414,378	2,770,577
amortization of deferred charges	117,686	46,254
	(3,166,079)	1,189,348
Changes in current assets and liabilities	(871,949)	(3,481,019)
Changes in other assets and liabilities:		
Deferred service charges	(226,619)	(624,812)
Payments on and changes in provision for employee termination benefits	(408,928)	(453,513)
Net financial resources provided by operating activities	(4,673,575)	(3,369,996)
Investing activities:		
Capital assets purchased	(1,980,053)	(7,653,514)
Net financial resources used by investing activities	(1,980,053)	(7,653,514)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(6,653,628)	(11,023,510)
Accumulated net charge against the Fund's authority account, beginning of year	(27,424,121)	(16,400,611)
Accumulated net charge against the Fund's authority account, end of year	(34,077,749)	(27,424,121)

**NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995****1. Authority and purpose**

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

2. Significant accounting policies**(a) Capital assets**

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

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

(b) Pension plan

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

(c) Employee termination benefits

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

(d) Deferred charges

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

(e) Inventories

Inventories are valued as follows:

Work in progress and finished goods at standard cost.

(f) Recognition of revenues and expenses

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

3. Inventories

	1994-95	1993-94
	\$	\$
Raw materials (based on actual costs)	4,270,605	4,585,273
Work in progress (based on standard costs)	836,596	1,022,832
Finished goods (based on standard costs)	8,984,046	12,563,837
	14,091,247	18,171,942

CORCAN Revolving Fund—ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	15,308,748	1,638,791		16,947,539
Office furni- ture and equipment	723,535	66,507		790,042
Computer equip- ment	2,107,443	221,997		2,329,440
Vehicle fleet.	2,412,700	52,759		2,465,459
	<u>20,552,426</u>	<u>1,980,054</u>		<u>22,532,480</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	2,778,563	2,732,426		5,510,989
Office furni- ture and equipment	131,872	4,170		136,042
Computer equip- ment	1,063,630	648,340		1,711,970
Vehicle fleet.	995,547	29,442		1,024,989
	<u>4,969,612</u>	<u>3,414,378</u>		<u>8,383,990</u>

5. Current liabilities

The details of the current liabilities are as follows:

	1994-95	1993-94
	\$	\$
Accounts payable:		
Government of Canada		
Regular interdepartmental payables . .	1,435,212	957,837
Employee benefits to transfer to Treasury Board		
Employee benefits plan	4,639	204,251
Health insurance benefits.		57,002
	<u>4,639</u>	<u>261,253</u>
Tax collected—Revenue Canada	70,533	30,907
Interest payable—Finance	1,821,200	
	<u>3,331,584</u>	<u>1,249,997</u>
Outside parties	2,102,981	4,940,025
Deferred revenues	740,313	420,515
	<u>6,174,878</u>	<u>6,610,537</u>

6. Extraordinary item (other revenues)

The other revenues for the current year amounts to \$1,125,674.

Last year CORCAN has constructed a composting facility located on federal property at Pittsburgh Institution. In return for a capital contribution, area municipalities and federal Government departments, have received the right to send their source-segregated waste to the facility for a pre-determined tipping fee. The plant is the exclusive property of CORCAN. The revenues generated from the sale of the rights is calculated on a 50 percent declining balance method.

Defence Production Revolving Fund

MANAGEMENT REPORT

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

The statements have been prepared on a basis consistent with that of the preceding year and are consistent with information presented elsewhere in the *Public Accounts* and with ministerial reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality.

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

There were no transactions in the Defence Production Revolving Fund during 1993-94 and 1994-95.

L. SAINT-LAURENT

*Director General
Finances*

J. CATTERSON

*for the Assistant Deputy Minister
Government Operational Service Branch*

August 25, 1995

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Loan Account.	1,724,007	1,724,007
Net authority available for the Fund's account.	98,275,993	98,275,993
Unused authority carried forward	98,275,993	98,275,993

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Fund	98,275,993	98,275,993
Net authority available for the loan account.	1,724,007	1,724,007
Net authority used	1,724,007	1,724,007
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 —ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995

1. Purpose and authority

The Defence Production Revolving Fund has been 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 as 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, the total of which is not to exceed at any time by more than \$100 million the aggregate of amounts received on these two accounts.

2. Significant accounting policies

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

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

(c) Progress billings to customers

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

Note: For the years ended March 31, 1993, 1994 and 1995 there were no transactions that applied to (a), (b) and (c).

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Geomatics 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. The primary responsibility for the integrity and objectivity of data in 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 Evaluation Branch of the Department of Natural Resources Canada.

These financial statements were prepared in accordance with significant accounting policies set out in Note 2. Since this is the first year of operation for the Fund, comparative figures are not available. Some of the information included in these financial statements is based on management's best estimates and judgement and gives due consideration to materiality. To fulfill this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

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

These financial statements have been examined by an external auditor, whose role is to express an informed judgment as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgment is based on procedures described in the internal audit report.

Approved by:

DAVID BICKERTON

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

CHANEL BOUCHER

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

July 14, 1995

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1995

	1995	
	Estimates ⁽¹⁾	Actual
	\$	\$
Net operating loss	(978,000)	(583,228)
Add: items not requiring use of funds amortization	790,000	119,858
Operating use of funds	(188,000)	(463,370)
Net capital acquisitions	(885,000)	(203,646)
Working capital change	241,000	1,031,476
Other items		(1,711,820)
Authority used	(832,000)	(1,347,360)

(1) Figures presented in this column were not separately disclosed for Geomatics in the Estimates for 1994-95. The figures presented above were obtained from the 1995-96 Estimates which provided the comparative information for 1994-95.

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995
	\$
Dedit balance in the accumulated net charge against the Fund's authority	(387,444)
Add: PAYE charges against the appropriation account after March 31	2,589,147
Less: amount credited to the appropriation account after March 31	854,343
Net authority used, end of year	1,347,360
Authority limit	8,000,000
Unused authority carried forward	6,652,640

Geomatics Canada Revolving Fund —Continued

INTERNAL AUDIT REPORT

TO THE MANAGERS OF THE GEOMATICS CANADA REVOLVING FUND

The Internal Audit Division, in conjunction with the firm of Samson & Associates, examined the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 1995, as well as the statements of operations, accumulated deficit, authority used and changes in financial position for the year then ended.

Our examination included questions, comparisons, discussions and an analysis of information required. For assets, liabilities and major revenues and expenses items, a detailed analysis was performed in accordance with generally accepted auditing practices.

Since there was no physical count of inventory at year end, our assessment of the stock on hand at year end was based on the perpetual inventory system in place. This provided some assurance as to the value of Cost of Goods Sold, however, we are unable to attest that the ending inventory matched the inventory recorded in the accounts of GCRF.

With the exceptions to the limitation of our work described in the paragraph above, our detailed examination revealed that the financial statements present fairly the financial situation as of March 31, 1995, reflect fairly the information contained in the accounts of Geomatics Canada Revolving Fund and information reviewed, and that they are prepared in accordance with generally accepted accounting principles.

PIERRE SAMSON
Samson & Associates

KEIJO LIITELA
*for Director General
Audit and Evaluation Branch*

July 31, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	LIABILITIES	1995
	\$		\$
Current		Current	
Accounts receivable (Note 3)		Accounts payable	
Government of Canada	833,260	Government of Canada	1,993,931
Outside parties	1,105,643	Outside parties	856,523
Inventory (Note 4)	1,390,022	Salaries payable	1,245,944
Work in process	249,914	Sales taxes payable	24,727
Prepaid expenses	4,497	Deferred revenues	407,777
	<u>3,583,336</u>	Vacation pay	84,359
		Current portion for termination benefits payable	1,551
Capital (Note 5)			<u>4,614,812</u>
At cost	638,007		
Less: accumulated amortization	<u>119,858</u>	Long-term	
	518,149	Termination benefits payable	<u>22,984</u>
		EQUITY OF CANADA	
		Contributed capital	434,361
		Accumulated net charge against the Fund's authority	(387,444)
		Accumulated deficit	(583,228)
			<u>(536,311)</u>
	<u>4,101,485</u>		4,101,485

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, 1995**

	1995
	\$
Revenues	
Consulting revenues	647,833
Product revenues	7,925,519
Services revenues	3,995,566
Net revenues	12,568,918
Cost of sales	1,877,735
Gross profit on sales	10,691,183
Direct expenses	
Salaries	2,422,955
Transport/Communication	754,166
Information	283,160
Professional and special services	2,885,222
Rentals	468,012
Purchased repair and upkeep	933,045
Utilities, materials and supplies	903,853
All other expenditures	3,286
Total direct expenses	8,653,699
Indirect expenses	
Corporate services	753,975
Occupancy	587,426
Divisional services	464,469
Employee benefits	450,935
Sector services	198,959
Amortization	119,858
Provision for employee termination benefits	24,535
Bad debts	20,555
Total indirect expenses	2,620,712
Total expenses	11,274,411
Net loss	(583,228)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Balance, beginning of year	
Net operating loss	(583,228)
Balance, end of year	(583,228)

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Operating activities:	
Net loss before extraordinary items	(583,228)
Add: amortization	119,858
Working capital change	1,031,476
Net financial resources provided by operating activities	568,106
Investing activities:	
Capital assets (Note 5)	
Purchased	(203,646)
Net financial resources used by investing activities	(203,646)
Financing activities:	
Liabilities for unused annual leave and employee termination benefits	22,984
Net financial resources provided by financing activities	22,984
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	387,444
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year	387,444

**NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995****1. Authority and purpose**

The revolving fund was originally established under *Appropriation Act No. 3, 1993-94*. At this time, the Fund was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. Subsequently, from Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" has now been renamed the "Geomatics Canada Revolving Fund". Finally, the permanent continuing authority has been obtained from Treasury Board Minute 822393 dated February 9, 1995.

Geomatics Canada Revolving Fund—ContinuedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995—Continued

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 \$8,000,000 at any time.

2. Significant accounting policies**(a) Accrued revenues**

Accrued revenues represents the estimated amount of revenues earned for services rendered but not billed at the year end. It is included in accounts receivable.

(b) Work in process

Work in process represents the estimated cost of labour, fees and disbursements incurred for services performed or goods delivered on consulting projects, less amounts already billed.

(c) Capital assets

Capital assets previously under the custodianship of parliamentary appropriation were considered as contributed capital in the Fund as of April 1, 1994, at book value. Capital assets purchased by the Fund since April 1, 1994 are recorded at cost.

Capital assets are amortized on a straight-line basis over their estimated useful lives. In the first year an asset is purchased, one half of the annual amortization is taken regardless of when the asset was acquired. The life of the assets are as follows:

	New	Contributed
EDP equipment	5 years	3 years
Furniture	20 years	13 years
Instruments	10 years	6 years
Mechanical equipment	5 years	2 years
Office equipment	10 years	4 years
Vehicles	5 years	2 years
Special surveying and mapping equipment	10 years	1 year

(d) Pension plan

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

(e) Vacation pay

This accrued liability represents the amount of vacation pay based on the average salary rates in effect as at the end of the year.

(f) Employee termination benefits

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

3. Accounts receivable

Included in the Government of Canada receivables of \$833,260 is an amount due from appropriation of \$190,122. \$117,299 of this amount represents salaries for seconded employees overpaid by the Revolving Fund, and \$72,823 represents the vacation pay prior to April 1, 1994 of RF employees.

The outside parties receivables can be broken down as follows:

	\$
Receivables	1,181,715
Prepaid accounts	(46,072)
Allowance for doubtful accounts	(30,000)
Total	<u>1,105,643</u>

The provision for doubtful accounts was established at \$30,000 to offset \$18,701 of bad debts included in the opening accounts receivable, plus a normal provision of 1 percent for current accounts receivable

Geomatics Canada Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

4. Inventory

Inventory on hand before the startup of the Fund is held on consignment and is therefore not reflected in the inventory account. The account only includes maps printed but not sold since the startup of the Fund. Inventory is valued at the weighted average printing cost of each map.

	1995
	\$
Topographic maps	783,544
Aeronautical maps	436,877
Geographic maps	33,490
Air information publications	136,111
Total	1,390,022

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi tions	Disposals	Balance at end of year
	\$	\$	\$	\$
EDP equipment ..	203 008	104 887		307 895
Furniture	175 929			175 929
Instruments	3 090			3 090
Mechanical equip- ment	21 871	22 753		44 624
Office equipment ..	18 435	76 006		94 441
Vehicles	11 991			11 991
Special surveying and mapping equipment	37			37
Total	434 361	203 646		638 007

Accumulated amortization	Balance at beginning of year	Acquisi tions	Decrease	Balance at end of year
	\$	\$	\$	\$
EDP equipment ..		78 157		78 157
Furniture		13 533		13 533
Instruments		515		515
Mechanical equip- ment		13 211		13 211
Office equipment ..		8 409		8 409
Vehicles		5 996		5 996
Special surveying and mapping equipment		37		37
Total		119 858		119 858

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

Public Works and Government Services Canada (PWGSC) is charged with the responsibility of fostering the cost effective and efficient delivery of integrated common products and services to Government. The Department provides central and common products and services which are mandatory under Government policy, and offers optional common products and services at competitive market rates.

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

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year, with exception to changes in accounting policy as disclosed in Note 3. Some of the information included in these financial statements is based on management's best estimates and judgments and gives due consideration to materiality. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the department's Government Operational Service Branch (since July 24, 1995), develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. These are supplemented by additional systems

and procedures developed and implemented by GTIS. The systems of financial management and internal control are maintained 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 maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

L. SAINT-LAURENT

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

J. C. STOBBE

*Assistant Deputy Minister
Government Operational Service Branch
(Senior financial officer)*

September 29, 1995

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994 (former GTA)	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating profit.....	7,755,000	462,425	6,600,000	26,818
Add: items not requiring use of funds				
amortization of capital assets				
cost of product		569,923		595,458
operations		1,809,451		744,455
		2,379,374		1,339,913
amortization of deferred charges.....		685,605		339,324
amortization of deferred revenues				(54,806)
provision for termination benefits		921,961		375,508
loss on disposal of capital assets				50,416
	1,947,000	3,986,940	1,741,000	2,050,355
Operating source of funds.....	9,702,000	4,449,365	8,341,000	2,077,173
Net capital acquisitions.....	(8,974,000)	(8,803,094)	(1,950,000)	(2,200,156)
Working capital change.....	202,000	16,577,042	213,000	3,645,728
Other items.....		(17,284,162)		(3,084,935)
Authority (used) provided.....	930,000	(5,060,849)	6,604,000	437,810

**Government Telecommunications and Informatics
Services Revolving Fund—Continued**
**RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995**

	1995	1994 (former GTA)
	\$	\$
(Debit)/Credit balance in the accumulated net charge against the Fund's authority account . . .	(11,595,568)	12,205,044
Add: PAYE charges against the appropriation account after March 31	8,500,370	14,334,031
Less: amounts credited to the appropriation account after March 31	202,289	26,651,843
Net authority provided, end of year	(3,297,487)	(112,768)
Authority limit	64,000,000	64,000,000
Unused authority carried forward	67,297,487	64,112,768

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994 (former GTA)	LIABILITIES	1995	1994 (former GTA)
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	18,679,246	38,125,992	Government of Canada	441,677	1,297,582
Outside parties	1,319,627	1,242,494	Outside parties		
	19,998,873	39,368,486	Accounts payable	7,965,400	15,782,578
Prepaid expenses	201,671	101,384	Accrued salaries and benefits	3,211,628	
	20,200,544	39,469,870	Deferred revenues		19,030
Capital (Note 5)			Current portion of the provision for employee termination benefits	327,390	24,605
At cost	19,546,523	7,449,980	Current portion of the allowance for compensation	2,485,416	
Less: accumulated amortization	6,276,420	3,155,078		14,431,511	17,123,795
	13,270,103	4,294,902	Long-term		
Other			Provision for employee termination benefits	13,477,202	2,051,171
Deferred charges	834,079	1,519,684	Allowance for compensation	3,624,710	
				17,101,912	2,051,171
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority (Note 3)	(11,595,568)	12,205,044
			Accumulated surplus	14,366,871	13,904,446
				2,771,303	26,109,490
	34,304,726	45,284,456		34,304,726	45,284,456

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

Government Telecommunications and Informatics Services Revolving Fund—Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (former GTA)
	\$	\$
Revenues		
Internal to PWGSC	115,145,431	
External to PWGSC	202,748,442	207,450,800
	317,893,873	207,450,800
Cost of product	166,866,381	179,328,175
Gross operating profit	151,027,492	28,122,625
Expenses		
Salaries and employee benefits	66,531,585	9,322,520
Provision for employee termination benefits	921,961	375,508
Telecommunications, freight and travel	7,135,490	5,786,352
Information	256,523	799,940
Professional and special services	28,112,452	6,128,253
Occupancy costs	7,064,700	
Rentals	16,614,319	1,406,630
Purchased repairs and upkeep	4,882	
Utilities, materials and supplies	13,060,512	682,369
Amortization	1,809,451	744,455
Bad debts	1,389,219	1,293,623
Interest on drawdown	554,881	1,449,263
Loss on disposal of capital assets		48,416
All other expenditures	998,966	58,478
	144,454,941	28,095,807
Operating profit before other expenses	6,572,551	26,818
Other expenses		
Provision for compensation (Note 7)	6,110,126	
Net operating profit	462,425	26,818

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (former GTA)
	\$	\$
Balance, beginning of year	13,904,446	13,877,628
Net operating profit	462,425	26,818
Balance, end of year	14,366,871	13,904,446

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (former GTA)
	\$	\$
Operating activities:		
Net operating profit	462,425	26,818
Add: amortization of capital assets	2,379,374	1,339,913
loss on disposal of capital assets		50,416
amortization of deferred charges	685,605	339,324
provision for termination benefits	921,961	375,508
amortization of deferred revenues		(54,806)
	4,449,365	2,077,173
Working capital change	16,577,042	3,645,728
Increase in deferred charges		(1,821,000)
Payments on employee termination benefits	(292,979)	(89,909)
Net financial resources provided by operating activities	20,733,428	3,811,992
Investing activities:		
Capital assets (Note 5)		
Acquisitions	(8,803,094)	(2,200,156)
Assumed by the Fund (Note 4)	(2,551,481)	
Net financial resources used by investing activities	(11,354,575)	(2,200,156)
Financing activities:		
Liabilities for employee termination assumed by the Fund (Note 4)	10,797,049	
Liabilities for allowance for compensation	3,624,710	
Net financial resources provided by financing activities	14,421,759	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	23,800,612	1,611,836
Accumulated net charge against the Fund's authority account, beginning of year	(12,205,044)	(13,816,880)
Accumulated net charge against the Fund's authority account, end of year	11,595,568	(12,205,044)

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was originally established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 4 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased to \$64,000,000 by *Appropriation Act No. 4, 1991-92*. In accordance with *Vote 2c, Appropriation Act No. 4, 1982-83* an amount of \$1,485,822 of the accumulated deficit caused by the payment to Bell Canada for a terminated contract was written off to the authority. An amount of \$741,781 representing net assets assumed by the Fund and assets contributed to the Fund was charged against this authority when the Fund became budgetary in 1981.

As part of the restructuring announced June 25, 1993, GTA was merged with the informatics groups from the former Supply and Services Canada (SSC) and Public Works Canada (PWC) to form what is called Government Telecommunications and Informatics Services (GTIS). In addition to providing telecommunications facilities and services, GTIS now provides information management and technology services for all federal departments and agencies. As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. All transactions of GTIS are processed through the GTIS Revolving Fund. An amount of \$8,245,568 representing net assets and liabilities assumed by the Fund was added to the authority when the merger occurred.

As a result of the amalgamation, the GTIS Revolving Fund has more than tripled the size of the workforce of the former GTA agency. In 1994-95, only Headquarters employees from the informatics groups of the former SSC and PWC were transferred. This increase in the workforce generated internal revenues which represented half of the 1993-94 revenues of the former GTA. This substantive increase relates to the various organizations within the Public Works and Government Services Canada department. In 1995-96, the employees from the regional informatics groups of Public Works and Government Services Canada have been transferred to the GTIS Revolving Fund.

2. Significant accounting policies

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

Revenue 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.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Interest on drawdown

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

Accounts receivable

Accounts receivable are recorded when invoices are issued as a result of the provision of the service to users and are accrued for services supplied but not billed up to the year-end. It is the Fund's policy to provide for doubtful accounts.

Capital assets

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

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

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

Amortization of capital assets

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

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

Telecommunications equipment constitutes a special category of assets which are amortized on a straight-line basis, over the customer reimbursement agreement.

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1995—Continued

Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTIS and are amortized on a straight-line basis on the same life expectancy as the asset to which they relate.

Pension plan

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

Accrued salaries and benefits

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

Employee termination benefits

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

Allowance for compensation

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

3. Changes in accounting policies

Amortization

The GTA segment of the GTIS Revolving Fund has converted its amortization method and rates for most of its assets. The amortization for automobiles, office equipment and furniture and fixtures is calculated using the straight-line method instead of the diminishing balance. Automobiles are now amortized over three years (30 percent in 1994).

Accumulated net charge against the Fund's authority (ANCAFA)

In order to reflect the financial results in the balance sheet on the same basis as lapsing appropriations and facilitate the reconciliation between central accounting and the departmental financial systems, a change in the method of recording amounts debited and credited to the non-lapsing appropriation account was required. The objective is to present the results as at the end of the extended periods for the Government of Canada and not as at period 12 as it did in the past. This change is necessary in order to acknowledge in the Revolving Fund the impact of the extended accounting periods of the Government of Canada on the ANCAFA and to be able to compare it more easily against transactions recorded in the lapsing appropriations.

The new accounting policy was not applied retroactively because the necessary data was not reasonably determinable.

4. Assumed assets and liabilities

To assist the Fund in operating as a financially self-supporting entity, certain capital assets and liabilities for termination benefits were assumed by the Government Telecommunications and Informatics Services Revolving Fund. As of April 1, 1994, an amount of \$8,245,568 representing net liabilities assumed by the Fund was charged to the Fund's accumulated net charge against the Fund's authority. Assets and liabilities were assumed at their estimated net book value.

	1995
	\$
Assets:	
Capital assets (net of amortization)	2,551,481
Liabilities:	
Employee termination benefits	10,797,049
Net liabilities assumed	<u>8,245,568</u>

**Government Telecommunications and Informatics
Services Revolving Fund—Concluded**

 NOTES TO FINANCIAL STATEMENTS
 AS AT MARCH 31, 1995—Concluded

5. Capital assets and accumulated amortization

Capital assets	Balance as at beginning of the year	Acquisitions	Assets assumed by the Fund	Disposals/ transfers	Balance at end of the year
	\$	\$	\$	\$	\$
Office equipment	4,828,482	7,267,389	3,771,869	439,405	15,428,335
Furniture and fixtures	780,784	16,234		10,297	786,721
Automobiles	118,687			28,718	89,969
Telecommunications equipment	1,722,027	1,519,471			3,241,498
	7,449,980	8,803,094	3,771,869	478,420	19,546,523
Accumulated amortization	Balance as at beginning of the year	Amortization	Re-statement/ assets assumed by the Fund	Adjustments due to disposals/ transfers	Balance at end of the year
	\$	\$	\$	\$	\$
Office equipment	2,409,545	1,647,358	1,198,979	439,405	4,816,477
Furniture and fixtures	316,077	77,617	10,581	10,297	393,978
Automobiles	107,859		10,828	28,718	89,969
Telecommunications equipment	321,597	654,399			975,996
	3,155,078	2,379,374	1,220,388	478,420	6,276,420
Net	4,294,902		2,551,481		13,270,103

6. Comparative figures

The comparative figures provided for 1994 represent the former GTA figures. These amounts are as published in the 1993-94 *Public Accounts*.

7. Provision for compensation

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

8. Subsequent event

During the 1994-95 fiscal year, the decision to transfer the Senior executive network segment to Canada Communication Group was reflected, effective April 1, 1994. A subsequent decision has been made to discontinue the service. Parts of the Senior executive network were transferred to the GTIS Revolving Fund, effective July 1, 1995.

National Film Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the National Film Board Revolving Fund as required by and in accordance with the policy of 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. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the Audit Committee and presented to the Board of Trustees.

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

The Senior General Director, Administration and Operations 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 augmented by the maintenance of internal audit programs where contacts are maintained between our internal auditor and staff of the Auditor General's Office. 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.

These financial statements have been examined by the Auditor General, his role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Board as at March 31, 1995 and the results of its operations and the changes in its financial position for the year ended in conformity with generally accepted accounting principles.

Approved by:

MARYSE CHARBONNEAU, FCMA

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

GILLES ROY

*Senior General Director
Administration and Operations
(Senior financial officer)*

July 7, 1995

National Film Board—Continued

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation for the year		(79,959,418)		(81,814,940)
Less: items not requiring use of funds		4,494,895		3,601,537
Operating source of funds	(75,465,000)	(75,464,523)	(77,006,000)	(78,213,403)
Net capital acquisitions	(5,813,000)	(6,608,319)	(5,244,000)	(5,214,005)
Authority used	(81,278,000)	(82,072,842)	(82,250,000)	(83,427,408)
Statutory authority				
Working capital change	(375,000)	(6,032,280)	(375,000)	3,131,482
Other items		3,131,093		(469,918)
Authority used	(375,000)	(2,901,187)	(375,000)	2,661,564
Total authority used	(81,653,000)	(84,974,029)	(82,625,000)	(80,765,844)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995

	1995	1994
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	17,392,512	9,424,061
Add: PAYE charges against the appropriation account after March 31	6,877,710	10,248,214
Less: amounts credited to the appropriation account after March 31	606,849	846,259
Net authority used, end of the year	23,663,373	18,826,016
Authority limit	25,000,000	20,000,000
Unused authority carried forward	1,336,627	1,173,984

National Film Board—Continued

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1995 and the statements of operations, accumulated deficit and accumulated net charge against the Revolving Fund's authority for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

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

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

Ottawa, Canada
June 2, 1995

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current assets			Current liabilities		
Cash	91,028	608,706	Accounts payable		
Accounts receivable			Government of Canada	1,035,306	3,136,270
Government of Canada	652,496	479,954	Outside parties	6,501,680	5,734,909
Outside parties	3,650,978	2,384,254	Accrued salaries and vacations	1,409,161	1,492,742
Deposits	802,943	406,373	Advances on productions	243,619	654,015
Inventories (Note 3)	2,442,966	2,259,396	Obligation under voluntary departure		
Prepaid expenses	381,148	447,110	programs (Note 5)	2,500,000	5,094,948
	8,021,559	6,585,793		11,689,766	16,112,884
Capital assets (Note 4)			Long-term liabilities		
Cost	46,266,687	42,526,474	Obligation under capital		
Less: accumulated amortization	27,803,849	25,849,181	leases	12,118	181,603
	18,462,838	16,677,293	Provision for employee termination		
			benefits	6,809,628	7,141,418
				6,821,746	7,323,021
				18,511,512	23,435,905
			Commitments and contingencies (Notes 10 and 11)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 6)	17,392,512	9,424,061
			Accumulated deficit (Note 7)	(9,419,627)	(9,596,880)
				7,972,885	(172,819)
				26,484,397	23,263,086
	26,484,397	23,263,086			

Approved by Management:

GILLES ROY

Senior General Director
Administration and Operations

SANDRA MacDONALD

Government Film Commissioner

Approved by the Board:

JOHN D. KENNY

Member

KRISHAN C. JOSHEE

Member

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenses (Note 8)		
English programming		
Production of films and other forms of visual presentation		
Board's program	32,980,157	29,332,853
Sponsored production	975,868	2,163,842
Marketing of films and other forms of visual presentation	6,951,683	9,809,372
	40,907,708	41,306,067
French programming		
Production of films and other forms of visual presentation		
Board's program	20,295,918	19,068,295
Sponsored production	1,302,764	1,182,314
Marketing of films and other forms of visual presentation	4,542,198	4,590,039
	26,140,880	24,840,648
International programming		
Marketing of films and other forms of visual presentation	2,371,908	2,610,366
General services		
Distribution and other services	11,974,042	12,113,873
Research and development	596,128	834,781
	12,570,170	12,948,654
Management and administration	8,747,509	10,220,709
	90,738,175	91,926,444
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	1,043,198	2,213,005
French programming	1,413,108	1,252,465
Film prints, rentals and royalties		
Canadian distribution	3,922,644	3,057,672
International distribution	3,135,393	2,492,344
Services and miscellaneous	1,264,414	1,096,018
	10,778,757	10,111,504
Cost of operations for the year	79,959,418	81,814,940

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Balance, beginning of year	9,596,880	9,171,446
Cost of operations for the year	79,959,418	81,814,940
	89,556,298	90,986,386
Parliamentary appropriation—Operations	(80,136,671)	(81,389,506)
Balance, end of year	9,419,627	9,596,880

STATEMENT OF ACCUMULATED NET CHARGE
AGAINST THE REVOLVING FUND'S AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Operating activities		
Cost of operations for the year	(79,959,418)	(81,814,940)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Amortization	3,831,224	3,114,009
Loss on disposal of capital assets	840,924	62,094
Decrease in the provision of accrued vacations	(37,592)	(89,176)
Obligation under voluntary departure programs	342,129	2,157,871
Increase (decrease) in the provision for employee termination benefits	(481,790)	(1,643,261)
	(75,464,523)	(78,213,403)
Decrease (increase) in the funded components of working capital	(6,032,280)	3,131,482
	(81,496,803)	(75,081,921)
Investing activities		
Acquisition of capital assets	(6,430,625)	(4,567,015)
Acquisition under capital leases	(87,000)	(608,772)
Proceeds from disposal of capital assets	59,932	12,049
	(6,457,693)	(5,163,738)
Financing activities		
Parliamentary appropriation	82,072,842	83,427,432
Increase in the net book value of capital assets, net of obligation under capital leases	(1,936,171)	(2,037,926)
	80,136,671	81,389,506
Obligation under capital leases	87,000	608,772
Payments on obligations under capital leases	(237,626)	(659,063)
	79,986,045	81,339,215
Increase (decrease) for the year	7,968,451	(1,093,556)
Balance, beginning of year	9,424,061	10,517,617
Balance, end of year	17,392,512	9,424,061

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority and purposes

The National Film Board was established in 1950 under the *National Film Act* to initiate and promote the production and distribution of films in the national interest and in particular to:

- produce and distribute, and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;
- represent the Government of Canada in its relations with persons engaged in commercial motion picture film activity in connection with motion picture films for the Government or any department thereof;

National Film Board—ContinuedNOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995—Continued

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

The Board, through the operation of a revolving fund having a permanent continuing authority from Parliament, can make payments out of the Consolidated Revenue Fund for working capital and the interim financing of operating costs and the acquisition of capital assets and can record the increase in the net book value of capital assets against this authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$25 million (1994—\$20 million) at any one time. A parliamentary authority, to replenish the revolving fund for net acquisitions of capital assets and the admissible cost of operations, is voted annually and recorded in the year to which it applies. Any unused balance lapses.

2. Significant accounting policies**Production of films and other forms of visual presentation.**

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

Board's program

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

Sponsored production

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

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

Film prints

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

Inventories

Productions in progress are carried at the cumulative amount of costs incurred for each production exceeding advances invoiced, up to the amount of the sponsored unbilled balance. On the other hand, any cumulative excess of advances invoiced over costs incurred is recorded as advances on productions.

Materials and supplies are carried at the average cost.

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

Capital assets

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

- Technical equipment	5 to 20 years
- Data processing equipment	3 to 10 years
- Office furniture	10 to 20 years
- Office equipment	10 to 15 years
- Rolling stock	5 to 10 years

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially 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 fair value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee termination benefits

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

Pension plan

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

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

3. Inventories

	1995	1994
	\$	\$
Productions in progress	1,089,136	870,492
Materials and supplies	1,017,824	1,029,977
Film prints and other forms of visual presentation held for sale	336,006	358,927
	<u>2,442,966</u>	<u>2,259,396</u>

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—Continued

4. Capital assets

Cost	Balance, beginning of year	Acquisitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment	27,894,482	4,220,104	616,332	31,498,254
Data processing equipment	9,064,244	1,805,434	448,778	10,420,900
Office furniture	1,660,981	156,986		1,817,967
Office equipment	1,071,086	226,775	239,693	1,058,168
Rolling stock	112,280	21,326	23,715	109,891
	39,803,073	6,430,625	1,328,518	44,905,180
Equipment under capital lease				
Technical equipment		87,000		87,000
Data processing equipment	2,509,565		1,448,894	1,060,671
Office equipment	213,836			213,836
	2,723,401	87,000	1,448,894	1,361,507
	42,526,474	6,517,625	2,777,412	46,266,687
Accumulated amortization	Balance, beginning of year	Amortization	Decrease	Balance, end of year
	\$	\$	\$	\$
Technical equipment	19,032,646	1,829,181	792,244	20,069,583
Data processing equipment	4,294,823	1,522,708	230,194	5,587,337
Office furniture	726,934	136,406	27,985	835,355
Office equipment	418,881	92,167	41,375	469,673
Rolling stock	91,855	10,194	19,713	82,336
	24,565,139	3,590,656	1,111,511	27,044,284
Equipment under capital lease				
Technical equipment		9,207		9,207
Data processing equipment	1,257,906	209,470	765,045	702,331
Office equipment	26,136	21,891		48,027
	1,284,042	240,568	765,045	759,565
	25,849,181	3,831,224	1,876,556	27,803,849

5. Voluntary departure programs

To cope with budgetary restraints, the Board has initiated, in 1994 and 1995, early retirement and voluntary departure programs. These programs resulted in an expense of \$1,400,000 in 1995 (1994—\$3,863,000). The current liability related to these programs also includes regular termination benefits that have been accumulated in prior years.

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

	1995	1994
	\$	\$
Net book value of capital assets	18,462,838	16,677,293
Funded components of working capital	(888,723)	(6,921,003)
Obligation under capital leases	(181,603)	(332,229)
	17,392,512	9,424,061

7. Accumulated deficit

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

	1995	1994
	\$	\$
Accrued vacations	109,999	147,591
Employee termination benefits		
Short-term		150,000
Long-term	6,809,628	7,141,418
Voluntary departure programs		
Short-term	2,500,000	2,157,871
	9,419,627	9,596,880

National Film Board—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

8. Expenses

	1995	1994
	\$	\$
Salaries and benefits	46,074,466	48,502,269
Voluntary departure programs	1,400,000	3,863,000
Rentals	10,607,676	9,908,798
Professional and special services	8,040,831	7,373,969
Transportation and communications	5,266,843	5,448,267
Cash financing in co-productions	3,860,983	3,590,021
Amortization	3,831,224	3,114,009
Materials and supplies	3,809,012	4,000,217
Contracted film production and laboratory processing	2,929,191	2,212,759
Information	1,363,208	1,654,970
Repair and upkeep	1,305,024	1,038,352
Miscellaneous	2,249,717	1,219,813
	<u>90,738,175</u>	<u>91,926,444</u>

9. Related party transactions

The Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business. During the year, the Board has leased accommodation from the Department of Public Works and Government Services for an amount of \$8,160,000 (1994—\$8,212,000).

10. Commitments

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

	Premises	Equipment	Total
	\$	\$	\$
1996	246,452	436,147	682,599
1997	237,702	137,268	374,970
1998	233,451	20,846	254,297
1999	112,974	3,953	116,927
	<u>830,579</u>	<u>598,214</u>	<u>1,428,793</u>

11. Contingencies

In the ordinary 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 to the Board.

12. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 1995.

Optional Services Revolving Fund

MANAGEMENT REPORT

Public Works and Government Services Canada (PWGSC) is charged with the responsibility of fostering the cost effective and efficient delivery of integrated common products and services to Government. The Department provides central and common products and services which are mandatory under Government policy, and offers optional common products and services at competitive market rates.

We have prepared the accompanying financial statements of the Optional Services 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 significant accounting policies set out in Note 2, on a basis consistent with that of the preceding year except for a change to the cut-off date related to the amounts debited and credited to the appropriation account after March 31 as set out in Note 7. Some previous year's figures have been reclassified to conform to the current year's presentation. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with that in these financial statements, unless indicated otherwise.

The Finance sector, within the Department's Government Operational Service Branch (since July 24, 1995), develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Branch maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets.

Financial management and internal control systems are augmented by the maintenance of internal audit programs. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

An audit of Canada Communication Group's (CCG's) procurement practices, performed on behalf of Public Works and Government Services Canada, resulted in a decision, subsequent to the 1993-94 year-end, to transfer CCG's procurement business segment, a profitable component of CCG, to the Supply Operations Branch of Public Works and Government Services Canada.

In the February 1995 federal Budget an announcement was made to close Supply Operations Branch's Stocked Item Supply (SIS) sub-activity as a warehousing and distribution system within the federal Government.

Approved by:

L. SAINT-LAURENT
Director General, Finance
(Senior full-time financial officer)

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

September 29, 1995

STATEMENT OF AUTHORITY (USED) PROVIDED
FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(1,855,000)	(25,153,052)	(2,286,000)	(5,219,036)
Add: items not requiring use of funds	404,000	3,576,321	462,000	997,037
Operating use of funds	(1,451,000)	(21,576,731)	(1,824,000)	(4,221,999)
Net capital acquisitions	(774,000)	(418,413)	(1,093,000)	(597,222)
Working capital change	370,000	(15,325,121)	631,000	(9,535,114)
Other items		15,985,945		(1,211,825)
Authority (used) provided	(1,855,000)	(21,334,320)	(2,286,000)	(15,566,160)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995

	1995	1994
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	63,021,834	24,866,904
Add: PAYE charges against the appropriation account after March 31	13,618,050	37,671,318
Less: amounts credited to the appropriation account after March 31	32,687,598	42,319,200
other charges against the appropriation		1,778,508
Net authority used, end of year	43,952,286	21,997,530
Authority limit	200,000,000	100,000,000
Unused authority carried forward	156,047,714	78,002,470

Optional Services Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	39,710,932	44,011,573	Government of Canada	504,771	23,420,915
Outside parties	1,885,778	354,974	Outside parties	21,904,946	23,880,807
Net investment in leases			Deferred revenues	660,377	918,647
(Note 3)	675,352	496,080		23,070,094	48,220,369
Inventories at the lower of cost or net			Long-term		
realizable value (Note 2)	8,717,717	14,911,575	Provision for employee termination		
Other		1,040,730	benefits (Note 5)	3,328,575	598,186
	50,989,779	60,814,932			
Long-term receivable			EQUITY OF CANADA		
Net investment in leases			Accumulated net charge against the Fund's		
(Note 3)		179,272	authority	63,021,834	24,866,904
Capital (Notes 2 and 4)			Accumulated deficit	(35,216,924)	(10,063,872)
At cost	7,503,853	5,628,323		27,804,910	14,803,032
Less: accumulated amortization	4,290,053	3,000,940			
	3,213,800	2,627,383			
	54,203,579	63,621,587		54,203,579	63,621,587

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Sales from operations	251,286,298	152,753,958
Cost of sales	202,954,243	110,686,013
Gross profit on sales	48,332,055	42,067,945
Operating expenses		
Salaries and employee benefits, severance		
pay and maternity leave	26,288,671	16,814,093
Provision for employee termination		
benefits	2,398,025	299,093
Professional and special services	10,109,246	9,202,244
Accommodation	5,552,207	5,515,294
Repairs, supplies and miscellaneous	6,992,046	5,525,048
Freight	3,345,191	4,666,430
Interest on drawdown and other	3,111,844	1,473,144
Information	513,944	1,059,102
Postage	419,555	388,216
Travel and removal	673,200	486,806
Amortization	983,710	656,525
Communications	742,155	413,300
Inventories and other losses	2,869,671	559,868
Tenant services	97,920	22,559
Loss on disposal of capital assets	55,086	41,419
Rentals	1,123,949	163,840
	65,276,420	47,286,981
Net loss for the year before other expenses	(16,944,365)	(5,219,036)
Other expenses		
Provision for compensation (Note 10)	8,208,687	
Net loss for the year	(25,153,052)	(5,219,036)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Balance, beginning of year	(10,063,872)	(4,844,836)
Net loss for the year	(25,153,052)	(5,219,036)
Balance, end of year	(35,216,924)	(10,063,872)

Optional Services Revolving Fund —Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Operating activities:		
Net loss for the year	(25,153,052)	(5,219,036)
Add: provision for employee termination		
benefits	2,398,025	299,093
amortization	983,710	656,525
disposals/adjustments	194,586	41,419
	(21,576,731)	(4,221,999)
Working capital change	(15,325,121)	(9,535,114)
Net financial resources used by operating activities	(36,901,852)	(13,757,113)
Investing activities:		
Changes in other assets and liabilities:		
Net investment in		
leases	179,272	2,726,066
Employee termination benefits assumed	332,364	
	511,636	2,726,066
Capital assets:		
Acquisitions	(418,413)	(597,222)
Assumed (net of amortization)	(1,346,301)	
	(1,764,714)	(597,222)
Net financial resources used by investing activities	(1,253,078)	2,128,844
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(38,154,930)	(11,628,269)
Accumulated net charge against the Fund's authority account, beginning of year	(24,866,904)	(13,238,635)
Accumulated net charge against the Fund's authority account, end of year	(63,021,834)	(24,866,904)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority and purpose

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

The Fund's authority was amended as of April 1, 1994 to effect the transfer of Canada Communication Group Revolving Fund's (CCG's) procurement business segment - now known as Public relations and print contract services (PRPCS) sub-activity. The Fund's authority was subsequently increased through the 1994-95 Supplementary Estimates (D), from \$100 million to \$200 million.

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

Optional Services Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995—Continued

2. Significant accounting policies

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

Revenue 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.

Expense recognition and recording

All expenses, including termination benefits and vacation pay, are recorded in the fiscal year in which they are incurred.

Interest on drawdown

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

Accounts receivable

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

Inventories

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

Capital assets

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

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

Pension plan

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

Accrued salaries and benefits

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

Employee termination benefits

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

Allowance for compensation

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

3. Net investment in leases

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

The capital, interest and any other related costs are recoverable from departments over a one to five year period under direct financing leasing agreements. The net investment in leases is segregated between current and long-term portions on the balance sheet.

Optional Services Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995—Continued

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Assumed April 1, 1994	Restated balance beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$	\$	\$
Leasehold improvements	438,315		438,315		(40,351)	397,964
Furniture and equipment	270,221	871,684	1,141,905	28,494	126,757	1,297,156
EDP equipment	2,237,288	512,320	2,749,608	355,363	(130,354)	2,974,617
Automotive	404,396		404,396	10,250	(7,866)	406,780
Warehouse equipment	2,278,103		2,278,103	24,306	124,928	2,427,337
	5,628,323	1,384,004	7,012,327	418,413	73,114	7,503,854
Accumulated amortization	Balance at beginning of year	Assumed April 1, 1994	Restated balance beginning of year	Current year amortization	Adjustments to accumulated amortization as a result of disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$	\$	\$
Leasehold improvements	246,975		246,975	30,070		277,045
Furniture and equipment	76,281		76,281	220,000	75,687	371,968
EDP equipment	977,705	37,703	1,015,408	290,837	(234,220)	1,072,025
Automotive	240,925		240,925			240,925
Warehouse equipment	1,459,054		1,459,054	442,803	426,233	2,328,090
	3,000,940	37,703	3,038,643	983,710	267,700	4,290,053
Net	2,627,383	1,346,301	3,973,684		(194,586)	3,213,801

5. Employee benefits liability

There is an accrued liability of \$3,328,575 representing the liability incurred since the establishment of the Optional Services Revolving Fund, April 1, 1992 for employee benefits.

6. Assumed assets and liabilities

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

	1995	1994
	\$	\$
Assets:		
Current assets (Net)	12,099,709	11,811,010
Net investment in leases	7,567,474	7,567,474
Capital assets (Net of amorti- zation)	3,645,841	2,299,540
	23,313,024	21,678,024
Liabilities:		
Accumulated unused annual leave	682,201	
Employee termination benefits	332,363	
	1,014,564	
Net assets assumed	22,298,460	21,678,024

7. Change in an accounting policy

Accumulated net charge against the Fund's authority (ANCAFA)

In order to reflect the financial results in the balance sheet on the same basis as lapsing appropriations and facilitate the reconciliation between Central Accounting and the departmental financial systems, a change in the method of recording amounts debited and credited to the non-lapsing appropriation account was required. The objective is to present the results as at the end of the extended periods for the Government of Canada and not as at period 12 as it did in the past. This change is necessary in order to acknowledge in the Revolving Fund the impact of the extended accounting periods for the Government of Canada on the ANCAFA and to be able to compare it more easily against transactions recorded in the lapsing appropriations.

The new accounting policy was not applied retroactively because the necessary data was not reasonably determinable.

8. Comparative figures

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

Optional Services Revolving Fund—ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995—Concluded

9. Stocked Item Supply (SIS) closure

The February 1995 federal Budget announced the closure of Stocked Item Supply as a warehousing and distribution system within the federal Government. The SIS board of management decided on an orderly phase-out of the sub-activity over an eight (8) month period in order to minimize the net loss resulting from the closure. The phase-out period will allow the Department to put other methods of supply in place for the customer, sell off the inventory at some profit, renegotiate/terminate contracts with current SIS suppliers and provide employees on workforce adjustment (WFA) with work and time to find other employment while awaiting early retirement incentives (ERI)/early departure incentive (EDI) packages.

10. Provision for compensation

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

Parks Canada Enterprise Unit (Hot Springs) Revolving Fund

MANAGEMENT REPORT

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

These financial statements have been prepared in accordance with the significant accounting policies, set out in Note 2. Since this is the first year of operation for the Fund comparative figures are not available. 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* is consistent with that in these financial statements.

Canadian Heritage develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control 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 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.

Research is in progress to determine if newer integrated accounting and reporting systems could be implemented on a cost effective basis.

Approved by:

PETER HOMULOS

*A/Assistant Deputy Minister
Corporate services*

ALAN LATOURELLE

Director general, Financial Management

August 7, 1995

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1995

	1995	
	Estimates	Actual
	\$	\$
Net loss for the year	(405,000)	(205,541)
Add: items not requiring use of funds	495,000	499,853
Operating source of funds	90,000	294,312
Net capital acquisitions	(1,500,000)	(492,562)
Working capital change		364,829
Other items		(364,829)
Authority used	(1,410,000)	(198,250)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995
	\$
Debit balance in the accumulated net charge against the Fund's authority	(166,579)
Add: charges against the appropriation account after March 31.	457,762
Less: amount credited to the appropriation account after March 31	92,933
Net authority used, end of year	198,250
Authority limit	6,000,000
Unused authority carried forward	5,801,750

**Parks Canada Enterprise Unit (Hot Springs)
Revolving Fund—Continued**

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	LIABILITIES	1995
	\$		\$
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Outside parties	92,933	Government of Canada	219,728
		Outside parties	238,034
			457,762
Capital (Note 3)		Long-term	
At cost	3,777,962	Allowance for employee termination benefits	33,096
Less: accumulated amortization	466,757		490,858
	3,311,205		
		EQUITY OF CANADA	
		Contributed capital	3,285,400
		Accumulated net charge against the Fund's	
		authority	(166,579)
		Accumulated deficit	(205,541)
			2,913,280
	3,404,138		3,404,138

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

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Revenues	
Pool fees and rentals	2,625,359
Lockers	129,140
Other	21,764
Concession rent	37,967
Swim lessons	9,060
Staff housing	9,336
	2,832,626
Direct costs	
Salaries and employee benefits	1,623,341
Amortization	459,150
Utilities, materials and supplies	326,464
Purchased repairs and upkeep	144,809
Park administrative costs	103,344
Transportation and communications	51,288
Provision for employee termination	
benefits	31,218
Professional and special services	28,169
Total direct costs	2,767,783
Contribution margin	64,843
Overhead costs	
Salaries and employee benefits	130,322
Other	130,577
Amortization	7,607
Provision for employee termination	
benefits	1,878
	270,384
Net loss	(205,541)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Balance, beginning of year	
Net loss for the year	(205,541)
Balance, end of year	(205,541)

Parks Canada Enterprise Unit (Hot Springs) Revolving Fund—Concluded

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995
	\$
Operating activities:	
Net loss before extraordinary items	(205,541)
Add: provision for termination	
benefits	33,096
amortization	466,757
	294,312
Changes in current assets and liabilities	364,829
Net financial resources provided by operating activities	659,141
Investing activities:	
Capital assets	
Purchased	(492,562)
Net financial resources used by investing activities	(492,562)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	166,579
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year	166,579

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1995

1. Authority and purpose

The Parks Canada Enterprise Unit (Hot Springs) Revolving Fund was established in 1994, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act* to authorize the Minister of Communications to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Enterprise Unit (Hot Springs) including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$6,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

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

Buildings	5 to 20 years
Furniture and fixtures	5 to 10 years
Machinery and equipment	10 years
Vehicles	5 years
Computers	3 years

1 . 64 FINANCIAL STATEMENTS OF REVOLVING FUNDS

Pension Plan

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

Employee termination benefits

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

3. Capital assets and accumulated amortization

	Balance at beginning of year	Acquisitions net of disposal	Balance at end of year
Capital assets	\$	\$	\$
Buildings	3,105,200	357,062	3,462,262
Furniture and fixtures ..	150,500	16,025	166,525
Machinery and equipment		79,718	79,718
Vehicles	29,700	19,566	49,266
Computers		20,191	20,191
	3,285,400	492,562	3,777,962
Accumulated amortization	Balance at beginning of year	Amortization	Balance at end of year
	\$	\$	\$
Buildings		429,254	429,254
Furniture and fixtures ..		25,463	25,463
Machinery and equipment		3,189	3,189
Vehicles		7,505	7,505
Computers		1,346	1,346
		466,757	466,757

Passport Office Revolving Fund

MANAGEMENT REPORT

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

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

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

Approved by:

M. S. CONWAY

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

W. L. CLARKE

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

June 16, 1995

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994 (restated)	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year	(1,656,943)	6,758,499	6,739,884	5,178,306
Add: items not requiring use of funds	1,796,132	1,798,106	1,495,282	1,529,151
Operating source of funds	139,189	8,556,605	8,235,166	6,707,457
Net capital acquisitions	(1,219,600)	(5,541,597)	(5,544,000)	(3,196,901)
Working capital change	(891,881)	915,594	790,210	1,960,078
Other items		(817,807)		(1,806,089)
Authority provided (used)	(1,972,292)	3,112,795	3,481,376	3,664,545

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	(26,687,214)	(22,991,117)
Add: PAYE charges against the appropriation account after March 31	4,367,221	3,845,156
Less: amounts credited to the appropriation account after March 31	180,396	241,633
Net authority provided, end of year	(22,500,389)	(19,387,594)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	26,500,389	23,387,594

Passport Office Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994 (Restated)	LIABILITIES	1995	1994 (Restated)
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	195,779	269,525	Government of Canada	1,190,295	2,160,700
Outside parties	77,066	19,037	Outside parties		
Inventories, at cost and average cost			Accounts payable	3,237,928	1,825,834
(Note 3)	1,031,379	1,500,036	Vacation pay	373,407	374,752
Prepaid expenses	65,937	109,940	Current portion of the provision for employee		
	1,370,161	1,898,538	termination benefits	143,730	116,872
Capital (Note 4)			Deferred revenues	208,592	288,577
At cost	9,965,165	8,755,046		5,153,952	4,766,735
Less: accumulated amortization	6,327,657	5,121,613	Long-term		
	3,637,508	3,633,433	Provision for employee termination		
Other capital assets (Note 4)			benefits	2,953,536	2,699,481
Technology Enhancement Plan Project	5,650,822	1,422,846			
	10,658,491	6,954,817	EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(26,687,214)	(22,991,117)
			Accumulated surplus	29,238,217	22,479,718
				2,551,003	(511,399)
				10,658,491	6,954,817

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

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (Restated)
	\$	\$
Revenues		
Fees earned	49,352,492	46,492,348
Miscellaneous revenues	257,253	21,959
	49,609,745	46,514,307
Operating expenses		
Salaries and employee benefits	20,635,744	20,008,340
Provision for employee termination		
benefits	488,560	389,412
Passport materials and application forms	5,416,506	4,788,001
Passport operations at missions		
abroad	4,447,460	4,447,460
Accommodation	3,418,141	2,984,315
Professional and special services	2,696,859	2,800,419
Freight, express and cartage	1,612,551	1,635,741
Amortization	1,287,396	1,118,443
Telecommunications	1,155,411	1,411,971
Printing, stationery and supplies	724,155	662,227
Travel and removal	323,218	453,941
Repair and maintenance	274,123	275,034
Miscellaneous expenses	115,585	46,113
Rentals	101,004	128,540
Postal services and postage	79,770	70,350
Information	52,613	94,398
Loss on disposal of capital assets	22,150	21,296
	42,851,246	41,336,001
Net profit	6,758,499	5,178,306

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (Restated)
	\$	\$
Balance, beginning of year as previously		
reported	21,149,781	17,301,412
Adjustment to previous year financial state-		
ments (Note 6)	1,329,937	
Balance, as restated	22,479,718	
Net profit for the year	6,758,499	5,178,306
Balance, end of year	29,238,217	22,479,718

Passport Office Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994 (Restated)
	\$	\$
Operating activities:		
Net profit for the year	6,758,499	5,178,306
Add: provision for termination		
benefits	488,560	389,412
amortization	1,287,396	1,118,443
loss on disposal of capital	22,150	21,296
	8,556,605	6,707,457
Changes in current assets and liabilities	915,594	1,960,078
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(234,505)	(153,851)
Net financial resources provided by operating activities	9,237,694	8,513,684
Investing activities:		
Capital		
Purchased	(5,541,597)	(3,196,901)
Net financial resources used by investing activities	(5,541,597)	(3,196,901)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	3,696,097	5,316,783
Accumulated net charge against the Fund's authority account, beginning of year	22,991,117	17,674,334
Accumulated net charge against the Fund's authority account, end of year	26,687,214	22,991,117

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority and purpose

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

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of

accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

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

(b) Capital

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

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

(c) Other capital

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

(d) Employee termination benefits

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

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

3. Inventories

	1995	1994
	\$	\$
Materials and supplies	940,723	1,378,688
Work in process	90,656	121,348
	1,031,379	1,500,036

Passport Office Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Prior year adjustments	Balance at beginning of year restated	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$	\$	\$
Leasehold improvements	2,419,264	(8,975)	2,410,289	450,441		2,860,730
Furniture	1,429,262	(25,710)	1,403,552	357,562	25,572	1,735,542
EDP equipment	2,927,803	(78,529)	2,849,274	350,716	37,528	3,162,462
Other equipment	2,091,931		2,091,931	154,902	40,402	2,206,431
	8,868,260	(113,214)	8,755,046	1,313,621	103,502	9,965,165

Accumulated amortization	Balance at beginning of year	Prior year adjustments	Balance at beginning of year restated	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$	\$	\$
Leasehold improvements	1,543,369	(2,992)	1,540,377	576,415		2,116,792
Furniture	520,894	(1,607)	519,287	99,607	15,851	603,043
EDP equipment	1,940,092	(15,706)	1,924,386	424,683	30,899	2,318,170
Other equipment	1,137,563		1,137,563	186,692	34,603	1,289,652
	5,141,918	(20,305)	5,121,613	1,287,397	81,353	6,327,657

Other capital assets	Balance at beginning of year	Prior year adjustments	Balance at beginning of year restated	Acquisitions	Disposal	Balance at end of year
	\$	\$	\$	\$	\$	\$
Technology enhancement plan project		1,422,846	1,422,846	4,227,976		5,650,822
		1,422,846	1,422,846	4,227,976		5,650,822

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1995 and April 30, 2000.

Accommodation expense consisted of:

	1995	1994
	\$	\$
Rentals	3,418,141	2,984,315
Services	52,804	39,988
	3,470,945	3,024,303

6. Correction of error in prior period financial statements

The Passport Office omitted to report the capitalization of all costs related to the TEP project in the 1993-94 financial statements. The financial statements for fiscal year 1993-94 have been restated accordingly. As a result the accumulated surplus as at April 1, 1994 and the net profit for the year ended March 31, 1994 have been increased by \$1,329,937.

RADIAN Revolving Fund**MANAGEMENT REPORT**

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

These financial statements were prepared in accordance with the significant accounting policies set out in Note 2. 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* is consistent with that in these financial statements, unless indicated otherwise.

The Fund's financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control 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. 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:

SUZANNE ALARY
Chief, financial management
(Senior full-time financial officer)

LOUISE DUROCHER
Executive Director, Management services group
(Senior financial officer)

June 16, 1995

**STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1995**

	1995	
	Estimates	Actual
	\$	\$
Net loss for the year	(1,219,000)	(1,168,425)
Add: items not requiring use of funds	44,000	58,900
Operating source of funds	(1,175,000)	(1,109,525)
Net capital acquisitions	(311,000)	(277,835)
Working capital change		41,158
Other items		(41,158)
Authority used	(1,486,000)	(1,387,360)

**RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1995**

	1995
	\$
Credit balance in the accumulated net charge against the Fund's authority account	1,346,202
Add: PAYE charged against the appropriation account after March 31	59,658
Less: amount credited to the appropriation account after March 31	18,500
Net authority used, end of year	1,387,360
Authority limit	10,000,000
Unused authority carried forward	8,612,640

RADIAN Revolving Fund — Continued**BALANCE SHEET AS AT MARCH 31, 1995**

ASSETS	1995	LIABILITIES	1995
	\$		\$
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Government of Canada	18,500	Government of Canada	37,024
	18,500	Outside parties	
		Vacation pay	22,634
Capital assets			59,658
At cost	277,835	Long-term	
Less: accumulated amortization	50,564	Provision for employee termination benefits	8,336
	227,271		67,994
		EQUITY OF CANADA	
		Accumulated net charge against the Fund's	
		authority	1,346,202
		Accumulated deficit	(1,168,425)
			177,777
	245,771		245,771

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

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Revenues	802,114
Operating expenses	
Salaries and employee benefits	732,658
Provision for employee termination	
benefits	8,336
Transportation and communications	158,815
Information	411,386
Professional and special services	131,662
Rentals	107,208
Purchased repairs and upkeep	87,533
Utilities, materials and supplies	27,089
Amortization	50,564
Other expenses	255,288
	1,970,539
Net loss	(1,168,425)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Balance, beginning of year	
Net loss for the year	(1,168,425)
Balance, end of year	(1,168,425)

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995**

	1995
	\$
Operating activities:	
Net loss	(1,168,425)
Add: provision for employee termination	
benefits	8,336
amortization	50,564
	(1,109,525)
Changes in current assets and liabilities	41,158
Net financial resources used by operating	
activities	(1,068,367)
Investing activities:	
Capital assets	
Purchased	(277,835)
Net financial resources used by investing	
activities	(277,835)
Net financial resources used and change in the accumu-	
lated net charge against the Fund's authority account,	
during the year	(1,346,202)
Accumulated net charge against the Fund's authority	
account, beginning of year	
Accumulated net charge against the Fund's authority	
account, end of year	(1,346,202)

RADIAN Revolving Fund — ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority and purpose

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

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 \$10,000,000 at any time.

2. Significant accounting policies

(a) Employee termination benefits

Employee benefits (termination benefits and vacation pay) accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. RADIAN provides for the severance entitlements earned by employees since April 1, 1994. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned prior to April 1, 1994 and estimated at \$13,000 as at March 31, 1995 represent an obligation of RADIAN and will be funded by the Treasury Board.

(b) Capital assets

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

Office furniture	10 years
Office equipment	5 years
EDP and word processing equipment	4 years

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Balance at end of year	Amortization	Net book value
	\$	\$	\$	\$	\$
Furniture.....		111,523	111,523	11,152	100,371
Equipment		43,323	43,323	8,665	34,658
EDP and word processing equipment.....		122,989	122,989	30,747	92,242
		277,835	277,835	50,564	227,271

Public Service Commission — Staff Development and Training Revolving Fund

MANAGEMENT REPORT

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

These financial statements were prepared in accordance with the stated accounting policies, on a basis consistent with that of the preceding year. Some of these policies are further explained in the notes which form part of these statements. Some of the information included in these financial statements is based on management's best estimates and judgement and 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 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.

Approved by:

CLAIRE KENNEDY

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

AMELITA A. ARMIT

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

June 27, 1995

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1995

	1995		1994	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net (loss) profit for the year	(581,000)	(542,547)	10,000	339,873
Add: items not requiring use of funds	634,000	558,438	410,000	601,875
Operating source of funds	53,000	15,891	420,000	941,748
Net capital acquisitions	(800,000)	(68,198)	(500,000)	(532,530)
Working capital change		(1,577,800)	124,000	1,079,045
Other items		1,752,188		(1,102,261)
Authority (used) provided	(747,000)	122,081	44,000	386,002

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1995

	1995	1994
	\$	\$
Credit (Debit) balance in the accumulated net charge against the Fund's authority account ...	294,244	(1,287,863)
Add: PAYE charges against the appropriation account after March 31	1,853,238	3,704,107
Less: amounts credited to the appropriation account after March 31	3,668,261	3,814,941
Net authority provided, end of year	(1,520,779)	(1,398,697)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	6,020,779	5,898,697

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

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	LIABILITIES	1995	1994
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	3,933,961	4,335,743	Government of Canada	1,431,198	2,638,783
Outside parties	319,074	284,482	Outside parties		
Prepaid expenses	165,577	130,699	Accounts payable	429,788	1,074,593
	4,418,612	4,750,924	Vacation pay	440,881	427,225
Capital assets (Note 4)			Current portion of provision for employee		
At cost	4,012,312	3,944,114	termination benefits	138,000	186,000
Less: accumulated amortization	2,788,538	2,506,144	Deferred revenues	600	23,977
	1,223,774	1,437,970		2,440,467	4,350,578
			Long-term		
			Provision for employee termination		
			benefits	1,770,543	1,446,500
				4,211,010	5,797,078
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	294,244	(1,287,863)
			Accumulated surplus	1,137,132	1,679,679
				1,431,376	391,816
	5,642,386	6,188,894		5,642,386	6,188,894

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

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Revenues		
Course fees and services	10,539,091	12,476,357
Subsidies	3,988,433	4,573,667
	14,527,524	17,050,024
Operating expenses		
Salaries and employee benefits	8,747,458	8,791,234
Provision for employee termination		
benefits	276,044	204,865
Rentals	1,930,435	1,847,749
Professional and special services	1,898,845	2,514,364
Travel and communications	714,087	912,039
Administration and financial services	316,800	561,900
Material and supplies	519,329	1,139,342
Information	369,399	295,270
Amortization	282,394	342,625
Loss on disposal of capital assets		54,385
Repairs	12,452	24,426
Other	2,828	21,952
	15,070,071	16,710,151
Net (loss) profit	(542,547)	339,873

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Balance, beginning of year	1,679,679	1,339,806
Net (loss) profit for the year	(542,547)	339,873
Balance, end of year	1,137,132	1,679,679

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

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Operating activities:		
Net (loss) profit	(542,547)	339,873
Add: provision for employee termination		
benefits	276,044	204,865
amortization	282,394	342,625
loss on disposal of capital assets		54,385
	15,891	941,748
Change in current assets and liabilities	(1,577,800)	1,079,045
Change in current provision for		
employee termination		
benefits	48,000	(68,119)
Net financial resources (used) provided by		
operating activities	(1,513,909)	1,952,674
Investing activities:		
Capital assets		
Purchased	(68,198)	(532,530)
Net financial resources used by investing		
activities	(68,198)	(532,530)
Net financial resources (used) provided and		
change in the accumulated net charge		
against the Fund's authority, during		
the year	(1,582,107)	1,420,144
Accumulated net charge against the Fund's		
authority account, beginning of year	1,287,863	(132,281)
Accumulated net charge against the Fund's		
authority account, end of year	(294,244)	1,287,863

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1995**

1. Authority and purpose

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

The Fund has a continuing non-lapsing authority under the *Adjustment of Accounts Act*, S.C. 1980, c.17, to make payments out of the Consolidated Revenue Fund for working capital and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,500,000 at any time. In accordance with Vote 115a (1980-81) and Vote 35c (1981-82), accumulated deficits of \$4,573,071 have been deleted from the accounts. An amount of \$1,915,571 representing net liabilities assumed by the Fund was charged to this authority when the Fund became budgetary in 1981. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

(a) 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.

(b) Capital assets and amortization

Effective April 1, 1984 the Staff Development and Training Revolving Fund adopted the accounting policy of capitalizing capital assets purchases and charging operations for the use of these assets. These capital assets are amortized on the declining balance method from the year of acquisition at the following rates:

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

Effective April 1, 1993 the minimum cost of capital assets to be capitalized was increased from \$500 to \$1000.

(c) Prepaid expenses

The operations of the Fund are charged with expenses coincident with the provision of services. Prepaid expenses include the inventory of photocopies and supplies at March 31, 1995.

(d) Deferred revenues

Consists of amounts received from clients for services to be rendered.

3. Subsidized operations

Appropriation funds in the amount of \$2,788,433 were paid to the Staff Development and Training Revolving Fund for the 1994-95 fiscal year to fund the activities necessary to carry out the roles and responsibilities assigned to the Commission which cannot be recovered through user fees. The comparative figure for 1993-94 is \$2,984,667.

Additional appropriation funds in the amount of \$1,200,000 were paid to the Staff Development and Training Revolving Fund for the 1994-95 fiscal year in order to fund a pilot project to establish and test methods to enhance the effectiveness and accessibility of training services in the regions. The comparative figure for 1993-94 is \$1,589,000.

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

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture.....	943,667	18,457		962,124
Equipment	547,980	2,729		550,709
EDP equipment ..	2,452,467	47,012		2,499,479
	3,944,114	68,198		4,012,312

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture.....	468,217	49,391		517,608
Equipment	350,086	30,093		380,179
EDP equipment ..	1,687,841	202,910		1,890,751
	2,506,144	282,394		2,788,538

SECTION 2

1994-95

PUBLIC ACCOUNTS

Financial Statements of Departmental Corporations and Other Entities

CONTENTS

	<i>Page</i>
Departmental corporations—	
Atomic Energy Control Board	2.2
Canada Employment and Immigration Commission	2.6
Canadian Centre for Occupational Health and Safety. . .	2.13
Canadian Polar Commission.	2.17
Canadian Transportation Accident Investigation and Safety Board.	2.19
Director of Soldier Settlement.	2.22
Director, Veterans' Land Act	2.23
Fisheries Prices Support Board	2.24
Medical Research Council.	2.26
National Battlefields Commission.	2.30
National Research Council of Canada	2.33
National Round Table on the Environment and the Economy	2.36
Natural Sciences and Engineering Research Council. . .	2.39
Social Sciences and Humanities Research Council. . . .	2.43
Other entities—	
Agricultural Products Board.	2.46
Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children. . . .	2.50
Canadian Grain Commission	2.53

FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board is responsible for the preparation of all information included in its annual report. The financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The financial statement includes estimates that reflect management's best judgements. Financial information included elsewhere in the annual report is consistent with the financial statement.

Management is also responsible for developing and maintaining a system of internal control designed to provide reasonable assurance that all transactions are accurately recorded and that they comply with the relevant authorities, that the financial statement reports AECB's results of operations and that the assets are safeguarded.

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

Dr. A.J. BISHOP
President

J. P. MARCHILDON
Director General of Administration

Ottawa, Canada
May 31, 1995

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD
AND THE
MINISTER OF NATURAL RESOURCES

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1995. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1995, in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1995

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	24,921,585	24,771,693
Professional and special services	7,195,942	7,524,276
Travel and relocation	2,275,691	2,727,549
Furniture and equipment	1,571,108	1,672,931
Accommodation	762,330	1,574,306
Communication	692,131	672,824
Utilities, materials and supplies	567,386	672,048
Information	196,022	273,652
Repairs	169,347	206,789
Equipment rentals	94,802	93,553
Miscellaneous	46,773	17,353
	38,493,117	40,206,974
Administration		
Salaries and employee benefits	3,452,896	3,449,624
Board Members' expenses	195,534	83,158
Professional and special services	130,653	144,702
Travel	50,942	39,268
	3,830,025	3,716,752
Grants and contributions		
Safeguards Support Program	502,770	538,510
Other	132,120	233,640
	634,890	772,150
	42,958,032	44,695,876
Non-tax revenue		
Licence fees	26,191,338	23,602,849
Foreign training	1,386,454	370,124
Refunds of previous years' expenditure	89,138	193,299
Fines and penalties	10,670	7,500
Capital assets disposal	4,456	13,646
Miscellaneous	2,802	4,282
	27,684,858	24,191,700
Net cost of operations (Note 4)	15,273,174	20,504,176

The accompanying notes and schedule are an integral part of this statement.

Approved by:

DR. A.J. BISHOP

President

J. P. MARCHILDON

Director General of Administration

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995

1. Authority, objective and operations

The Atomic Energy Control Board (AECB) was established in 1946, by the *Atomic Energy Control Act*. It is a departmental corporation named in Schedule II to the *Financial Administration Act* and currently reports to Parliament through the Minister of Natural Resources.

The objective of the AECB is to ensure that nuclear energy in Canada is only used with due regard to health, safety, security and the environment, and to support Canada's participation in international measures to prevent the proliferation of nuclear weapons. The AECB achieves this objective by controlling the development, application and use of nuclear energy in Canada, and by participating on behalf of Canada in international measures of control.

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (see Note 9). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. Revenue, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

On April 1, 1990, the *AECB Cost Recovery Fees Regulations* came into effect. The general intent of these regulations is the recovery of all operating and administration costs of the AECB's regulatory activities relating to the commercial use of nuclear energy from the users of such nuclear energy. Educational institutions, publicly funded non-profit health care institutions and federal government departments are exempt from these regulations. The AECB costs associated with exempt organizations and costs related to its international safeguards and import/export activities are to remain as a cost to the government.

Fees for each licence type have been established based on the AECB's cost of carrying out its regulatory activities. These include the technical assessment of licence applications, compliance inspections to ensure that licensees are operating in accordance with the conditions of their licence, and the development of licence standards. Revised fees were implemented on December 14, 1994 and are based on 1992-93 costs.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS

MARCH 31, 1995—Continued

(b) Revenue recognition

Licence fees are recorded as revenue over the life of the licence (normally one or two years), except for licence fees regarding an application for a construction approval of a nuclear reactor in which case it is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

Other revenue, excluding foreign training, is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(e) Contributions to superannuation plan

AECB employees participate in the superannuation plan administered by the government of Canada and contribute equally with the AECB to the cost of the plan. Contributions by the AECB are charged to expenditure when disbursed.

3. Licence fees—deferred revenue

As of March 31, 1995, the unearned portion of licence fees was \$15,830,844 (1994—\$12,703,056).

4. Parliamentary Appropriations

	1995	1994
	\$	\$
Natural Resources Canada		
Vote 35 (1994—Vote 20)	39,675,000	41,557,000
Lapsed	1,869,088	2,548,471
	37,805,912	39,008,529
Statutory contributions to employee benefit plans	3,287,000	3,268,000
Total appropriations used	41,092,912	42,276,529
Add: Services provided without charge by other Government departments:		
Accommodation	604,003	1,267,002
Employee benefits	945,756	842,616
Other	315,361	309,729
	1,865,120	2,419,347
	42,958,032	44,695,876
Less: Non-tax revenue	27,684,858	24,191,700
Net cost of operations	15,273,174	20,504,176

5. Liabilities

At year end the amounts of liabilities are as follows:

	1995	1994
	\$	\$
(a) Accounts payable		
Payables at year end	2,217,936	2,251,849
Payments on due date	438,637	1,938,789
Contractors holdbacks	234,623	138,019
	2,891,196	4,328,657
Salaries payable	151,850	238,654
	3,043,046	4,567,311
(b) Other liabilities		
Vacation pay	1,934,836	1,896,897
Employee termination benefits	2,196,934	2,148,040
	4,131,770	4,044,937

The costs represented by the accounts and salaries payable are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2a).

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

The employee termination benefits are calculated for employees having 10 or more years of continuous employment on the basis of one half week pay for every year of continuous service to a maximum of 13 weeks pay.

6. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal Government departments for the year ended March 31, 1995, amounted to \$2,233,365 (1994—\$1,736,289).

7. Contingent liabilities

At March 31, 1995, the AECB was defendant in a lawsuit amounting to \$250,000. The lawsuit seeks damages for breach of statutory duties related to radioactively contaminated soil. The plaintiffs have not taken any action in this litigation for the past several years. Therefore, no provision has been made in the accounts for this contingent liability. Any settlement resulting from the resolution of this case will be paid from the Consolidated Revenue Fund.

Atomic Energy Control Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS

MARCH 31, 1995—Concluded

8. Related party transactions

AECB administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited (AECL) is the major contractor for this work by virtue of a contract that expired on March 31, 1995 which calls for annual payments of up to \$2.3 million a year. For 1995, AECL charged \$1,177,341 (1994—\$1,967,000) to this program.

9. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 1995, is \$541,521 (1994—\$541,521).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1995, is \$590,000,000 (1994—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

REVENUE AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1995

	1995				1994
	Revenue	Licences provided free of charge	Total value of licences and other revenue	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
Regulatory activities					
Nuclear reactors and heavy water plants	18,038,302		18,038,302	24,660,933	25,931,225
Research reactors	16,200	200,164	216,364	461,145	247,946
Nuclear research and test establishments	1,112,767		1,112,767	1,654,039	1,943,045
Uranium mines	2,514,490		2,514,490	3,281,468	4,093,155
Nuclear fuel facilities	851,000		851,000	889,970	1,071,536
Prescribed substances	76,900	14,094	90,994	154,438	180,418
Accelerators	96,283	269,455	365,738	303,541	290,618
Radioisotopes	2,204,560	1,635,352	3,839,912	6,324,698	6,870,417
Transportation	95,591		95,591	214,810	130,949
Waste management and decommissioning	1,165,632	114,300	1,279,932	1,361,530	1,371,411
Dosimetry	19,613		19,613	141,017	54,031
Import/export				258,772	169,924
	26,191,338	2,233,365	28,424,703	39,706,361	42,354,675
Non-regulatory activities					
Foreign training	1,386,454		1,386,454	1,623,081	777,556
Other	107,066		107,066	1,628,590	1,563,645
	1,493,520		1,493,520	3,251,671	2,341,201
Total	27,684,858	2,233,365	29,918,223	42,958,032	44,695,876

Canada Employment and Immigration Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment and Immigration Commission (CEIC) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in these financial statements rests with the management of Human Resources Development Canada (HRDC). In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been examined by the Senior Management of HRDC.

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

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

Approved by:

JEAN-JACQUES NOREAU
Chairperson

DAVID A. GOOD
Senior Financial Officer

August 4, 1995

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995
(in thousands of dollars)

	1994-95	1993-94
Expenditure		
Employment and Insurance Program		
Employment	1,951,667	1,665,216
Unemployment insurance	492,234	559,805
CEC management and joint services	249,810	202,626
	<u>2,693,711</u>	<u>2,427,647</u>
Corporate Management and Services Program		
Corporate management and administration ..	285,322	317,802
Systems	40,079	41,536
Policy and communication	31,751	
	<u>357,152</u>	<u>359,338</u>
Immigration Program		
Settlement		248,601
Selection, control and enforcement operations		113,455
Policy and management		96,565
International service		55,982
Adjudication		
		<u>514,603</u>
Total of expenditure	<u>3,050,863</u>	<u>3,301,588</u>
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance Account administrative costs	1,260,499	1,293,712
Non-tax revenue		
Refunds of previous years' expenditures	14,926	21,679
Proceeds from sales	406	402
Services and service fees	230	57,659
Privileges, licences and permits	135	198
Return on investments		218
Other revenues		
Government annuities surplus	1,893	1,832
Unemployment insurance fines	1,220	1,257
Other	179	277
Immigration fines and forfeitures		1,058
Recovery of deportation expenses		390
Total of revenue	<u>1,279,488</u>	<u>1,378,682</u>
Net cost of operations	<u>1,771,375</u>	<u>1,922,906</u>

Canada Employment and Immigration Commission — Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. All the Commission's operating, contributions and grants expenditures are funded by budgetary lapsing authorities whereas employee benefits and annuities agents supplementary retirement benefits are authorized by statutory authorities. The Commission is divided into three program areas and their objectives are as follows:

Corporate Management and Services Program—To ensure the development and the implementation of policies and programs, to provide strategic, operational and administrative support to enable the Canada Employment and Immigration Commission to carry out its mission, and to provide for such other functions allocated to it.

Employment and Insurance Program—To develop and apply a framework of policies and programs necessary for the efficient functioning of the Canadian labour market, consistent with national, social and economic goals, and in a manner that promotes: a labour force which meets national and occupational requirements; an economy capable of growth and adaptation without undue burden on individuals, groups, and regions; and equality of opportunity to compete for and have access to jobs.

Immigration Program—To contribute to the economic, social, humanitarian and cultural interests of Canada and to meet our international responsibilities through the administration and admission of immigrants and visitors to Canada, the settlement of immigrants in Canada, and the provision of effective control of people seeking to come into or remain in Canada, taking into account the health, safety and security needs of Canada. However, as a result of reorganization of the Government departments in November 1993, this program is now reported by Department of Citizenship and Immigration Canada.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditure is recorded for all goods and services received and/or performed up to March 31, in accordance with the Government's Payables at Year-End accounting policy, with the exception of termination benefits and vacation pay.

(b) Revenue recognition

Revenue is recorded on a cash basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Amounts estimated

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

(e) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION (in thousands of dollars)

	1994-95	1993-94
Employment and Insurance Program		
Vote 5	106,015	65,219
Lapsed	42,865	3,265
	63,150	61,954
Vote 6b		10
Lapsed		10
Vote 10	1,570,369	1,330,403
Lapsed	38,695	52,470
	1,531,674	1,277,933
Statutory contributions to employee benefit plans	94,169	94,000
Statutory refunds of amounts credited to revenue in previous years	49	3
Statutory retirement benefits to annuities agents pensions	37	39
Total program	1,689,079	1,433,939
Corporate Management and Services Program		
Vote 1	55,208	45,127
Lapsed	5,751	1,433
	49,457	43,694
Statutory contributions to employee benefit plans	14,133	14,645
Statutory spending of proceeds from disposal of surplus Crown assets	489	141
Statutory to private collection agencies		854
Total program	64,079	59,334

Canada Employment and Immigration Commission — Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995—Continued

CANADA EMPLOYMENT AND IMMIGRATION COMMISSION—Concluded (in thousands of dollars)

	1994-95	1993-94
Immigration Program		
Vote 15		241,266
Lapsed		9,242
		232,024
Vote 20		20,873
Lapsed		1,700
		19,173
Vote 25		248,981
Lapsed		5,027
		243,954
Statutory contributions to employee benefit plans		19,098
Statutory refunds of amounts credited to revenue in previous years		353
Total program		514,602
Total use of appropriations	1,753,158	2,007,875

4. Accounts receivable

At year-end, accounts receivable consist of salary overpayments, fines payable by claimants under the *Unemployment Insurance Act*, various employment program and unemployment insurance overpayments, and other miscellaneous amounts due.

	1994-95	1993-94
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services		
Miscellaneous	297	201
Secondments	279	217
	576	418
Outside parties		
Employment and insurance		
Unemployment insurance benefit overpayments	344,412	310,047
Unemployment insurance section 33 ..	185,832	161,564
Unemployment insurance fines	5,835	5,873
National Institutional		
Training	2,962	2,772
Job entry	2,670	2,794
Other programs—CJS	2,087	1,919

	1994-95	1993-94
	(in thousands of dollars)	
Job development	1,727	1,927
Community futures	1,171	1,045
CJS Developmental use of		
UI Funds	951	961
Canada Works	824	821
National labour market		
innovation	804	804
Other programs	787	324
Summer Canada Works	768	779
Social assistance recipients	581	547
National Training Program—Purchase of training	574	592
Skill investment	310	84
CJS Challenge	263	204
Skill shortages	260	411
Local Employment Assistance		
Program	228	230
Work sharing	187	106
Outreach Program	142	126
Canada Community Development	108	40
Canada Manpower Mobility		
Program	76	92
Young Canada Works	74	58
TAGS	42	
Local Employment Assistance and Development Program	35	36
Local Initiative Program	34	34
Summer Employment Experience		
Development Program	29	25
General Industrial Training	24	30
Career Access	16	15
Industrial Assessment		
Incentive	9	11
Need overpayment	4	9
Youth Training Option Program	4	1
JOBS CORPS	1	
Youth employment strategy		69
	553,831	494,350
Immigration		
Removal and detention costs		3,226
Forfeited conditional bonds		3,170
Immigration administration fees		1,394
Adjustment assistance overpayments ..		816
Assisted Passage Loans—Accrued interest		735
Language training—Immigration		158
Recoverable adjustment assistance loans		20
Other accounts		8
		9,527
Corporate Management and Services		
Secondments	472	28
Miscellaneous	354	151
Salary overpayments	83	79
	909	258
Total	555,316	504,553

Canada Employment and Immigration Commission — Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Continued

5. Trust funds and specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following trust funds and specified purpose accounts.

(a) Unemployment Insurance Account

The *Unemployment Insurance Act* provides for a compulsory contributory Unemployment Insurance Program applicable to all employees, with few exceptions.

The Act authorizes an account in the accounts of Canada to be known as the Unemployment Insurance Account.

The Act provides for the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and, since November 18, 1990, of special assistance payments, and benefit repayments; (c) amounts for services rendered to other Government departments or agencies, or to the public; (d) amounts provided for any other purpose related to unemployment insurance and authorized by an appropriation administered by the Canada Employment and Immigration Commission; and (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE UNEMPLOYMENT INSURANCE ACCOUNT (in millions of dollars)

	1994-95	1993-94
Receipts and other credits		
Premiums—		
Employers and employees	19,371	18,671
Penalties	44	46
Interest earned	17	5
	19,432	18,722
Payments and other charges		
Benefits	14,961	17,596
Administration costs	1,285	1,310
Interest	423	450
	16,669	19,356
Net Increase / (decrease)	2,763	(634)
Add: (Repayments) / advances	(2,718)	747
balance at beginning of year	(544)	(657)
Balance at end of year	(499)	(544)

(b) Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Consolidated Revenue Fund.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and items transferred from previous years' revenue to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenue. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenue.

TRANSACTIONS IN THE GOVERNMENT ANNUITIES ACCOUNT (in thousands of dollars)

	1994-95	1993-94
Balance as at April 1	733,953	776,750
Receipts and other credits		
Interest from Canada	48,001	50,793
Premiums	170	277
Other	95	99
	48,266	51,169
Payments and other charges		
Annuity payments	87,719	90,311
Premium refunds	909	1,098
Unclaimed annuities	386	664
	89,014	92,073
Net increase or (decrease)	(40,748)	(40,904)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid	(334)	(1,893)
Balance as at March 31	692,871	733,953

(c) Annuities Agents Pension Account

This pension plan provides pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public. During the year no interest was credited to the account and charged to interest on public debt. Contributions from the Annuities Branch, as former employer, amounted to \$11,890 and payments from the account amounted to \$10,802.

Canada Employment and Immigration Commission — Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Continued

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1994-95	1993-94
	\$	\$
Balance as at April 1	14,294	14,152
Receipts and other credits	11,890	11,979
Payments and other charges	10,802	11,837
Net increase or (decrease)	1,088	142
Balance as at March 31	15,382	14,294

(d) Immigration Guarantee Fund

This account records amounts collected under various sections of the *Immigration Act* and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown or deduction to cover cost payable under the *Immigration Act*.

The information is now reported by the Department of Citizenship and Immigration Canada.

TRANSACTIONS IN THE IMMIGRATION GUARANTEE FUND (in thousands of dollars)

	1994-95	1993-94
Balance as at April 1		11,809
Receipts and other credits		6,691
Payments and other charges		4,937
Net increase or (decrease)		1,754
Balance as at March 31		13,563
Securities in trust at April 1		45
Payments and other charges		(45)
Net balance as at March 31		13,563

(e) General security deposits

This account records general security deposits from transportation companies under section 92(1) of the *Immigration Act*. The information is now reported by the Department of Citizenship and Immigration Canada.

TRANSACTIONS IN THE GENERAL SECURITY DEPOSITS (in thousands of dollars)

	1994-95	1993-94
Balance as at April 1		122
Receipts and other credits		56
Payments or other charges		10
Net increase or (decrease)		46
Balance as at March 31		168

(f) Summer Employment—Experience Development Program

The Summer Employment—Experience Development Program is jointly funded by the federal and provincial governments.

This account records advance payments made by the provinces against their share of cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$3,000,123 and disbursements totalled \$3,281,546 consisting in payments to sponsors. The debit balance is due to expenses not reimbursed yet by a Province in Share Cost Program. This situation will be corrected in 1995-96 fiscal year.

TRANSACTIONS IN THE SUMMER EMPLOYMENT— EXPERIENCE DEVELOPMENT PROGRAM

	1994-95	1993-94
	\$	\$
Balance as at April 1	(123)	
Receipts and other credits	3,000,123	708,323
Payments and other charges	3,281,546	708,446
Net increase or (decrease)	(281,423)	(123)
Balance as at March 31	(281,546)	(123)

(g) Canadian Jobs Strategy Program

The Canadian Jobs Strategy Program is jointly funded by the federal and provincial governments.

This account records advance payments made by provinces against their share of the cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$283 and there were no disbursements in payments to sponsors.

Canada Employment and Immigration Commission — Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Continued

TRANSACTIONS IN THE CANADIAN JOBS STRATEGY PROGRAM

	1994-95	1993-94
	\$	\$
Balance as at April 1	(283)	20,541
Receipts and other credits	283	
Payments and other charges		20,824
Net increase or (decrease)	283	(20,824)
Balance as at March 31		(283)

6. Loans, investments and advances

Transportation and assistance loan

Section 119 of the *Immigration Act* authorizes the making of loans to immigrants and other such classes of persons.

The total amount authorized to be outstanding at any time is \$110,000,000.

The information is now reported by the Department of Citizenship and Immigration Canada.

TRANSACTIONS IN TRANSPORTATION AND ASSISTANCE LOANS

	1994-95	1993-94
	\$	\$
Balance as at April 1		60,731,053
Receipts and other credits		15,791,729
Payments and other charges		10,204,992
Net increase or (decrease)		5,586,737
Balance as at March 31		55,144,316

7. Contingent liabilities

Eight claims totalling \$1,635,000 have been brought against the Canada Employment and Immigration Commission: one for damage to property by a private citizen, five for general damages (all by private citizens), two for personal injury (all by private citizens).

8. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment and Immigration Commission, the Unemployment Insurance Account, the Government Annuities Account and other trust funds and specified purpose accounts mentioned in the preceding Note 5. This represents a summary, on a consolidated basis, of the total operations of Human Resources Development Canada related to the Canada Employment and Immigration Commission.

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1995 (in thousands of dollars)

	1994-95	1993-94
Disbursements		
Employment and Insurance Program		
Unemployment insurance benefits . . .	14,960,533	17,596,268
Employment	1,951,667	1,665,216
Unemployment insurance	581,259	651,890
Unemployment insurance interest		
expense	423,849	449,795
CEC Management and joint services ..	249,810	202,626
Summer Employment Experience		
Development Program—Payments		
and refunds to provinces	3,282	708
Canadian Jobs Strategy Program—		
Payments and refunds to		
provinces		21
Corporate Management and Services		
Program		
Corporate management and adminis-		
tration	333,732	354,304
Systems	40,079	41,536
Policy and Communications	31,751	
Immigration Program		
Settlement		248,601
Selection, control and enforcement		
operations		113,455
Policy and management		96,565
International service		55,982
Transportation and assistance loans		
issued to immigrants		10,205
Immigration Guarantee Fund—		
Refund and forfeitures		4,892
General security deposits		10
	18,575,962	21,492,074

Canada Employment and Immigration Commission — Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Concluded

CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE PERIOD ENDED MARCH 31, 1995—Concluded (in thousands of dollars)

	1994-95	1993-94
Receipts		
Unemployment insurance premiums	19,415,012	18,717,476
Unemployment insurance advances	(2,718,600)	747,000
Annuity interest, etc.	48,278	51,181
Unemployment insurance interest— Revenue	17,288	5,486
Refund of previous years' expenditure	14,926	21,679
Net adjustment to the unemployment insurance administration cost	7,458	6,395
Summer Employment Experience Development Program deposits	3,000	708
Proceeds from sales	406	402
Services and service fees	230	57,659
Privileges, licences and permits	135	198
Return on investments		218
Transportation and assistance loans repayments		15,792
Immigration Guarantee Fund deposits		6,691
General security deposits		56
Other revenues		
Government Annuities Surplus	1,893	1,832
Unemployment insurance fines	1,220	1,257
Other	179	277
Immigration fines and forfeitures		1,058
Recovery of deportation expenses		390
	<u>16,791,425</u>	<u>19,635,755</u>
Net cost of operations	<u>1,784,537</u>	<u>1,856,319</u>
Reconciliation to use of appropriations		
Net cost of operations	1,784,537	1,856,319
Decrease in unemployment insurance deficit	44,532	113,749
Revenue credited to non-tax revenue related to appropriations	18,989	84,970
From Annuities Account—Actuarial surplus	334	1,893
Increase in the Annuities Pension Agent	1	
Decrease in the Canadian Jobs Strategy Program		21
Decrease in transportation and assistance loans		5,587
Increase in the Immigration Guarantee Fund		1,754
Increase in the General Security Deposits		46
Decrease in the Summer Employment Experience Development Program	(281)	
Decrease in unpaid annuities	(41,082)	(42,797)
Use of appropriations	<u>1,807,030</u>	<u>2,021,542</u>

Canadian Centre for Occupational Health and Safety

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Occupational Health and Safety in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Centre. In order to assure maximum objectivity and freedom from bias, the financial statement has been examined by the Audit Committee of the Centre.

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

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control 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 Centre's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the Centre's financial statement presents fairly, the Centre's financial transactions in accordance with stated accounting policies.

Approved by:

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS
Comptroller

June 9, 1995

AUDITOR'S REPORT

TO THE COUNCIL OF THE CANADIAN CENTRE FOR
OCCUPATIONAL HEALTH AND SAFETY

AND

THE MINISTER DESIGNATE OF HUMAN RESOURCES
DEVELOPMENT

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1995. This financial statement is the responsibility of the Centre's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Centre for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 9, 1995

Canadian Centre for Occupational Health and Safety — *Continued*

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	4,697,584	4,737,441
Professional and special services	644,196	574,873
Accommodation	320,160	320,160
Transportation and communications	277,988	298,961
Utilities, materials and supplies	223,062	196,487
Information	215,737	268,141
Purchased repair and upkeep	128,056	115,253
Capital assets	85,745	92,980
Rentals	33,020	33,188
Employee termination benefits	20,889	370,612
	6,646,437	7,008,096
Administration		
Salaries and employee benefits	194,494	217,124
Governors, executive board and committees ..	10,660	13,171
Travel	7,800	4,558
Professional and special services	1,844	4,011
Utilities, materials and supplies	989	1,343
	215,787	240,207
Total expenditure	6,862,224	7,248,303
Non-tax revenue credited to the vote		
(Note 3)	3,984,415	3,688,263
Net cost of operations (Note 5)	2,877,809	3,560,040

The accompanying notes are an integral part of this statement.

Approved by:

JAMES LAHEY
Chairman

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS
Comptroller

NOTES TO THE STATEMENT OF OPERATIONS **MARCH 31, 1995**

1. Authority and purpose

The Centre was established in 1978 under the *Canadian Centre for Occupational Health and Safety Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Centre are to promote the right of Canadians to a healthy and safe working environment and to enhance the physical and mental health of workers. The Centre's operating expenditure is funded in part by its operating revenue and by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts of services provided without charge by Government departments are included in expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Centre contribute equally to the cost of the Plan. The Centre's contributions are charged to expenditure on a current basis.

(f) Adjustment of prior year's payables at year-end is recorded as revenue.

3. Non-tax revenue credited to the vote

	1995	1994
	\$	\$
Proceeds from sales:		
Subscription—CCINFOdisc	2,142,790	1,879,593
Subscription—Specialty discs	293,747	267,880
Diskette Based Products	72,665	
Single copy publications	45,917	56,323
Subscription—CCINFOline	29,463	53,734
CCINFOtapes	25,252	28,168
Memberships	20,414	26,272
Advertising at the Centre		200
	2,630,248	2,312,170
Cost recoveries:		
Technical services	761,516	729,618
Inquiries services	510,500	540,253
Travel expenses	82,151	88,553
	1,354,167	1,358,424
Adjustment of prior year's payables at year-end		17,669
	3,984,415	3,688,263

2. 14 FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS AND OTHER ENTITIES

Canadian Centre for Occupational Health and Safety — *Continued*

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—*Continued*

4. Joint venture

In 1991, CCOHS entered into a contract with the Ontario Training Corporation (OTC) for 50% undivided interest in a joint venture to develop and market a compact disc training package addressing the hazards of chemicals in the workplace. The OTC's share of the cost of this contract amounted to \$540,000, to be paid by instalments. The total instalments received from OTC to date amount to \$399,000. The remaining balance of \$141,000 of the contract is contingent on the on-going updating and marketing of the product. On June 30, 1993 the OTC assigned all of its rights, title, interest and obligations under the agreement to Innovation Ontario Corporation (IOC).

The sales for the product have not met forecasted levels. As a result, the remaining \$141,000 stipulated in the agreement can not be expected until the sales increase to the levels stated in the agreement.

Revenues are to be shared as follows:

75 percent CCOHS—25 percent IOC for products sold by CCOHS

60 percent CCOHS—40 percent IOC for products sold by IOC

CCOHS sales began in December 1992. The total sales for the 1994-95 year were \$13,147 (\$20,941 in 1993-94) of which \$3,287 (\$5,235 in 1993-94) was forwarded to IOC.

Product ownership will revert to CCOHS no sooner than three years and when IOC has received revenue totalling one million dollars.

5. Parliamentary appropriation

	1995	1994
	\$	\$
Human Resources Development—		
Vote 45	2,425,000	
Department of Labour—		
Vote 15		1,839,000
Human Resources Development—		
Vote 45D	212,000	
Department of Labour—		
Vote 15B		1,238,000
Supplemented by Treasury Board—		
Vote 5		166,900
	2,637,000	3,243,900
Amount lapsed	89,351	1,351
Total use of appropriation	2,547,649	3,242,549
Add: services provided without charge		
by Government departments	330,160	335,160
Less: Adjustment of prior year's payables		
at year-end		17,669
Net cost of operations	2,877,809	3,560,040

6. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method.

Capital assets at cost	March 31, 1994	Acquisi- tions	Disposal	March 31, 1995
	\$	\$	\$	\$
Computer equip- ment	3,235,618	62,572	1,307,658	1,990,532
Furniture and equipment	978,563	23,173	81,801	919,934
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,673			2,673
	4,849,573	85,745	1,389,459	3,545,859
Accumulated amortization	March 31, 1994	Amortiza- tion	Disposal	March 31, 1995
	\$	\$	\$	\$
Computer equip- ment	2,941,506	145,752	1,307,658	1,779,600
Furniture and equipment	950,471	13,911	81,801	882,581
Leasehold improve- ments	632,719			632,719
Measuring equipment	1,605	535		2,140
	4,526,301	160,198	1,389,459	3,297,040

7. Accounts receivable

At year end, current accounts receivable from the sale of goods and services are as follows:

	March 31, 1995	March 31, 1994
	\$	\$
Outside parties	341,548	399,705
Government departments	17,644	25,591
	359,192	425,296

Canadian Centre for Occupational Health and Safety — Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Concluded

8. Liabilities

	March 31, 1995	March 31, 1994
	\$	\$
(a) Accounts payable		
Payables at year-end	207,289	273,971
Payments on due date	174,078	164,860
	381,367	438,831
Accrued salaries	114,497	138,252
	495,864	577,083
(b) Other liabilities		
Vacation pay	264,452	263,511
Employee termination benefits	795,785	751,511
	1,060,237	1,015,022
(c) Prepayment on products		
Outside parties	49,967	138,952
Government departments	5,499	8,314
	55,466	147,266

The costs represented by the accounts payable and accrued salaries are reflected in the statement of operations.

The costs associated with other liabilities are not included in the statement of operations. These costs are recognized only when paid (see Note 2(a)).

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

The employee termination benefits are calculated for all employees on the basis of two weeks' pay for the first complete year of continuous employment and one week pay for each additional complete year of continuous employment.

The prepayment on products represents cash received in advance of product delivery. The majority of cash received is for CCOHS' subscription products. These products are shipped in May 1995. These payments are recorded as revenues in the statement of operations.

9. Contingent liability

During the year, a claim for wrongful dismissal amounting to \$450,000 was made against CCOHS. In management's opinion, this claim is without substantial merit. No provision has been made for a loss in the financial statement as the likelihood of loss is indeterminable.

10. Donations

In accordance with section 6(3) of its Act, the Centre has a cumulative total of \$78,295 at March 31, 1995 from donations. Donations of \$2,500 were received in 1994-95. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse and does not earn interest.

Canadian Polar Commission

MANAGEMENT REPORT

The accompanying financial statement of the Canadian Polar Commission has been prepared in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 on a basis consistent with that of the preceding year. To fulfil its financial responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement.

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

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the financial statement presents fairly the Commission's financial transactions in conformity with stated accounting policies.

Approved by:

W. FRASER
Chairman

A. HALLER
Executive Officer

June 22, 1995

AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF THE
CANADIAN POLAR COMMISSION
AND THE
MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

I have audited the statement of operations of the Canadian Polar Commission for the year ended March 31, 1995. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of the operations of the Commission for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 22, 1995

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditure		
Operations		
Travel and relocation	244,642	236,440
Professional and special services	140,110	233,903
Accommodation	95,463	77,694
Honoraria to Board Members	47,678	66,525
Printing and publishing	40,629	20,548
Contributions	21,000	16,600
Furniture and equipment	1,550	1,919
	591,072	653,629
Administration		
Salaries and employee		
benefits	387,937	381,619
Telephone and telecommunications	26,343	20,949
Office expenses and equipment	19,620	21,519
Materials and supplies	13,998	18,605
Postage and courier service	9,792	8,953
Advertising	4,263	8,054
	461,953	459,699
Cost of operations (Note 3)	1,053,025	1,113,328

The accompanying notes are an integral part of this statement.

Approved by:

W. FRASER
Chairman

J. STAGER
Member

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1995

1. Authority and purpose

The Canadian Polar Commission was established in 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. 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 expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisition of capital assets are charged to operating expenditure in the year of purchase.

3. Parliamentary appropriation

	1995	1994
	\$	\$
Indian Affairs and Northern		
Development Vote 50	1,035,000	1,077,000
Supplementary estimates "D"	9,948	
	1,044,948	1,077,000
Lapsed	39,923	9,672
	1,005,025	1,067,328
Contributions to employee		
benefit plans	48,000	46,000
Total use of appropriations	1,053,025	1,113,328

Canadian Transportation Accident Investigation and Safety Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Transportation Accident Investigation and Safety Board (CTAISB) in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with management.

This financial statement was prepared in accordance with the accounting policies set out in Note 2. Some of the amounts included in the financial statement are based on management's best estimates and judgments and give due consideration to materiality. To fulfil its reporting responsibility, the CTAISB maintains a set of accounts which provides a centralized record of its financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts* is consistent with that in the Statement of Operations, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The CTAISB maintains systems of financial management and internal control. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard its assets. The CTAISB also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The statement of operations has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the statement of operations presents fairly, in conformity with stated accounting policies, the CTAISB's financial transactions.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

June 9, 1995

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE CANADIAN TRANSPORTATION
ACCIDENT INVESTIGATION AND SAFETY BOARD
AND TO THE
PRESIDENT OF THE QUEEN'S PRIVY COUNCIL FOR CANADA

I have audited the statement of operations of the Canadian Transportation Accident Investigation and Safety Board for the year ended March 31, 1995. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

D. Larry Meyers, FCA
Deputy Auditor General
for the Auditor General of Canada

Ottawa, Canada
May 31, 1995

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1994-95	1993-94
	\$	\$
Expenditure		
Board		
Personnel	726,005	687,037
Transportation and communications	44,382	58,981
Accommodation	42,702	40,751
Professional and special services	14,094	10,282
Other	8,849	3,320
	836,032	800,371
Operations		
Personnel	16,153,216	15,380,506
Professional and special services	2,033,407	2,400,907
Accommodation	1,571,479	1,563,154
Transportation and communications	1,535,561	1,479,267
Construction and/or acquisition of machinery and equipment	644,337	804,107
Information	546,049	283,043
Utilities, materials and supplies	510,542	485,441
Purchased repair and upkeep	446,443	447,644
Rentals	61,548	75,842
Other	2,052	1,334
	23,504,634	22,921,245
Administration		
Personnel	2,803,384	3,701,986
Professional and special services	428,697	493,235
Accommodation	274,534	291,231
Construction and/or acquisition of machinery and equipment	258,438	198,267
Transportation and communications	240,976	343,698
Utilities, materials and supplies	187,642	147,295
Purchased repair and upkeep	121,915	344,367
Information	37,199	47,949
Rentals	29,975	33,771
Other	420	161
	4,383,180	5,601,960
Total expenditures	28,723,846	29,323,576
Non-tax revenue		
Refunds of previous years' expenditure	23,029	41,324
Proceeds from sales of assets	13,026	16,734
Services and service fees	5,236	4,335
	41,291	62,393
Net cost of operations (Note 3)	28,682,555	29,261,183

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995

1. Authority and purpose

The Canadian Transportation Accident Investigation and Safety Board (CTAISB) was established in 1990 under the *Canadian Transportation Accident Investigation and Safety Board Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Board is to advance transportation safety. The primary purpose of the Board's investigations is accident prevention. It seeks to identify safety deficiencies in transportation occurrences and to make recommendations designed to eliminate or reduce any such safety deficiencies. In addition to investigations and public inquiries into specific occurrences, the Board may conduct studies into more general matters pertaining to transportation safety. The CTAISB has the exclusive authority to make findings as to causes and contributing factors when it investigates a transportation occurrence. The Board's operating expenditure is funded by a budgetary lapsing authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on an accrual basis, with the exception of termination benefits and vacation pay which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis.

(c) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(d) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(e) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

Canadian Transportation Accident Investigation and Safety Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Concluded

3. Parliamentary appropriation

	1994-95	1993-94
	\$	\$
Privy Council Vote 15	24,079,000	25,084,000
Supplementary estimates (1993-1994..... carry-forward) Vote 15d	1,087,200	
Lapsed	1,376,122	622,726 *
	23,790,078	24,461,274
Spending of proceeds from the disposal of surplus Crown assets	17,457	4,598
Statutory— contributions to employees benefit plans	2,270,000	2,282,000
Use of appropriation	26,077,535	26,747,872
Add: services provided without charge by Government departments (Note 4)	2,646,311	2,575,704
Deduct: non-tax revenue	41,291	62,393
Net cost of operations	28,682,555	29,261,183

(*) Amount modified to exclude portion that relates to the spending of proceeds from the disposal of Crown assets

4. Services provided without charge by Government departments

	1994-95	1993-94
	\$	\$
Public Works and Government Services Canada		
- accommodation and accommodation alteration	1,888,715	1,895,136
- administration of cheque issue and Personnel Management System	33,000	31,000
Treasury Board (employer's share of health insurance premiums)	673,596	605,568
Human Resources Development Canada (administration of workers' compensation)	51,000	44,000
	2,646,311	2,575,704

Director of Soldier Settlement

THE DIRECTOR OF SOLDIER SETTLEMENT IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE
FINANCIAL ADMINISTRATION ACT NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND
AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS*

Director, Veterans' Land Act

THE *DIRECTOR, VETERANS' LAND ACT* IS A DEPARTMENTAL CORPORATION NAMED IN SCHEDULE II TO THE *FINANCIAL ADMINISTRATION ACT* NO REVENUE AND EXPENDITURE HAVE BEEN INCURRED IN THIS FISCAL PERIOD AND AS A RESULT, NO FINANCIAL STATEMENTS HAVE BEEN PRODUCED FOR THE *PUBLIC ACCOUNTS*

Fisheries Prices Support Board

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Fisheries Prices Support Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Board.

This financial statement was prepared in accordance with the stated accounting policies set out in Note 2, on a basis consistent with that of the preceding year. To fulfil this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Board's administration service group, made up of Department of Fisheries and Oceans staff, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. This group maintains systems of financial management and internal control at appropriate costs. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Board's assets. The Board also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, who has expressed the opinion that such financial statement presents fairly, in accordance with stated accounting policies, the Board's results of operations for the year ended March 31, 1995.

Prepared by:

MICHELINE SANTILLI
Program Officer

Approved by:

JOE FITZGIBBON
Executive Director

May 29, 1995

AUDITOR'S REPORT

TO THE CHAIRMAN OF THE FISHERIES PRICES SUPPORT BOARD
AND
THE MINISTER OF FISHERIES AND OCEANS

I have audited the statement of operations of the Fisheries Prices Support Board for the year ended March 31, 1995. This financial statement is the responsibility of the Board's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Board for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
May 29, 1995

Fisheries Prices Support Board—Concluded**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995**

	1995	1994
	\$	\$
Administrative services provided without charge by the Department of Fisheries and Oceans (Note 3)	153,755	149,895
Cost of operations financed from the Consolidated Revenue Fund	153,755	149,895

The accompanying notes are an integral part of this financial statement.

Approved by the Executive Director:

JOE FITZGIBBON

**NOTES TO THE FINANCIAL STATEMENT
MARCH 31, 1995****1. Authority, objectives and operations**

The Board was established in 1944 under the *Fisheries Prices Support Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. As authorized by the Governor in Council, the Board is empowered to purchase fishery products for its own account and to make deficiency payments to producers of such products. The *Fisheries Prices Support Act* requires that the Board, in establishing purchase prices and in determining the rate at which deficiency payments are to be made, endeavours to secure a fair relationship between the returns from fisheries and those from other occupations. The Board operates through offices of the Department of Fisheries and Oceans, with departmental staff performing administrative functions of the Board.

On December 21, 1994 the Minister for Public Service Renewal, on the recommendation of the Minister of Fisheries and Oceans, announced the wind-up of the Fisheries Price Support Board. The *Fisheries Prices Support Act* is expected to be repealed in the fall of 1995.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

- The financial statement is prepared using the accrual basis of accounting.
- Administrative services provided without charge by the Department of Fisheries and Oceans are included in the cost of operations.

- The Board has an agency relationship with the Canadian International Development Agency (CIDA) for the procurement of canned mackerel. Due to the nature of this relationship, the Board carries out the transactions on CIDA's behalf and for CIDA's use and thus, does not hold lawful possession of the goods. As such, no revenues and expenses are recognized in the statement of operations in relation to this agency arrangement with CIDA.

3. Administrative services provided without charge by the Department of Fisheries and Oceans

	1995	1994
	\$	\$
Salaries	151,306	140,822
Travel and honoraria		6,760
Other	2,449	2,313
	153,755	149,895

4. Canned Mackerel Program

The canned mackerel program was funded in its entirety by an advance from the Canadian International Development Agency (CIDA). The Board paid for the acquisition, storage and delivery of the mackerel with funds advanced from CIDA. The unspent balance was refunded to CIDA prior to the end of the fiscal year.

	1995	1994
	\$	\$
Advance from CIDA	3,135,000	3,000,000
Acquisition, storage and delivery	(2,385,614)	(2,987,488)
Balance to CIDA	749,386	12,512

Medical Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Medical Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

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

The Council's Finance Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Council maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Council's assets. The Council also seeks to assure the objectivity and integrity of data in this financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate division of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Council's financial statement presents fairly, in accordance with stated accounting policies, the Council's financial transactions.

Approved by:

I. SHUGART

Executive Director

GUY D'ALOISIO

Director, Finance & Administration

June 26, 1995

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE MINISTER DESIGNATE OF HEALTH

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1995. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1995 in accordance with the accounting policies set out in the Note 2 to the financial statement.

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

Ottawa, Canada
June 23, 1995

Medical Research Council—ContinuedSTATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995
(in thousands of dollars)

	1995	1994
Expenditure		
Grants and scholarships (see Schedule)		
Grants	150,818	150,837
Multi-disciplinary	31,078	30,709
Salary support	22,716	22,745
Research training	22,817	24,802
Travel and exchange	415	382
Other activities	3,269	3,016
Networks of centres of excellence	23,051	16,494
Human Genome Program	3,470	2,303
	<u>257,634</u>	<u>251,288</u>
Operations		
Salaries and employee benefits	3,117	2,751
Employee termination benefits	25	27
Travel (Note 4)	920	1,297
Professional and special services	523	483
Accommodation	322	306
Publications	317	225
Communications	257	224
Furniture and equipment	252	208
Materials and supplies	181	155
Equipment repair and maintenance	176	164
	<u>6,090</u>	<u>5,840</u>
Administration		
Salaries and employee benefits	1,130	1,033
Employee termination benefits	8	13
Travel (Note 4)	208	126
Accommodation	144	132
Publications	127	91
Professional and special services	109	173
Communications	93	84
Furniture and equipment	91	78
Equipment repairs and maintenance	64	62
Materials and supplies	60	58
	<u>2,034</u>	<u>1,850</u>
	<u>265,758</u>	<u>258,978</u>
Non-tax revenue		
Refunds of previous years' expenditure	646	516
Net cost of operations (Note 3)	<u>265,112</u>	<u>258,462</u>

The accompanying notes and schedule are an integral part of this statement.

Approved by the Council:

HENRY G. FRIESEN, M.D.
President

Approved by Management:

I. SHUGART
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995

1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge by Government departments

Estimates of amounts for services provided without charge by Government departments are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure.

(e) Contributions to the Public Service Superannuation Plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Contributions by the Council are charged to expenditure on a current basis.

Medical Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995—Concluded

3. Parliamentary appropriations

	1995	1994
	(in thousands of dollars)	
Department of Health		
Vote 25 (1994—Vote 45) —		
Grants	258,021	251,329
Lapsed	387	41
	257,634	251,288
Vote 20 (1994—Vote 40) —Operating expenditure	7,417	6,984
Lapsed	367	314
	7,050	6,670
Statutory contributions to employee benefit plans	483	461
Statutory spending of proceeds from disposal of surplus Crown assets		1
Statutory collection agency fees	1	
Total use of appropriations	265,168	258,420
Add: services provided without charge by Government departments	590	558
Less: non-tax revenue	646	516
Net cost of operations	265,112	258,462

4. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 29 grant committees, 11 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Expenditure for travel charged to administration is for the general support of the Council's administrative activities and includes meetings of ad hoc advisory groups established to study specific issues for the Council. Details are as follows:

	1995	1994
	(in thousands of dollars)	
Operations:		
Grant committees	454	566
Award committees	95	115
Standing committees	78	7
Council/Executive	56	51
Human Genome	53	91
Strategic plan/Advisory Committees	17	279
Other non-staff		28
Staff	167	161
	920	1,298
Administration:		
Advisory groups	116	77
Staff	92	49
	208	126

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

5. Trust funds

As provided for in section 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

- (a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.
- (b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and Torticollis		Donations for Biomedical Research	
	1995	1994	1995	1994
	(in thousands of dollars)			
Balance, beginning of year	81	82	1,496	341
Add: donations received ... interest received ...			1,158	2,188
Less: grants paid ..	4	3	84	28
	8	4	1,413	1,061
Balance, end of year	77	81	1,325	1,496

6. Commitments

The Council is committed to disburse grants and scholarships in future years subject to the provision of funds by Parliament. Future year commitments are as follows:

	1995	1994
	(in thousands of dollars)	
Year of payment		
1994-95		227,868
1995-96	213,182	160,154
1996-97	136,540	96,575
1997-98	74,878	41,690
1998-99	33,379	25,801
1999-2000	8,448	2,420
2000-2001	1,061	
	467,488	554,508

Medical Research Council—Concluded
**SCHEDULE OF GRANTS AND SCHOLARSHIPS
 FOR THE YEAR ENDED MARCH 31, 1995**
 (in thousands of dollars)

	1995	1994
Grants		
Operating	137,330	135,102
Maintenance	2,868	2,932
Equipment	1,518	5,223
Special projects	2,681	1,999
University-Industry grants	6,421	5,581
	150,818	150,837
Multi-disciplinary		
MRC groups	13,844	14,277
Program grants	14,849	15,024
Development grants	2,385	1,408
	31,078	30,709
Salary support		
MRC groups	3,600	3,589
Development grants	3,321	3,110
Career investigators	1,956	2,606
MRC scientists	3,203	3,092
Scholarships	8,846	8,681
Clinician scientists 2	1,043	949
University-Industry salary support	747	718
	22,716	22,745
Research training		
Clinician scientists 1	1,477	1,207
Centennial fellowships	735	743
Fellowships	12,840	14,465
Dental fellowships	297	333
Studentships	5,914	6,229
Farquharson research scholarships	819	1,046
University-Industry training awards	735	779
	22,817	24,802
Travel and exchange		
Visiting scientists and professorships	207	252
Travel grants, symposia and workshops	208	130
	415	382
Other activities		
General research grants		1,125
President's fund	609	234
Other grants	2,660	1,657
	3,269	3,016
All core programs	231,113	232,491
Networks of centres of excellence	23,051	16,494
Human Genome Program	3,470	2,303
	257,634	251,288

National Battlefields Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Battlefields Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. 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.

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

The Auditor General performed an audit on the financial statement for the year ended March 31, 1995 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

JACQUES VILLENEUVE
Chairman

MICHEL LEULLIER
Secretary

July 7, 1995

AUDITOR'S REPORT

TO THE MINISTER DESIGNATE OF CANADIAN HERITAGE

I have audited the statement of operations of the National Battlefields Commission for the year ended March 31, 1995. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the statement of operations.

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

Ottawa, Canada
June 9, 1995

National Battlefields Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditures		
Ex gratia payments (Note 3)	2,392,551	2,392,549
Operations		
Salaries and benefits	990,978	1,077,939
Employee termination benefits	39,848	8,847
Professional services	379,561	352,593
Capital assets (Note 4)	316,269	407,167
Maintenance	248,441	189,310
Utilities, materials and supplies	179,214	219,876
Information	54,686	48,103
Rentals	37,238	48,317
Transportation and communications	35,970	39,801
	2,282,205	2,391,953
Administration		
Salaries and benefits	327,628	308,940
Professional services	29,026	103,335
Accounting services provided without charge by a Government department	5,623	5,460
Compensation for damage claims		3,709
	362,277	421,444
Total expenditures	5,037,033	5,205,946
Non-tax revenues		
Parking (Note 5)	115,396	120,364
Fines and penalties	6,977	12,470
Miscellaneous	12,558	8,143
	134,931	140,977
Net cost of operations (Note 6)	4,902,102	5,064,969

The accompanying notes are an integral part of this statement.

Approved by management:

M. LEULLIER
Secretary

Approved by the Commission:

J. VILLENEUVE
Chairman

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing a historic battlefield park at Quebec.

The Commission is a departmental corporation named in Schedule II to the *Financial Administration Act*.

The Commission's expenditures are funded by a budgetary lapsing authority, whereas employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are recorded on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Superannuation plan administered by the Government of Canada, in respect of current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Ex gratia payments

The Treasury Board approved ex gratia payments, not exceeding in aggregate \$9,600,000, to be made in four annual instalments from 1992-93 to 1995-96. These payments relate to the municipal and school taxes for the years 1986 to 1991 for the National Battlefields Park, for which no grants in lieu of taxes were paid to the cities of Quebec and Sillery. These ex gratia payments are subject to regulations and procedures applicable to grants made pursuant to the *Municipal Grants Act*. Since 1992, grants in lieu of taxes are paid by the Department of Public Works and Government Services.

4. Capital assets

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

	March 31, 1994	Additions	Disposals	March 31, 1995
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,198,132		400	1,197,732
Parking lots	350,715	22,000		372,715
Buildings	714,719	177,781		892,500
Martello Towers ...	1,755,990	318,480		2,074,470
Interpretation centre at the Musée du Québec	974,829			974,829
Equipment	1,266,134	136,184	90,612	1,311,706
	6,985,229	654,445	91,012	7,548,662
Financed by parliamentary appropriation	6,878,630	316,269	91,012	7,103,887
Financed by Trust Fund (Note 7)	106,599	338,176		444,775
	6,985,229	654,445	91,012	7,548,662

National Battlefields Commission—ConcludedNOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995—Concluded

5. Parking revenues

Friends of the Plains of Abraham Inc., of which two members of the board of directors are also commissioners of the Commission, manages a parking lot under a concession granted by the Commission. For the year ended March 31, 1995, the Commission received \$115,396 (\$120,364 in 1994). It used these revenues for the purpose of its program, in accordance with section 29.1(1) of the *Financial Administration Act* (FAA).

6. Parliamentary appropriation

	1995	1994
	\$	\$
Canadian Heritage		
Vote 100—(Vote 30 in 1994)	4,590,000	4,907,000
Vote 100 (d)	124,524	
	4,714,524	4,907,000
Lapsed	4,700	1,070
	4,709,824	4,905,930
Employee termination benefits funded by allotment from the Treasury Board Vote 5	39,848	
	4,749,672	4,905,930
Statutory—contributions to employee benefit plans	161,000	171,000
Spending of parking revenue in accordance with section 29.1(1) of the FAA	115,396	120,364
Spending of proceeds from the disposal of Crown assets surplus	5,342	3,192
Total use of appropriations	5,031,410	5,200,486
Add: services provided without charge by a Government department ...	5,623	5,460
Less: non-tax revenues	(134,931)	(140,977)
Net cost of operations	4,902,102	5,064,969

7. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund is governed by the new subsection 9.1 of the *Act respecting the National Battlefields at Quebec* which authorizes such amounts to be expended for the purpose for which such money was given to the Commission.

	1995	1994
	\$	\$
Receipts		
Donations	443,266	17,034
Interest	12,775	6,168
	456,041	23,202
Disbursements		
Capital assets (Note 4)	338,176	62,286
Professional services	26,556	
	364,732	62,286
Excess of receipts over disbursements (disbursements over receipts)	91,309	(39,084)
Balance at the beginning of the year	143,399	182,483
Balance at year end, deposited with Receiver General for Canada	234,708	143,399

8. Contractual commitments

The Commission has entered into an agreement with the City of Quebec to foster dialogue and collaboration between the two in order to develop projects for the benefit of population of the City of Quebec and visitors. Pursuant to this agreement, the Commission is committed, among other things, to participate in the financing of projects for a minimum of \$1,588,000.

The Commission is also committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Center at the Musée du Québec. The initial value of the basic rent subject to annual revision, is \$87,522. The lease is for 15 years from April 1, 1991.

In the normal course of its operations, the Commission entered into various operating leases. The resulting annual payments, including those for the renewal option year, aggregate \$131,980 for the next two years.

9. Contingent liability

Following a fatal accident which occurred on its property during the 1991 St-Jean Baptiste Day celebrations, a claim in the amount of \$900,000 was filed against the Commission. In the opinion of management, the likelihood and extent of liability cannot presently be determined.

A telephone company has filed a claim of \$48,735 against the Commission for damages to its underground equipment. According to the Commission, the amount claimed is overstated because it includes an amount to improve the equipment of the claimant. As of now, the Commission cannot estimate a provision for this liability.

Any payment by the Commission as a result of these issues will be charged to operations in the year of settlement.

National Research Council of Canada

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Research Council of Canada in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

This financial statement was prepared in accordance with the accounting policies set out in Note 2, on a basis consistent with that of the preceding year. Some of the information included in this financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfil its reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts* is consistent with that in the financial statement, unless indicated otherwise.

The Corporation's Finance and Information Management Services develops and disseminates financial management and accounting policies, and issues directives which maintain standards of accounting and financial management. The Corporation maintains systems of financial management and internal control. 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 Corporation's assets. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Corporation also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The National Research Council, under the Finance and Information Management Services Branch, operates a variety of proven corporate accounting and reporting systems. During this past year the branch has undertaken several major initiatives:

1. Paper and printing costs for the NRC will be reduced significantly as a result of the introduction of commercially available Electronic Document Distribution Software. NRC's Financial Policy and Training Manuals and its financial statements will now be distributed and used in an electronic medium, eliminating hundreds of thousands of pages of paper per year.

2. Agreements have been reached with two major high volume external suppliers for the payment of invoices using Electronic Data Interchange (EDI) technology. Increased efficiencies, less paper and the virtual elimination of data entry makes this processing option an attractive alternative as a new business process.

3. Another initiative is the replacement of NRC's current end-user financial reporting tool with the new "data warehouse" approach and with state of the art, windows based reporting tools.

4. As well, further steps were taken as part of the planned replacement by 1996 or 1997 of the Corporation's current financial control system, FINCON. Evaluation of potential replacement systems were carried out during the past fiscal year including the common Department Financial Systems (CDFS). It is planned to carry out further pilot implementation of potential replacements to FINCON during the fall of 1995.

M. K. PAWLOWSKI
Senior Financial Officer

J-G. SÉGUIN
Senior full-time Financial Officer

June 29, 1995

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditures		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	4,240,000	4,240,000
International affiliations	914,781	786,693
	5,154,781	5,026,693
Contributions		
Assistance to industry	76,116,397	68,326,946
TRIUMF project	33,250,000	30,322,000
The Gemini telescopes	6,499,999	6,287,213
Canada share of the cost of the Canada-France-Hawaii Telescope Corporation	3,722,543	3,372,955
James Clerk Maxwell Telescope	3,915,613	2,960,575
Biotechnology Research Program	2,817,897	1,005,014
Other	78,000	78,000
	131,555,230	117,379,396
Capital		
Minor capital expenditures	31,927,468	27,864,731
Major Capital Replacement Program	14,619,796	8,551,536
Other	15,477,881	16,409,409
	62,025,145	52,825,676
Operations		
Salaries and employee benefits	159,601,411	161,429,174 *
Termination benefits	4,685,907	2,260,131
Utilities, materials and supplies	38,504,470	39,019,693
Rentals	32,064,528	34,958,591
Professional and special services	14,626,261	16,860,300
Transportation and communications	12,548,453	11,645,756
Information	4,908,455	5,465,899 *
Other	50,279	48,105
	266,989,764	271,687,649 *
Administration		
Salaries and employee benefits	33,136,969	33,524,837 *
Termination benefits	1,206,955	963,448
Utilities, materials and supplies	12,353,601	12,722,108
Professional and special services	8,961,418	8,998,959
Transportation and communications	2,990,185	4,455,406
Rentals	244,318	1,740,266
Information	2,586	24,679 *
Other	83,511	26,168
	58,979,543	62,455,871 *
	519,549,682	504,348,592

National Research Council of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995—Concluded

	1995	1994
	\$	\$
Revenues		
Revenue credited to the vote		
Service fees	22,758,102	22,623,951
Sales of publications	7,071,478	6,828,504
Other	3,039,492	4,588,597
Transfer from prior year's Special Fund	2,199,150	
	35,068,222	34,041,052
Non-tax revenue		
Refunds of previous years		
expenditures	4,144,340	903,144
Other	8,926	1,640,800
Proceeds from the disposal of		
surplus Crown assets	484,473	191,215
	39,705,961	36,776,211
Net cost of operations	479,843,721	467,572,381

The accompanying notes are an integral part of this financial statement.

*Amends reporting in previous year's Public Accounts.

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDING MARCH 31, 1995

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act 1966-67* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic,

regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and revenue credited to vote. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis, in accordance with the Government's PAYE accounting policy, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts basis in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Estimates of amounts for services provided without charge from Government departments are included in expenditures.

(e) Refund of previous years' expenditure

Refund of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1995		1994	
	Gross	Credits	Net	Net
	\$	\$	\$	\$
Vote 70	271,227,558	23,133,222	248,094,336	248,455,000
Lapsed	2,707,163		2,707,163	4,081,110
	268,520,395	23,133,222	245,387,173	244,373,890
Vote 75	61,577,000	11,935,000	49,642,000	50,393,000
Lapsed	2,395		2,395	11,810
	61,574,605	11,935,000	49,639,605	50,381,190
Vote 80	133,837,001		133,837,001	117,571,003
Lapsed	2,281,771		2,281,771	191,607
	131,555,230		131,555,230	117,379,396
Statutory contributions to employee benefits	21,324,000		21,324,000	21,277,000
Spending of proceeds from disposal of				
surplus Crown assets	477,452		477,452	154,064
	21,801,452		21,801,452	21,431,064
Total use of appropriations	483,451,682	35,068,222	448,383,460	433,565,540
Add: services provided without charge by the Council				
and other Government departments	36,098,000		36,098,000	36,742,000
Less: Non-tax revenue		4,637,739	4,637,739	2,735,159
Net cost of operations	519,549,682	39,705,961	479,843,721	467,572,381

2.34 FINANCIAL STATEMENTS OF DEPARTMENTAL
CORPORATIONS AND OTHER ENTITIES

National Research Council of Canada—Concluded**NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDING MARCH 31, 1995—Concluded****4. Accounts receivable**

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1995	1994
	\$	\$
Current:		
Outside parties	6,386,870	4,245,937
Government of Canada		12,854
	<u>6,386,870</u>	<u>4,258,791</u>

5. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1995	1994
	\$	\$
Balance, beginning of year	9,177,373	7,228,163
Payments made	6,887,919	7,550,216
Monies received	<u>7,757,975</u>	<u>9,499,426</u>
Balance, end of year	<u>10,047,429</u>	<u>9,177,373</u>

6. Contingent liabilities

In connection with its operations, the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to \$13,615,000.

7. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$12,708,000 in 1995-96 and \$4,074,000 in 1996-97 for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1995 the Corporation has spent \$33,252,000 on the programs.

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy, in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2. Some of the information included in the financial statement is based on management's best estimates and judgement and gives due consideration to materiality. To fulfil this reporting responsibility, the Round Table maintains a set of accounts which provides a centralized record of the Round Table's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts* is consistent with this financial statement, unless indicated otherwise.

The Round Table's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Round Table maintains systems of financial management and internal control at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Round Table's assets. The Round Table also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been examined by the Auditor General of Canada, his role being to express an opinion as to whether the Round Table's financial statement presents fairly, in accordance with stated accounting policies, the Round Table's results of operations.

Approved by:

EUGENE NYBERG
*Acting, Executive Director and
chief executive officer*

PIERRETTE GUITARD
Manager, Finance and Administration

June 16, 1995

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT
AND THE ECONOMY AND TO THE PRIME MINISTER

I have audited the statement of operations of the National Round Table on the Environment and the Economy for the period April 28, 1994 to March 31, 1995. This financial statement is the responsibility of the National Round Table's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the National Round Table on the Environment and the Economy for the period April 28, 1994 to March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 15, 1995

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE PERIOD APRIL 28, 1994 TO MARCH 31, 1995

	1995
	\$
Expenditure	
Operating	
Salaries and employee benefits	632,033
Professional and special services	1,032,450
Transportation and communications	638,316
Publications	230,324
Rentals	138,374
Utilities, materials and supplies	79,583
Acquisitions of capital assets	46,796
Repairs and maintenance	10,513
Other	619
Total expenditure and net cost of operations (Note 3)	2,809,008

The accompanying notes form an integral part of this statement.

Approved by:

PIERRE-MARC JOHNSON

Vice-chairperson

EUGENE NYBERG

Acting Executive Director and

Chief Executive Officer

NOTES TO THE STATEMENT OF OPERATIONS FOR THE PERIOD APRIL 28, 1994 TO MARCH 31, 1995

1. Authority and purpose

The National Round Table on the Environment and the Economy Act was proclaimed on April 28 1994, establishing the organization as a departmental corporation under Schedule II of the *Financial Administration Act*. The National Round Table fulfils its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditure is funded by a lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure is recorded on the accrual basis with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on a cash basis.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(d) Services provided without charge by Government departments

Estimates of amounts of services provided without charge from government departments are included in the operating expenditures.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table contributions are recorded as expenditure in the year they are made.

3. Parliamentary appropriation

	1995
	\$
Privy Council - Vote 28d	2,731,568
Less: amount lapsed	157,812
	2,573,756
Add: statutory contributions to employee benefit plan	77,000
Total use of appropriation	2,650,756
Add: services provided without charges by Government Departments	127,072
amount received from other Government departments for cost-sharing activities	31,180
Net cost of operations	2,809,008

4. National Round Table Consolidated Specified Purpose Account

When the National Round Table on the Environment and the Economy was created, an account was established pursuant to section 21 of the *Financial Administration Act*, to record grants and donations received from third parties, and expenses to finance various studies related to the principles of sustainable development in Canada and internationally. The unspent balance in this account is carried forward for future use.

	1995
	\$
Receipts	245,150
Disbursements	118,848
Balance at end of period	126,302

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE PERIOD APRIL 28, 1994 TO MARCH 31, 1995—
Concluded

5. Capital assets and accumulated amortization

The accounting policies of the Government of Canada do not require the capitalization of capital assets. However, internal controls are maintained to safeguard assets and they are amortized over their useful lives of five years using the straight-line method. The capital asset balance at April 28, 1994 comes from a transfer between Environment Canada and the Round Table when it was created.

Capital assets at cost

	April 28, 1994	Acquisition	Disposal	March 31, 1995
	\$	\$	\$	\$
Informatics equipment	160,094	45,696	49,032	156,758
Office furniture and equipment	23,235	1,100		24,335
	183,329	46,796	49,032	181,093

Accumulated amortization

	April 28, 1994	Amortization	Disposal	March 31, 1995
	\$	\$	\$	\$
Informatics equipment	103,693	20,015	45,991	82,717
Office furniture and equipment	14,908	3,363		18,271
	118,601	23,378	45,991	100,988

6. Liabilities

	1995
	\$
(a) Accounts payable	403,984
(b) Accrued salaires	182,906
	586,890
(c) Other liabilities	
Accrued vacation pay	13,837

The Round Table's employees are not entitled to termination benefits because they were all hired for a determinate period of time.

7. Related party transactions

In addition to transactions outlined in Note 1(d), the Round Table is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations.

During the period, transactions with these related entities were in the normal course of business on normal trade terms applicable to all individuals and enterprises.

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

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

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

This financial statement has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the Canada financial statement presents fairly the Council's financial transactions in conformity with stated accounting policies.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

PATRICIA SAUVÉ-McCUAN

*Director of Finance
(Senior Full-Time Financial Officer)*

BRUCE MITCHELL

*Director General, Common Administrative Services Directorate
(Senior Financial Officer)*

July 14, 1995

AUDITOR'S REPORT

TO THE NATURAL SCIENCES AND
ENGINEERING RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Natural Sciences and Engineering Research Council for the year ended March 31, 1995. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 28, 1995

Natural Sciences and Engineering Research Council — Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Grants and Scholarships (Schedule I)		
Grants	370,657,681	365,760,814
Scholarships and fellowships	72,961,088	78,149,020
Networks of centres of excellence	31,376,231	32,815,166
	<u>474,995,000</u>	<u>476,725,000</u>
Operating		
Salaries and termination benefits	8,874,914	8,665,549
Employee benefits	1,182,000	1,020,000
Transportation and communications	2,393,683	2,780,605
Professional and special services	2,217,189	2,420,666
Acquisition of machinery and equipment	1,293,356	1,306,514
Information	769,367	617,285
Utilities, materials and supplies	578,450	430,545
Purchased repair and upkeep	185,780	94,370
Rentals	117,895	802,158
	<u>17,612,634</u>	<u>18,137,692</u>
Accommodation, administrative or other services provided without charge by Government departments and agencies	1,574,062	1,521,286
	<u>19,186,696</u>	<u>19,658,978</u>
Total Expenditures	<u>494,181,696</u>	<u>496,383,978</u>
Non-tax revenues	161,336	60,265
Net cost of operations (Note 3)	<u>494,020,360</u>	<u>496,323,713</u>

P. MORAND

President

B. MITCHELL

Director General of the Common Administrative Services Directorate and
Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995

1. Authority and objective

The Council was established in 1978 by the *Natural Sciences and Engineering Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships and operating expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General of Canada for departmental corporations. The most significant accounting policies are as follow:

(a) Expenditure recognition

Grants, scholarships and vacation pay are recorded on a cash basis. All other expenditures are recorded on the accrual basis.

(b) Capital purchases

Acquisitions of capital assets are charged to operating expenditure in the year of purchase.

(c) Services provided without charge

Estimates of amounts for services provided without charge by Government departments and agencies are included in expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue when received and are not deducted from expenditure. These funds are remitted to the Receiver General for Canada.

(e) Contributions to the Public Service Superannuation Plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. Contributions to the Plan are required from both the employee and the Council. Contributions with respect to current service are expensed in the current year. Contributions with respect to past service benefits are expensed when paid, generally over the remaining service lives of the employees.

Natural Sciences and Engineering Research Council — Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Concluded

3. Parliamentary appropriations

	1995	1994
	\$	\$
Industry Canada		
Operating expenditures: Vote 85		
(Vote 65 1993-94)	17,491,000	17,580,000
Less: Operating expenditures	16,430,634	17,117,692
Lapsed	1,060,366	462,308
Grants: Vote 90		
(Vote 70 1993-94)	475,295,000	477,970,000
Less: Grant expenditures	474,995,000	476,725,000
Frozen allotment	300,000	1,245,000
Statutory contributions to employee benefit plans: (S)	1,182,000	1,020,000
Total use of appropriations	492,607,634	494,862,692
Add: services provided without charge by Government departments and agencies	1,574,062	1,521,286
Less: non-tax revenue	161,336	60,265
Net cost of operations	494,020,360	496,323,713

4. Grants, scholarships and other expenditures administered and disbursed for Government departments and agencies and organizations outside the Government

Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of Government departments and agencies and organizations outside the Government, which are not included in the statement of operations, are detailed in Schedule II. Most of these disbursements are made by the Council from funds entrusted to it by Government departments and agencies during the year.

The Council held in trust for two organizations outside the Government (NATO and AECL) grants and scholarships funds.

	1995	1994
	\$	\$
Balance, beginning of year	482,008	437,142
Funds received	671,719	646,532
Interest received	35,753	14,560
	1,189,480	1,098,234
Less: Disbursements (Schedule II)	510,082	616,226
Balance, end of year, represented by deposit with Receiver General for Canada	679,398	482,008

5. Gifts, donations and bequests

A Donation Trust Fund in the Consolidated Revenue Fund was established by the *Natural Sciences and Engineering Research Council Act*. This account records monies, securities or other property received by way of gift, bequest or otherwise as approved by the Council. Donations are received and funds are paid out subject to the terms upon which such monies are given, bequested or otherwise made available to the Council. The year-end balance represented by deposit with Receiver General for Canada is nil.

6. Transfer of grants

Funds returned to the Natural Sciences and Engineering Research Council when a researcher changes university and then reissued to the researcher's new university.

	1995	1994
	\$	\$
Balance, beginning of year	10,304	
Funds received	350,533	303,078
Less: Disbursements	285,289	292,774
Balance, end of year, represented by deposit with Receiver General for Canada	75,548	10,304

7. Comparative figures

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

Natural Sciences and Engineering Research Council — Concluded

SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1995

SCHEDULE I

	1995	1994
	\$	\$
Grants		
Research grants (operating)	260,368,373	258,138,543
Research partnerships programs	45,412,873	40,969,254
Strategic grants	39,401,008	47,166,562
Collaborative research initiatives	24,321,553	18,095,160
International programs	1,153,874	1,391,295
	<u>370,657,681</u>	<u>365,760,814</u>
Scholarships and Fellowships		
Postgraduate scholarships	43,775,029	46,379,441
Research fellowships	21,234,845	22,515,902
Undergraduate research awards	7,732,616	8,998,445
Miscellaneous student awards	218,598	255,232
	<u>72,961,088</u>	<u>78,149,020</u>
Networks of Centres of Excellence	31,376,231	32,815,166
	<u>474,995,000</u>	<u>476,725,000</u>

SCHEDULE OF GRANTS, SCHOLARSHIPS AND OTHER EXPENDITURES ADMINISTERED AND DISBURSED FOR GOVERNMENT DEPARTMENTS AND AGENCIES AND ORGANIZATIONS OUTSIDE THE GOVERNMENT FOR THE YEAR ENDED MARCH 31, 1995

SCHEDULE II

	1995	1994
	\$	\$
Visiting fellowships		
Agriculture and Agri-Food	2,078,162	1,840,928
Natural Resources Canada	1,535,377	1,934,041
Environment Canada	1,019,683	1,024,602
Health Canada	755,365	710,691
Fisheries and Oceans	643,654	769,201
National Research Council	570,909	833,634
Forestry Canada	519,747	520,155
National Defence	444,351	332,436
Canadian Space Agency	116,299	79,278
Canadian Heritage	101,237	89,016
Atomic Energy of Canada Limited	49,700	67,702
Canadian Museum of Nature	29,209	
	<u>7,863,693</u>	<u>8,201,684</u>
Research Partnerships Programs		
R & D grants		
Agriculture and Agri-Food	999,000	844,323
Forestry Canada	494,816	495,881
Canadian Space Agency	133,700	
	<u>1,627,516</u>	<u>1,340,204</u>
NATO science fellowships		
North Atlantic Treaty Organization	460,382	548,524
Industrial research chairs		
Environment Canada	142,621	259,951
Japan science and technology Fund		
Foreign Affairs	791,934	568,514
CIDA/NSERC research associateships		
Canadian International Development		
Agency	214,883	168,779
	<u>11,101,029</u>	<u>11,087,656</u>

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

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

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

This financial statement has been examined by the Auditor General of Canada, his role being to express an informed opinion as to whether the financial statement presents fairly the Council's financial transactions in conformity with stated accounting policies.

The accounting system and financial statement of the Council have evolved over the years to meet the changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

PATRICIA SAUVÉ-McCUAN

*Director of Finance
(Senior Full-Time Financial Officer)*

BRUCE MITCHELL

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

July 6, 1995

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1995. This financial statement is the responsibility of the Council's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Council for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 28, 1995

Social Sciences and Humanities Research Council — Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1995 (in thousands of dollars)

	1995	1994
Expenditure		
Grants		
Research grants	46,851	46,747
Fellowships	29,345	29,658
Strategic grants	11,053	10,370
Research communication grants	6,139	6,118
International relations grants	415	476
Special grants	209	392
Negotiated grants	15	64
	94,027	93,825
Operations		
Salaries and employee benefits	4,167	4,370
Employee termination benefits	80	15
Accommodation	891	756
Acquisition of office furniture and equipment	440	163
Professional and special services	432	442
Expenditure for Council and its committees ..	339	364
Communications and travel	259	192
Advertising and publication	223	181
Material and supplies	131	137
Postage and freight	130	88
Rental of facilities and equipment	104	114
Program evaluation	93	
Repairs and maintenance	52	45
	7,341	6,867
Administration		
Salaries and employee benefits	1,523	1,633
Employee termination benefits	14	19
Accommodation	329	279
Professional and special services	277	242
Acquisition of office furniture and equipment	163	60
Communications and travel	49	34
Postage and freight	48	33
Rental of facilities and equipment	38	42
Material and supplies	37	42
Repairs and maintenance	19	17
Advertising and publication	6	3
	2,503	2,404
	103,871	103,096
Non-tax revenue		
Refunds of previous years' expenditure	689	770
Net cost of operations (Note 3)	103,182	102,326

The accompanying notes are an integral part of this statement.

Approved by the Council:

LYNE PENROD

President

BRUCE MITCHELL

Director General - Common Administrative Services Directorate

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995

1. Authority and objective

The Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. Employee benefit plans contributions are authorized by a statutory authority.

2. Accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

Grants are charged to expenditure when disbursed. Operating expenditures are recorded on an accrual basis, except for leave allowances which are recorded on the cash basis.

(b) Capital purchases

Acquisition of office furniture and equipment is recorded as operating expenditure in the year of purchase.

(c) Services provided without charge by other departments

Estimates of amounts for services provided without charge by Government departments are included in operating expenditure.

(d) Refunds of previous years' expenditure

Refunds of previous years' expenditure are recorded as revenue and are not deducted from expenditure.

(e) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Council contribute equally to the cost of the Plan. Council's contributions are charged to expenditure 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.

Social Sciences and Humanities Research Council — Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1995—Concluded

3. Net cost of operations

Net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses in accordance with section 44 of the *Financial Administration Act*. Appropriations are as follows:

	Grants		Operating expenditures	
	1995	1994	1995	1994
	(in thousands of dollars)			
Industry Canada				
Main Estimates				
Vote 95 (Vote 110 in 1994)			7,670	7,777
Vote 110 (Vote 115 in 1994)	92,822	93,142		
Supplementary Estimate (D)			470	
Frozen allotment		(300)		(72)
Amount lapsed			(390)	(318)
	92,822	92,842	7,750	7,387
Contributions to employee benefit plans			627	625
Total use of appropriations	92,822	92,842	8,377	8,012
Add: Funding from other departments for Joint Initiatives	1,205	983		
	94,027	93,825	8,377	8,012
Add: Services provided without charge by Government departments			1,467	1,259
Deduct: non-tax revenue			(689)	(770)
Net cost of operations	94,027	93,825	9,155	8,501

4. Supplementary information

(a) Accounts receivable

Accounts receivable from award holders amounting to \$146,571 at March 31, 1995 (1994—\$156,571) are not included in the statement of operations.

(b) Queen's Fellowship Fund

The Queen's Fellowship Fund consists of \$250,000 which has been deposited in an interest bearing trust account. The interest earned is used for fellowships to graduate students in certain fields of Canadian studies. The operations of the Fund, which are not included in the statement of operations, were as follows:

	1995	1994
	(in thousands of dollars)	
Balance, beginning of year	270	277
Add—Interest earned	15	11
Deduct—Fellowships paid	(19)	(18)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council ...	266	270

(c) Special Trust Fund

This trust fund was established for the receipt and disbursement of private donations for the purpose of special projects in the field of social sciences and humanities research activities. The operations of this special trust

fund, which are not included in the statement of operations, were as follows:

	1995	1994
	(in thousands of dollars)	
Balance, beginning of year	8.0	8.0
Add—donations received	5.0	35.0
—interest earned	0.5	0.3
Deduct—fellowship paid	-5.0	-35.0
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council ...	8.5	8.3

5. Commitments

Payment of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1995 are payable as follows:

	(in millions of dollars)
1996	77.0
1997	39.6
Subsequent years	13.3
	129.9

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of the Agricultural Products Board, for the year ended March 31, 1995 are the responsibility of management and have been approved by the Board. We have prepared the accompanying financial statements in accordance with generally accepted accounting principles.

The Board maintains systems of financial management and internal control. Transactions are recorded in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability for Government funds.

The Auditor General of Canada has been requested to carry out an audit of the financial statements. The financial statements for the year ended March 31, 1995 and the Auditor's Report thereon follow.

G. LAVOIE

Chairman

Agricultural Products Board

G. DEROUIN

Executive Director

*Finance and Management Services
Division, Policy Branch*

June 16, 1995

AUDITOR'S REPORT

TO THE MINISTER OF AGRICULTURE AND AGRI-FOOD CANADA

I have audited the balance sheet of the Agricultural Products Board as at March 31, 1995 and the statements of operations and equity for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

Further, in my opinion, the transactions of the Board that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Appropriation Acts* for the year ended March 31, 1995, the *Financial Administration Act* and regulations and the *Agricultural Products Board Act*.

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

Ottawa, Canada
June 16, 1995

Agricultural Products Board—Continued**BALANCE SHEET AS AT MARCH 31, 1995**
(in thousands of dollars)

ASSETS	1995	1994	LIABILITIES AND EQUITY	1995	1994
Cash held by agent (Note 4)		10	Accounts payable and accrued liabilities	1,587	5,106
Accounts receivable			Equity of Canada		7,739
Government of Canada—Parliamentary					
appropriations (Note 5)	1,587	5,096			
Province of Nova Scotia		113			
Note receivable	3,722	3,722			
Less: allowance for doubtful accounts					
(Note 6)	(3,722)	(3,722)			
Inventories		7,626			
	1,587	12,845		1,587	12,845

Contingency (Note 7)

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

Approved by:

G. LAVOIE
Chairman
*Agricultural Products Board*G. DEROUIN
Executive Director
Finance and Management Services
*Division, Policy Branch***STATEMENT OF OPERATIONS**
FOR THE YEAR ENDED MARCH 31, 1995
(in thousands of dollars)

	1995	1994
Sales (Note 8)	7,880	13,390
Cost of sales (Note 8)	7,880	13,616
Loss on sales		226
Recovery of loss on apple juice concen-		
trate sales from the Province of		
Nova Scotia		(113)
Settlement of claim (Note 3)	2,476	
Interest earned	(7)	
Loss from operations	2,469	113
Administrative expenses (Note 9)	102	167
Loss for the year	2,571	280

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

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1995
(in thousands of dollars)

	1995	1994
Equity at beginning of the year	7,739	
Loss for the year	(2,571)	(280)
Services provided without charge by other		
Government departments	11	39
Parliamentary appropriation (Note 10)	2,820	21,370
Receipts remitted to the Consolidated		
Revenue Fund	(7,999)	(13,390)
Equity at end of the year		7,739

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

Agricultural Products Board—ContinuedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995

1. Authority, objectives and operations

The Agricultural Products Board (the Board), which was established in 1951, operates under the authority of the *Agricultural Products Board Act* (the Act) and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

During the year, the Board completed the program for the purchase and sale of 1993 Canadian ranch-raised mink pelts. Additionally, the Board incurred administrative and legal expenses as described in Note 3 relating to the 1988 Surplus Ontario Grape Program, which is carried over from previous years.

The Government of Canada announced on December 21, 1994 its intention to wind up the Board. The Department is considering the need to continue the use of the powers provided under the Act.

The last Board meeting held was on July 27, 1993, at which time the Mink program was approved.

2. Accounting policies

The Board follows the accrual basis of accounting.

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

The Board records parliamentary appropriations as the related expenditures or losses are incurred, to the extent they have been authorized by the Governor in Council in accordance with the Act.

3. Settlement of Claim - 1988 Surplus Ontario Grape Program

During the year, the U.S. Bankruptcy Court rendered a verdict against the Board for \$1,365 thousand (US) plus 6 percent interest (total of \$2,476 thousand (CDN) at March 31, 1995) arising from the 1988 Surplus Ontario Grape Program. An appeal of this decision has been filed (see Note 7)

4. Cash held by agent

The Board has entered into an agreement with the Ontario Grape Growers' Marketing Board (OGGMB) requiring that the OGGMB provide, through a public accounting firm, accounting services to the Board and trust accounts in a chartered bank for the receipt and disbursement of funds received from the Board and funds from the sale of surplus products in respect of the 1988 Surplus Ontario Grape Program.

5. Accounts receivable from Government of Canada

Included in accounts receivable at March 31, 1995 is \$582 thousand for the 1988 Surplus Ontario Grape Program that will be charged against the future year's appropriation in the Account of Canada.

6. Note receivable

The Board has established an allowance for doubtful accounts of \$3,722 thousand against the note receivable for the 1988 Maple Syrup Program based on management's assessment of its collectibility. The Board is seeking approval for the remission of the debt.

7. Contingency

As mentioned in Note 3, an appeal of the verdict against the Board relating to the 1988 Surplus Ontario Grape Program has

been filed, but in the opinion of management the final outcome of the appeal is not determinable and accordingly the outcome of the appeal has not been reflected in the financial statements. Settlements, if any, resulting from the resolution of the appeal will be accounted for in the year in which the settlements occur.

8. Sales and cost of sales

	1995		1994	
	Sales	Cost of sales	Sales	Cost of sales
	(in thousands of dollars)			
Mink pelts	7,880	7,880	12,933	12,933
Apple juice concentrate . . .			457	683
	7,880	7,880	13,390	13,616
			226	

9. Agent's commissions

Administrative expenses include the following agent's commissions:

	1995	1994
	(in thousands of dollars)	
Ontario Grape Growers' Marketing Board (Grapes—Ontario)		25

10. Use of parliamentary appropriation by the Board

	1995	1994
	(in thousands of dollars)	
Purchases, processing and carrying charges		
Mink pelts	253	20,559
Apple juice concentrate		683
	253	21,242
Administrative expenses	102	167
Settlement of claim	2,476	
Less: services provided without charge by other Government departments	(11)	(39)
	2,820	21,370
Current year's expenditure not charged to current year's parliamentary appropriation	(582)	(1,370)
Previous year's expenditure charged to current year's parliamentary appropriation	1,370	99
Total expenditure financed by parliamentary appropriation	3,608	20,099

The \$582 thousand not charged to the current year's parliamentary appropriation (1994-95) relates to the interest expense on the settlement of claim. This will be charged to the 1995-96 appropriation in the Accounts of Canada.

Agricultural Products Board —Concluded

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1995—*Concluded*

11. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business.

12. Financial statement presentation

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Board in accordance with generally accepted accounting principles. Some of the information included in the financial statements is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this reporting responsibility, the Board maintains a set of accounts which provides a centralized record of the Board's financial transactions. The primary responsibility for the integrity, objectivity and presentation of data in these financial statements rests with the management of the Board.

The Medical Research Council provides secretarial and other administrative and technical services to the Board, including maintaining systems of financial management and internal control. Transactions are executed in accordance with the *Queen Elizabeth II Canadian Research Fund Act* and are properly recorded to maintain accountability of funds and to safeguard the Board's assets.

As approved by the Board of Trustees, no future award will be approved since the Board disbursed its remaining funds during the year ended March 31, 1995. Bill C-65, and Act to dissolve the Board, has been approved by the House of Commons on June 22, 1995.

These financial statements have been audited by the Auditor General of Canada, his role being to express an informed opinion as to whether the Board's financial statements present fairly, in accordance with generally accepted accounting principles, the Board's financial transactions.

Approved by:

J. R. DUCHARME
Chairman

MARY-ANNE LIPKE
Secretary

June 23, 1995

AUDITOR'S REPORT

TO THE BOARD OF TRUSTEES
AND THE
MINISTER DESIGNATE OF HEALTH

I have audited the balance sheet of the Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children as at March 31, 1995 and the statements of operations and balance of fund and changes in financial position for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 1995 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

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

Ottawa, Canada
June 23, 1995

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children — Continued

BALANCE SHEET AS AT MARCH 31, 1995

ASSETS	1995	1994	BALANCE OF FUND	1995	1994
	\$	\$		\$	\$
Cash		1,294	Balance at end of the year (Note 1)		58,621
Investment in Government of Canada securities (Note 3)		34,348			
Accrued interest		22,979			
		58,621			58,621

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

Approved by the Board:

J. R. DUCHARME

Chairman

MARY-ANNE LIPKE

Secretary

STATEMENT OF OPERATIONS AND BALANCE OF FUND FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Revenue		
Interest income	2,943	16,525
Expenses		
QE II/MRC Scientist		
Awards	61,535	222,500
QE II Visiting Professorships		2,944
Lecturer fees		1,467
Other	29	38
	61,564	226,949
Excess of expenses over revenue		
for the year	(58,621)	(210,424)
Balance of fund at beginning of the year	58,621	269,045
Balance of fund at end of the year		58,621

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Operating activities:		
Excess of expenses over revenue		
for the year	(58,621)	(210,424)
Decrease in accrued		
interest	22,979	67,759
	(35,642)	(142,665)
Investing activities:		
Sale of Government of Canada securities	47,249	206,520
Purchase of Government of Canada securities	(12,901)	(77,566)
	34,348	128,954
Decrease in cash	(1,294)	(13,711)
Cash at beginning of the year	1,294	15,005
Cash at end of the year		1,294

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

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1995

1. Authority and purpose

The Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children was established by the *Queen Elizabeth II Canadian Research Fund Act* in 1959 to assist individuals or organizations to undertake or carry on research into the diseases of children, and the causes, prevention and treatment of such diseases. The Act provided for an initial one million dollar appropriation from the Consolidated Revenue Fund and established the Board of Trustees, consisting of a Chairman and six other trustees appointed by Her Majesty by commission under the Great Seal. The Board manages and administers the Fund in accordance with and subject to the Act.

As approved by the Board of Trustees, no future award will be approved since the Board disbursed its remaining funds during the year ended March 31, 1995. Bill C-65, and Act to dissolve the Board, has been approved by the House of Commons on June 22, 1995.

2. Accounting policies

(a) Revenue from, and investment in, Government of Canada Securities

The investment in Government of Canada securities is recorded at cost. Any premium or discount on acquisition is amortized over the life of the security until maturity. Interest income is recorded on the accrual basis.

(b) Expenses

Expenses are recorded on the accrual basis.

(c) Services provided without charge

The Medical Research Council provides the Board, without charge, with such secretarial and other administrative and technical services and facilities as are required for the purposes of the Act.

**Board of Trustees of the Queen Elizabeth II
Canadian Fund to Aid in Research on the Diseases of
Children — Concluded**

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1995—*Concluded*

3. Investment in Government of Canada Securities

	1995			1994		
	Par Value	Cost	Market Value	Par Value	Cost	Market Value
Government of Canada	\$	\$	\$	\$	\$	\$
Residuals				62,000	34,348	58,899

Under the terms of the Act, the Board may invest any moneys of the Fund in bonds or other securities of the Government of Canada and may sell any such bonds and securities.

Canadian Grain Commission

MANAGEMENT REPORT

The financial statement of the Canadian Grain Commission is the responsibility of management. The statement has been prepared in accordance with the significant accounting policies set out in Note 2 to the financial statement.

In discharging its responsibility for financial reporting, management maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the departmental accounts is consistent with this financial statement and other information in the *Public Accounts*.

The Department of Agriculture and Agri-Food's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. Management ensures that systems of financial management and internal control are maintained 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 Commission's assets. The Commission also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

This financial statement has been audited by the Auditor General of Canada, his role being to express an opinion as to whether the financial statement presents fairly, in all material respect, the results of operations of the commission in accordance with the accounting policies set out in Note 2 to the financial statement.

Approved by:

R. A. GROUNDWATER
Assistant Chief Commissioner

D. WALLACE
Executive Director

D. N. KENNEDY
Director Corporate Services

Winnipeg, Canada
August 4, 1995

AUDITOR'S REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
CANADIAN GRAIN COMMISSION

I have audited the statement of operations of the Canadian Grain Commission for the year ended March 31, 1995. This financial statement is the responsibility of the Commission's management. My responsibility is to express an opinion on this financial statement based on my audit.

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

In my opinion, this financial statement presents fairly, in all material respects, the results of operations of the Commission for the year ended March 31, 1995 in accordance with the accounting policies set out in Note 2 to the financial statement.

Further, in my opinion, the transactions of the Commission that have come to my notice during my audit of the financial statement have, in all significant respects, been in accordance with the *Financial Administration Act* and regulations, the *Canada Grain Act*, the *Appropriation Act* for the year ended March 31, 1995 and the by-laws of the Commission.

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

Ottawa, Canada
August 4, 1995

Canadian Grain Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1995

	1995	1994
	\$	\$
Expenditures		
Contributions	7,000	7,000
Operations		
Salaries and employee benefits	40,247,471	37,257,117
Employee termination payments	413,736	1,576,368
Accommodation	3,046,843	3,115,754
Furniture and equipment	2,204,911	2,648,881
Utilities, materials and supplies	1,303,412	1,049,088
Travel and relocation	1,167,317	1,269,525
Telecommunications	558,907	498,964
Professional and special services	536,665	379,377
Facilities construction	402,029	388,949
Equipment repair	385,117	313,803
Postage, freight and cartage	315,567	279,501
Other Government services	241,253	230,475
Publications issued	172,350	158,789
Other	113,018	99,850
Other rentals	111,302	125,799
	51,219,898	49,392,240
Administration		
Salaries and employee benefits	2,678,776	2,627,513
Employee termination payments	82,989	71,563
Accommodation	330,176	263,050
Travel and relocation	321,970	390,611
Professional services	270,930	541,626
Materials and supplies	125,084	78,760
Furniture and equipment	114,824	98,572
Postage, freight and cartage	92,229	140,274
Other	68,557	79,054
Publications issued	65,171	52,817
Telecommunications	61,019	73,049
Facilities construction	10,874	34,320
Ex gratia settlements		291,465
	4,222,599	4,742,674
Total expenditures	55,449,497	54,141,914
Non-tax revenue (Note 3)		
Service fees	54,231,934	43,383,203
Miscellaneous	1,647,775	497,212
Licences	226,378	212,493
Proceeds from sales	73,256	66,062
Adjustment of prior years' expenditure	17,283	265,624
Total revenue	56,196,626	44,424,594
Gross surplus (cost)	747,129	(9,717,320)
Office of the supervisor of the Grain Futures Act	(112,760)	(77,927)
Net surplus (cost) (Note 4)	634,369	(9,795,247)

Changes in status of the commission (Note 6)

The accompanying notes are an integral part of this financial statement.

Approved by:

R. A. GROUNDWATER

Assistant Chief Commissioner

J. MURTA

Commissioner

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995

1. Authority and objectives

The Canadian Grain Commission was established under the *Canada Grain Act* in 1912 (amended 1988). The primary objective of the Commission is to establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets. As a secondary objective, the Commission attempts to recover 50 percent of the cost of the Grain Research Laboratory and 100 percent of all other costs, averaged over a five-year period. Cost recovery performance is substantially influenced by volumes of grain handled and level of service fees. The Commission operates under lapsing authority; however, there are some personnel costs covered by statutory authorities.

The Commission commenced operations as a Special Operating Agency April 1, 1992. A Special Operating Agency is a service unit within a department that is given more direct responsibility for results and increased management flexibility where this is considered necessary. On April 1, 1995 the commission also became a Revolving Fund, as explained in Note 6.

The Commission exercises certain responsibilities under the following Acts and associated regulations in addition to the *Canada Grain Act*.

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

2. Significant accounting policies

The statement of operations has been prepared using the following accounting policies:

(a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of termination benefits, vacation pay and compensatory leave which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on the accrual basis.

(c) Capital purchases

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

(d) Amounts representing services provided without charge from Government departments are included in expenditures.

(e) The adjustment of prior years' expenditures is recorded as revenue.

(f) Pension plan

Employees are covered by the Public Service Superannuation Plan administered by the Government of Canada. The employees and the employer contribute equally to the cost of the Plan. Contributions are charged to operations on a current year basis and represent the total pension obligations of the Commission.

Canadian Grain Commission—ConcludedNOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1995—*Concluded*

3. Non-tax revenue

Non-tax revenue includes accounts receivable of \$4,065,750 (1994—\$4,498,725).

4. Parliamentary appropriations

	1995	1994
	\$	\$
Department of Agriculture and Agri-Food— Vote 5 (Vote 20 in 1994)	45,535,000	47,892,000
Add: supplementary estimates	2,874,000	
Less: amount lapsed	299,331	731,921
	<u>48,109,669</u>	<u>47,160,079</u>
Statutory—Contributions to employee benefit plan	4,886,000	4,528,755
Total use of appropriations	52,995,669	51,688,834
Add: services provided without charge by government departments	2,566,588	2,531,007
Less: non-tax revenue	56,196,626	44,424,594
Net surplus (cost)	<u>634,369</u>	<u>(9,795,247)</u>

5. Lease commitments

Lease commitments under operating leases for office accommodation with terms of more than one year total \$4,366,992. These are primarily to Public Works and Government Services Canada. The future aggregate minimum lease payments by fiscal year are as follows:

	\$
1996	3,392,995
1997	781,587
1998	118,963
1999	42,733
2000 and on	30,714

6. Changes in the status of the Commission

Effective April 1, 1995, the Canadian Grain Commission Revolving Fund was established under the authority of Treasury Board.

The Fund has a continuing non-lapsing authority from Parliament 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 \$12,000,000 at any time. Advances drawn under this authority are subject to interest at a rate established by the Department of Finance.

Employee termination benefits and vacation pay earned prior to April 1, 1995 represent an obligation of the Commission but will be funded by Treasury Board.

The government will continue to fund through appropriations expenditures related to Assistant Commissioners, the Office of the *Grain Futures Act* and 50 percent of the Grain Research Laboratory.

7. Grievance settlement

Based on a decision rendered May 31, 1995 by the Public Service Staff Relations Board, the Commission has estimated that salary and benefits totalling \$540,000 are payable to applicable employees that were declared to be in "off-duty" status in 1993. Of this total, \$410,000 relates to the Commission's March 31, 1993 fiscal year, with the remaining \$130,000 applicable to the March 31, 1994 fiscal year. Had these amounts been recorded in these prior financial statements, the operations salaries and benefits and net cost of operations for each of these years would have increased accordingly. A Treasury Board submission is being prepared to seek approval to have the full amount paid out of Treasury Board Vote 5, Government contingencies. It will be recorded as a use of Appropriation by the Commission in 1995-96.

SECTION 3

1994-95

PUBLIC ACCOUNTS

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

	<i>Page</i>
Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.25
Accountable advances	3.29
Losses of money and public property.	3.57

Remissions of taxes, fees, penalties and other debts

Notes: —Information on remission orders is required by section 24(2) of the *Financial Administration Act*(FAA).
 —In the following statement, DRA means *Duties Relief Act*

Summary of remissions of taxes, fees, penalties and other debts

	Amount*
	\$
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Citizenship and Immigration	9,240
Fisheries and Oceans	287,009
Foreign Affairs and International Trade—	
Export Development Corporation	62,823,000
Justice	992,414
National Revenue—	
Customs and Excise	2,030,682,675
Taxation	13,474,984
	<u>2,044,157,659</u>
CUSTOMS TARIFF (SECTION 76)—	
National Revenue—	
Customs and Excise	181,282,721
CUSTOMS TARIFF (SECTION 79)—	
National Revenue—	
Customs and Excise	904,600
CUSTOMS TARIFF (SECTION 101)—	
National Revenue—	
Customs and Excise	179,767,144
CUSTOMS TARIFF (SECTION 133)—	
National Revenue—	
Customs and Excise	4,148,969
Total	<u>2,410,261,093</u>

* For details, see following statement called —"Details of remissions of taxes, fees, penalties and other debts".

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<u>PURSUANT TO SECTION 23 OF THE FAA</u>		<u>NATIONAL REVENUE</u>	
CITIZENSHIP AND IMMIGRATION		Customs and Excise	
Department (Secretary of State)		PC 1945-88/2969, April 25, 1945,	
PC 1985-660, June 13, 1985, continues the remission of the fee paid or payable under Section 31 of the Citizenship Regulations in respect of an application for a certificate of citizenship under Section 10 of the said Regulations by or on behalf of a citizen who is a minor or by a citizen who has attained the age of 18 years where that citizen has been invited by a club or an organization to take part in a ceremony for the promotion of citizenship	9,240	provides for the remission of excise taxes payable by the Governor General on some purchases and importations	1,256 ⁽¹⁾
		PC 1959-1624, December 22, 1959, remission of Customs duties and excise taxes in respect of goods donated by persons resident abroad to religious, charitable and educational institutions in Canada, and items of official militia uniform dress or accoutrement not available in Canada	437,587
		PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	4,236
FISHERIES AND OCEANS		PC 1965-1144, June 21, 1965, remission of Customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	7,446
Department		PC 1967-38/393, March 13, 1967, remission of Customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	63,941
PC 1994-1246, July 19, 1994, Newfoundland Fish Plant Workers Remission Order. Remission of certain debts including interest thereon as a result of payments under the Northern Cod Adjustment and Recovery Program.	287,009	PC 1967-489, March 16, 1967, remission of duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses	5,492,560
		PC 1969-1224, June 17, 1969, remission of Customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project	37,719
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		PC 1970-1913, October 21, 1970, remission of Customs duties and excise taxes on articles and materials for use in contracts under defence production and development sharing arrangements between the Government of Canada and the Government of the United States of America.	8,401,162
Export Development Corporation		PC 1972-215, February 10, 1972, remission of Customs duties on off-highway vehicles, parts and accessories and parts thereof.	7,864,910
PC 1995- 270, February 21, 1995, considering that the remission of certain interest payments resulting from the Paris Club restructuring of official bilateral debts, including Canada Account loans owed by Madagascar, Poland, Tanzania and Zambia, is in the public interest, is pleased hereby, to make the annexed Order respecting the remission of certain interest payments owed on Canada Account loans as a result of debt forgiveness agreed to by members of the Paris Club, including Canada	62,823,000	PC 1972-583, March 28, 1972, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof imported by Truck Equipment.	1,996
		PC 1972-585, March 28, 1972, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof.	124,602
JUSTICE			
Department			
PC 1994-269, February 16, 1994, amended Family Support Orders and Agreements Garnishments Regulations, made by Council PC 1988-473 of March 17, 1988 to the effect that when Her Majesty ceases to be bound by a garnishee summons, any outstanding fee amount in respect of the processing of the garnishee summons that remains payable by the judgement debtor at that time, is hereby remitted.	992,414		

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.3**

Remissions of taxes, fees, penalties and other debts —Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1973-2529, August 21, 1973, remission of Customs duties and excise taxes on goods for use in cases of emergency.	7,298	PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers.	1,502,880
PC 1974-2522, November 19, 1974, remission of Customs duties and excise tax on certain kinds of advertising material.	1,647	PC 1978-3762, December 14, 1978, partial remission of Customs duties, sales and excise taxes on domestic and imported parts, equipment and other items for use by Canadian air carriers providing domestic and international commercial air services.	656,722
PC 1975-885, April 22, 1975, remission of Customs duties, sales tax and excise tax on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada.	17,457	PC 1978-3839, December 21, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Central Truck Body Co. Ltd.	1,821
PC 1975-1973, August 27, 1975, remission of Customs duties on various types of railway rolling stock entering Canada for use in international service (railway rolling stock remission order No 2).	441,456,778	PC 1979-395, February 15, 1979, remission of Customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.	50,784
PC 1975-1975, August 27, 1975, remission of Customs duties on railway rolling stock entering Canada for use in international service (Railway Rolling Stock Remission Order No 4).	20,007,944	PC 1980-7/1674, June 19, 1980, remission of Customs duties and sales tax on printed material imported into Canada by or on behalf of a foreign carrier for use exclusively in the promotion and operation of air services provided by the carrier.	877,996
PC 1975-3025, Domestic Wine Spirits Remission Order, December 23, 1975, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory.	36,966,924	PC 1980-2751, October 16, 1980, remission of Customs duties and a portion of the sales tax in respect of front end wheel loaders and parts.	8,457,947
PC 1976-325, February 17, 1976, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Customs duties on railway rolling stock.	1,470	PC 1981-579, March 5, 1981, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Transit Van Bodies Incorporated.	60,243
PC 1976-958, Spirits Destruction Remission Order, April 27, 1976, provides for a remission of excise duties on spirits lost to breakage in a warehouse or while in transit.	303,061	PC 1982-993, April 1, 1982, remission of Customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft.	129,227
PC 1976-1314, June 1, 1976, remission of Customs duties and excise taxes on Canadian exposed and processed film and recorded video tape.	58,852	PC 1982-1893, June 23, 1982, remission of Customs duties, sales and excise taxes on goods imported into Canada by scientific expeditions.	318,054
PC 1976-1884, July 20, 1976, remission of Customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada.	1,875,994	PC 1982-1994, June 30, 1982, remission of sales tax on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad.	26,059,898
PC 1976-2984, December 2, 1976, remission of Customs duties and excise taxes on samples of negligible value.	1,051,926	PC 1982-2182, July 22, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Funcraft Vehicles (1981) Limited.	25,140
PC 1977-297, February 10, 1977, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof.	961,286	PC 1982-2635, September 3, 1982, remission of Customs duties and taxes on specified commercial vehicles, parts and accessories and parts thereof of Western Star Trucks Incorporated.	35,788,465
PC 1978-763, March 16, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited.	2,830	PC 1982-3470, November 18, 1982, remission of Customs duties on goods used in the manufacture of satellites and satellite subsystems for export.	1,913

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1982-3941, December 23, 1982, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Commercial Vans Incorporated.	15,798	PC 1984-1559, May 10, 1984, remission of Customs duties and sales tax on bus chassis and specified commercial vehicles, parts and accessories and parts thereof of Navistar International Corporation Canada	20,188,017
PC 1982-3942, December 23, 1982, remission of Customs duties and a portion of the sales tax on specified commercial vehicles, parts and accessories and parts thereof of Pollock Equipment Division of Pollock Rental Limited.	950	PC 1984-2509, July 12, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Les Carrosseries Parco Incorporée	3,845
PC 1983-30, January 13, 1983, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of George C Doerr Body and Trailer Company	7,341	PC 1985-277, January 31, 1985, remission of Customs duties and sales tax on computer carrier media.	4,817,146
PC 1983-947, March 31, 1983, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Childs Truck Bodies Limited.	4,526	PC 1985-812, March 14, 1985, remission of Customs duties on automobiles of Mazda Canada Inc.	6,327
PC 1983-1439, May 12, 1983, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof of Girardin Vehicles Industries	36,187	PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated	1,787,533
PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited	10,951,499	PC 1985-818, March 14, 1985, remission of Customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada	1,915,065
PC 1983-2525, August 10, 1983, remission of Customs duties on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond	120,174,067	PC 1985-1757, May 30, 1985, remission of Customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project	9,374,953
PC 1983-3414, November 3, 1983, remission of Customs duties on shade fabrics imported for use in growing horticultural crops	368,043	PC 1985-1932, June 13, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Minoru Truck Bodies Ltd.	536
PC 1984-52, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wiltsie Truck Bodies Limited.	154	PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for remission of customs duties, excise duties, goods and services tax and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	108,102
PC 1984-867, March 15, 1984, remission of Customs duties, excise tax and sales tax on goods imported for meetings in Canada of foreign organizations.	845,623	PC 1985-2954, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods imported by mail.	52
PC 1984-991, March 22, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of Jean-Marc Vigeant	60	PC 1985-2955, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods transported into Canada by courier services.	40,645
PC 1984-1159, April 5, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited.	758	PC 1985-3099, October 10, 1985, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Disposal Equipment Incorporated	34,529
		PC 1986-502, February 27, 1986, remission of Customs duties and a portion of the sales and excise taxes on computer equipment for use in carrying out systems software development contracts	27,495

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.5**

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1986-963, April 17, 1986, remission of Customs duties and sales tax on pet food imported for testing	262	PC 1987-1600, July 30, 1987, remission of Customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	244,879
PC 1986-2897, December 18, 1986, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Eastway Tank, Pump and Meter Company Limited.	3,990	PC 1987-2672, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Goodyear Canada Inc.	11,366,899
PC 1987-195, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies	4,135	PC 1987-2673, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Michelin Tires (Canada) Ltd.	4,216,435
PC 1987-196, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dependable Truck and Tank Repair Limited.	6,826	PC 1987-2674, December 22, 1987, remission of Customs duties and a portion of the federal sales tax on tires imported by Uniroyal Goodrich Canada Inc.	7,001,613
PC 1987-199, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Advance Engineered Products Ltd.	5,515	PC 1988-357, March 3, 1988, remission of Customs duties and excise taxes in excess of the amount payable on 1/120th of the value of various vessels for each month or portion thereof they remained in Canada.	55,711,491
PC 1987-324, February 19, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited.	82	PC 1988-725, April 21, 1988, remission of Customs duties on foreign-owned used foundry patterns and related goods temporarily imported for use in the manufacture of metal castings for export	145
PC 1987-442, March 12, 1987, remission of Customs duties and sales tax on certain books and other printed matter	1,579	PC 1988-1203, June 17, 1988, remission of Customs duties on pasta.	922,977
PC 1987-443, March 12, 1987, remission of Customs duties and sales tax on certain computer parts and semiconductors	16,242,123	PC 1988-1276, June 23, 1988, remission of Customs duties and a portion of the sales tax on goods imported between January 1, 1987 and December 31, 1993, for use in the updating and modernization of four Tribal Class destroyers for the Canadian Navy.	127,433
PC 1987-621, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body B C Incorporated	32,149	PC 1988-2898, December 30, 1988, remission of Customs duties on vehicles of Toyota and parts thereof.	61,353,765 ⁽²⁾
PC 1987-622, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Intercontinental Truck Body Limited.	21,747	PC 1988-2899, December 30, 1988, remission of Customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof	18,307,618
PC 1987-947, May 7, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited.	57,527	PC 1988-2900, December 30, 1988, remission of Customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	1,990,507
PC 1987-1044, May 21, 1987, remission of Customs duties, sales and excise taxes on goods imported into Canada to be tested or examined for certification by an accredited organization.	503,638	PC 1988-2906, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Atelier Gerard Laberge Inc.	3,839
PC 1987-1135, Domestic Spirits Destroyed Remission Order, June 4, 1987, grants remission of excise duty on domestic spirits that are unfit for human consumption.	108,219	PC 1988-2910, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.	124,977,575
PC 1987-1534, July 30, 1987, remission of Customs duties and partial remission of sales tax on defence supplies imported into Canada as part of or for use in the manufacture of a Low Level Air Defence System.	2,218,997	PC 1988-2912, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Cusco Industries	20,323

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-2913, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Deluxe Van & Body Ltd.	16,186	PC 1990-2854, December 21, 1990, to remit 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.	878,761,821
PC 1988-2914, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd.	54,606	PC 1992-1052, May 14, 1992, grants a remission of certain income taxes and the goods and services tax paid or payable by Indians or by bands or designated corporations on certain Indian settlements that are not yet designated as reserves.	4,941,327 ⁽¹⁾
PC 1988-2915, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd.	1,946	PC 1922-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft.	161,078
PC 1988-2916, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of Ford Motor Company of Canada Limited.	14,703	PC 1992-2399, November 19, 1992, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces.	6,921,392
PC 1988-2918, December 30, 1988, remission of Customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	3,626,903	PC 1992-2415, November 26, 1992, remission of Customs duties on defence supplies.	39,501,950
PC 1988-2920, December 30, 1988, remission of Customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	14,918	PC 1992-2496, December 3, 1992, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the Excise Tax Act, for use or consumption in Canada solely in the production of goods for export.	2,200,231
PC 1988-2921, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Kamloops Allweld Aluminum Service Ltd.	4,430	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order extends to the Taipei Economic and Cultural Offices of Canada, to their officers and to the members of the administrative and technical staff, as well as to members of their families forming part of their households in Canada, the remission of customs duties excise duties and the taxes imposed under the Excise Tax Act; but this remission does not apply to members of staff or their families who are permanent citizens or permanent residents of Canada.	24,463
PC 1988-2926, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Thermo King Western (Calgary) Ltd.	16,055	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST paid or payable on land purchases made by certain Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band.	9,674,000
PC 1988-2927, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd.	2,113		
PC 1988-2945, December 30, 1988, remission of Customs duties and a portion of the federal sales tax on tires imported by Bridgestone Canada Inc.	5,139,704		
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.	1,177,660		
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.	1,360,596		
PC 1990-2850, December 21, 1990, remission of Customs duties, Excise taxes and Goods and Services tax on goods for use at American bases in Newfoundland.	66,772		

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.7**

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1994-684, April 28, 1994, M.S.C. Electronics Limited Remission Order remits a portion of the federal sales tax paid in respect of certain electronic goods imported on a consignment basis by the company prior to January 1, 1991 and held for purposes of sale, lease or rental to others at the beginning of that day.	43,095	PC 1992-584, March 26, 1992, remission of income tax, penalties and all relevant interest payable by seven taxpayers for the 1979, 1985, 1987, and 1989 taxation years.	904
PC 1994-800, May 12, 1994, Indians and Webequie Band on the Webequie Indian Settlement Remission Order extends the benefits of relief from income tax and the GST to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve.	1,578,350 ⁽¹⁾	PC 1992-658, April 2, 1992, remission of income tax refunds payable to certain taxpayers in respect of taxation years 1980 to 1984.	570,084
PC 1994-801, May 12, 1994, Indians and the War Lake First Nation Band on the Ilford Indian Settlement Remission Order extends the benefits of relief from income tax and the GST to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve.	125,526 ⁽¹⁾	PC 1992-838, April 30, 1992, remission of income tax and all relevant interest payable by Catherina Milkbank for the 1976 taxation year.	3,315
PC 1994-1256, July 19, 1994, The Chocolate Messenger Remission Order remits sales tax paid in error by The Chocolate Messenger Ltd. in respect of chocolate confectionaries sold between August 1, 1986 and May 17, 1987, when the company was incorrectly deemed to be a manufacturer or producer.	9,339	PC 1992-943, May 7, 1992, remission of income tax payable by employees of the Saskatchewan Liquor Board for the 1979 taxation year.	7,054
Total Customs and Excise.	2,030,682,675	PC 1992-945, May 7, 1992, remission of unemployment insurance premiums paid by spouses and their employers when spouses were considered to be in excepted employment for the 1978 to 1988 taxation years.	1,570
Taxation		PC 1992-1886, August 27, 1992, remission of income tax payable by employees of Chrysler Canada Ltd in respect of the Chrysler Employee Stock Ownership Plan for the 1980 to 1986 taxation years.	640
PC 1976-1026, May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the Income Tax Act, in respect of certain royalty provisions for Syncrude.	2,545,157	PC 1992-2593, December 11, 1992, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989, extending the applications with respect to the 1992 taxation year.	1,315,623
PC 1985-343, February 5, 1985, authorized the remission of income taxes, interests and penalties payable by Hudson's Bay Oil and Gas Company, for each taxation year ending after 1983 and before 1991, in respect of the acquisition of capital stock by Dome Energy.	4,492,651	PC 1993-445, March 9, 1993, remission of income tax and all relevant interest payable by nine taxpayers for the 1989, 1990 and 1991 taxation years.	3,461
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988.	79,074	PC 1993-447, March 9, 1993, remission of income tax, penalties Canada Pension Plan contributions and all relevant interest payable by Louise M. Schwartz for the 1985 to 1991 taxation years and income tax, Canada Pension Plan contributions and all relevant interest payable by Georges Holecz for the 1979 and 1980 taxation years.	7,432
PC 1989-1274, June 29, 1989, to amend the Resource Royalty Remission Order, made by Order in Council PC 1986-2603 of November 20, 1986, extending the time for applying for remission under this order.	2,356,074	PC 1993-523, March 16, 1993, remission of income tax paid or payable on income from employers residing on reserves and Indian settlements and on certain unemployment insurance benefits received by Indian for the 1985 to 1991 taxation years.	1,050,238
PC 1992-166, January 23, 1992, remission of income tax and Canada Pension Plan contributions payable by certain taxpayers in respect of farm equipment for the 1984 to 1989 taxation years.	7,502	PC 1993-850, April 27, 1993, remission of income tax under Parts I to I.2 of the Income Tax Act payable to Northern Residents for the 1988 to 1990 taxation years.	15,319
		PC 1993-961, May 11, 1993, remission of income tax and all relevant interest payable by Richard A. Wedgwood for the 1981 to 1984 taxation years.	11,686

Remissions of taxes, fees, penalties and other debts —Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1993-1642, August 4, 1993, remission of income tax and all relevant interest payable by six taxpayers for the 1980, 1981, 1985, and 1991 taxation years.	75,883	PC 1994-802, May 12, 1994, remission of income taxes, penalties, interest and other debts payable by twenty-nine taxpayers for the 1981 to 1983 and 1987 to 1992 taxation years.	88,562
PC 1993-1647, August 4, 1993, remission of income tax payable by farmers on interim insurance payments received in expectation of low future wheat prices for the 1992 taxation year.	4,127	PC 1994-893, May 26, 1994, remission of income taxes, penalties and all relevant interest, payable by four taxpayers for the taxation years 1982 and 1992.	11,029
PC 1993-1745, August 26, 1993, remission of income tax, penalties and all relevant interest payable by William C. Azak, Kulbir Kahlon and Gaetan Vandal for the 1977 to 1982, 1984 and 1990 taxation years.	43,753	PC 1994-1258, July 19, 1994, remission of income taxes, penalties and all relevant interest payable by fifteen taxpayers for the 1988, 1990 to 1992 taxation years.	27,495
PC 1993-1845, September 23, 1993, remission of income tax, Canada Pension Plan contributions, penalties and all relevant interest payable by three taxpayers for the 1979 to 1981 and 1987 taxation years.	11,769	PC 1994-1451, August 30, 1994, remission of income taxes, penalties and all relevant interest payable by eighteen taxpayers for the 1978 to 1981, 1989, 1991 and 1992 taxation years.	39,619
PC 1994-77, January 13, 1994, remission of income taxes, a penalty and all relevant interest payable by nine taxpayers for the 1979, 1982 to 1984, and 1988 to 1991 taxation years.	2,642	PC 1994-1578, September 22, 1994, remission of income tax, payable excess of Goods and Services Tax Credit, Unemployment Insurance Benefits and all relevant interest payable by Yolande Jean and Hans P. Olthafer for the 1991 and 1992 taxation year.	769
PC 1994-78, January 13, 1994, remission of income tax, penalties and all relevant interest payable by ten taxpayers for the 1979 to 1984, 1990 and 1991 taxation years.	4,944	PC 1994-1629, September 29, 1994, remission of income tax and all relevant interest payable by Rudolf Nosalek and Ivan Probiek for the taxation years preceding 1972 and for 1992.	68,131
PC 1994-508, March 24, 1994, remission of interest on income tax payable by Lucio Sandrin under the Income Tax Act and all relevant interest for the 1979 to 1981 taxation years.	261,917	PC 1994-2024, December 6, 1994, remission of income taxes, penalties and all relevant interest payable by nineteen taxpayers for the 1988 to 1993 taxation years.	64,982
PC 1994-509, March 24, 1994, remission of income taxes, penalties, interest and other debt payable by eight taxpayers for the 1979, 1985, 1991, and 1992 taxation years.	32,461	PC 1994-2025, December 6, 1994, remission of income taxes, a penalty and all relevant interest payable by fourteen taxpayers for the 1983 to 1993 taxation years.	25,798
PC 1994-510, March 24, 1994, remission of income taxes, Canada Pension Plan contributions and other debts plus all relevant interest and penalties payable by ten taxpayers for the 1974 to 1984 and 1989 to 1991 taxation years.	95,510	PC 1995-162, January 31, 1995, remission of income tax, repayable excess child tax credits and family allowances plus all relevant interest payable by five taxpayers for the 1986, 1987 and 1992 taxation years.	9,642
PC 1994-586, April 14, 1994, remission of income tax and all relevant interest payable by Rodney Stark for the 1991 taxation year.	1,376	PC 1995-163, January 31, 1995, remission of income taxes, a penalty and all relevant interest payable by eleven taxpayers for the 1992 and 1993 taxation years.	19,425
PC 1994-747, May 5, 1994, remission of income taxes, penalties and all relevant interest payable by twenty-four taxpayers for the 1992 and prior taxation years.	89,749	Total Taxation.	13,474,984
PC 1994-748, May 5, 1994, remission of income taxes, Canada Pension Plan contributions, penalties and all relevant interest payable by nine taxpayers for the 1979 to 1984 and for the 1990 and 1992 taxation years.	27,617	Total National Revenue.	2,044,157,659

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.9**

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF			
NATIONAL REVENUE			
Customs and Excise			
DRA 1988-2, February 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	13,078	DRA 1988-14, August 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	218,855
DRA 1988-3, March 10, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,861	DRA 1988-15, August 24, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	231,464
DRA 1988-4, March 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,990	DRA 1988-16, September 7, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	22,452
DRA 1988-5, April 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,293	DRA 1988-17, September 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	867,717
DRA 1988-6, April 21, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	78,076	DRA 1988-18, October 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	141,745
DRA 1988-7, May 4, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,721	DRA 1988-19, October 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	229,962
DRA 1988-8, May 19, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	100,968	DRA 1988-20, November 23, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	755,868
DRA 1988-9, June 3, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	116,216	DRA 1988-21, November 18, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	62,451
DRA 1988-10, June 17, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	20,355	DRA 1988-22, November 29, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	177,074
DRA 1988-11, June 28, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	117,388	DRA 1988-23, December 12, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	215,443
DRA 1988-12, July 11, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	71,433	DRA 1988-24, January 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	164,986
DRA 1988-13, July 27, 1988, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	70,990	DRA 1989-1, January 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	276,724
		DRA 1989-2, February 9, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	34,947
		DRA 1989-3, February 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	63,262

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1989-4, March 4, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	28,856	DRA 1989-18, September 26, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	243,197
DRA 1989-5, March 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	31,240	DRA 1989-19, October 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	563,378
DRA 1989-6, April 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	131,139	DRA 1989-20, October 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	244,072
DRA 1989-7, April 21, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	192,359	DRA 1989-21, November 1, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	905,981
DRA 1989-8, April 25, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	214,284	DRA 1989-22, November 8, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,382,797
DRA 1989-9, May 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	434,415	DRA 1989-23, November 24, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	751,785
DRA 1989-10, May 30, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	228,752	DRA 1989-24, December 6, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	243,010
DRA 1989-11, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	56,653	DRA 1989-25, January 10, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	561,256
DRA 1989-12, June 27, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	592,616	DRA 1990-1, January 23, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	405,790
DRA 1989-13, July 13, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	311,439	DRA 1990-2, February 2, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	445,230
DRA 1989-14, July 18, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	299,046	DRA 1990-3, February 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,024,780
DRA 1989-15, August 15, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	234,282	DRA 1990-4, March 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,704,876
DRA 1989-16, August 16, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,044,601	DRA 1990-5, March 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,661,285
DRA 1989-17, September 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	137,727	DRA 1990-6, April 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	842,100

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 11**

Remissions of taxes, fees, penalties and other debts —Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1990-7, April 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,629,205	DRA 1990-21, November 5, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	722,731
DRA 1990-8, May 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,816,526	DRA 1990-22, November 21, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	684,742
DRA 1990-9, May 18, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,549,124	DRA 1990-23, November 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,116,831
DRA 1990-10, June 7, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,887,524	DRA 1990-24, December 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	945,389
DRA 1990-11, June 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,059,374	DRA 1990-25, December 28, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	486,571
DRA 1990-12, July 3, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	549,989	DRA 1991-1, January 18, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,037,404
DRA 1990-13, July 16, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	710,053	DRA 1991-2, February 6, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,401,478
DRA 1990-14, July 24, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	615,598	DRA 1991-3, February 26, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,040,712
DRA 1990-15, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,108,639	DRA 1991-4, March 5, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,148,009
DRA 1990-16, August 30, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	896,728	DRA 1991-5, March 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,419,915
DRA 1990-17, September 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	167,587	DRA 1991-6, April 10, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	209,047
DRA 1990-18, September 25, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,132,643	DRA 1991-7, April 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	246,031
DRA 1990-19, October 12, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,018,788	DRA 1991-8, June 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,145,994
DRA 1990-20, October 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,308,073	DRA 1991-9, July 4, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,287,764

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1991-10, July 23, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	112,152	DRA 1992-5, April 23, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,108,524
DRA 1991-11, July 19, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,211,018	DRA 1992-6, May 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,234,215
DRA 1991-12, July 29, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	969,190	DRA 1992-7, June 4, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,579,371
DRA 1991-13, August 20, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,111,211	DRA 1992-8, June 29, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	709,904
DRA 1991-14, September 16, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,311,933	DRA 1992-9, July 14, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,364,685
DRA 1991-15, October 17, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,112,312	DRA 1992-10, July 30, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,053,236
DRA 1991-16, October 30, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	305,714	DRA 1992-11, August 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	666,818
DRA 1991-17, November 15, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	383,093	DRA 1992-12, September 15, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,125,704
DRA 1991-18, December 12, 1991, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,333,586	DRA 1992-13, October 13, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,737,842
DRA 1991-19, January 3, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	478,406	DRA 1992-14, October 27, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,737,440
DRA 1992-1, January 28, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,345,754	DRA 1992-15, November 19, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,867,863
DRA 1992-2, February 20, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	782,185	DRA 1992-16, January 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,855,789
DRA 1992-3, March 12, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	347,967	DRA 1992-17, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,643,704
DRA 1992-4, April 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	963,850	DRA 1993-1, February 9, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,835,234

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 13**

Remissions of taxes, fees, penalties and other debts —Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1993-2, February 24, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,138,522	DRA 1993-15, November 30, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,951,943
DRA 1993-3, April 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,017,814	DRA 1993-16, December 14, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,074,282
DRA 1993-4, April 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,620,481	DRA 1993-17, December 29, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,900,050
DRA 1993-5, April 28, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,019,474	DRA 1994-1, January 24, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,247,306
DRA 1993-6, May 21, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,190,407	DRA 1994-2, February 15, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,270,015
DRA 1993-7, June 15, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,131,573	DRA 1994-3, March 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,114,211
DRA 1993-8, June 23, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,363,259	DRA 1994-4, March 23, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,878,735
DRA 1993-9, September 13, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,919,851	DRA 1994-05, April 18, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,113,671
DRA 1993-10, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,442,007	DRA 1994-06, May 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,102,150
DRA 1993-11, September 17, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,583,143	DRA 1994-07, June 13, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,737,792
DRA 1993-12, September 29, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,468,914	DRA 1994-08, June 15, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,149,536
DRA 1993-13, October 19, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,538,632	DRA 1994-09, July 11, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,683,216
DRA 1993-14, November 22, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,728,909	DRA 1994-10, July 25, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,888,455

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1994-11, August 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,646,345	PC 1993-0F02, February 24, 1993, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	55,261
DRA 1994-12, September 13, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,546,398	PC 1993-0F06, May 21, 1993, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	331
DRA 1994-13, October 5, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	479,769	PC 1993-0F08, June 23, 1993, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	99,466
DRA 1994-14, October 24, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,044,609	PC 1993-0F14, November 22, 1993, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	10,449
DRA 1994-15, November 9, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,600,462	PC 1994-0F02, February 15, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	416,780
DRA 1994-16, December 6, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,400,085	PC 1994-0F06, June 9, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	250,287
DRA 1994-17, December 23, 1994, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	918,003	PC 1994-0F16, December 6, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	49,847
DRA 1995-1, February 9, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	352,141	PC 1995-0F01, February 9, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	12,634
DRA 1995-2, February 9, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	332,586	Total National Revenue	904,600
DRA 1995-3, March 17, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	18,541		
Total National Revenue.	181,282,721		
		PURSUANT TO SECTION 101 OF THE	
		CUSTOMS TARIFF	
		NATIONAL REVENUE	
		Customs and Excise	
		PC 1987-2746, December 31, 1987, remission of Customs duties on certain parts classified under specific tariff items enumerated in the Schedule	10,451
		PC 1988-1242, June 23, 1988, remission of Customs duties on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	12,338,884
		PC 1988-1243, June 23, 1988, remission of Customs duties on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997.	1,475,118

PURSUANT TO SECTION 79 OF THE
CUSTOMS TARIFF

NATIONAL REVENUE
Customs and Excise

PC 1992-0F10, July 30, 1992, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada.

9,545

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1988-1244, June 23, 1988, remission of Customs duties on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997.	18,420,419	PC 1990-2683, December 13, 1990, remission of Customs duties and a portion of the federal sales tax on shade fabrics for use in growing horticultural crops.	2,676
PC 1988-1245, June 23, 1988, remission of Customs duties on denim fabrics produced in the United States and imported by eligible denim fabric producers and denim apparel manufacturers during the period January 1, 1989 to December 31, 1993.	35,077	PC 1991-505, March 21, 1991, remission of Customs duties and a portion of the sales tax on pointe shoes or block toe shoes.	89,729
PC 1988-1246, June 23, 1988, remission of Customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997.	4,345,046	PC 1991-976, May 30, 1991, remission of Customs duties on titanium anodes.	15,147
PC 1988-1247, June 23, 1988, remission of Customs duties on greige outerwear fabrics, imported by eligible converting mills during the period January 1, 1989 to December 31, 1997.	1,300,000	PC 1992-779, April 30, 1992, remission of Customs duties on certain disodium carbonate for use in the manufacture of glass bottles.	77,722
PC 1988-2374, October 17, 1988, remission of Customs duties on satellites and satellite subsystems for testing and on goods for use in the manufacture of satellites and subsystems.	1,292	PC 1993-319, February 23, 1993, remission of Customs duties on the vessel D.V. Balmoral Sea.	3,514
PC 1989-1668, August 24, 1989, remission of Customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988.	3,946,251	PC 1993-419, March 9, 1993, remission of Customs duties on specified bolsters and sideframes for railcars.	231,320
PC 1989-2103, October 19, 1989, remission of Customs duties on certain tropical products imported on or after July 1, 1989.	1,296,855	PC 1993-420, March 9, 1993, remission of Customs duties on carbon fibres and filaments.	58,994
PC 1989-2465, December 14, 1989, remission of Customs duties and sales tax on electrical power transformers and parts.	1,205,205	PC 1993-897, May 4, 1993, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips.	22,039
PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc.	54,142	PC 1993-898, May 4, 1993, remission of Customs duties on certain products.	928,654
PC 1990-1073, June 7, 1990, remission of Customs duties and a portion of the sales tax on gas ranges.	122,900	PC 1993-1212, June 8, 1993, remission of Customs duties on certain designers' samples of apparel.	808,541
PC 1990-1841, August 28, 1990, partial remission of Customs duties and sales tax on non-alcoholic wine.	65	PC 1993-1664, August 5, 1993, remission of Customs duties on beer originating in the United States.	516,582
PC 1990-2255, October 18, 1990, remission of Customs duties and a portion of the sales tax on synthetic netting imported for game bird pens.	2,079	PC 1993-1678, August 26, 1993, remission of Customs duties on certain products.	25,792,013
PC 1990-2492, November 22, 1990, remission of Customs duties on textured polyester filament yarn imported for weaving broadwoven fabric.	276,953	PC 1993-1692, August 26, 1993, remission of Customs duties on activated clay.	9,572
		PC 1993-1808, September 23, 1993, remission of Customs duties on jacquard woven coated fabric for use in the manufacture of upholstered furniture.	572
		PC 1993-1811, September 23, 1993, remission of Customs duties on shade fabrics for use in growing horticultural crops.	684,198
		PC 1993-2185, December 29, 1993, remission of the surtax on certain importations of boneless beef into Canada in 1993.	349,813
		PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus.	10,093,651
		PC 1994-233, February 10, 1994, remission of a portion of the Customs duties paid in respect of gift bags imported into Canada by Promotion Blitz Inc.	682,870
		PC 1994-663, April 28, 1994, remission of Customs duties on titanium anodes.	187,022

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1994-1008, June 16, 1994, remission of Customs duties on liquid epoxide resin	46,859	PC 1981-2395, September 3, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,713
PC 1994-1077, June 23, 1994, remission of Customs duties on certain implants for use in fattening cattle	370,741	PC 1981-2550, September 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,642
PC 1994-1083, June 23, 1994, remission of Customs duties, the excise taxes and all or part of the goods and services tax in respect of certain goods imported into Canada in connection with the XV th Commonwealth Games.	1,312,051	PC 1981-3038, October 29, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,985
PC 1994-1613, September 29, 1994, remission of Customs duties on certain goods imported for the Indian Head Judo Club.	5,219	PC 1981-3265, November 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,813
PC 1994-1614, September 29, 1994, remission of Customs duties in respect of certain Canadian Forces material imported by the Department of National Defence	85,261,740	PC 1981-3564, December 17, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,316
PC 1994-1836, November 1, 1994, remission of Customs duties on certain guitar parts	11,471	PC 1982-82, January 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,190
PC 1994-2066, December 14, 1994, remission of Customs duties on pointe shoes or block toe shoes	44,928	PC 1982-87, January 14, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,531
PC 1994-2103, December 14, 1994, remission of Customs duties on manufactured tobacco imported into Canada for further manufacture.	7,291,403	PC 1982-204, January 21, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,085
PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions.	37,366	PC 1982-264, January 28, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	12,852
Total National Revenue	179,767,144	PC 1982-347, February 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,691
PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF		PC 1982-397, February 11, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,604
NATIONAL REVENUE		PC 1982-612, February 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	40,986
Customs and Excise		PC 1982-698, March 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	5,207
PC 1981-1555, June 11, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,059	PC 1982-699, March 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	47,031
PC 1981-1734, June 25, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	51,588		
PC 1981-1961, June 16, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,152		
PC 1981-2245, August 19, 1981, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	8,858		

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 17**

Remissions of taxes, fees, penalties and other debts —Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1982-861, March 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,308	PC 1982-2265, July 29, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	6,783
PC 1982-891, March 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	6,005	PC 1982-2362, August 5, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,755
PC 1982-1007, April 1, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,703	PC 1982-2485, August 18, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,914
PC 1982-1074, April 8, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	25,323	PC 1982-2633, September 3, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,730
PC 1982-1187, April 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,340	PC 1982-2759, September 9, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,613
PC 1982-1188, April 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	6,567	PC 1982-2984, September 30, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,128
PC 1982-1304, April 29, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	33,631	PC 1982-3145, October 14, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,440
PC 1982-1344, May 6, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,670	PC 1982-3374, November 4, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,329
PC 1982-1461, May 13, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,631	PC 1982-3596, November 25, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,394
PC 1982-1527, May 20, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,502	PC 1982-3940, December 23, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,467
PC 1982-1662, June 3, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,560	PC 1983-27, January 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,609
PC 1982-1729, June 12, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,375	PC 1983-28, January 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	27,106
PC 1982-1792, June 17, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	238,660	PC 1983-217, January 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,097
PC 1982-2181, July 22, 1982, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	39,808	PC 1983-536, February 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,777

Remissions of taxes, fees, penalties and other debts —Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1983-668, March 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,594	PC 1983-2803, September 15, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,723
PC 1983-669, March 3, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,995	PC 1983-3168, October 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,351
PC 1983-710, March 10, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,258	PC 1983-3170, October 13, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	9,239
PC 1983-948, March 31, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,440	PC 1983-3349, October 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,746
PC 1983-1099, April 14, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,104	PC 1983-3549, November 17, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	17,960
PC 1983-1177, April 21, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,881	PC 1983-4021, December 15, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	53,801
PC 1983-1322, May 5, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,542	PC 1983-4104, December 22, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	6,323
PC 1983-1323, May 5, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,594	PC 1984-50, January 11, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,482
PC 1983-1508, May 19, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,964	PC 1984-146, January 19, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,283
PC 1983-1714, June 9, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	15,103	PC 1984-147, January 19, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	10,568
PC 1983-2042, June 30, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,687	PC 1984-264, January 26, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,075
PC 1983-2345, July 27, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,128	PC 1984-434, February 9, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,119
PC 1983-2599, August 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	18,665	PC 1984-653, February 23, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,598
PC 1983-2684, September 1, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,780	PC 1984-780, March 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,650

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 19**

Remissions of taxes, fees, penalties and other debts —Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1984-988, March 22, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	42,196	PC 1984-2660, July 25, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	64,470
PC 1984-1076, March 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,067	PC 1984-2725, August 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,569
PC 1984-1158, April 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	41,912	PC 1984-2726, August 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,592
PC 1984-1243, April 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,334	PC 1984-2834, August 24, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	17,121
PC 1984-1327, April 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,095	PC 1984-2918, August 31, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	16,079
PC 1984-1454, May 5, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	6,970	PC 1984-3157, September 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	26,026
PC 1984-1556, May 10, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	12,684	PC 1984-3394, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	9,767
PC 1984-1685, May 17, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	19,662	PC 1984-3395, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,940
PC 1984-1772, May 24, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,919	PC 1984-3396, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,425
PC 1984-1984, June 7, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	32,063	PC 1984-3635, November 8, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	23,562
PC 1984-2053, June 14, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,793	PC 1984-3896, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	11,553
PC 1984-2189, June 21, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	58,131	PC 1984-3978, December 6, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	49,229
PC 1984-2314, June 28, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	39,696	PC 1984-4097, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	23,252
PC 1984-2511, July 12, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	13,069	PC 1984-4099, December 20, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	28,496

Remissions of taxes, fees, penalties and other debts—Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-102, January 17, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	13,275	PC 1985-1649, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,196
PC 1985-295, January 31, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	35,444	PC 1985-1650, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,372
PC 1985-481, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	17,089	PC 1985-1706, May 23, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,005
PC 1985-482, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,073	PC 1985-1707, May 23, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,105
PC 1985-483, February 14, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,536	PC 1985-1907, June 13, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	53,739
PC 1985-637, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,125	PC 1985-2007, June 20, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	28,826
PC 1985-670, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,032	PC 1985-2076, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	13,898
PC 1985-1047, February 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	13,121	PC 1985-2091, June 27, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	22,739
PC 1985-1161, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,846	PC 1985-2142, July 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	29,078
PC 1985-1162, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,075	PC 1985-2300, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	22,409
PC 1985-1163, April 4, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	12,499	PC 1985-2359, July 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,728
PC 1985-1277, April 18, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,331	PC 1985-2504, August 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,162
PC 1985-1647, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,525	PC 1985-2690, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,170
PC 1985-1648, May 16, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	14,109	PC 1985-2691, August 28, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,208

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 21**

Remissions of taxes, fees, penalties and other debts—Continued

Details of remissions of taxes, fees, penalties and other debts—Continued

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1985-2775, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,697	PC 1985-3607, December 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	11,258
PC 1985-2776, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,194	PC 1986-48, January 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,649
PC 1985-2825, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	74,740	PC 1986-144, January 16, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	38,502
PC 1985-2826, September 19, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	98,718	PC 1986-208, January 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	10,240
PC 1985-2876, September 26, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	54,653	PC 1986-278, January 30, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	5,623
PC 1985-2960, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	12,105	PC 1986-347, February 6, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	6,367
PC 1985-2961, October 3, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	18,444	PC 1986-404, February 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	27,674
PC 1985-3100, October 10, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	11,317	PC 1986-500, February 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	26,026
PC 1985-3205, October 24, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	19,893	PC 1986-501, February 27, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	12,476
PC 1985-3318, November 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	9,501	PC 1986-623, March 13, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	26,941
PC 1985-3319, November 7, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	19,044	PC 1986-686, March 20, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	13,337
PC 1985-3416, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	8,042	PC 1986-853, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	19,529
PC 1985-3417, November 11, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	13,389	PC 1986-854, April 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	256,165
PC 1985-3530, December 5, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,848	PC 1986-948, April 17, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,023

Remissions of taxes, fees, penalties and other debts —Continued**Details of remissions of taxes, fees, penalties and other debts—Continued**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1986-1071, May 1, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	6,773	PC 1986-2136, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	23,273
PC 1986-1121, May 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,056	PC 1986-2200, September 18, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	9,476
PC 1986-1171, May 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	21,898	PC 1986-2281, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,950
PC 1986-1210, May 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,123	PC 1986-2282, October 2, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	3,918
PC 1986-1356, June 5, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	23,146	PC 1986-2321, October 9, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	22,033
PC 1986-1420, June 12, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	7,301	PC 1986-2383, October 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	18,359
PC 1986-1487, June 19, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	58,711	DRA 1986-36, November 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	9,732
PC 1986-1570, June 26, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	9,941	DRA 1986-37, November 10, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	51,653
PC 1986-1727, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	13,946	DRA 1986-38, November 14, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,708
PC 1986-1728, July 23, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	24,297	DRA 1986-39, November 24, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	4,195
PC 1986-1902, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,020	DRA 1986-41, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	6,038
PC 1986-1903, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	54,588	DRA 1986-42, December 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	78,018
PC 1986-1904, August 8, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	21,072	DRA 1986-43, December 22, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	44,277
PC 1986-2135, September 11, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	101,971	DRA 1987-1, January 16, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	9,372

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 23**

Remissions of taxes, fees, penalties and other debts—Concluded**Details of remissions of taxes, fees, penalties and other debts—Concluded**

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1987-3, February 13, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	29,526	DRA 1987-15, August 4, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	27,764
DRA 1987-4, February 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	52,947	DRA 1987-16, August 19, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	14,207
DRA 1987-5, March 6, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	15,242	DRA 1987-17, August 26, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	160,081
DRA 1987-6, March 25, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	20,345	DRA 1987-18, September 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	39,523
DRA 1987-7, April 9, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	44,441	DRA 1987-19, September 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	11,376
DRA 1987-8, April 27, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	18,500	DRA 1987-20, October 7, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	9,198
DRA 1987-9, May 11, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	25,152	DRA 1987-21, October 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	50,939
DRA 1987-10, May 20, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	10,516	DRA 1987-23, November 23, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,488
DRA 1987-11, June 1, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	10,060	DRA 1987-24, December 1, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	12,820
DRA 1987-12, June 15, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	21,197	DRA 1987-25, December 24, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	39,530
DRA 1987-13, July 2, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	146,324	Total National Revenue.	4,148,969
DRA 1987-14, July 22, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	79,985		

⁽¹⁾ Estimated amount.⁽²⁾ This amount includes \$37,568,685 which was omitted in the 1993-94 *Public Accounts*.

Debts, obligations and claims written off or forgiven

The categories of approval/authority for the write-off, forgiveness or remission of debts, obligations and claims are as follows:

- (i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a) and (b)—
 - (a) Section 25(1) of the FAA gives Ministers, pursuant to Treasury Board Debt Write-off Regulations, general authority to approve the write-off, from memorandum departmental accounts receivable, of any debt, obligation or claim other than overpayment of salaries, wages, or employment related allowances and accountable advances.
 - (b) Other Acts of Parliament (eg. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.
- (ii) Treasury Board approval— Section 25(1) of the FAA allows a Minister, with specific Treasury Board approval, to write-off, from memorandum departmental accounts receivable, any debt, obligation or claim that pertains to overpayment of salaries, wages or employment-related allowances and accountable advances.
- (iii) Governor in Council and Parliamentary authority—
 - (a) Section 23(2.1) of the FAA allows the Governor in Council on the recommendation of the Treasury Board to remit (from memorandum accounts receivable) any debt, obligation or claim where collection would be unreasonable or unjust, or where it is otherwise in the public interest to remit the debt.
 - (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities of Canada or due by a Crown corporation is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an Appropriation Act.
 - (c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Assets and Liabilities of Canada is to be written off, the write-off must be authorized by Parliament as a budgetary item in an Appropriation Act or some other Act.

The following codes are used:

		<u>Code</u>
Memorandum accounts receivable	Write-off	A
Memorandum accounts receivable	Forgiveness	B
Memorandum accounts receivable	Remission (Section 23 of the FAA)	C
Asset accounts	Write-off	D
Asset accounts	Forgiveness	E

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval ⁽²⁾		Governor in Council and Parliamentary authority		Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number
			\$		\$			\$	\$
FINANCIAL ADMINISTRATION ACT—									
AGRICULTURE AND AGRI-FOOD—									
Department (Agriculture)	A	140	299,017						140 299,017
ATLANTIC CANADA OPPORTUNITIES AGENCY—									
Department	A	36	398,592						36 398,592
CANADIAN HERITAGE—									
Department (Communications)	A	23	362,649						23 362,649
National Film Board	A	53	36,898						53 36,898
Public Service Commission	A	3	1,384						3 1,384
CITIZENSHIP AND IMMIGRATION—									
Department (Secretary of State)	C					*	616	9,240	616 9,240

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 25**

Debts, obligations and claims written off or forgiven —Continued

		Ministerial approval		Treasury Board approval ⁽²⁾		Governor in Council and Parliamentary authority			Total	
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCE—										
Federal Office of Regional Development—										
Quebec	A	21	4,430,188						21	4,430,188
FISHERIES AND OCEANS—										
Department	A/C	230	43,613			*	121	287,009	351	330,622
Canadian Saltfish Corporation loans—										
Principal	E					15d	1	3,650,000	1	3,650,000
Accrued interest	B					15d	1	233,327	1	233,327
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—										
Canadian International Development										
Agency	A	4	9,101						4	9,101
International development assistance loans	E					26D	6	37,438,609	6	37,438,609
Export Development Corporation	C					*	4	62,823,000	4	62,823,000
Development of export trade loans	E					2d	3	49,961,715	3	49,961,715
HEALTH—										
Department (National Health and Welfare)	A	101	75,213						101	75,213
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	A	14,618	53,058,071						14,618	53,058,071
Canadian Centre for Occupational Health and Safety	A	13	4,511						13	4,511
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department	A	3	40,167	331	18,766,652				334	18,806,819
Indian economic development fund loans	D					6d/8d	418	9,545,200	418	9,545,200
Indian housing assistance fund loans	D					6d	31	186,705	31	186,705
Eskimo fund loans	D					36d	24	284,230	24	284,230
Yukon Territory small business loans	D					36d	6	89,362	6	89,362
INDUSTRY—										
Department (Industry Science and Technology and Consumer and Corporate Affairs)	A	201	22,982,256						201	22,982,256
National Research Council of Canada	A	294	118,139						294	118,139
Social Sciences and Humanities Research Council	A	4	12,405						4	12,405
JUSTICE—										
Department	C					*	12,246	992,414	12,246	992,414
Supreme Court of Canada	A	2	46						2	46
NATIONAL DEFENCE—										
Department	A	442	79,388						442	79,388
NATIONAL REVENUE—										
Customs and Excise	A	3,028	85,965,551						3,028	85,965,551
Taxation	A	26,901	102,420,671	2,385	975,374,786				29,286	1,077,795,457
NATURAL RESOURCES—										
Department (Energy, Mines and Resources and Forestry)	A	117	99,058						117	99,058
Bi-Provincial Upgrader	D					3d	1	512,614,000	1	512,614,000

Debts, obligations and claims written off or forgiven —Continued

		Ministerial approval		Treasury Board approval ⁽²⁾		Governor in Council and Parliamentary authority		Total		
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
PRIVY COUNCIL—										
Department	A	1	50						1	50
PUBLIC WORKS AND GOVERNMENT SERVICES—										
Department (Public Works and Supply and Services)	A	21	619,248						21	619,248
SOLICITOR GENERAL—										
Correctional Service	A	302	15,885						302	15,885
Royal Canadian Mounted Police	A	57	41,064						57	41,064
TRANSPORT—										
Department	A	1,303	717,269	18	4,198,644				1,321	4,915,913
VETERANS AFFAIRS—										
Department	A	682	1,431,446						682	1,431,446
WESTERN ECONOMIC DIVERSIFICATION—										
Department	A	56	12,748,424						56	12,748,424
		48,656	286,010,304	2,734	998,340,082		13,478	678,114,811	64,868	1,962,465,197
BANKRUPTCY AND INSOLVENCY ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department (Agriculture)	A	6	5,337						6	5,337
FISHERIES AND OCEANS—										
Department	A	63	3,731,216						63	3,731,216
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	A	638	3,674,646						638	3,674,646
NATIONAL DEFENCE—										
Department	A	6	5,217						6	5,217
NATIONAL REVENUE—										
Customs and Excise	A	458	2,551,407						458	2,551,407
Taxation	A	24,991	238,510,325						24,991	238,510,325
		26,162	248,478,148						26,162	248,478,148
FAMILY ALLOWANCES ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	B	505	185,716						505	185,716
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	B	730	942,160						730	942,160
UNEMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	A	38,495	35,210,989						38,495	35,210,989

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 27**

Debts, obligations and claims written off or forgiven —Concluded

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval ⁽²⁾		Governor in Council and Parliamentary authority		Total		
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS—										
Department	A	1,326	1,742,893						1,326	1,742,893
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Indian housing assistance fund loans ⁽³⁾	E	65	86,235						65	86,235
SOLICITOR GENERAL—										
Correctional Service										
Parolee loans ⁽⁴⁾	E	374	12,165						374	12,165
		439	98,400						439	98,400
		116,313	572,668,610	2,734	998,340,082		13,478	678,114,811	132,525	2,249,123,503
SUMMARY—										
Write-offs	A/D	114,639	571,442,334	2,734	998,340,082		480	522,719,497	117,853	2,092,501,913
Remissions (Section 23 of the FAA)	C						12,987	64,111,663	12,987	64,111,663
Forgiveness	B/E	1,674	1,226,276				11	91,283,651	1,685	92,509,927
		116,313	572,668,610	2,734	998,340,082		13,478	678,114,811	132,525	2,249,123,503

(*) Order in Council remissions of other debts as defined in Section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.2 of this section.

(1) See introduction above.

(2) Prior to September 20, 1995, specific Treasury Board approval was required to write-off from memorandum departmental accounts receivable any debt amount greater than \$25,000.

(3) Vote L51a, *Appropriation Act No. 9, 1966*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.

(4) Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Note: Information on accountable advances is required by section 38(3) of the *Financial Administration Act*

Summary of outstanding accountable advances

Department and agency	Advances outstanding as at March 31, 1995		Advances settled in April 1995		Advances outstanding as at April 30, 1995*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD—						
Department (Agriculture)	1,552	819,956	1,486	788,861	66	31,095
ATLANTIC CANADA OPPORTUNITIES						
AGENCY—						
Department	107	52,756	103	51,350	4	1,406
CANADIAN HERITAGE—						
Department (Communications)	1,348	818,349	1,261	779,589	87	38,760
Advisory Council on the Status of Women	4	3,200	4	3,200		
Canadian Radio-television and Telecommunications Commission	8	7,656	8	7,656		
National Archives of Canada	67	39,359	40	27,059	27	12,300
National Film Board	129	132,506	55	39,338	74	93,168
National Library	14	6,125	5	1,650	9	4,475
Public Service Commission	231	105,884	225	99,122	6	6,762
Status of Women—Office of the Co-ordinator	9	36,562	9	36,562		
	1,810	1,149,641	1,607	994,176	203	155,465
CITIZENSHIP AND IMMIGRATION—						
Department (Secretary of State)	1,416	1,202,268	1,163	927,587	253	274,681
Immigration and Refugee Board of Canada	57	42,258	47	41,199	10	1,059
	1,473	1,244,526	1,210	968,786	263	275,740
ENVIRONMENT	1,604	1,333,279	1,385	1,180,731	219	152,548
FINANCE—						
Department	77	90,121	75	89,871	2	250
Auditor General	213	290,599	213	290,599		
Federal Office of Regional Development-Quebec	65	27,997	63	27,632	2	365
Office of the Superintendent of Financial Institutions	39	17,975	39	17,975		
	394	426,692	390	426,077	4	615
FISHERIES AND OCEANS—						
Department	1,491	1,045,586	1,384	1,005,755	107	39,831
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—						
Department (External Affairs)	3,529	8,144,299	3,230	7,456,053	299	688,246
Canadian International Development Agency	160	397,533	158	391,368	2	6,165
Northern Pipeline Agency	1	75	1	75		
	3,690	8,541,907	3,389	7,847,496	301	694,411
GOVERNOR GENERAL	8	3,100	8	3,100		
HEALTH—						
Department (National Health and Welfare)	1,531	713,823	1,419	668,729	112	45,094
Medical Research Council	19	82,000	19	82,000		
Patented Medicine Prices Review Board	4	2,105	4	2,105		
	1,554	797,928	1,442	752,834	112	45,094
HUMAN RESOURCES DEVELOPMENT—						
Department (Employment and Immigration)	3,889	2,138,448	3,740	2,077,949	149	60,499
Canada Labour Relations Board	16	14,187	16	14,187		
	3,905	2,152,635	3,756	2,092,136	149	60,499
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	1,125	1,547,088	793	806,457	332	740,631

Accountable advances—Continued

Summary of outstanding accountable advances—Continued

Department and agency	Advances outstanding as at March 31, 1995		Advances settled in April 1995		Advances outstanding as at April 30, 1995*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDUSTRY—						
Department (Industry, Science and Technology and Consumer and Corporate Affairs)	1,481	1,140,095	1,401	1,103,544	80	36,551
Canadian Space Agency	209	204,440	137	95,283	72	109,157
National Research Council of Canada	222	355,055	219	353,491	3	1,564
Natural Sciences and Engineering Research Council	4	4,167	1	2,500	3	1,667
Social Sciences and Humanities Research Council	3	2,600			3	2,600
Statistics Canada	235	235,833	235	235,833		
	2,154	1,942,190	1,993	1,790,651	161	151,539
JUSTICE—						
Department	423	337,966	413	333,354	10	4,612
Canadian Human Rights Commission	55	19,601	55	19,601		
Commissioner for Federal Judicial Affairs	504	1,079,449	324	552,113	180	527,336
Federal Court of Canada	74	23,230	73	23,030	1	200
Offices of the Information and Privacy Commissioners of Canada	6	6,324	6	6,324		
Supreme Court of Canada	3	924	3	924		
Tax Court of Canada	11	6,450	11	6,450		
	1,076	1,473,944	885	941,796	191	532,148
NATIONAL DEFENCE—						
Department	19,776	27,470,509	14,813	19,548,583	4,963	7,921,926
Emergency Preparedness Canada	34	29,550	34	29,550		
	19,810	27,500,059	14,847	19,578,133	4,963	7,921,926
NATIONAL REVENUE—						
Customs and Excise	1,828	1,500,258	1,794	1,460,231	34	40,027
Taxation	796	422,105	401	194,193	395	227,912
	2,624	1,922,363	2,195	1,654,424	429	267,939
NATURAL RESOURCES—						
Department (Energy, Mines and Resources and Forestry)	655	566,912	641	555,935	14	10,977
Atomic Energy Control Board	104	117,566	104	117,566		
National Energy Board	85	75,725	85	75,725		
	844	760,203	830	749,226	14	10,977
PARLIAMENT—						
The Senate		6,350		6,350		
House of Commons	35	47,698	35	47,698		
	35	54,048	35	54,048		
PRIVY COUNCIL—						
Department	110	120,793	109	120,691	1	102
Canadian Centre for Management Development	52	29,483	52	29,483		
Canadian Intergovernmental Conference Secretariat	9	2,875	9	2,875		
Canadian Transportation Accident Investigation and Safety Board	98	51,475	1	2,000	97	49,475
Chief Electoral Officer	22	54,748	11	8,919	11	45,829
Commissioner of Official Languages	14	3,143	14	3,143		
Public Service Staff Relations Board	14	11,050	14	11,050		
	319	273,567	210	178,161	109	95,406
PUBLIC WORKS AND GOVERNMENT SERVICES—						
Department (Public Works and Supply and Services)	1,230	920,536	914	702,159	316	218,377

Accountable advances—Continued

Summary of outstanding accountable advances—Concluded

Department and agency	Advances outstanding as at March 31, 1995		Advances settled in April 1995		Advances outstanding as at April 30, 1995*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
SOLICITOR GENERAL—						
Department	53	17,607	51	16,900	2	707
Canadian Security Intelligence Service	1	700,000	1	700,000		
Correctional Service	1,442	777,440	1,437	771,344	5	6,096
National Parole Board	13	8,220	13	8,220		
Royal Canadian Mounted Police	3,650	10,380,805	3,650	10,380,805		
	5,159	11,884,072	5,152	11,877,269	7	6,803
TRANSPORT—						
Department	3,881	3,186,706	3,325	2,794,987	556	391,719
Grain Transportation Agency Administrator	7	2,600	7	2,600		
National Transportation Agency	36	25,140	33	24,267	3	873
	3,924	3,214,446	3,365	2,821,854	559	392,592
TREASURY BOARD—						
Secretariat	89	76,198	82	72,800	7	3,398
VETERANS AFFAIRS—						
Department	340	222,663	329	213,901	11	8,762
WESTERN ECONOMIC DIVERSIFICATION	48	15,802	48	15,802		
Total	56,274	69,302,235	47,747	57,495,033	8,527	11,807,202

* For details, see following statement called—"Details of accountable advances outstanding as at April 30, 1995".

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995

Name	Amount	Name	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		National Film Board	
Department (Agriculture)		Beaudoin Y	1,873
April N	1,200	Bingham S	626
Ault H M	936	Dirse Z	5,685
Bérubé M	1,000	Grenier R	718
Bouliane G	500	Hubert N	3,396
Bremner R J	600	Ianuziolo A	1,384
Brossart K	543	Julian B	500
Brouillette M	500	Laforest P	1,000
Couture L	900	Lentin M	1,248
Drouin L	1,500	MacGillivray W	550
Duchaine F	2,200	Marjara E	1,058
Dulac G	2,110	Marshall K	831
Lacasse R	1,200	Michel E	1,600
Leblanc C	980	Nantel G	1,825
LeClair D	600	Niven D	600
Molder H	900	Ogilvie K	1,019
Nelson R	1,025	Poitras E	700
Neumeyer C	550	Rached T	9,669
Parrot P	500	Ratnam P	16,800
Picard R	900	Singer G	32,319
Proulx Y	500	Sirabella J	607
Roy S	99	Swan S	716
Saucier L	550	Vautier A	2,086
Séguin P	1,890	Advances under \$500 (51)	6,358
Tremblay J R	1,200		93,168
Tremblay P H	1,500		
Advances under \$500 (41)	6,712	National Library	
	31,095	Bradley S	700
		Daoust J	2,500
		Advances under \$500 (7)	1,275
			4,475
ATLANTIC CANADA OPPORTUNITIES		Public Service Commission	
AGENCY		Archibald-Prashad L	1,410
Department		Grant K W (2)	2,615
Oliver J	1,000	Slivinski L W (2)	2,705
Advances under \$500 (3)	406	Advance under \$500 (1)	32
	1,406		6,762
			155,465
CANADIAN HERITAGE		CITIZENSHIP AND IMMIGRATION	
Department (Communications)		Department (Secretary of State)	
Archimbault P	1,500	Allchin P	1,850
Clark B	500	Andrews W A	627
Flock W	830	Baillargeon L J (2)	651
Halliday B	3,500	Balcom D	7,050
Homolus P	1,390	Barlow A	600
Labrie J (2)	2,455	Beatty J A	4,850
Laurie-Beaumont B (2)	1,150	Beger D J	750
Lund B (2)	650	Binns J	5,650
McGibney L	1,000	Boudreau K	5,650
Ménard N	500	Bowles G E	7,050
Petrachenko D (2)	750	Boyce E A	1,040
Tapardjuk L	5,300	Bruce R L	687
Tlen D	1,787	Chippior B L	693
Wainwright I	880	Crosbie M J (2)	2,000
Advances under \$500 (69)	16,568	Davis B J	700
	38,760	Delvalle C	800
		D'Souza M (4)	2,398
National Archives of Canada		Edwards M	550
Fortier M-F	1,000	Faillie M	1,410
Martineau A	1,000	Finnerty M J	7,050
Wallot J P	2,500	Fix J	750
Advances under \$500 (24)	7,800	Foggoa B	5,650
	12,300	Gill N S	2,350
		Girard R A	6,486

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Goneau R	1,822	ENVIRONMENT	
Goodman (3)	1,000	Bailey R O	1,000
Grushman A	1,833	Brunet G	2,150
Gushuliak R	875	Brydges T	500
Haley W E	641	Carpenter G (4)	9,457
Halle S	3,800	Chiasson T (4)	1,735
Hayward B J	3,211	Chouinard C	2,468
Heywood S N	4,371	Daley R	567
Jones D S (2)	1,023	Hebron K	1,000
Khubchandant	5,000	Keefe J	600
Laberge C L	600	King P	900
Labossiere J (3)	982	Kraft J A	4,000
Lambert R E	1,850	Lepp A	2,292
Lee H	1,000	Martin A	500
Leitheid G D	1,063	Martire C (2)	707
Lepage G A	12,788	McQuaig J	4,370
Liinve T	600	Melanson R	500
Lockhard L M (2)	12,788	Moore B H	5,000
Loke C (2)	959	Moore D	1,370
MacLennan M	759	Pagé R	2,000
Marsh S	5,650	Pelletier Y	500
Martin A R	12,690	Pond S	1,500
McGillivray D W	7,050	Poulin S	600
McKenzie J T (4)	2,424	Roberts J (4)	812
Mcphee M	570	Schwarzhoff P (2)	600
McQuillan J B (2)	7,100	Shantora V	35,000
Melanson W	6,540	Stafford W	2,500
Melis M A	7,050	Staniforth A	500
Mesheau D D (2)	983	Stephens R	3,000
Montgomery-Reid J	800	Tate D (2)	3,680
Moore R T	510	Trivett N	694
Mulock G B	4,450	Vanderme H	500
Newell P T	640	Ventresca B	1,500
Page P W	1,200	Vet R J	2,532
Pare M J A	1,000	Advances under \$500 (174)	57,514
Patenaude S R (4)	9,050		
Pawlowicz L	1,836		152,548
Perkin L A	948		
Persaq-Maharaj	906	FINANCE	
Plamondon	2,000	Department	
Presse D (5)	4,006	Advances under \$500 (2)	250
Psutka F J (2)	3,537	Federal Office of Regional Development-Quebec	
Quigley G	1,000	Advances under \$500 (2)	365
Reimer G V	600		615
Rudderman T L	750		
Ryan D J	1,200	FISHERIES AND OCEANS	
Savan	7,050	Department	
Simpson M G	500	Bernard J	550
Smith H E	18,894	Best C	950
Stainer G R (3)	3,000	Bisson R	32
Therault G E	1,200	Cadigan N	1,045
Thomas D	500	Chiasson D	750
Tranchemontagne R W	850	Connors C	600
Warner J	5,650	Daigle A	750
White W (4)	14,300	Denty N	800
Wilson A M	1,120	Earl E	1,040
Wilson P A (3)	889	Grandy M	1,500
Workman D	2,000	Inkpen J	1,997
Advances under \$500 (139)	9,981	Iqualuk T	167
	274,681	Lobb G	34
		Mercer M	563
Immigration and Refugee Board		Verreault M	945
of Canada		Advances under \$500 (92)	28,108
Advances under \$500 (10)	1,059		39,831
	275,740		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		Canadian International Development Agency	
Department		Abhukara R	2,679
External Affairs—		Beemen C	3,486
Benoit M	1,670		<u>6,165</u>
Bindekoua M A R	581		<u>694,411</u>
Breaugh M	2,190		
Brown B	3,622	HEALTH	
Campbell G	1,717	Department (National Health and Welfare)	
Cook R	500	Badger M	2,365
Cronin P (3)	2,100	Burgener D M	670
Dann A	7,876	Gardiner L	1,500
Dupere L (3)	3,500	Ghani S (2)	917
Etheridge N	2,824	Harvey J (2)	1,202
Gilker E	3,000	Jenson T	703
Goodwin-Turner G (2)	6,232	Lalonde M	5,000
Hamel J	5,351	Loone W	1,950
Houlden G	7,160	Mackin F	770
Jackson G	12,289	Matias D	535
Johnstone B V (2)	1,820	Mawdsley E	600
Kent D (4)	7,441	McIvor A	1,270
Kessel A (3)	15,768	Neasloss E	540
Koranteng N	1,000	Nolan J	700
Korn H (2)	15,800	Robinson C	540
Lalani A	700	Romanuik K	868
Legendre D	2,151	Roy M	700
Lepage M (2)	4,988	Russel P	1,843
Macarthur J	1,244	Schimmens S	743
MacDonald D (2)	5,040	Shanush J (2)	1,808
Mani S D	4,999	Spika J (2)	953
Mceachern J F	3,500	Sutherland B	507
McLeod R	28,536	Sutherland M	600
Methot G (2)	3,637	Wilchowy L (2)	1,400
Moideen M I	1,336	Yellowback G	1,738
Mousley J	3,579	Advances under \$500 (82)	<u>14,672</u>
Mukamunana P H	962		<u>45,094</u>
Myatt D	2,013		
Nicholas V (3)	6,137	HUMAN RESOURCES DEVELOPMENT	
Nyabusinba I G (2)	1,775	Department (Employment and Immigration)	
Paquet J P	3,238	Boese V	600
Persoons J A C (2)	4,483	Burgess D	600
Reeder N D	3,373	Curtis J	630
Robinson I	2,714	Davis D	707
Savage S	700	Debeck R	645
Schroh G	3,060	Fedele D	600
Smith D	2,500	Given J	6,000
Taillon B F J	531	Goodman E	500
Vittal D P	7,657	Keirstead B (2)	4,942
Vlad M	6,365	Koehler D	800
Von Nostitz M	600	Legault J	750
West C	1,400	Lewis C	540
Westdal C W (2)	2,183	Limer P	513
Wong T N (2)	8,145	Martin C (4)	1,474
Wright A	7,310	McCarthy P	1,000
Yung L	1,634	McCarthy P (2)	2,533
Zigmars B (2)	715	Mes F	4,935
Zujz P	546	Miller G	6,000
Advances under \$500 (29)	5,907	Murray D (2)	2,840
Other Government Department—		Olson S (2)	992
Banerjee N (3)	2,282	Perreault D	788
Carter K	700	Potvin S	910
Donagher E	3,000	Ryan D	1,080
Johnson R	2,842	Slaughter L	600
Menezes D	945	Stead, M.	4,200
Roberts J	3,423	Tremblay, P	914
Ross S	3,271	Vansickle C	943
Wiles R	1,122	Westlake, L	500
Advances under \$500 (4)	992 ⁽¹⁾	Advances under \$500 (114)	<u>12,963</u>
Other (181)	433,570		<u>60,499</u>
	<u>688,246</u>		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department		Lefebvre R S	800
Brown L	976	Legault C	1,000
Coedy B	750	Logan A	1,608
Garvin D	8,404	Lortie P	4,000
Goodleaf D (27)	30,086	Lynn L	2,000
Hilchey A	1,746	MacGregor L	700
Kanasatake (58)	99,510	Marchand A	1,000
Kendi A	1,700	Ménard J (2)	550
Lac Rapide (36)	55,339	Mikolajek K	650
Lauzon P	613	Mortimer A	650
McCormick M	2,000	Price P	1,000
Murphy D	1,000	Rheault F	1,000
Nikitiuk D	1,000	Robichaud G	500
Odanak (40)	66,928	Savard A	1,342
Pickett R	676	Scribailo J	2,000
Schefferville (126)	433,963	Shaffer D	500
Wolinak (16)	31,794	Shelly R	834
Advances under \$500 (19)	4,146	Sloot E (2)	2,300
		Toole M	4,000
	740,631	Trudel J	500
		Vézina L	8,319
		Wetter B	1,500
		White E	1,000
		Williams D	2,780
		Williams F	700
		Advances under \$500 (15)	4,100
			109,157
INDUSTRY		National Research Council of Canada	
Department (Industry, Science and Technology and Consumer and Corporate Affairs)		Felio G	1,515
Ahluwalia P	600	Advances under \$500 (2)	49
Brazeau G	5,937		1,564
Clark L E	500		
Collins J	500	Natural Sciences and Engineering Research Council	
Deacon B M	600	Bothelo J	517
Dorion A	1,205	Château Laurier	500
Evertt J	500	Swedish Natural Science Research Council	650
Fernet G (2)	1,050		1,667
Gosselin A	1,800	Social Sciences and Humanities Research Council	
Ieria S (2)	617	Léger M	1,500
Legault M (2)	1,538	Mognon E	1,000
McCulla D J (3)	2,850	Advance under \$500 (1)	100
Morin R A	500		2,600
Palmer S (2)	2,401		151,539
Piatelli M (2)	1,460		
Sfetcu O	3,525		
Sheeler F	500		
Silverman O	695		
Treble D W	1,105		
Tremblay K	800		
Vales G	1,210		
Advances under \$500 (52)	6,658		
	36,551		
Canadian Space Agency		JUSTICE	
Alexander R (5)	1,837	Department	
Bastikar A (3)	4,532	Vancise W	1,121
Beck J	1,000	Fowler R	1,371
Blenkhorn L	500	Advances under \$500 (8)	2,120
Cormier N	500		4,612
Desfossés A F (2)	1,200	Commissioner for Federal Judicial Affairs	
Dionne P	1,500	Abbey R	1,200
Erb B	16,100	Adams G	4,100
Doetsch K	2,500	Austin A	1,200
Dudelzak A	1,000	Barclay R	975
Faucher A	500	Beard H	1,493
Faulkner J	1,000	Bellegghem J	2,558
Fisher J	500	Belleville M	3,000
Fortier L	1,500	Bell R	5,800
Franklin D	2,500	Bernard B	4,000
Gibbs G	14,610	Binks K	4,268
Hollinger A	1,000	Bishop J	708
Hunter D	840	Bisson C	3,000
Joyce H (2)	1,005	Blair R	4,300
Krukewich K	6,700	Boisvert G	4,950
Lamontagne M	1,000	Borenstein S	4,438
Leclerc G	2,000	Brockenshire J	5,000
		Brooke J	3,740
		Brossard A	2,014

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Campbell A.	5,400	Madisson H.	2,000
Canadian Institute for Administration of Justice	30,000	Marcellin D.	3,900
Canadian Institute for Advanced Legal Studies	1,300	Marshall T.	1,000
Carnwath J.	5,706	Mason D.	4,873
Caswell M.	3,500	Mass I.	4,400
Catzman M.	500	Matheson J.	3,700
Cavarzan J.	669	Matheson J R.	1,000
Chapnick S.	1,200	McCombs J.	2,300
Chateau Bonne Ent.	2,500	McGarry J.	3,598
Chateau Frontenac	12,000	McIsaac J.	1,300
Cosgrove P.	2,000	McKeown W.	550
Crepeau J.	515	McKinnon R.	4,600
Cunningham J.	6,000	Medhurst D.	6,000
Decarie W.	4,038	Meehan M.	4,000
DeGraves W.	5,000	Melançon V.	4,000
Deschenes A.	894	Melnick T.	3,500
Deslongchamps A.	2,000	Mercier P.	1,500
Desmarais R.	2,100	Meredith K.	2,100
Dickson F.	4,708	Michaud P.	2,500
Dorgan J.	695	Mogan M.	2,870
Dubin C.	5,700	Moldaver M.	2,000
Dunn M.	15,000	Moore G.	1,284
Dunnet T.	3,588	Morin L.	3,169
Eberle J.	1,000	Morrisson W.	3,844
Edwards E.	1,500	Murphy K.	4,700
Egbert W.	4,600	Murphy S.	4,150
Ewaschuck E.	1,062	Nash E.	2,000
Ferguson D.	5,000	Nichols G.	1,200
Ferrier L.	2,780	Noonan M.	5,500
Finch L.	1,920	O'Connor T.	2,100
Fish M.	4,300	O'Driscoll J.	1,125
Gagne L.	800	Osborne C.	5,200
Galligan P.	947	Palmeter I.	5,200
Garon A.	4,500	Parrett W.	1,131
Garton N.	4,250	Paul R.	4,358
Gautreau J.	1,400	Perras P.	3,690
Gendreau P.	1,550	Picard E.	4,400
Gerein W.	771	Poitras L.	1,500
Goodridge N.	2,531	Poulin F.	2,000
Gray W.	900	Proulx M.	2,950
Greer S.	3,998	Prowse J.	1,935
Grenier D.	3,500	Rawlins B.	680
Ground J.	8,200	Roberts D.	3,950
Gruchy D.	950	Roberts F.	2,100
Hawkins B.	942	Rothstein M.	1,950
Hermiston P.	2,000	Rouleau G.	2,658
Herold C.	3,908	Rousseau J.	3,548
Hewak B.	3,200	Rowles M.	4,670
Howden P.	2,415	Roy C.	850
Huband C.	4,000	Russell D.	3,940
Hudson R.	2,000	Santerre L.	700
Hugessen J.	2,000	Saunders J.	1,300
Hutchinson R.	4,025	Savard L.	850
Jarvis P.	3,288	Schwartz S.	1,800
Jennings J.	4,600	Sedgewick G.	706
Jerome J.	6,780	Senecal J.	3,778
Karam N.	3,159	Simpson S.	6,000
Kovacs F.	1,000	Sirois JA.	2,400
Kroft G.	4,208	Stach E.	4,922
Kurisco S.	1,200	Stortini R.	4,000
Kyle L.	2,000	Tallis C.	4,248
Lambert J.	4,681	Taliano D.	1,172
Lander C.	1,019	Thomson G.	1,216
Lang G.	4,330	Tobias P.	2,400
Lebrun G.	2,950	Vancise W.	900
Linden A.	2,900	VanDuzer J.	2,500
Loukidelis E.	1,500	Veit J.	4,700
MacDonald E.	4,570	Viau P.	971
Macdonald E M.	6,158	Wallace P.	3,116
Macdonald J.	2,500	Watt J.	1,200
Macerola Y.	2,300	West E.	1,170
Macfarlane A.	4,409	Wilkins L.	2,000
MacKenzie A.	1,200	Wong R.	1,400

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Wright B.	3,318	Aquanno T W (2)	3,605
Wright J	1,200	Arboleya L	1,196
Zalev C	1,500	Arkwell S L A	1,250
Advances under \$500 (13)	2,939	Armitage S	900
	527,336	Armstrong A	600
Federal Court of Canada		Arseneau M S	1,035
Advance under \$500 (1)	200	Arthur A	2,000
	532,148	Aruja M	6,327
		Ashley G C S	1,145
NATIONAL DEFENCE		Aubry J G D (2)	1,960
Department		Auclair J M	2,000
Abbott C	650	Audet S	3,000
Abbott D K (2)	4,548	Auger G	500
Abbott F	500	Auger M	500
Abbott J D	1,370	Aupin J R B G	3,000
Abbott P S (2)	1,526	Babcock T (2)	3,500
Adams D A	550	Babin M B	2,500
Adams R	1,394	Backer P	1,160
Adamson M	2,957	Bailey J	705
Addy C J (2)	2,599	Baines S A	1,656
Agar D J	1,493	Baker A	500
Ainslie W A	2,100	Baker C	1,087
Akhras G	1,400	Baker W	2,132
Albertson S W	1,054	Balsillie B	553
Alcock K J (2)	4,100	Barbier C J F	873
Aleknevicus D L (2)	1,000	Barclay Simpson M	870
Alexiuk D	550	Bard A (2)	1,050
Alford R A (3)	3,249	Baril J M	14,856
Allain R J (4)	10,146	Barnes B J	1,032
Allan C L (3)	5,343	Barnes J P (3)	12,284
Allan S	1,314	Barnett M S	1,617
Allard D J (3)	9,375	Barnett R B (2)	3,000
Allard M E S	1,400	Barron K D (2)	3,000
Allardbalfour A S	1,400	Barry J	1,077
Allen C	661	Barry M	1,503
Allen C	2,500	Bartlett R	1,500
Allen D (2)	1,618	Bartlett W (2)	1,438
Allen D G	500	Bartnik T I A	1,150
Allen K	690	Barton B C (2)	2,175
Allen W R (2)	4,670	Barton G	545
Alley J	800	Barton S	4,865
Allin R J	932	Bashow D L (2)	2,508
Almolky T J	1,400	Baskey J L (2)	3,400
Almud R J	525	Bassarab R R (2)	6,561
Alton S P	500	Battiste M B (2)	1,250
Aman R T	690	Bayer R W	1,518
Amberley D	16,962	Beam J	1,500
Amirault N (4)	8,262	Beardmore K C E	1,204
Amphlett J C	1,481	Beatch D	900
Andersen T N	3,100	Beattie L (3)	820
Andersen R	600	Beaucage B	840
Anderson A K	2,590	Beaudoin Y	7,000
Anderson A W	1,500	Beaulac M A	1,794
Anderson H C	1,120	Beaulieu J Y	1,000
Anderson M	3,200	Beaumont J L G R (2)	4,797
Anderson M (2)	3,083	Beaumont J R J	1,680
Anderson M A	1,400	Beauregard J L M (2)	4,737
Anderson R	802	Beck R	5,500
Anderson W	877	Bedard J L	1,380
Anderson W J (2)	1,723	Bedard J M C	700
Andrew C	1,274	Beddows A	1,400
Andrews S D (2)	3,575	Beers G T	2,760
Andrews S D	550	Bélangier G	675
Angel H A	1,971	Bélangier J A F	1,365
Angel P	1,035	Bélangier J A F (5)	29,904
Anthony F R	846	Bélangier J F E (2)	4,620
Antle G T	1,690	Béliveau A	1,190
Antle C E	1,500	Belter S	4,600
Antonsen H	1,170	Benedek L J	500
Antrobus P	894	Bengert B R (2)	930
Appels T	1,500	Bennett M	700
		Benoit M A	7,099
		Benoit G S (3)	6,730

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.37

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Benoit M D.	959	Bowles C (3)	550
Benoit M N.	3,500	Bowman S	730
Bentley R C	1,890	Boyd J A	1,400
Beothy L	553	Brabant P	4,314
Bergeron J A P	1,400	Brace S	1,800
Bernatchez F	5,000	Bradley R R A	542
Bernier J J M (2)	3,235	Branchaud J	1,500
Bernier JD (2)	3,930	Brando C	1,900
Berthiaume W C	1,700	Brandt C G	700
Berthiaume J A S	1,250	Breau L F (2)	1,418
Bertrand R J	2,380	Breese C	1,807
Besler V C (2)	13,500	Brelsford M	833
Bettes K H	900	Bremer L	3,125
Betts K R (5)	7,891	Brennen T M	6,300
Bewick R A	850	Brenton A W (2)	2,514
Bezanson K G	697	Breton M	500
Bezeau M	700	Briand C	2,474
Bignet J R A	1,677	Brigden K D (2)	1,212
Bilodeau R	850	Briggs R	110
Bimm M	1,369	Brimberg J	4,500
Bird S	1,190	Brisette D	500
Bird S	2,200	Brisette M J	800
Birkwood P (3)	2,750	Bristow D J	2,928
Bishop R M	1,500	Britten J E	3,968
Black D	1,974	Broadhead S R	1,656
Blagdon B	900	Broersma B E (6)	4,938
Blair AD	600	Brontmeyer D	719
Blair R A A (2)	6,833	Brooks R	950
Blais J E G (2)	2,670	Brooks T D	1,000
Blais J P (2)	1,970	Broome J	959
Blanchette M A (6)	4,428	Broomfield B	750
Blank R K	1,053	Brosseau C M R	3,000
Blenk L	600	Brosseau J J P J	2,026
Bloom S C	1,820	Brown A R	500
Blouin J J	865	Brown B	1,000
Blouin P J	1,060	Brown D (2)	2,531
Boisjoli J S S	3,436	Brown G	1,375
Boissonneault J G S (3)	10,400	Brown J A (3)	2,684
Boissonneault J L N	2,310	Brown R J	966
Bolduc J G	1,050	Brown W G (3)	1,603
Bolduc M G G	1,121	Brunelle B W (3)	3,058
Bolke S	812	Bryan J D	1,450
Bolt G D (2)	2,807	Bryan P E	700
Bolter J	700	Bryce J E F	1,163
Bonar S (3)	820	Buan W S	1,201
Bone A J	500	Buchanan G E	2,070
Bonn W	750	Buck D	2,300
Booth R	1,000	Buck P	850
Bordeleau G	675	Buckland C (2)	600
Bosse F (2)	600	Bugeaud D R E	4,020
Bossi L	1,000	Bullard C	720
Bouchard J	3,000	Bullock K	500
Bouchard A	768	Bulpit D T	4,500
Bouchard E	934	Bumstead D	1,196
Bouchard J	700	Burch R H (4)	5,680
Bouchard J	3,500	Burch R W (2)	1,964
Bouchard J A L	1,190	Burchert J P (2)	2,919
Bouchard M D	3,200	Burdge M (2)	600
Boucher S S	700	Bureaux JA (2)	750
Boudreau C D (2)	875	Burge M	1,173
Boulet S	500	Burgess E H (3)	2,500
Boulet J L B	846	Burke M (2)	7,500
Bouliane S R (2)	2,000	Burness R	1,782
Boulton F (2)	1,150	Burnham R J	2,721
Bourque S	564	Burrows G	850
Boutilier G T	7,215	Burton R A M (4)	11,314
Boutilier S L	1,015	Bury P S	1,500
Bowden K A (2)	4,500	Busata J	1,300
Bowen J	500	Bush G M (3)	2,489
Bower B	1,314	Bush R E	2,100
Bowerman B L	1,540	Busteed R C	560
Bowes B A (2)	2,628	Butler J (2)	1,550
Bowes C M (2)	700	Caballero R	1,260

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Caetano P V (3)	3,492	Cholette J	638
Cahill J	1,298	Chop N	500
Cahoon WD	850	Christensen J	675
Caines M V (3)	5,666	Clapham D	425
Caines S	1,125	Clark B	5,279
Caines S	3,100	Clark G D (3)	4,166
Calder S (2)	3,878	Clark R H (7)	34,919
Calderon E	1,982	Clark S	800
Callahan R F (2)	2,460	Clarke A	500
Cameron A D	11,407	Clarke A	805
Cameron D B (3)	1,851	Clarke D T (2)	3,996
Cameron D W	3,230	Clarke L	1,650
Cameron D (2)	1,420	Clarke R V	1,400
Cameron J	725	Clayton R L (2)	1,890
Cameron M G (2)	6,603	Clifford G M (2)	3,310
Cameron S	960	Cloutier M A (4)	23,179
Campaigne L O (7)	11,211	Cloutier S (2)	2,546
Campbell A D (2)	600	Coady G L (2)	9,240
Campbell A D	4,900	Cockell D E	1,120
Campbell D	2,875	Colas J (2)	6,500
Campbell E R (2)	6,455	Cole D	10,486
Campbell J A Y	1,380	Colin S	4,250
Campbell L C	2,620	Collet M G	1,000
Campbell M	1,800	Collier J	1,000
Campbell P T	500	Collings D M (2)	2,538
Cantelon G	4,400	Collins P	500
Carbonell S	14,000	Collins G S	500
Carbonell S	1,400	Collins J J (5)	6,192
Carbonneau J P S (2)	997	Colombe D C (2)	4,020
Card R	1,650	Comeau R	649
Carell J E	1,493	Cominsky A D	2,293
Carey P D (2)	2,700	Comis R I	1,800
Cargo D	10,950	Commandeur T	2,396
Carle J G B	2,240	Commanding Officer Shape (4)	8,302
Carle K M (2)	5,121	Comtois J M	1,656
Carmichael J	2,500	Conrad J D	550
Caron B	1,325	Conroy R	1,095
Caron L	7,773	Cook G J	800
Carr S L (5)	12,099	Cooling J (5)	590
Carrier J R	1,000	Coombs W	745
Carrier J L B	1,800	Coombs H G	550
Carrier A (2)	6,300	Cooney D M	1,050
Carrier J G D	880	Cooper N B (3)	3,939
Carrière A G (2)	3,880	Cooper R A (2)	2,170
Carroll B	560	Cooper R N (3)	3,072
Carson C J	600	Copeland B (2)	550
Carswell W C	900	Copeland B A	1,700
Casey J (2)	11,668	Corbett J (3)	3,948
Caton C I	2,628	Corliss K E	1,143
Caven L (2)	1,808	Cormier J M	840
Caverson L	795	Cornish B	950
Cawley D	6,670	Corradini R	900
Cayer M L	661	Corrigan R	1,000
Chaloner W	1,429	Cosby L R	852
Chamberlain G R (2)	4,600	Cosman V D (2)	9,800
Champagne J P M B	795	Côté J	600
Champigny J L R	690	Côté J (2)	1,204
Chaput D D	1,165	Côté M J (2)	960
Charest J R G R	2,000	Côté S	564
Charles D H	1,300	Cotman R J	1,833
Charlton W A (6)	6,690	Cotterell D	4,000
Charron Y	1,800	Cotterhill K	1,645
Chartrand E	3,066	Courtney D J	2,100
Chartrand J M A S	7,200	Couvette R	598
Chartrand R (3)	17,000	Cox A	700
Chenier J A R (4)	10,450	Crabtree R B	1,200
Cherry N E	2,500	Craig D	2,957
Chester A W (2)	640	Crandell P D R (2)	20,809
Chevrier J G Y	6,114	Crane A F	4,200
Chiasson C	500	Crawford S	1,200
Chicoine J E B C (2)	1,100	Crawford R	950
Childs J	625	Cripps S	1,840
Chmara R	552	Crockett B E (6)	14,861

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Crosman J D E.....	876	Dillon R M (2)	2,030
Cross L.....	520	Dion D J.....	1,000
Crouse S.....	1,000	Dion J D J.....	2,158
Crowe G A.....	2,940	Dipersio S J.....	884
Crowe H.....	2,500	Dithurbide M E (3).....	5,130
Cumberland P.....	1,070	Dixon D.....	998
Cummings M (2).....	735,675	Dixon D.....	1,104
Curtis P (2).....	3,467	Dobbie E M (3).....	1,706
Cuthbert A.....	35,000	Dobranski L G.....	2,439
Cyr D.....	822	Dobson R.....	527
Dabros M C.....	1,100	Dobson R.....	5,000
Dabros M R.....	1,794	Docherty J.....	500
Daigle T.....	1,900	Doiron J C.....	3,000
Daigle J S P.....	500	Dompierre M J L.....	1,000
Dall J S.....	2,500	Donley M W (3).....	1,045
Dallaire J A.....	1,079	Donnelly M.....	2,250
Daly D.....	1,000	Donohue S.....	1,376
Daly J.....	5,640	Donovan W T (2).....	2,070
Dalziel D D.....	2,700	Dooner T (2).....	1,354
Dalziel A.....	2,485	Dorsey B A (3).....	2,812
D'Amours M.....	600	Dospital D D (2).....	2,000
Dastous D M.....	500	Doucet J.....	700
David J (3).....	2,299	Doucet J N S (9).....	8,084
David N M Y (3).....	2,949	Doucet L.....	500
David P (2).....	2,650	Doucet M.....	2,350
Davidson H A.....	1,242	Doucette B.....	1,590
Davidson R A.....	1,000	Doucette P A.....	1,195
Davies B.....	1,360	Douglass G G (3).....	3,286
Davies J W.....	1,700	Douville M M J.....	2,520
Davies R W (4).....	17,148	Dowd T L.....	700
Davis P.....	589	Downs B R.....	1,500
Davis T J.....	500	Doyle D M (2).....	850
Davis W A.....	950	Dozois P (3).....	5,425
Davy M.....	675	Drapeau M (2).....	4,513
Day M D (2).....	1,113	Drolet J.....	779
Deere D N.....	4,113	Drover S.....	800
Deilgat J A J P (4).....	1,000	Dubeau B D (2).....	3,500
Del Col C A.....	675	Dublenko A L.....	1,295
Delaney D.....	1,242	Dubois G (2).....	5,321
Delaney K.....	5,877	Dubois M.....	1,242
Delaney K E (2).....	3,292	Duder J.....	1,500
Delisle M.....	552	Dufresne D J O.....	934
Delory S J.....	597	Dugas C A (2).....	525
Demers D.....	2,015	Dugas J R.....	950
Demontigny J A M.....	1,861	Duguay J G D (2).....	3,360
Demontmorency R G (2).....	756	Duick J (2).....	1,350
Dennique R J.....	2,000	Dulac J V.....	14,000
Dennis M.....	694	Dulac J V.....	6,000
Deoliveira E (2).....	1,775	Dumont J.....	673
Deraspe J L.....	686	Dumont J P A.....	2,090
Deri C (2).....	1,500	Duncan D R (3).....	3,700
Desbiens J E.....	500	Duncan J.....	700
Deschambault L (2).....	2,758	Duncan M F (3).....	6,851
Deschambeault R.....	1,241	Dundas S W.....	850
Descheneaux D.....	1,814	Dunlop R F (2).....	3,300
Desjardins S M P.....	690	Dunne T R.....	1,492
Desmarais J E (5).....	2,153	Duperre J S.....	800
Desmond D.....	695	Duplessis J C (3).....	7,790
Desormeaux M.....	700	Dupont J G M.....	725
Deutsch M.....	1,056	Dupont S.....	1,533
Deveau K J.....	1,400	Dupont S.....	1,161
Deveau N.....	950	Dupuis D J.....	4,263
Devonport F.....	550	Durance K M.....	1,214
Devost R F J.....	1,700	Durdle D B.....	1,350
Devries Stadelaar W.....	5,000	Durdle M.....	1,000
Dewar J (2).....	6,412	Dutil M.....	773
Dewland R.....	1,000	Duval M (2).....	1,988
Dezan D A.....	5,000	Dykstra R.....	802
Dick J B (2).....	3,010	Eacrett R J (6).....	5,708
Dickens M R.....	589	Eady E R.....	1,000
Dickerson T.....	1,500	Eagles J.....	1,740
Dietert P (2).....	3,760	East B J (2).....	767
Dill R L.....	1,400	Eaton D R.....	1,300

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Ecker N (4).....	15,500	Fortin J G M.....	2,400
Eddy B.....	2,474	Fortin M.....	3,000
Eddy E.....	500	Fortin Y J.....	2,277
Eddy P.....	2,200	Foster B.....	900
Edel V.....	4,000	Foster J P.....	1,680
Edgars R.....	935	Foster N.....	875
Edison R.....	500	Foster S A.....	1,260
Edley C.....	1,643	Foster W R (2).....	1,968
Edwards G.....	1,934	Fotheringham P R (2).....	4,340
Eedy J M.....	587	Foulds D S.....	1,449
Eland W.....	500	Fournier J.....	600
Elistve E P (2).....	2,380	Fowler G.....	870
Ellis G R.....	1,500	Fox L G.....	530
Ellis J.....	2,500	Fox D G (4).....	1,520
Ellis S J (4).....	3,945	France R.....	843
Elseweify K.....	1,273	Francis J S.....	5,100
Elson R (2).....	13,000	Francoeur J N M (2).....	1,190
Emdin B.....	591	Fraser J (6).....	6,531
Emrich D (3).....	6,287	Fraser R P.....	550
English R.....	1,533	Fraser S.....	689
Enstrom D.....	4,700	Fraser S.....	3,789
Estey M K (2).....	1,395	Frawley B F (2).....	5,190
Etherington L B.....	4,000	Frawley S J (2).....	2,170
Ethier D.....	3,011	Frazer D N (4).....	2,183
Ethier R D.....	555	Fredenburg P W.....	2,000
Evans M D.....	1,020	Freeburn F (8).....	21,392
Evans C W.....	700	Freeman R J.....	500
Evenson M D.....	822	Frennette T.....	700
Everest D E.....	900	Froese D (3).....	540
Evoy K.....	1,000	Froh R.....	1,199
Evraire R J.....	8,000	Fry J J.....	1,369
Evraire R J (9).....	22,790	Fry S W.....	500
Ewing R B (2).....	1,228	Fulton W J.....	2,000
Fahey L.....	1,035	Gabriel T.....	1,521
Fairall R (3).....	2,625	Gagne E.....	1,833
Fajcz M J.....	716	Gagne J A M (3).....	110,310
Falle D.....	600	Gagnon R I K.....	3,500
Fandrey D.....	925	Gagnon D.....	661
Farmer V G (2).....	5,565	Gagnon L.....	2,200
Farrel R N.....	500	Gagnon L.....	1,833
Faucher J E S (3).....	5,155	Gagnon S.....	871
Faulkner S A (2).....	3,340	Gajowski C.....	800
Favreau J P (2).....	5,561	Gallant A.....	4,419
Fehr R G.....	504	Gallant A W.....	1,522
Fehr R G (2).....	4,375	Gallant D.....	1,075
Feltham R S.....	1,540	Gallant W.....	1,050
Ferguson A J.....	550	Galley J (2).....	2,640
Ferguson C.....	695	Gamble D.....	2,689
Ferguson D.....	1,160	Gannon R C.....	1,190
Ferguson R K.....	1,380	Garand D.....	2,055
Fillion A.....	1,862	Garant J.....	750
Findley B (2).....	840	Garbe S G (2).....	887
Findley G T M.....	900	Garbutt V.....	4,340
Firth B (2).....	500	Garnier J.....	5,000
Fischer J L (2).....	500	Garon B P.....	1,500
Fisher D P (2).....	2,750	Garrett E M.....	1,815
Fisher D (2).....	710	Garrett S T.....	600
Fitzgerald D W.....	1,000	Gartner H R.....	3,000
Flaherty D M (4).....	8,609	Gascoigne R G.....	1,260
Fleet T I N (3).....	3,822	Gasseau J A D.....	1,000
Fleming J.....	1,300	Gaudet J.....	1,599
Flemming W H.....	1,624	Gaudreau J R G.....	2,590
Fletcher D.....	1,116	Gaudreault N P.....	1,850
Foldesi S.....	2,000	Gauthier A (2).....	2,320
Fong W G.....	1,350	Gauthier D.....	1,518
Fontaine M (3).....	3,009	Gauthier J F D.....	3,600
Forbes G J.....	2,000	Gauthier J R C.....	1,540
Ford R J.....	2,400	Gauthier M.....	2,820
Forestell G J.....	910	Gauthier P.....	1,014
Forrester R.....	5,100	Gauthier S P (3).....	3,221
Forsberg P W.....	3,000	Gautreau J J.....	1,500
Forsyth B J.....	700	Gautreau N G (4).....	7,036
Fortier J D E.....	750	Gauvin J.....	500

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 41

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Gauvreau A.	1,080	Gregory S.	1,800
Geddes D.	500	Gregory E.	1,000
Gelinas L. G.	2,343	Grehan E.	2,340
Gemme P.	688	Grenier J.	900
Gendron Y (4)	8,845	Grenier L.	4,500
Genest N.	2,000	Griesbach J (3)	6,735
Gérard D.	600	Griffin A.	5,800
Gerein M.	950	Griffin J A.	1,120
Gergely G.	3,076	Griffiths E.	600
Giacomello C F.	4,650	Grignon P.	690
Gibbard C H.	1,380	Grondines H.	944
Gibson A.	1,410	Grover J B (4)	8,120
Gibson L.	4,380	Gudlaugsson G J (7)	8,536
Giguere J.	1,585	Guénette H.	1,900
Giguère J R (2)	3,600	Guèvremont L (3)	1,560
Gilbert L T.	1,000	Guglielmo A.	1,500
Gillam D.	675	Guitard J A L.	1,449
Gillespie D.	750	Gunn R W (4)	2,887
Gillespie D G (2)	600	Gunning W P (2)	5,250
Gillis D.	800	Guyot X L J M.	950
Gillis J D.	1,000	Gysen J T.	924
Gillis R.	2,400	Haas K I (3)	36,730
Girard J L B.	1,692	Haazen J.	1,207
Girard R.	714	Hackel L R (2)	4,759
Giroux J M.	5,126	Hackett D.	2,260
Giroux J M J (2)	535	Hacking R.	3,000
Giroux R J P.	1,511	Hacking R.	1,893
Gladeau T L.	1,700	Hacking R.	2,000
Glenn S A.	1,110	Hadfield C A (2)	5,600
Glenn I N (2)	3,640	Hague K C.	1,876
Goddard B (2)	1,171	Halbot R.	540
Godden R A.	1,470	Hale P (4)	3,805
Godin P E.	1,070	Haley D M.	1,400
Godin P (2)	500	Halfkenny R D (2)	1,434
Goetze B.	9,544	Hall A W.	1,200
Goldent T.	2,200	Hall B.	5,500
Gomes S J.	3,000	Hall M M.	3,096
Gomez G A (2)	1,311	Hall S J.	690
Gonthier N.	4,000	Hall S W (3)	5,971
Goode A J.	1,400	Hamel C J.	1,751
Goode A J (9)	4,788	Hamelin L.	4,200
Gordon D O.	1,930	Hamelin L.	1,120
Gordon P C.	750	Hamelin M K (2)	585
Gorman D.	3,900	Hamilton P L (2)	4,775
Gosselin J (2)	1,494	Hamilton B A.	1,267
Gosselin J C.	2,500	Hamilton B E (3)	3,800
Gosselin J M S.	800	Hamilton M T.	828
Gosselin T P.	5,500	Hamiltony G D.	1,425
Goudie J E M.	1,500	Handrahan D J.	1,640
Goudie J.	1,190	Hannah G A.	2,099
Gouin J O S (2)	3,400	Hansen B W.	2,294
Gould D N.	1,424	Hanson R G.	15,000
Gowing K.	1,700	Hardiman J.	3,032
Grace A J.	95	Harding B.	4,599
Graham J T.	6,540	Hardy C E.	1,650
Graham E W.	1,410	Hardy R W.	657
Graham J H.	500	Hargreaves C J.	2,491
Graham J (2)	1,256	Harper R D.	1,421
Gramlich R.	1,105	Harris D R.	2,320
Granger J.	2,108	Harris D.	850
Grant S.	1,200	Harris S F.	700
Gratton R.	1,300	Harrison K.	900
Gravel E J.	680	Hart W J.	595
Gravel J R P.	3,614	Hartley G M.	1,104
Gravelle S.	1,500	Harvey S E (3)	930
Graves D (9)	21,642	Hatton R.	1,800
Gray M J.	1,862	Hausser J F.	600
Grayston M.	4,878	Hauteclouque A J.	1,450
Greavette G E I (2)	2,985	Hawkins B C (2)	1,000
Green B K.	1,500	Hawkins G (2)	1,426
Green L.	884	Hayes C (2)	7,036
Green L.	3,600	Hayman C R.	600
Green R M (3)	5,703	Haynes D.	12,740

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Haytaoglu S	3,000	House R	2,000
Hayward C J	35,000	Houser D W	2,100
Hazleton C M (4)	17,555	Houston G P	642
Healey K	750	Howe J	4,012
Healey K	1,150	Howe J	5,000
Healey W	2,200	Howse W	1,650
Heans D	527	Hudson P (2)	3,258
Hebbard A	2,000	Huffman S A (4)	3,850
Hébert D J J	1,400	Huchson D B	759
Hein J J	800	Humber R	575
Helliwell D	1,400	Humenny R W	830
Helmkay S	962	Hunt C	5,946
Henderson T	2,115	Hunt D K	1,120
Henry R	1,200	Hunt K D	1,505
Henwood H J	1,540	Hunt T L	1,847
Herniman D	1,270	Hunter D	500
Herold R	6,500	Hunter H	855
Herritt D	1,300	Huntingford M M	1,104
Hersey J D	4,000	Hur K	2,310
Herve G N M (2)	4,915	Hurley A	720
Heward N C (4)	4,187	Hurley S T	2,043
Hewitt J T (2)	3,000	Husk P L (3)	2,901
Hewitt R	3,000	Hussey J	500
Hickey D A	860	Ife B	761
Hicks R M	7,000	Imbeault J E L	3,730
Hicks R M (2)	7,140	Ingraham P	1,300
Hill E	4,100	Inman P L	910
Hill G	877	Innes B J	560
Hill G	700	Innis Q M	2,675
Hill J	1,500	Irwin R B	500
Hill J L	2,070	Isac G	1,114
Hill K (2)	3,800	Isberg T	1,644
Hill S	822	Jackson D	941
Hilliard C K	1,300	Jackson E J	1,725
Hills T N	519	Jackson J G	1,000
Hindmarch E	1,370	Jackson M B (2)	2,800
Hinerman J M (2)	1,330	Jackson P D (2)	4,550
Hines P	4,117	Jacob D J (2)	4,055
Hinse J R (4)	14,496	Jacob K	1,250
Hintz P	3,000	Jacob J M (2)	4,086
Hite T A	700	Jacobson M	1,261
Hodak A	500	Jaggi U	1,995
Hodgins M J	1,139	Jamieson N F	828
Hodgins V (3)	2,329	Janke M	1,000
Hodgkin R (2)	2,100	Jaques P S	1,673
Hodgkinson A G	1,600	Jarrett R G	1,300
Hodgson M (2)	1,405	Jarvis W	2,200
Hoffart T (2)	13,074	Jean J	900
Hofland B C	841	Jean K W (3)	5,180
Holeiter D	4,301	Jean R A	3,697
Holla T A M (2)	1,208	Jeffery B F	4,003
Holland L (2)	2,600	Jenkins C A	550
Holley D R (2)	2,252	Jennings F E (2)	2,285
Hollington-Sawyer A J	1,960	Jensen J R	3,173
Holloway W	1,330	Jensen R G	650
Holman D F	2,001	Jephcott M P	549
Holmes A R (2)	2,000	Jerome G M	2,100
Holmes W M (10)	9,731	Jerome J G	1,050
Holt J (2)	2,447	Jesso M	1,380
Holwell S (2)	2,700	Jobb J L	4,000
Honeywell C B (2)	1,890	Jobin J D J (2)	866
Hook B E (3)	2,520	Joelson E R (3)	3,073
Hooper H A	2,400	Johansen K	1,000
Hope C A (2)	3,700	Johnson P	568
Hopkins L S	1,500	Johnson C	1,922
Hopkins S S (2)	3,160	Johnson E B	1,680
Horlock K W	2,000	Johnson G L (3)	3,641
Hortness D D	500	Johnston B	800
Horton D (2)	665	Johnston A	821
Horton K G (2)	5,137	Johnston B (4)	30,059
Hosking L	800	Johnston K	500
Hould P	550	Johnstone L (2)	950
Houlgate B J (2)	10,343	Jolicoeur R	570

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 43

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Joncas J S B	1,699	Labonté Pierre J G P (2)	900
Jones J C S M (2)	5,900	Labossière P E J (2)	2,489
Jones J	800	Labrie J A B J	1,500
Jones K L	1,715	Lachance P	1,000
Jones R K	1,000	Lachapelle G	2,310
Jones T	2,980	Lachapelle J J P D	927
Jordan-Currie M.	963	Lacroix J	1,500
Joudrey R	5,006	Ladouceur J A L (3)	4,550
Jowett J	3,640	Laffin D	1,305
Justice D (2)	5,485	Lafond F	1,400
Kachanoski R A	1,998	Lafontaine S (2)	2,673
Kalk B (2)	1,329	Laforest G	1,300
Kanash R	2,100	Lagacé G	900
Kathan A	15,000	Lagrande R	1,200
Kearnan A M (2)	650	Lagrange J B M	1,260
Keddy R A	1,000	Lait K B	4,359
Keeler S W	1,000	Lake R	1,639
Keeping D D	2,200	Lalande R (2)	4,200
Keeping R	600	Lalanne L D	1,904
Keith K	2,400	Lalfeur A (2)	4,192
Keizer N F A	1,400	Laliberté B (2)	1,300
Kelley W	2,240	Laliberté D (2)	850
Kelley W W	2,240	Laliberté J (2)	4,110
Kelley W (3)	1,742	Lamb C J A	1,678
Kelly B J (2)	1,114	Lamb V W	1,460
Kelly R D	4,020	Lambert E P (2)	970
Kelly D R	500	Lambert L	1,045
Kelly R	3,032	Lamey J H	5,000
Kelly R D (3)	4,920	Lamontagne J H P	5,000
Kelso R	900	Lamontagne P	1,386
Kempton S B	2,000	Lampron J	3,412
Kennedy J R	950	Landolt J (2)	530
Kennedy P H (2)	2,400	Landolt J (2)	1,100
Kennedy W T	1,863	Landry N	785
Kennington L	1,350	Landry D (2)	330
Keough T	6,000	Lane K G	4,654
Kerr D A	1,518	Langford P J (3)	17,865
Kerr M J	2,397	Langlais D T (2)	3,990
Kettenacker A H (2)	2,170	Langlois L	3,000
Kettle D	500	Laplante L	2,926
Kettles L	895	Lapointe F	1,000
Kew B	968	Lapointe J R M	1,820
Kidd R D (2)	2,310	Lapointe J (2)	1,890
Kidner J P	1,104	Laporte J A R (2)	2,430
Kiley D P (3)	4,042	Laporte J G	1,380
Kiley P K	1,750	Laporte J G J	2,170
King C A	600	Large D S (2)	4,735
King D	1,000	Larke G A	1,855
King J A	3,313	Larocque K G (6)	8,243
King R	1,274	Lassailly C J	605
Kleinstauber N	3,000	Last D M (4)	12,300
Klepak H	1,200	Latrille M	751
Knapp J (2)	575	Latulippe J	1,920
Knight K	700	Laugel F	5,686
Knight R D (2)	500	Laurin D	507
Koe G	550	Lauzon J J (2)	1,580
Koehn R H (2)	6,919	Lavallée J C M	3,000
Koetje E	820	Laverdière P	1,386
Kohli D (2)	850	Lavergne K	938
Kolesnik T M (3)	13,186	Lavigne D E M (2)	1,500
Koller S	2,200	Lavigne D E M (2)	1,500
Konway D C	846	Lavigne J	3,220
Koo M (2)	4,632	Laviolette J E (3)	2,912
Kopp D	1,971	Lavoie O	600
Koshman E S (9)	7,953	Lavoie J Y R (3)	2,672
Kotelniski J	1,533	Lavoie J C	1,000
Kourelakos W (2)	10,579	Lavoie L	833
Krisciunas D A	1,015	Lavoie M (3)	3,828
Kuhn J J R (2)	725	Lavoie R	700
Kurzynski P	950	Lawlor J	3,400
Kushmier D H	1,353	Lawrie S A	3,900
Kushneriuk J (4)	5,305	Lawson R	1,166
Laarakkers J (2)	1,353	Learning C	589

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Leavey W A	1,200	Lucas W	10,000
Leavitt P	785	Luddington J	875
Leblanc E A	600	Luecke M O (2)	6,395
Leblanc J	3,000	Luhtala E P	1,950
Leblanc J M P A	1,380	Luker B P (2)	4,650
Leblanc M	4,121	Lukey C C	2,443
Leblanc P	881	Lumsden W G	3,890
Leblanc P	500	Lundgren W	1,300
Leblanc R G	1,275	Luptak T	2,536
Leblanc S L (2)	1,085	Luptak T	550
Lebouthillier R	1,095	Luu P	600
Lebrun M	6,100	Lynam I M (2)	4,882
Lebsack K L	540	Lynch C J	1,750
Leclaire S	900	Lynch D D (2)	4,900
Leclaire D	1,600	Lyon D A (2)	600
Leclaire J R	500	Macaleese J W (3)	10,820
Leduc J H (2)	4,500	MacAlpine R M	500
Leduc M A J (2)	3,657	Macaulay R W S	2,200
Lee J	1,200	Macdonald M F	1,049
Leeming G S	1,000	Macdonald K	1,245
Lees C E	720	Macdonald R J	1,300
Lefebvre J	876	Macdonald D	570
Lefebvre J A P	500	Macdonald D S (2)	1,345
Legaarden J T	1,400	Macdonald G H	555
Legaarden J T (23)	19,751	Macdonald J	1,660
Legault N (2)	1,050	Macdonald J	2,290
Legault J P	1,380	Macdonald J K	976
Legault L	507,100	Macdonald J A	1,109
Lelièvre A (2)	3,014	Macdonell B A	2,001
Lemay J A	5,000	MacEwen D M	1,932
Lemay D	3,000	Macfadyen A G	1,200
Lemieux J A A (2)	2,975	Macgillivray D E	621
Lemieux S J	500	Macgillivray R (2)	1,347
Lemire S E	1,104	Macgillivray R F	2,800
Lentz D	670	Macgregor M	500
Leroux M P	1,833	Macgregor S A	750
Lessard M J S (3)	7,959	Macinnis J A (4)	3,610
Lesser J	1,000	Macintosh R A	4,585
Lester D I	570	Mack G	1,208
Levasseur P (2)	1,622	Mackeigan P (3)	6,310
Levesque J	1,500	Mackinnon G P S	2,380
Levesque B	5,013	Macknight G R	900
Levesque F	700	Maclean D G	850
Levett J (7)	6,859	Maclean J F	1,100
Levine P R	1,030	Maclean S J	1,064
Levitt D G	966	Maclellan G W (4)	6,151
Lewers R	850	Maclellan J S	1,789
Lewis D N	525	MacLennan G S	600
Lewis J	2,046	Macleod C	1,023
Lima J	500	Macleod C G	1,540
Lindsay J J E N	1,587	Macleod D	1,270
Lindstein K	1,150	Macleod D	6,408
Lipohar P J (2)	2,066	MacMillan J A	13,800
Lislois G (2)	3,500	Macnamara J	767
Lister B (3)	3,350	Macneil D D	5,000
Livingstone R D (3)	5,199	Macnichol B	1,860
Llewellyn B	300	Macnutt C	2,900
Lloy M	450	Macphee C	950
Lloyd D R	1,400	Macphee M (5)	8,670
Lloyd D J	1,346	Macrae L	708
Locke M	932	Macrae M E	1,500
Lockhart R	2,000	Maddex R D	900
Logan J (4)	550	Madere R	4,000
Logan R J	750	Magee J M A	1,176
Lohnes C	1,782	Mahon G M (2)	709
Lomas L E	1,500	Maiden D K (2)	2,868
Lonsdale T M	650	Mailhot A A	500
Lot G	2,115	Mailloux G J	2,639
Loveridge T W	2,075	Majoer A (3)	750
Lowe G	2,625	Mallory D S	520
Lowrie S A	570	Maloney M	2,656
Lucas D L (2)	1,300	Maloney M	642
Lucas R (2)	983	Manning S J (3)	2,380

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Mansfield J	4,000	McMullen R (2)	801
Manton J I (2)	3,020	McMullin J	3,400
March R	600	McNaughton M F	642
March D (3)	8,857	McNeil P G (2)	752
Margueratt D (2)	770	McNeill W	850
Marin R	500	McNutt D	3,200
Marleau D V (3)	4,480	McPhee J	500
Marquardt D J	1,104	McPherson V A	1,254
Marquis G S	1,643	McQueen P R	1,700
Marriott G H (7)	8,960	McQuillan K	5,000
Marshall F	500	McCriner S H	1,840
Marshall J J A	3,700	Meade D	1,001
Martel E	775	Meadus J R	600
Martell W	2,000	Meehan D	994
Martin C	600	Meehan D	691
Martin F B	1,120	Megeney R	650
Martin W	1,200	Melanson J	519
Martinez-Cerbu P	1,730	Melanson R	500
Mason L	1,200	Menard D C	1,100
Mason J S	630	Mendes H J (2)	16,427
Matheson B A (2)	966	Menini G G	589
Mathie D	2,380	Menzies J E	3,508
Matthews B	500	Mercer D E W	1,386
Matthewson C S (2)	2,962	Mercer D D	2,700
Maunsell J E (2)	860	Mercer D L	1,372
Mayer G C (4)	5,180	Mercer J	20,284
Mayhew M A (2)	4,077	Mercer S J	5,000
Mayo R	600	Merovite J (3)	6,180
Mazerolle J	960	Merz B A (2)	3,504
McAlea D	2,400	Meulenkamp C G	700
McAlister R T	3,800	Meunier F	2,162
McArdle F	1,000	Meurice O	986
McCabe T L (3)	7,808	Michailiuk D N	3,146
McCann T	744	Michaud D (2)	7,650
McCarthy R D	2,100	Michaud J B	560
McCartney J R	850	Michel S	685
McCauley G	1,020	Michelin K	884
McCaw D W	2,800	Mifflin R C	2,310
McClinton B J	1,000	Migus B	610
McComb T	830	Mikkelsen K	3,200
McCormack S A	1,680	Mikkers F	3,200
McCormack C (2)	3,780	Miller B R	600
McCormick T D	900	Miller D A	2,170
McCoubrey L	1,500	Miller H	1,833
McCubbing C	9,500	Miller J	1,000
McDiarmid R	1,284	Miller J E	609
McDonell J L	945	Miller S	750
McEachern G	1,800	Millett G	800
McEwen R	875	Mills C W	890
McGean D	1,807	Mills T	800
McGean D	560	Milot J P R	3,350
McGillivray J E	2,622	Milot J L	12,150
McGillivray K L	1,400	Miner J	4,400
McGinnis T J	1,833	Minifie T	1,250
McGowan W D (2)	2,240	Mintz L T (3)	16,073
McGrath P	1,380	Mintz D D	500
McGrath R M	845	Mirza A	900
McGuire C P	1,390	Misener G	3,880
McIlroy I J	1,000	Mitchell C J	700
McInnis J J	660	Mitchell J	600
McIsaac M F	16,000	Mitchell M	700
McKeen P S	1,346	Mitchell S	1,770
McKinley C M	1,402	Mitchelmore G	4,301
McKinnon E D	1,504	Moffat S E (2)	5,925
McLaren D J (2)	2,386	Moffat B	1,400
McLaughlin D N	2,000	Moffatt K A (2)	1,300
McLean G E (2)	600	Monette J P L	1,120
McLean M A (5)	94,872	Monkman G S	1,463
McLellan P B	1,160	Mont B N (6)	7,664
McLeod F	250	Montague R	884
McManus L G	880	Montreuil J G	520
McMillan D (3)	5,013	Montrose B	6,370
McMillan K (2)	3,354	Moodie S A	552

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Moore N (4)	3,206	Nichol S.	500
Moore R D	4,200	Nicol S.	2,100
Moore R D (6)	11,246	Nield G R	800
Moore R D	6,000	Nielsen A R (2)	2,191
More R L (2)	4,774	Nielsen P	785
Morey G M A	1,300	Nierenhausen D B	800
Morgan P (3)	10,014	Nishiuchi T	600
Morin L (2)	12,197	Noecker B (2)	580
Morin M	2,000	Noel J J R D (3)	12,100
Morissette D	800	Nolan R	2,975
Morissette J S	1,225	Nolan W T (4)	9,017
Mork G	1,240	Nolet R	1,207
Morley R G	650	Norrie E J (2)	2,449
Mornan A	564	Northrup G S	1,449
Morneault P (2)	6,899	Noseworthy D	3,100
Morris H G	2,380	Noseworthy E	1,500
Morris L E	1,449	Noseworthy F	1,170
Morris R	530	Nundy S (2)	3,763
Morrisey M	2,200	Nystad J	500
Morrison M A	1,605	Obee D	4,400
Morrison M (2)	5,519	O'Brien J D	1,139
Morrison O (4)	8,092	Obrien D G	2,600
Morry N	3,000	Obrien P L (3)	500
Morse R B (5)	6,805	Obrien C	925
Morton J S	1,500	Odonnell M A E	1,500
Morton K	1,800	O'Donnell M	715
Moser B	1,693	Odonovan D	1,800
Muir A J	1,120	Odriscoll L	1,196
Muir K	2,883	Ogden V B L (2)	3,700
Muise J	1,969	O'Grady M A (3)	575
Mullen G (2)	1,350	Ohanley A R	2,513
Mullen S N	4,000	Ohanley V H	2,205
Mullet R H G	600	O'Hara J	1,050
Muloin D L	2,100	Ohare N P (3)	7,500
Mummery D M	3,220	Oleary N	1,400
Munn D	1,000	Oleary N	1,350
Munn R	1,971	Oleary P (2)	1,637
Munro G (2)	1,050	Olekson L D A	889
Munro B (2)	710	Oliver F P (2)	500
Munro M L (5)	6,139	Olivier J L	3,938
Munroe A G (3)	3,778	Olson C (2)	650
Murherjee B K	1,100	Oneil G	2,900
Murphy E C	1,545	O'Neill E	600
Murphy G	3,000	Opalinsky A	900
Murphy J	500	Oreilly B (2)	1,827
Murphy J (2)	4,725	Oreilly M C	550
Murphy R G T	690	Orton R A	1,000
Murray C J (4)	11,850	Ostler J	2,000
Murray D B (3)	3,093	Otis M (2)	24,840
Musseau D A	1,300	Otis M	191
Musselman P	1,000	Otoole W F	926
Musteca W J	950	Ouellet G (2)	4,599
Myles T	564	Ouellette J	591
Myrah R D	1,442	Ouellette Y	1,400
Nadeau J L R	2,160	Ouimet P N (12)	12,589
Nadeau C A	5,000	Owen C	1,050
Nadeau J G (2)	5,725	Page J J P	3,900
Nadeau J R J (2)	1,782	Painchaud G	600
Nadeau P R	1,318	Palmer A Z	550
Nadeau T	1,330	Palmer R J	1,000
Nafekh A	650	Pandzich M (2)	2,300
Nageleisen R	10,800	Pangs E (4)	5,575
Neaeng D P (3)	6,000	Papillon M (2)	2,714
Nedvidek M	2,400	Paquet J M A	1,380
Neild W J	1,600	Paquette E J	1,928
Nelson D J (2)	760	Paquette J D P	600
Nelson M	751	Paradis B J	4,500
Nelson W D	920	Paradis J P G	600
Neri J	1,000	Parent A	600
Nesbit K G (3)	3,780	Parent J	2,000
Nesbitt M	1,750	Parent J G H A (2)	4,000
Newnham D J	1,000	Parent P	6,828
Newton W	840	Parisien G	600

SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.47

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Parisien Y P	1,912	Poland D V	33,500
Park D G (3)	6,000	Poland D V (2)	1,242
Park G J	700	Polegato R P (4)	9,427
Park J	990	Poll D (5)	4,412
Park J R	700	Pommet J R C	2,830
Parker R	2,661	Poole R E	1,000
Parker D J	680	Pope P J	2,660
Parker R	935	Pope S R (2)	7,665
Parker S J (3)	1,230	Porter R W	1,656
Parker T H	600	Posthill H	1,200
Parkinson J	605	Postma B	862
Parkinson K (2)	1,800	Potvin J J M	846
Parrott W (2)	1,233	Pouliot A	2,500
Parsons R	1,380	Poulos S J (2)	3,679
Pascal K	700	Power C	500
Pascal T L	690	Power C J	1,201
Patenaude J A (2)	2,590	Power J	2,000
Paxton R J C (8)	5,586	Power W	1,200
Payeur B M	900	Powers S	832
Payne A D	500	Powers A R	1,930
Payne C P	2,100	Presse J M	1,000
Payne D	1,600	Preston M	1,000
Peach R	1,373	Preston M	500
Pearson N J	570	Price A W	700
Pedersen J R	530	Price L N	1,983
Pedersen K E	650	Prier R H (5)	8,590
Peebles K A (2)	2,600	Proctor B	500
Peet D H	1,540	Pruden K	1,000
Pellan J J J	2,500	Prudhomme M J (2)	8,365
Pelletier J W J	590	Psutka R D (3)	2,568
Pelley P (2)	2,907	Pucci R F	1,062
Pemberton J E	2,802	Pulchny M A (2)	2,600
Penley D N (2)	6,183	Purcell V	650
Pennell S	4,963	Purchase R	500
Penney D	1,595	Purdy W (3)	2,382
Penney D M (3)	3,835	Pye D	1,000
Penney H	800	Quigley D	1,400
Penny C	600	Quinn B	913
Pentney B	1,833	Quinn G V (2)	1,758
Peray E (2)	27,213	Quinton G J	500
Perrin C E	1,242	Racicot L B	1,290
Perron J	1,752	Racine J (3)	5,700
Perron R R	3,800	Radtke K	800
Perry B	5,800	Rae K L (2)	1,406
Perusse J R C L	620	Raegele M A (4)	5,116
Pestell L G	4,755	Rainey D	5,000
Petchiny N G (2)	2,300	Ramey S (2)	5,000
Peyton P	15,500	Rancourt J C L	752
Pfander K	2,000	Ranger K	1,200
Philibert J M G	1,995	Rattray W	675
Phillips C	1,548	Ravary A	2,600
Phillips L P	1,242	Rea R	800
Phillips M	131	Rechner P A	3,000
Pickering C	768	Rector I	871
Pickering C	1,040	Redford C A	1,050
Pickering R	680	Redstone C D G	1,500
Piercey R W (3)	5,960	Reed L (12)	10,981
Pile T J (3)	7,850	Reeves C	2,383
Pilon R	500	Regli P (2)	5,066
Pinkey F S	3,780	Reid E (2)	3,779
Pinsonneault J J B	773	Reid W A	1,926
Pinto J	1,200	Reljic A	1,054
Pitcher D L	2,208	Rellinger W	723
Plamondon G	1,576	Rennett W A (4)	3,080
Plante J A J G	1,000	Renwick B B (2)	3,313
Pleau S (2)	550	Reynolds M	963
Plouffe J R G (2)	55,200	Reynolds R	1,200
Plouffe J R G (2)	5,741	Richard J	500
Plumtre J	930	Richard J Y C (3)	3,916
Poirier J P Y P	1,500	Richard M R (2)	2,807
Poirier G	1,481	Richardson J	860
Poirier R W (2)	3,312	Richardson J	500
Poisson R	1,474	Richardsonprage S R (3)	900

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Rideout A	800	Savage L E	1,173
Rideout J	5,071	Savard J N E (5)	7,770
Rideout M P	519	Savoie J M A L	720
Rideout S	800	Savoy S L	781
Rideout S	1,000	Schaus B O	600
Rigden S R	2,960	Schebel S W	2,000
Righetti B J	3,778	Schell D S	4,000
Ring J	600	Schenk A	950
Riopel J E	1,732	Schetter D M	1,050
Rits P A (2)	2,287	Schmidt R	600
Rivard J P A	697	Schmitke R T	17,930
Robbins T H (2)	2,100	Schnare D (2)	1,183
Roberts E H J	1,370	Schnurr T G (2)	3,535
Roberge L	4,751	Scholtz D C	550
Roberts D J	700	Schouten C	1,200
Roberts S	1,314	Scott D	1,059
Robinson E R (2)	3,080	Scott J	500
Robison W	1,782	Scott J E	690
Roemer P	850	Scott K G (3)	2,310
Rogers C L	1,050	Scott T	3,396
Rogers P (2)	3,312	Scott T M	500
Rogers R J	2,345	Seaward T	4,922
Rohdin E R	2,500	Sebalj D M	2,346
Rollie B	5,000	Séguin J E A M	2,775
Ropp D G (2)	2,240	Sellen L	700
Rose A	550	Senechal J A	966
Rose M L (2)	3,091	Servais J R J	5,000
Rosebush P A	846	Sevigny P	1,575
Ross C J	10,000	Sharp J L	1,518
Ross T	5,000	Sharpe G (2)	600
Ross D	5,800	Sharpe J	1,558
Ross D E	580	Shatford G (2)	1,350
Ross K B	6,000	Shelden M	675
Rossiter S (2)	13,117	Shelley J (4)	13,403
Rothmaier A	5,000	Shepard M	1,329
Rousseau J E	2,400	Shepherd C (2)	12,197
Roussin E J	2,710	Sheppard M	1,971
Rowan F	500	Sherman D	500
Rowan T W	1,750	Sherman D	500
Rowe C D	1,054	Shields J (4)	1,385
Rowe D	6,698	Shiells S R	600
Roy J D	2,037	Shiels H R	600
Roy M N	2,601	Shirinian R	800
Roy R (3)	4,160	Shirley L	828
Roy A	700	Shirley G A	910
Roy A (2)	1,000	Shore G E (2)	1,671
Roy J E S (2)	3,122	Shorey G H (2)	550
Roy J M A (2)	3,920	Short J	500
Roy J O B	950	Short J P (2)	775
Royer J R M G	5,167	Shoup W A	705
Rozell K	2,900	Sibbald I	1,644
Ruddock T	3,000	Sibbald R	3,500
Rudolph S J	2,700	Silver F K (2)	2,030
Rueger D	1,242	Simard J D A	6,159
Russell G	1,277	Simister H N	1,465
Russell N	500	Simmons D (2)	2,970
Russell R	4,500	Simoneau K N	911
Rutter W T (2)	3,326	Simonsen J (3)	1,300
Ryan S	8,460	Sinclair G	12,000
Saad K	600	Singcastor F	1,170
Sadler B K	3,000	Singh C	1,104
Sadler R J D	625	Singh I	625
Saladana K J	2,329	Sirois M M	2,625
Saltman W	1,000	Skaalrud W L	950
Sanders A J (3)	6,521	Skelton T	7,865
Sangster A	500	Slack M	850
Sargent P	2,200	Slaunwhite C M	1,575
Sarsons G R	1,400	Sloan D	557
Saunders J	1,000	Sloan P W J (3)	3,208
Saunders G	720	Sloane J	1,638
Sauvé P	1,080	Slunder D	1,768
Sauvé P	5,000	Smardon B	600
Sauvé P	925	Smart T	1,000

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Smith B	1,000	Stobbs D M (2)	1,900
Smith B E	2,491	Stone R W (3)	2,792
Smith B J (2)	4,976	Stoppford M (2)	1,650
Smith C	600	Store J	1,076
Smith D	3,700	Storarr P	1,572
Smith G D	1,725	Stowe J	636
Smith J A	1,833	St-Pierre J D	3,000
Smith J A E (2)	2,028	St-Pierre A	919
Smith J F (2)	1,960	St-Pierre B	1,315
Smith M	6,684	Strang P K	500
Smith M D	500	Stratigakos S J (3)	4,070
Smith M K	723	Straty W	900
Smith P M	1,311	Streber K	1,380
Smith P R	1,484	Strickland A W J	690
Smith S D B (2)	6,789	Strickland G	2,500
Smith V (2)	1,650	Strickland S	500
Smith W	3,080	Strocel T	1,725
Smyth S	1,721	Struck K	884
Smyth S (2)	3,903	Struthers B R	500
Sneddon M S L	787	Struthers R W (4)	2,749
Snell M J	2,428	Stutt W J (7)	27,285
Snook A F (3)	4,526	Stutt W	3,903
Snow J	635	Suesser U (3)	6,603
Sobieralski J A (4)	20,720	Sukey D	735
Soble P J	2,092	Sullivan M	4,436
Sochasky R C	1,983	Sullivan P R (2)	68,140
Soeaeart S	2,000	Sutton J	4,900
Solloway J M	3,221	Sutton J W S	640
Somerville J F	630	Sveinbjornson T	605
Sorrel R	1,300	Swan M J M	1,540
Soule G W	1,600	Swantee P	950
Souter F C	900	Sweeney R	1,400
Sparkes T	892	Sweetnam J P	1,820
Sparks T	550	Switzer J C (4)	2,660
Sparling G	2,500	Sword R D (7)	24,430
Spearns G	760	Sykes R (2)	700
Spears C J	1,104	Symonds J A	1,330
Spears E V	650	Szabo Z	650
Spence T	3,000	Tabbenor N	1,016
Sprang J J	1,983	Taillefer J J	1,075
Springall M R	2,100	Tanner L	525
Spuzak R	700	Tardif J B G	1,000
St-Martin H T (2)	2,192	Taschereau M J P R (2)	2,000
Stadnick K H	1,228	Tate H M (3)	2,250
Staley M A	2,080	Taylor D	900
Standing R	500	Taylor E F	1,064
Stannars B (2)	640	Taylor J C	1,400
Stansbury J R	1,575	Taylor J C	1,002
Staples J	748	Taylor K L (5)	30,520
Stares A T (3)	3,522	Taylor M	500
Stark S	6,365	Taylor M	3,900
St-Denis J F J Y (2)	14,100	Taylor M	1,500
St-Denis L L	3,000	Taylor R J (3)	3,045
Steel I	1,000	Taylor R (3)	2,100
Steele K C (5)	94,086	Taylor T A	950
Stegman G P	14,000	Tessier J R	2,300
Stegman G P (2)	2,485	Tessier G	1,290
Stephan R W	1,479	Theal B E	2,100
Stephens R B	1,400	Thériault G (2)	1,520
Stevens E D	1,559	Thériault G	1,000
Stevenson B D (3)	3,022	Theriault P	850
Stewart G	1,009	Therrien L	640
Stewart J C	2,520	Thibault H P	2,380
Stewart I	550	Thibeault J	600
Stewart J C	2,474	Thomas F	500
Stewart K P	2,800	Thomas F	768
Stewart R F (3)	3,173	Thomas L (2)	3,672
Stewart S	2,385	Thomas M B	500
Stewart T M (2)	2,170	Thomas R	600
Stickley L (2)	2,250	Thomas R S (3)	9,658
Stiles E C	1,701	Thompson I P	2,622
Stiven C	700	Thompson J P	3,000
St-Jacques R	700	Thompson M	4,982

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Thomson M	1,833	Vienneau S M (2)	3,202
Thornton K	1,279	Viens J Y (13)	14,097
Tighe J (2)	890	Vignola D	1,070
Timmins R	574	Villeneuve B	4,500
Timmons D E	700	Vinden R	600
Tipman J	4,000	Voyer C	4,500
Tobin B (2)	1,850	Vrooman D G (2)	3,470
Todd R	845	Wakefield D S	750
Torfason K	1,697	Wakulczyk M	953
Torpedo C W	2,864	Waldock D	1,752
Torrens D B (3)	3,753	Walker G (3)	2,066
Tousignant G C	2,000	Walker J C (6)	4,836
Toussaint D J L	1,750	Wall R A	1,800
Towns D B	700	Wall W (2)	5,000
Townsend L	20,000	Wall C	555
Townsend L R (2)	2,276	Wall W	500
Tozek M J (2)	3,154	Wallace C J	3,000
Trainor J	500	Wallace R B	1,311
Traven R	1,393	Waller D	1,638
Trefry E	500	Walls R P	2,329
Tremblay J P E	600	Walsh A E	560
Tremblay A J (2)	2,310	Walsh A (2)	1,017
Tremblay D	597	Walsh C P	2,520
Tremblay J	849	Walsh D	1,000
Tremblay J	13,700	Walsh G	650
Tremblay J A B	1,700	Walsh H R	1,000
Tremblay J M A	995	Walsh J	4,500
Tremblay J R M	800	Walsh J	500
Tremblay M	600	Walsh J (2)	2,724
Tripple L (2)	685	Walsh P	881
Trottier Y A (7)	11,337	Walsh P	1,000
Troupe W J	950	Walsh R G	884
Trudel P J	3,000	Walsh S V	828
Tucceri A V M (2)	3,546	Walters D (2)	4,060
Tucker G (2)	1,100	Walton F J (3)	20,600
Tulloch T C	2,070	Walton S	1,585
Turenne D L	1,518	Walz W F	1,983
Turgeon N	5,000	Wansink M A	2,100
Turgeon J S J	1,260	Ward M	500
Turnbull G W	1,000	Ward M J	2,600
Turner S C (2)	2,344	Ward R S	1,500
Turner D	1,533	Wardel L (2)	525
Turner P (2)	4,000	Warford C	1,174
Turrieff J J D	1,344	Waring R	1,400
Tutte J M R	1,311	Warner D A	2,000
Tuttle B S	1,104	Warren K B	1,400
Tymchuk A R (2)	1,400	Washer N J	2,100
Ungeitis V	5,000	Wattie D I	1,300
Upton J G	2,380	Weaver D (3)	729
Urquart I	1,500	Weaver R	500
Usher K J (3)	4,818	Weber G	2,741
Vadon P L	1,913	Weber T A	541
Vahey K D	34,250	Weicker S	1,971
Vahey K D	1,656	Weir J R	4,500
Vaillancourt M J	785	Weisbrot A W (3)	4,929
Vallee J Y M	3,800	Weisman R M L (2)	3,650
Vallee L	2,000	Wells C D	900
Vancampen C	763	Welsby M V	3,525
Vandijk M	1,768	Welykholowa W D (5)	4,785
Vanhoutte R	685	Werner C	2,297
Vanloon D B	5,800	Werner G E	1,139
Vanrooyen O E	2,380	Wescott R	921
Vanveen A (5)	13,842	Westacott D	750
Varga M (2)	3,011	Westlake J	895
Vasey J T	720	Westrop J M (5)	8,698
Vautour C	750	Wheeler R A	6,864
Veino J G	1,394	Wheeler R (2)	7,800
Ventreck A J	900	Whitaker A F	980
Vergie C E	2,370	White L A	1,490
Verran S F	16,920	White A	2,000
Verreault J P M (2)	1,194	White H T	550
Verville J D M	700	White R L	828
Vezina J B M	2,279	Whitenect K	560

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Whitticase R	575	NATIONAL REVENUE	
Whittier S	950	Customs and Excise	
Wicks G J	4,700	Bastasic I	20,408
Wight R	9,252	Bede S A	615
Wilcox D	700	Brown K	4,306
Wilcox R J	1,387	Dunville G	1,700
Wiley G	1,500	Dwyer K	872
Wiley R W J (3)	5,017	Hayre D	771
Willerton K G	1,339	Kennedy B	500
Willerton R R	2,500	Matthews K	768
Willford B	751	Parenteau A	1,130
Williams T L	3,700	Patry R	4,035
Williams D R	3,500	Sheehan D	600
Williams D R (2)	5,890	Advances under \$500 (23)	4,322
Williams E F	1,575		40,027
Williams J M C (3)	971	Taxation	
Williams R G	2,139	Ackerman B	1,000
Williams S	1,400	Arpin S	700
Williams S	4,500	Bain S	700
Williams T	564	Beaton D	750
Williamson G R (4)	5,881	Bentley S	1,985
Willis C N (2)	600	Bouchard C (3)	2,100
Williston A	1,600	Brothers M	915
Wilson T (2)	8,229	Brulé L	1,500
Wilson A R	2,404	Burwash Landing (2)	1,200
Wilson J	1,500	Campbell A	500
Wilson J K (5)	4,197	Canadian Sawmill (2)	960
Wilson M	1,000	Cha B (2)	640
Wilson P	3,942	Chisholm M	500
Wincey H	655	Cliche N	1,130
Window G	602	Coastline Cedar (4)	2,440
Winfield G P (2)	2,188	Cordell J	500
Winker R A	6,153	Cowan G (2)	1,076
Wiseman K	1,044	Cunningham W (3)	700
Wiseman M M (2)	1,937	Dearin J	1,000
Wissler G A	1,035	Dempster D	675
Wityshyn E C (2)	900	Desmeules S	700
Wohlgemuth C F	2,100	Destination Ski Rentals (2)	640
Wong A	1,998	Dodge D (2)	570
Wong P	3,800	Eurotech Motors (2)	640
Wood D W	1,610	Follet C	1,295
Wood P	1,242	Fries J W (2)	640
Woodhouse F	1,187	Fulton W	1,500
Woods E	550	Gendreau L	550
Woods S	800	Gouin C	1,589
Woolsey R	1,792	Hancock W	770
Worbets R W (2)	3,462	Hoffart G	540
Worr W	500	Horsley K (2)	2,247
Wright R	1,121	Jackson M	1,150
Wright S P (2)	1,270	Jeffrey S A	1,600
Wuennenberg M (4)	6,471	Jeffreys H	1,755
Wulf R T A	2,000	Johnston C (2)	1,000
Wylie R G	548	Jolicoeur M	1,996
Wynnyk P F	1,500	Juma N	2,236
York D (2)	5,201	JWSG (2)	3,000
Youden L J M	1,239	Keays G	600
Young P G	3,200	Keirstead D (2)	673
Young C	4,000	Krokoszynski C	700
Young H G F	1,050	Laforest L (2)	1,400
Young K	4,231	Large R	1,000
Young R A	3,000	Law Society of Manitoba	639
Young T	670	Lawson L	1,000
Zajaer D N	600	Leblanc S	500
Zandbergen J W J	1,200	Lichtman J	916
Zatychech P A	5,200	Lim J Y C (2)	520
Zell C L	1,220	Logan L	600
Zimmermann M	2,096	Ma S	547
Zurakowski J	1,800	MacDonald J	600
Zvanitajs J	600	Maher L	564
Advances under \$500 (1,698)	365,857	McCarthy J (2)	640
		McKeenens Softwood	500
	7,921,926		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
Merritt J	500	PRIVY COUNCIL	
Minister of Finance	500		
Montanti M	600	Department	
Moore C	825	Advance under \$500 (1)	102
Nadeau F	800		
Personal Property Registers	1,500	Canadian Transportation Accident Investigation	
Petersen M	650	and Safety Board	
Pineault B	600	Abbott D L	600
Poirier M	700	Ablitt P H	550
Power N	770	Allinson A	600
Prasad J	5,130	Bears R	500
Prodor J (2)	4,999	Bickford R	550
Raychaudhuri B J (2)	606	Binnema G	550
Regan C	875	Boggs E L	1,000
Sachvie C	870	Borden D E	600
Sandover B (2)	500	Brunet Z	2,000
Scott E (2)	1,500	Coomber A	500
Sheriff of Mingan	1,000	Cumming D	500
Sheriff of Dufferin (2)	15,000	Cunningham M G	500
Sheriff of Peel	10,000	Darby C S	500
Sheriff of Battleford (2)	550	Dennis B	500
Sheriff of Chicoutimi	1,000	Gehring J L	1,000
Sheriff of Iberville (3)	1,300	Gerden V	500
Sheriff of Joliette (3)	2,700	Gordon K R	500
Sheriff of Kamouraska	1,000	Griffith T H	1,000
Sheriff of Laval (2)	1,531	Hannah J M	500
Sheriff of Metro Toronto	2,500	Heath G E	600
Sheriff of Montreal (11)	7,520	Hildebrand P	500
Sheriff of Parry Sound	700	Holbrook G	500
Sheriff of Quebec (4)	5,700	Kemp W R	600
Sheriff of Rimouski	1,000	Kosmider K	550
Sheriff of Roberval	700	Lawson D	550
Sheriff of Saskatoon (2)	1,100	Lemire S	500
Sheriff of Terrebonne (2)	1,250	Lewer J L	1,000
Simonds F	535	MacNeil H M D	2,000
S M A	547	Maltais R	500
Smith R	600	Marcotte Y	1,000
Snow J	550	Nelles K	1,000
Sovran L (2)	2,070	Newcombe R	550
Spencer F	884	Poire L	1,000
St-Ours D	650	Roosenboom G	1,000
Taylor S	6,950	Smith T	500
Tolton G	500	Stants J W	2,000
Treasurer of Ontario	1,000	Storey T E	550
Tremblay L	1,000	Stratton B K	500
T S Engineering	2,500	Tsuji W	600
van Werkovan J (2)	500	Ulrich L	600
Vanmart J	630	Vitt R	500
Watson A	5,987	Whalen K	500
Watters P	600	Worden D	550
Willis K (2)	510	Wozny T	1,000
Witzel D (2)	1,450	Yanik L	600
Young C	3,400	Advances under \$500 (52)	16,775
Young R	850		49,475
Advances under \$500 (234)	62,935		
	227,912	Chief Electoral Officer	
	267,939	Atkinson H	4,743
		Bailie J	14,319
NATURAL RESOURCES		Champ E	5,247
Department (Energy, Mines and Resources and Forestry)		Duiker P	3,250
Allam M M	1,672	Forrest L	5,237
Boisvert P	2,044	MacAuley J	500
Lavergne J	1,481	McArthur J	6,328
Pelletier D	4,984	Wilson S	6,032
Advances under \$500 (10)	796	Advances under \$500 (3)	173
	10,977		45,829
			95,406

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
PUBLIC WORKS AND GOVERNMENT SERVICES		Malone K.	600
Department (Public Works and Supply and Services)		McArdie L.	713
Arnold J.	2,000	McCord F.	650
Artuso L.	2,000	McKnight J.	4,020
Ash R.	3,000	Mills M.	800
Bagnall A.	500	Mollon A M (3)	4,900
Beauchamp L.	500	Morin M.	800
Beaulieu J.	2,000	Mott D.	600
Behamdouni H.	6,340	Nikel P.	560
Belle-Isle B.	700	Nikolic L.	2,057
Bender D.	600	Noh J.	1,309
Berlanga C.	800	Paquette N.	500
Boily R.	700	Paquette R.	2,000
Bouchard D.	2,000	Payer J.	500
Boutin F.	500	Pilon J.	500
Bozzi L.	500	Pingel V.	1,000
Brazequ F.	1,500	Power W K.	3,330
Bursey D.	500	Prong B.	713
Causaubon R.	500	Quintal A.	500
Cavanagh D.	713	Rayner D.	500
Ceppi C.	800	Reed D G.	500
Chamberland F.	2,000	Ritchie S.	2,344
Comeau R.	500	Saharov I.	6,000
Cote J.	1,000	Sauvageau L.	1,000
Courtois R.	500	Situ M.	11,000
Crête R.	500	Stechyson B.	950
Dabelle D.	800	St-Jean M.	500
D'Aoust J.	500	St-John L.	500
Dekker H.	750	Suk ku L.	1,237
DeLacroix J.	2,500	Sullivan D.	12,763
Delaney D.	500	Surette K.	1,000
Dempster M.	750	Tait T.	500
Didham K.	600	Terrence B.	4,150
Dubois R.	750	Thibouot J.	500
Ducharme A.	600	Troula S.	900
Dunlap M.	5,640	Vesca D.	757
Dupuis R.	500	Viau M.	500
Duval J.	10,000	Vinblad D.	965
Fan E.	4,500	Water M.	500
Farrall D M.	500	Welch W.	713
Fauson-Arsenault C.	500	Wiggin T.	945
Feltham J.	500	Wilson K.	800
Ford F.	500	Wyonch B.	1,375
Fortin S.	1,000	Young K.	1,500
Freeborn A.	1,000	Young L.	1,237
Gagné R.	2,000	Advances under \$500 (199)	36,110
Garton J.	650		218,377
Gauthier Dallaire L.	500		
Gervais R.	500	SOLICITOR GENERAL	
Girard A.	1,500	Department	
Gravel R.	1,800	Advances under \$500 (2)	707
Grindell G.	500	Correctional Service	
Haddad-Luthi G.	1,000	Cockburn B.	2,266
Hampton D.	650	Cheung K.	1,800
Henry K B.	1,000	Philipchuk K.	1,000
Hurcombe S.	1,400	Sweeney D.	1,000
Jackson J.	2,000	Advance under \$500 (1)	30
Kaminiiski A.	2,463		6,096
Kiriloff N (5).	3,300		6,803
Kluke K.	500		
Labelle S.	500		
Lamy R.	600		
Landry M.	2,000		
Langlois C.	12,690		
Leblanc B.	823		
Leblanc D.	700		
Lee R.	1,760		
Mailhot J.	700		

Accountable advances—Continued

Details of accountable advances outstanding as at April 30, 1995—Continued

Name	Amount	Name	Amount
	\$		\$
TRANSPORT		Gilbert L N.....	2,400
Department		Godlein G.....	5,297
Abram A.....	933	Goodman L.....	754
Allaire G.....	1,000	Goossens R.....	2,244
Allen J.....	2,046	Gordon L.....	1,200
Alston D.....	1,390	Goulet R.....	1,800
Amos L.....	4,200	Graham G.....	585
Arbuckle F.....	538	Gray D.....	500
Bachinsky P M.....	1,128	Grégoire M.....	1,400
Barnes R D.....	1,000	Haines R.....	633
Barr A.....	1,679	Hall L.....	1,000
Baxter J.....	625	Hamilton E.....	2,000
Beaudoin C A.....	860	Harton Y.....	1,000
Beech J.....	5,288	Harvey T.....	1,600
Berneche C.....	1,000	Haywood M.....	2,000
Bessie M.....	882	Hegstrom D W.....	500
Biccum K.....	1,000	Henson G.....	1,000
Blew A.....	809	Hill J.....	607
Bolton R J.....	500	Hirsch W.....	3,500
Bombardier R.....	1,400	Hodge B.....	1,235
Boulay D.....	1,500	Hole R.....	1,056
Bourassa Y.....	5,560	Howie G.....	729
Bourgeois J.....	839	Hughes R.....	2,040
Breland E.....	1,795	Hurnard C.....	2,100
Brown D.....	563	Hyde L.....	719
Bryant J H.....	906	Ibey R.....	1,763
Bryant R.....	827	Isabel M.....	678
Buchanan D.....	1,402	Ivans G.....	889
Burdett J.....	550	James R P.....	650
Burke S.....	11,402	Johnson W.....	618
Cameron D.....	5,250	Jolivet N.....	716
Chadwick S.....	795	Kautz G.....	1,299
Chinnery D.....	1,341	Keil A.....	500
Chubaty W J.....	900	Knee D.....	550
Colette L.....	1,800	Kolody S.....	767
Collinge A.....	1,777	Kondziela P.....	790
Comeau K.....	800	Larochelle P.....	2,739
Connor P.....	700	Larose L.....	900
Cope S.....	635	Laurent J.....	1,500
Corbeil M.....	700	Lefebvre M.....	4,496
Côté L.....	700	Leonard L.....	2,000
Critch D.....	5,362	Lessard W.....	713
Cunningham F.....	1,481	Leung L.....	1,673
DeFoy Y.....	609	Lewis B.....	3,213
DesChênes Y M.....	1,500	Lick G.....	1,000
Desmarais J.....	950	Lightfoot B.....	2,234
Desnoyers C.....	1,700	Linkletter M.....	625
Dixon B.....	1,000	Lynchuk A.....	691
Doerksen G.....	1,622	Macdonald B.....	6,096
Dressler D.....	1,452	Macdonald D.....	600
Dyrland D.....	2,246	Macdonald F.....	2,453
Egleston J.....	2,464	Maccomb R.....	960
Ellison K.....	1,600	Manthorpe T.....	1,200
Eriksen J.....	1,960	Marion J D.....	500
Eriksen J.....	2,584	Mark R.....	700
Ettie K.....	700	Marshall G.....	700
Evertoski A.....	700	Marshall H.....	700
Fahlgren D.....	1,630	Mayo G.....	6,255
Fenton R G.....	975	McDougall G.....	3,500
Ferland C.....	1,430	McFadden J.....	588
Finnerty W.....	650	McGinnis D.....	600
Fitchie S.....	1,286	Mcgrath.....	600
Frazer A.....	600	McGuigan T J.....	1,299
Fugger F.....	698	McLarty A.....	500
Fuligno R.....	7,333	McLaughlin K.....	1,601
Galliot M.....	709	McLellan P.....	500
Gauthier D.....	3,754	McNab D.....	1,137
Gawiuk W J.....	650	McNenly H.....	800
Gegg J.....	1,200	Mercredi L.....	2,700
Gies P.....	1,097	Merritt D G.....	760
Gilbert D.....	2,000	Mickanuiuk M.....	1,530
		Milne K.....	2,075

Accountable advances—Concluded

Details of accountable advances outstanding as at April 30, 1995—Concluded

Name	Amount	Name	Amount
	\$		\$
Milne K	1,150	Suchodolski S	944
Moody K	2,500	Sullivan K	1,600
Morrison E	3,500	Surgenor L	1,850
Mrazek E	507	Switzer R	650
Munroe D	900	Thompson K	562
Murgatroyd N	1,200	Thompson L	8,988
Murray R	1,622	Tripp L	797
Murray S	550	Trottier J	700
Mussell J	769	Tuomi B	1,619
Nye R	558	Tziklas P	1,960
Oconnor K	653	Valiquette L	963
Oltmanns D	6,172	VanLange b	1,600
Paquet R	1,000	Wan C	734
Parkinson C	600	Warcimaga T	1,740
Philips D	838	Weatherly J A	1,871
Pictou C	2,000	Wehrle S	1,664
Pittman J	952	Westwood D	500
Plamondon J	657	Wheeler A	2,500
Plonkowski J	2,000	Wheller A	2,000
Prosser B	1,800	Whenham G D	850
Proulx R	1,890	Wilkins C	2,300
Pryor R	1,377	Wyborn G	606
Reid D	642	Yearwood C W	500
Repay J	814	Advances under \$500 (339)	55,088
Restall W	696		391,719
Robinson C	750		
Robinson D	823	National Transportation Agency	
Rouse R	500	Gravelle M J (2)	590
Runtz E	535	Advances under \$500 (6)	283
Russell C	1,259		873
Russell C	3,300		392,592
Ryan S	1,500		
Sadoway B	558	TREASURY BOARD	
Sandau L	800	Secretariat	
Saunders J	2,506	Allan M	1,705
Sauve D	1,300	Lafrenière R	771
Sawatsky D B	1,227	Advances under \$500 (5)	922
Scarlett E	500		3,398
Schweers G	831		
Shannon S A	1,000	VETERANS AFFAIRS	
Silverthorne D	569	Department	
Skala T	970	Clorey D	4,500
Skinner L	2,890	Cormier R	1,000
Skolseg C	2,100	Folland R	500
Sletten R	2,100	Neault S	500
Smid J	1,264	Sluggett J	560
Smith J	1,440	Wick R	500
Spencer E	629	Advances under \$500 (5)	1,202
Steele J	898		8,762
Steele J	4,016		
Stefaniuk B	1,177		
Stenberg L	625		
Stutter C E	1,500		

NOTE: Whenever more than one (1) advance was made to an individual, the total number of these advances is reported in brackets adjacent to the name of the individual.

(1) Because of the worldwide diversity of the Department of Foreign Affairs and International Trade's operations, included in this figure are outstanding accountable advances some of which are in doubt because of employees' assertions that they have settled. These cases may involve accounting errors by Missions, missing/lost claims and claims in transit. Also included are cases where recovery action has already been initiated.

Losses of money and public property

Note: Information on losses of money and public property is required by section 79 of the *Financial Administration Act*

Losses of revenue due to fraud or willful misrepresentation—Discovered or detected in 1994-95

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL REVENUE					
Customs and Excise					
Losses of revenue as a result of embezzlement (fraudulent claims related to the GST) on the part of an employee	1	2,821,012	692,664	1,648,702	479,646
Losses of revenue due to fraud or willful misrepresentation ⁽¹⁾					
Taxation					
Losses of revenue due to fraud or willful misrepresentation ⁽¹⁾					

⁽¹⁾Systems in existence cannot provide information.

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1994-95

Brief description of loss	Charged to 1994-95 Vote	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
ATLANTIC CANADA OPPORTUNITIES AGENCY					
Department					
False or fraudulent claims for grants and contributions		59,821		47,496	12,325
CANADIAN HERITAGE					
Department (Communications)					
Theft of receipts at Fort Chambly	30	32		32	
Theft of receipts at Fort Smith	30	48		48	
Theft of receipts at Riding Mountain National Park	30	684		684	
Theft of receipts at Banff National Park	30	3,762		3,762	
Theft of receipts at Hot Springs Enterprise (2 cases)	30	4,831		4,831	
National Film Board					
Theft of receipts in the Moncton regional office	120	423		423	
Theft of receipts in the Toronto regional office	120	40		40	
CITIZENSHIP AND IMMIGRATION					
Department (Secretary of State)					
Loss of petty cash	15	130	10	120	
Cashier shortages	15	134		134	
Cash bond shortages	15	3,200		3,200	
Transportation loan shortage	15	165		165	
Fees not collected	15	500	60	440	
Counterfeit receipt	15	200		200	
Destruction of cash receipt	15	142		142	
Theft of travellers cheque	15	750			750
ENVIRONMENT					
Purchase of personal items on MasterCard by employee on assignment from Parks Canada to Prairie and Northern region	1	587	587		
Theft of taxi chits at les Terrasses de la Chaudière, Hull, Québec	1	82		82	
Theft of travelers cheques, Place Vincent Massé, Hull, Québec	1	15,700		15,700	
Loss of Government Telecommunications Agency telephone card	1	15,008		15,008	
Theft of petty cash at Fraser Basin Management Board office in Vancouver	1	131		131	
Loss of hospitality advance, Burlington, Ontario	1	208			208
Loss by custodian of petty cash (accidental)— Saskatchewan office	1	100	100		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department (External Affairs)					
Receipts of counterfeit notes by missions	1	676		676	
Theft of immigration, mission visa/consular funds	1	176,857			176,857
Theft of money, mission funds	1	4,935	4,193	742	
Loss of passport receipts	Statutory	626	263		363
Loss of immigration, mission visa/consular funds	1	2,812		72	2,740
Loss of money, mission funds	1	1,328		1,328	
Loss of petty cash advance funds	1	384	250		134
HEALTH					
Department (National Health and Welfare)					
Cash receipts	1	2,883			2,883

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Charged to 1994-95 Vote	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT					
Department (Employment and Immigration)					
Theft—Social Insurance Number replacement fees receipts (from the cash box):					
Brampton Main CEC	1	47	47		
Theft of petty cash funds—Barrie Client Service Centre (Income Security Program)	1	50		50	
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior CITC (under investigation)	10	50,000			50,000
Allegation of misappropriation by contractor for North Simcoe Community Futures/Industrial Research Development Institute (under investigation)	10	300,000			300,000
Loss of standing travel advances	2	276		276	
Loss of loan receipts	1	100		100	
Theft of petty cash at Kelowna Labour Office	15	42		42	
Loss of petty cash at CEC New Westminster	5	10		10	
Loss of cash at CEC Howe Sound	9	100		100	
Loss of cash at CEC Coquitlam	9	10		10	
Fraudulent claims for benefits:					
Family allowances	Statutory	3,690			3,690
Old Age Security	Statutory	1,076,882	52,588		1,024,294
Canada Pension Plan	Statutory	554,947	26,027		528,920
Unemployment Insurance Benefits obtained by fraud		155,339,711	46,573,016	3,527,974	105,238,721
False and fraudulent grants and contributions claims:					
CEC Roberval	1	11,960	375		11,585
Recovery—Quebec	1	250		250	
Hull	15	57		57	
Montreal/Downtown	5	144		144	
CEC Hull	5	20		20	
CEC Jonquière	5	56		56	
CSR St-Léonard	25	50		50	
Réseau Outaouais	5	79		79	
Theft of Social Insurance Number replacement fees receipts:					
CEC Montreal/Atwater	30	40		40	
CEC Hull	30	160		160	
Theft of unemployment insurance overpaid refund receipts:					
Recovery—Quebec	30	70		70	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Unauthorized telephone charges—					
Headquarters region	1	255	255		
Theft of petty cash—Headquarters region (2 cases)	1	180			180
Fraudulent travel claim—Manitoba region	5	82			82
Fraudulent claims for social assistance payment—					
Saskatchewan Region (3 cases)	5	8,632	1,352	1,912	5,368
Loss of trust funds—Alberta Region	5	2,755			2,755
Theft of petty cash—Northwest Territories region	5	10		10	
INDUSTRY					
Department (Industry, Science and Technology and Consumer and Corporate Affairs)					
Loss of receipts		1,500		1,500	
False of fraudulent claims for small business loan guarantees:					
Larry Day	Statutory	38,131		38,131	
Nobody Works	Statutory	24,390		24,390	
National Research Council of Canada					
Loss of petty cash	5	244		244	

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Charged to 1994-95 Vote	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
JUSTICE					
Department					
Long-distance telephone charges	1	425	425		
NATIONAL DEFENCE					
Department					
Discrepancy in money held by cashier CCUNDOF Ziouani	1	132	132		
Discrepancy in money held by cashier 7 Wing Ottawa	1	1,100			1,100
Theft of advance from member's vehicle 7 Wing Ottawa	1	2,500	2,500		
Theft of advance from member's hotel room 7 Wing Ottawa	1	2,500	2,500		
Theft of advance from member's quarters 7 Wing Ottawa	1	300	300		
Discrepancy in standing advance CFSU (E) Selfkant	1	766			766
Discrepancy in bulk claim advance 7 Wing Ottawa					
412 Squadron (2 cases)	1	2,772			2,772
Discrepancy in bulk claim advance 18 Wing Edmonton	1	100			100
Discrepancy in standing advance 17 Wing Winnipeg	1	200			200
Discrepancy in money held by cashier 17 Wing Winnipeg	1	30	30		
Discrepancy in standing advance CANSUP Elmendorf	1	1,096			1,096
Discrepancy in a standing advance CDLS (W) (3 cases)	1	3,460			3,460
Discrepancy in money held by cashier CDLS (W)	1	3,354			3,354
Discrepancy in standing advance 8 Wing Trenton	1	1,223			1,223
Discrepancy in money held by cashier CCUNPROFOR	1	288			288
Discrepancy in money held by sub-cashier CFSU (E) Selfkant	1	2,929			2,929
Cashier shortages: total gross shortages	1	62,058		62,058	
NATIONAL REVENUE					
Customs and Excise					
Personal telephone expenses	1	127	80	47	
Theft of revenue	1	1,925	1,059	866	
Various losses in the working capital	1	125		125	
Stealing of cash in employee's vehicle	1	60			60
Theft of receipts (6 incidents)	1	98,434	1,059	7,457	89,918
Theft of petty cash	1	95		95	
Falsified and fraudulent travel and relocation claims (2 incidents)	1	1,262	400	420	442
Taxation					
Cashier shortages: (gross shortages: \$3,397; gross overages: \$1,058)	15	2,339		2,339	
Theft of revenue	15	3,340	1,460	1,880	
Miscellaneous losses of cash not attributable to wrongdoings	15	151		151	
Personal use of long distance services	15	3,702	1,992		1,710
NATURAL RESOURCES					
Department (Energy, Mines and Resources and Forestry)					
Misuse of Government funds	1	22,250	22,250		
Theft of receipts		16,248	15,526		722
PRIVY COUNCIL					
Chief Electoral Officer					
Theft of petty cash at the Electoral Boundaries					
Commission for Nova Scotia	Statutory	144		144	

Losses of money and public property—Continued

Losses of money due to an offence, illegal act or accident—Occurrence or discovery in 1994-95—Concluded

Brief description of loss	Charged to 1994-95 Vote	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department (Public Works and Supply and Services)					
Theft of petty cash	20	113		113	
Theft of travel refund	20	179		179	
Theft of petty cash	Statutory	245		245	
Theft of petty cash from District 1	4	300		300	
Petty cash shortage due to poor procedures	31	289	289		
Break-in at Crown Assets Distribution, cash stolen	35	2,729		2,729	
Theft of petty cash	12c	158		158	
Theft of travellers cheques at the cashier's office along with unauthorized payments	20	6,079	807		5,272
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques, unemployment insurance benefit warrants and Bank of Canada cheques—					
Forged endorsements (17,491 cases)		5,023,402	4,904,221	119,181	
Irregular endorsements (502 cases)		209,982	200,809	9,173	
Not endorsed (558 cases)		260,781	217,121	43,660	
Others (1,633 cases)		677,859	663,697	14,162	
Departmental Bank Accounts—					
Forged endorsements (1 case)		31	31		
Others (2 cases)		875	875		
SOLICITOR GENERAL					
Correctional Service					
Loss of petty cash	15	686		686	
Theft of petty cash	15	39		39	
Theft of petty cash (CORCAN Revolving Fund)	Statutory	141		141	
Loss of inmate trust fund money	15	151		151	
Loss of inmate trust fund money (2 cases)		1,515	1,365	150	
Theft of gift certificates	15	510		510	
Royal Canadian Mounted Police					
Loss of fingerprint account money	1	320			320
Loss of receipts	1	20		20	
Theft of money from prisoner's effects	1	200			200
Loss of unit standing advance	1	1,714			1,714
Cashier shortage	1	80		80	
TRANSPORT					
Department					
Theft of petty cash	1	363		363	
Theft at Saskatoon Airport Parking Kiosk		25,700		25,700	
VETERANS AFFAIRS					
Department					
False or fraudulent claims for War Veterans					
Allowance benefits		120,906	3,900	57,779	59,227
Forged or fraudulent endorsement of Canadian Pension					
Commission cheques cashed following death of payee		54,146	96	52,995	1,055
Fraudulent claim for Veterans Independence					
Program		1,000			1,000
Misuse of long-distance telephone lines		320	320		
		164,338,377	52,702,367	4,095,227	107,540,783

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department (Agriculture)				
Theft of computer equipment and software	144,673		144,673	
Theft of equipment at the Thunder Bay Experimental Farm	3,100		3,100	
Theft of audio-visual equipment	1,389		1,389	
Theft of mail cart	480		480	
Theft of picnic tables	1,000		1,000	
Theft of tools	206		206	
Theft of air conditioners	2,300		2,300	
Theft of light fixtures and bulbs	1,000		1,000	
Theft of cellular phone	599		599	
Theft of departmental vehicle	16,500		16,500	
Damages (vandalism) to departmental vehicles	3,005		3,005	
Damages to two irrigation pumps at the Harrow Research Station	1,881		1,881	
Damages to windows at the Harrow Research Station	528	528		
Damages to lamp posts in parking lot	10,000		10,000	
CANADIAN HERITAGE				
Department (Communications)				
Theft of computer equipment	8,000		8,000	
Theft of signs	1,870		1,870	
Theft of all terrain vehicle	8,900		8,900	
Theft of bicycle, sleeping bag and tent	725		725	
Theft of microcomputers and related hardware	4,703		4,703	
Theft of telephone equipment	449		449	
Theft of power tools	2,384		2,384	
Theft of lawn/landscaping equipment	5,589		5,589	
Theft of audio visual equipment	2,378		2,378	
Theft of security equipment	295		295	
Theft of survey equipment	2,800		2,800	
Theft of diving equipment	619		619	
Theft of laptop computer	2,600		2,600	
Break and enter in vacated building and theft of long distance phone services	755		755	
Destruction of two safes	2,000		2,000	
Theft of video camera, television, VCR, and other miscellaneous equipment	3,600		3,600	
Theft of Warden equipment	1,700		1,700	
Theft of generator	1,275		1,275	
Theft of grinder	260		260	
Theft of Notebook computer, fax/modem card, network adapter card and portable printer	6,467		6,467	
Theft of Digital 486 computer, keyboard and monitor	2,584		2,584	
Theft of Toshiba laptop computer	4,107		4,107	
Theft of camera	340		340	
Theft of answering machines	240		240	
Theft of Comaq notebook computer	5,278		5,278	
Theft of calculators	255		255	
Damages due to vandalism	24,680		24,680	
Theft of tools	701		701	
Theft of fire extinguishers	260		260	
Theft of two mannequins	400		400	
Theft of shingles	250		250	
Theft of a bayonet	150		150	
Theft of clothing	28		28	
Theft of portable radio	1,000		1,000	
Theft of a Topofil Metrian	300		300	
Theft of handcuffs	35		35	
Theft of gasoline	15		15	
Theft of first aid kits	690		690	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of equipment	4,635		4,635	
Theft of locks	300		300	
Theft of oak tree	11,000		11,000	
Canadian Radio-television and Telecommunications Commission				
Theft of laptop computers	4,000		4,000	
National Archives of Canada				
Theft of computer equipment	6,500			6,500
National Film Board				
Theft of laser printer II NTX and computer case	5,000		5,000	
Thefts of tape back-up Dynatech 2.6 GIG	2,020		2,020	
Theft of Apple hard disk	3,235		3,235	
Theft of tapes	362		362	
Theft of various supplies	103		103	
Theft of Macintosh SE computer and hard disk, keyboard and mouse	5,053		5,053	
Theft of Sony Hi-8 camcorder	3,702		3,702	
National Library				
Sound equipment	1,400			1,400
Public Service Commission				
Theft of laptop computer and related equipment	6,210		6,210	
CITIZENSHIP AND IMMIGRATION				
Department (Secretary of State)				
Theft of fax machine	1,500		1,500	
Theft of VCRs	1,000		1,000	
Theft of computer software	2,000		2,000	
Theft of computer hardware	8,200		8,200	
Theft of cellular phone	700		700	
Theft of laptop computer	6,700		6,700	
Loss of computer software	1,600		1,600	
Loss of computer hardware	1,728		1,728	
Loss of laptop computers	54,550		54,550	
Loss of modem	250		250	
Loss of laser printer	900		900	
Loss of CD-ROM	2,000		2,000	
Immigration and Refugee Board of Canada				
Theft of laptop computers	9,600		9,600	
Theft of fax modem	235		235	
ENVIRONMENT				
Theft of computer and computer equipment (include laptop)	124,200		124,200	
Theft of office equipment	550		550	
Theft of miscellaneous items	40		40	
Theft of a 4KW diesel generator	4,000		4,000	
Theft of one cellular phone	3,357		3,357	
Theft of Microtox 500 analyzer	23,500		23,500	
Theft of truck's winch and bumper	1,200		1,200	
Theft of Toshiba laptop computer—Ontario region	4,228			4,228
Theft of Mitsubishi cellular phone—Ontario region	1,035			1,035
Theft of 14ft aluminium boat (cresliner)	1,000		1,000	
Theft of 4 flow meters	2,000		2,000	
Theft of clothing	910		910	
Theft of case, shipping	215		215	
Theft of dissolved oxygen meters	3,031		3,031	
Theft of camera and binoculars	499		499	
Theft of tagline	127		127	
Theft of gauging station equipment	1,619		1,619	
Theft of outboard motor	1,500		1,500	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
FINANCE				
Department				
Theft of personal computer	8,985		8,985	
Auditor General				
Theft of microcomputers	58,986		58,986	
Federal Office of Regional Development-Quebec				
Theft of postal scale—Sherbrooke Office	500		500	
FISHERIES AND OCEANS				
Department				
Theft of boats, outboard motors, trailers, drive leg	29,546		29,546	
Theft of computers and computer equipment	44,699		44,699	
Theft of microwave	688		688	
Theft of office equipment and supplies	1,368		1,368	
Theft of radio equipment, video camera and accessories	8,690		8,690	
Theft of tools and equipment	50,071	1,125	48,946	
Theft of tractor	2,630		2,630	
Theft of vehicles and accessories	25,523		25,523	
Theft of vessel and contents	119,086		119,086	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department (External Affairs)				
Theft of audio visual equipments	795		795	
Theft of portable cellular telephone	1,300		1,300	
Theft of laptop computers and peripherals	27,598		27,598	
Theft of microcomputers and peripherals	7,464		7,464	
Theft of vehicles	54,800		54,800	
Vandalism to vehicle	14,300		14,300	
Canadian International Development Agency				
Loss of food aid due to theft	21,283	21,283		
HEALTH				
Department (National Health and Welfare)				
Theft of NEC laptop computer	5,000		5,000	
Theft of Pentax K1000 camera	400		400	
Theft of Vivitar lens	200		200	
Theft of Vivitar 283 flash	150		150	
Theft of inspection instruments	1,050		1,050	
Theft of Spectra camera	150		150	
Theft of tool box	400		400	
Vandalism to cars (9)	1,481		1,481	
HUMAN RESOURCES DEVELOPMENT				
Department (Employment and Immigration)				
Theft of microcomputer equipment	533,942	2,200	531,742	
Theft of TV-VCR (Kitchener CEC)	1,238		1,238	
Theft of camcorder—Tripod (Kitchener CEC)	1,836		1,836	
Theft of Cellular Phone (Scarborough CEC)	377		377	
Damages to furniture as a result of theft in Ontario	1,139		1,139	
Theft of COMPAQ CONTURA 3/20 laptop	2,017		2,017	
Theft of survival kit	400		400	
Theft of Sharp Electronic Organizer	350		350	
Bomb threat in Alberta	3,600		3,600	
Break and enter in Alberta	1,300		1,300	
Theft of computer equipment—Break and enter in Alberta	100,000		100,000	
Vandalism—Vehicle in Alberta	1,000		1,000	
Vandalism/mischief—Buildings in Alberta	1,000		1,000	
Theft of computers in Quebec	178,674		178,674	
Theft of printer in Quebec	4,218		4,218	
Theft of computer—5 modems in Quebec	3,547		3,547	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of computer, video and television in Quebec	4,800		4,800	
Vandalism—Building (windows) in Quebec	1,250		1,250	
HP II Laser printer stolen (Langley CEC) in BC	600		600	
Loss of cellular phone (2) in BC	300		300	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of microcomputers (Headquarters, Manitoba and Alberta Region)	16,855	4,379	12,476	
Theft of telephone equipment (Headquarters, British Columbia Region)	1,870		1,870	
Theft of technical equipment (Headquarters Region)	726	376	350	
Theft of computer equipment (Headquarters Region)	700		300	400
Theft and vandalism of an all terrain vehicle (Yukon Region)	5,936		5,936	
Theft and vandalism of snowmobiles (Yukon and Northwest Territories Region)	16,580		16,580	
INDUSTRY				
Department (Industry, Science and Technology and Consumer and Corporate Affairs)				
Losses of Toshiba Notebook computer (3 cases)	6,684		6,684	
Loss of Canon Bubble Jet printer	350		350	
Theft of DEC 433 DX/LPV	1,701		1,701	
Theft of VCR	1,600		1,600	
Theft of Epson Equity II+	2,494		2,494	
Theft of keyboard (2 cases)	500		500	
Theft of monitor (Zenith VGA)	757		757	
Theft of Multisync 2A monitor	450		450	
Theft of NEC Powermate 386/SX-16	4,541		4,541	
Theft of Epson Equity II+	2,933		2,933	
Theft of NEC Multisync monitor	450		450	
Theft of 386 SX Plus	3,766		3,766	
Theft of monitor (NEC 2A)	671		671	
Theft of keyboard NEC	250		250	
Theft of monitor—Magnavox	450		450	
Theft of Texas Instrument laptop computer	6,178		6,178	
Theft of DEC 424/SXIp	1,501		1,501	
Theft of DEC monitor	300		300	
Theft of DEC 466/D2MTE computer	6,743		6,743	
Thefts of NEC CD ROM (3 cases)	2,499		2,499	
Theft of NEC Versa Notebook computer	6,029		6,029	
Theft of Sony TV 13"	300		300	
Theft of DEC LP SX 25 computer	1,501		1,501	
Theft of DEC 466 LPV computer	2,341		2,341	
Thefts of monitor (5 cases)	1,625		1,625	
Thefts of DEC 486 LPV (2 cases)	4,894		4,894	
Theft of Motorola Cantel cellular phone	800		800	
Theft of Dell laptop computer 386 SX	4,000		4,000	
Theft of cellular telephone	500		500	
Theft of NEC Versa Lite	6,216		6,216	
Theft of IBM Thinkpad laptop computer (residence theft)	10,348		10,348	
Theft of DEC 486/66	2,282		2,282	
Theft of DEC 486	2,470		2,470	
Theft of NEC PowerMate SX plus	4,528		4,528	
Theft of NEC Multisync 2A monitor	779		779	
Theft of DEC LPV+ 466D2	2,321		2,321	
Theft of monitor—Energy Star (DEC)	415		415	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian Space Agency				
Disappearance of a computer in storage room	7,165		7,165	
Theft of Agency's computer in employee's vehicle	5,175		5,175	
Disappearance of laptop computer while on its way to Houston	3,000		3,000	
Disappearance of Unity Plus telephone in Agency's office	100		100	
National Research Council of Canada				
Theft of microcomputer	3,531		3,531	
Theft of two Mettler balances	3,017		3,017	
Statistics Canada				
Parts stolen from several microcomputers	60,000		60,000	
JUSTICE				
Department				
Theft of microcomputers (2)	8,031		8,031	
Theft of microcomputer notebooks (6)	31,572		31,572	
Theft of portable microcomputers (5)	22,600		22,600	
Theft of portable cellular telephone	1,095		1,095	
Theft of laminating machine	350		350	
Theft of VHS video cassette recorder	385		385	
Theft of electronic organizers (2)	800		800	
Theft of portable radio-cassette-CD player	285		285	
Tax Court of Canada				
Theft of microcomputers	4,936		4,936	
Theft of technical equipment	5,121		5,121	
Theft of library books	1,000		1,000	
NATIONAL DEFENCE				
Department				
Theft of tools	14,653	332	14,321	
Theft of clothing	5,913	1,448	4,465	
Theft of computers	20,961		20,961	
Theft of night vision goggles	17,256		17,256	
Theft of musical instruments	1,545		1,545	
Theft of mattresses	739		739	
Theft of electronic equipment	10,094	93	10,001	
Theft of outboard motor	4,998		4,998	
Theft of technical equipment	2,779		2,779	
Theft of personal equipment	11,728	31	11,697	
Theft of sleeping bags	1,573		1,573	
Theft of video equipment	4,608		4,608	
Theft of generators	10,979		10,979	
Theft of cartridge magazines	513		513	
Theft of safety equipment	1,702		1,702	
Break and enter damages	910		910	
NATIONAL REVENUE				
Customs and Excise				
Thefts of computers and computer equipment (29 incidents)	151,840	500	151,340	
Thefts and damages to departmental vehicles (3 incidents)	33,534		33,534	
Theft of a painting in an office	508		508	
Theft of a camera	275		275	
Loss of a VCR and hand unit	400		400	
Loss of a fax machine	1,000		1,000	

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Taxation				
Theft of shipment of microcomputers and peripherals	10,530	4,000		6,530
Theft of PC viewer	3,595		3,595	
Theft of laptop computers and accessories	11,502		11,502	
Theft of camcorders	3,781		3,781	
Theft of VCR	1,000		1,000	
Theft of cellular phone	1,307		1,307	
Theft of computer equipment and accessories	37,154		37,154	
NATURAL RESOURCES				
Department (Energy, Mines and Resources and Forestry)				
Theft of informatics and related equipment	363,212		363,212	
Theft of other equipment	22,043		22,043	
Theft of miscellaneous equipment	6,055		6,055	
Willful damage to property	300		300	
Vandalism of Crown vehicles	850		850	
Atomic Energy Control Board				
Theft of computers (2)	44,000		44,000	
PRIVY COUNCIL				
Department				
Theft of technical equipment	2,805		2,805	
Theft of cellular phones	4,300		4,300	
Canadian Centre for Management Development				
Theft of a central processing unit	1,600		1,600	
Theft of a laptop computer	1,000		1,000	
Theft of a video camera	950		950	
Theft of a cellular phone	350		350	
Canadian Transportation Accident Investigation and Safety Board				
Theft of microcomputers	8,500		8,500	
Theft of software	123		123	
Theft of camera equipment	664		664	
Theft of TV and VCR	1,000		1,000	
Chief Electoral Officer				
Theft of microcomputer memory chips at the Ottawa Headquarters	15,000		15,000	
National Round Table on the Environment and the Economy				
Theft of a Toshiba 1200 XE laptop computer	3,800		3,800	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department (Public Works and Supply and Services)				
Theft of cellular phones	4,168		4,168	
Theft of computer hardware	23,260		23,260	
Theft of microcomputers	46,204	1,020	45,184	
Theft of VCR's	1,080		1,080	
Theft of laptop computers	28,364	5,000	23,364	
Theft of truck cap	400		400	
Theft of truck tires	2,000		2,000	
Theft of artwork, lithogram	500		500	
Vandalised display window	2,592		2,592	
Theft of portable radios and chargers	6,770	1,000	5,770	
Theft of generator	3,000		3,000	
Theft of computer printer	800		800	
Theft of desk top calculator	141		141	
Theft of jack hammer	1,600		1,600	
Theft of fax machine	628		628	
Theft of camera	469		469	
Theft of computer notebook	5,400		5,400	
Theft of monitors	1,500		1,500	
Theft of dinghy and oars	1,400	1,400		
Theft of floaters, coats and suits	400		400	

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 67**

Losses of money and public property—Continued

Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of waterproof bag	100		100	
Theft of office equipment	1,460		1,460	
Theft of informatic and communication equipment	8,431		8,431	
Theft of microcomputer tools	50		50	
Theft of answering machine	117		117	
Theft of software	1,050		1,050	
Theft of lift truck	600		600	
Theft of power drill	1,420		1,420	
SOLICITOR GENERAL				
Correctional Service				
Vandalism of motor vehicles	32,393		29,193	3,200
Theft of laptop computers	12,319	500	11,819	
Loss of computer hard drives	3,450		3,450	
Loss of computer sound blaster cards	2,700		2,700	
Loss of computer random access memory chips	1,000		1,000	
Damage to computers (due to vandalism)	15,200		15,200	
Damage to inmate cells (due to vandalism)	1,115		1,115	
Damage to inmates' program room (due to vandalism)	1,246		1,246	
Theft of supplies	1,160		1,160	
Theft of cellular phone	2,500		2,500	
Loss of typewriter	1,531		1,531	
Theft of engine analyser	2,700		2,700	
Theft of Hilti glue gun	679		679	
Theft of canteen supplies	1,518		1,518	
Loss of canteen supplies	838		838	
Loss due to arson or incendiarism	31,004		31,004	
National Parole Board				
Theft of a motor vehicle	16,095		16,095	
Royal Canadian Mounted Police				
Theft of equipment	24,848		24,789	59
Vandalism of police vehicles	49,631	974	48,249	408
Vandalism/fire to buildings	154,239		154,239	
Vandalism of building contents	46		46	
TRANSPORT				
Department				
Theft of a trailer house	2,150		2,150	
Theft of a personal computer	2,949		2,949	
Theft of transtech containers (5)	28,840		28,840	
Theft of computer	3,500		3,500	
Theft of microcomputer	2,200		2,200	
Theft of an outboard motor	3,441		3,441	
Theft of video camcorder	1,928		1,928	
Theft of laserjet printer	1,620		1,620	
Theft of tools	2,000		2,000	
Theft of cellular phone	1,063		1,063	
Theft of transceiver	550		550	
Theft of laser jet printer	3,600		3,600	
Theft of personal computers (5)	14,740		14,740	
Theft of camera	1,000		1,000	
Theft of laser printer	2,000		2,000	
Theft of parking meter	1,644	1,444	200	
Theft of laptop computer	6,877		6,877	
Theft of miscellaneous supplies	1,100		1,100	
National Transportation Agency				
Theft of two Meridian 9009 telephones	200		200	

Losses of money and public property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1994-95—Concluded**

Brief description of loss	Amount of loss	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
TREASURY BOARD				
Secretariat				
Theft of personal computer	100		100	
VETERANS AFFAIRS				
Department				
Theft of laptop computers	10,227		10,227	
Vandalism to Government owned vehicles	616		616	
Loss of answering machine	100		100	
Theft of coat racks	40		40	
Loss of laser printer	1,500		1,500	
Loss of video cassette recorder	339		339	
Theft of PC workstation	160		160	
WESTERN ECONOMIC DIVERSIFICATION				
Department				
Theft of a 80486DX-66Mhz CPU and 16MB of Ram	1,400			1,400
	3,668,494	47,633	3,595,701	25,160

Losses of money and public property—Continued

Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1994-95

Brief description of loss	Amount of loss					Total
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	
	\$	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department (Agriculture)						
Tractor partially destroyed by fire at Melfort						
Research Station				15,634		15,634
Damages following accidents				28,742		28,742
CANADIAN HERITAGE						
Department (Communications)						
Loss of radio equipment			1,814			1,814
Loss of gasoline and diesel due to soil contamination					1,035	1,035
Motor vehicle accident, Riding Mountain National Park				1,240		1,240
Loss of four wheel all terrain vehicle off trailer during						
search and rescue				2,918		2,918
Motor vehicle accident, Dauphin, Manitoba				1,151		1,151
Loss of radio in climbing accident/avalanche			6,000			6,000
Radio lost in stream			1,335			1,335
Damage to light standard					1,100	1,100
Motor vehicle accident, Jasper National Park (5 cases)				10,317		10,317
Loss of radio during avalanche clearing			1,433			1,433
Oil spill at gas station					1,500	1,500
Motor vehicles accident, District of Gaspésie (2 cases)			7,000	2,460		9,460
Motor vehicle accident, District of Montreal				4,262		4,262
Damage to a boat			2,525			2,525
Damages to vehicles, District of Saguenay (2 cases)				2,199		2,199
Motor vehicle accident (2 cases)				13,173		13,173
ENVIRONMENT						
Inventory shortage attributed to overissuing or entry						
errors on computer					2,676	2,676
Damage following accidents				4,871		4,871
All terrain vehicle rolled at Eureka WX station				5,500		5,500
All terrain vehicle/vehicle collision, Oaklane, Manitoba				1,500		1,500
Motor vehicle accident—January 24, 1994				18,899		18,899
Motor vehicle accident—August 16, 1994				1,079		1,079
Boat run over by front-end loader while clearing						
snow			1,145			1,145
Water survey shelter fell apart while being moved						
(airlifter)	7,457					7,457
Computer laptop—Water damage in field			3,800			3,800
FISHERIES AND OCEANS						
Department						
Loss of two portable VHF radios			2,154			2,154
Damage due to vehicle accidents				41,865		41,865
Electrical fire				12,770		12,770
Lost at sea, water sampler, portable telephone,						
thermograph, motor, lab testing equipment, datalogger,						
five temperature recorders, monroe, linmot fish						
measure, flowmeter, buoys,						
scientific equipment			153,578			153,578
Destroyed by snow, canopy			1,040			1,040
Inventory shortage			106,567			106,567
Boat fire			72,241			72,241
Destruction of canned mackerel					543,555	543,555
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department (External Affairs)						
Damage following accidents				163,757		163,757
HEALTH						
Department (National Health and Welfare)						
Car accidents (7)				6,772		6,772

Losses of money and public property—Continued

Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1994-95—Continued

Brief description of loss	Amount of loss					Total
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	
	\$	\$	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Damage to motor vehicle (5 cases)				22,412		22,412
INDUSTRY						
National Research Council of Canada						
Fire at building M-12, Ottawa, Ont	90,412					90,412
JUSTICE						
Department						
Inventory discrepancies ⁽¹⁾ :						
Computers (91)			306,230			306,230
Computer peripherals (85)			203,525			203,525
Software (59)			210,895			210,895
Typewriters (9)			10,379			10,379
Cellular telephone(9)			15,049			15,049
Fax machines (5)			14,500			14,500
Mailing equipment (8)			20,100			20,100
Office equipment (1)			1,500			1,500
Items under \$ 1,000 (145)			86,936			86,936
NATIONAL DEFENCE						
Department						
Damage to equipment during move—						
Air Command			20,551			20,551
Damage to fuel container—Air Command			8,805			8,805
Damage to equipment CCUNPROFOR Camp Primosten			1,257			1,257
Vehicle damage Canadian Forces Training						
Systems				50,494		50,494
Fire damages Land Forces Atlantic						
Area		46,651				46,651
Vehicle damages Land Forces Atlantic						
Area				16,544		16,544
Vehicle damages Land Forces Central Area				32,633		32,633
Loss of equipment Land Forces Western						
Area			1,895			1,895
Fires MARLANT			250		51,338	51,588
Vehicle damages MARLANT				9,000		9,000
Equipment loss due to rough seas MARLANT			61,173			61,173
Contamination of freezer contents MARLANT					30,787	30,787
Contamination of clothing and personal equipment						
MARLANT					9,541	9,541
NATIONAL REVENUE						
Customs and Excise						
Loss of a fax machine			1,395			1,395
Fire at Customs Port of Coulter	13,732		695		8,419	22,846
Departmental vehicles damaged in accidents						
(27 incidents)				86,140		86,140
Taxation						
Loss of mobile radio			1,500			1,500
NATURAL RESOURCES						
Department (Energy, Mines and Resources and Forestry)						
Damages following accident				20,245		20,245
Damages caused by a fire			50,000	80,000	20,000	150,000
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department (Public Works and Supply and Services)						
Motor vehicle damage due to accident				2,247		2,247
Accident between a MV Profiler and a private vessel					7,939	7,939

Losses of money and public property—Continued

Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1994-95—Concluded

Brief description of loss	Amount of loss					
	Buildings	Contents	Equipment	Vehicles	Miscellaneous	Total
	\$	\$	\$	\$	\$	\$
SOLICITOR GENERAL						
Correctional Service						
Damage following motor vehicle accidents				48,709		48,709
Damage due to lightning			90,000			90,000
Damage due to fire				1,000		1,000
Royal Canadian Mounted Police						
Damage to vehicles due to Police Motor						
Vehicle Accidents				1,228,166		1,228,166
Damage due to flood at 360 Albert Street, Ottawa, Ont		99,599	8,633		6,970	115,202
Fire at Kelowna Sub Division, 1860 Dayton St, Kelowna, BC			228,652		81,520	310,172
Equipment and miscellaneous damages			54,731		55,414	110,145
TRANSPORT						
Department						
Damage following accidents			26,170	11,850	23,966	61,986
VETERANS AFFAIRS						
Department						
Damages following a Government vehicle accident	2,287			459		2,746
	113,888	146,250	1,785,453	1,949,008	845,760	4,840,359

⁽¹⁾ During 1994-95, a review of the inventory process and the actual physical verification resulted in the identification of a number of discrepancies that have occurred over a 20-year period. An investigation was conducted for 16 of the reported stolen or damaged discrepancies, of which 11 were investigated by the police. A large portion of the remaining equipment was cannibalized for spare parts and, in some instances, returned to the supplier for replacement when the equipment was still under warranty, but not properly recorded. An inventory system has now been put in place with new policy and procedures for the tracking and disposal of assets.

Losses of money and public property—Continued

Losses of money or public property—Update to cases reported in previous years' *Public Accounts*

Brief description of loss	Year loss reported in <i>Public Accounts</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department (Agriculture)						
Theft of electronic balance	1992-93	1,854		1,854		
Personal use of taxi vouchers	1993-94	66		66		
ATLANTIC CANADA OPPORTUNITIES						
AGENCY						
Department						
False or fraudulent claims for grants and contributions	1992-93	5,883				5,883
False or fraudulent claims for grants and contributions	1993-94	193,268			59,236	134,032
CANADIAN HERITAGE						
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	38,601	12,901		58,201
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	5,543			2,633
Public Service Commission						
Theft of automobile	1993-94	18,921		17,757	1,164	
ENVIRONMENT						
Theft of travelers cheque at Technical Development Branch	1993-94	400				400
FISHERIES AND OCEANS						
Department						
Theft of receipts—Nain	1991-92	65			65	
Theft of petty cash at the Tracadie-Sheila Area Office	1993-94	632				632
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department (External Affairs)						
Irregular travel claims—Airline tickets	1989-90	567,200 ⁽¹⁾	558,128	9,072		
Irregular travel claims—Airway bills	1991-92	16,252 ⁽¹⁾		16,252		
Theft of visa cost recovery funds	1992-93	41,116	2,505			38,611
Loss of money, mission funds	1993-94	3,557			2,558	999
Misappropriation of public funds	1993-94	24,068	4,376	5,375		14,317
Canadian International Development Agency						
Loss of food aid due to loss of ship	1992-93	4,094,163				4,094,163
Loss of and damage to vehicles due to accident	1992-93	250,000				250,000
HUMAN RESOURCES DEVELOPMENT						
Department (Employment and Immigration)						
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre	1993-94	260	230			30
Submission of duplicata overtime claims—Toronto South	1993-94	801		801		
Falsification of trainee documents on industrial subsidized jobs agreements	1993-94	145,590 ⁽¹⁾				145,590
Social insurance number replacement fees retained for personal use—Downsview CEC	1993-94	1,470	1,090		380	
Receipt books had not been recorded and deposited—Toronto East CEC	1993-94	12,910				12,910
Falsification of documents to permit a third party to receive contributions through the Job Development Program	1986-87	17,500				17,500

Losses of money and public property—Continued

Losses of money or public property—Update to cases reported in previous years' Public Accounts—Continued

Brief description of loss	Year loss reported in <i>Public Accounts</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Unemployment insurance benefits obtained by fraud	1988-89	93,462,709	75,734,222		17,728,487	
Unemployment insurance benefits obtained by fraud	1989-90	111,546,305	97,328,766	1,291,718	12,925,821	
Unemployment insurance benefits obtained by fraud	1990-91	107,423,982	88,810,122	3,112,277	4,812,489	10,689,094
Unemployment insurance benefits obtained by fraud	1991-92	107,582,013	79,664,581	5,901,154	3,950,707	18,065,571
Unemployment insurance benefits obtained by fraud	1992-93	146,306,971	90,847,140	15,158,863	2,945,873	37,355,095
Unemployment insurance benefits obtained by fraud	1993-94	148,255,302	50,837,491	32,280,148	3,232,732	61,904,931
Fraudulent claims for benefits:						
Family Allowances	1985-86	53,146 ⁽¹⁾	20,527	629	28,985	3,005
Family Allowances	1986-87	43,256 ⁽¹⁾	21,584		14,344	7,328
Family Allowances	1987-88	90,058 ⁽¹⁾	61,886		23,331	4,841
Family Allowances	1988-89	120,059 ⁽¹⁾	54,605	485	30,161	34,808
Family Allowances	1989-90	95,663 ⁽¹⁾	35,511	7,693	24,275	28,184
Family Allowances	1990-91	32,401 ⁽¹⁾	12,384	471	7,563	11,983
Family Allowances	1991-92	80,422 ⁽¹⁾	21,963	1,568	26,327	30,564
Family Allowances	1992-93	49,122 ⁽¹⁾	10,811	7,392	6,164	24,755
Family Allowances	1993-94	135,443 ⁽¹⁾	2,188	8,729	439	124,087
Old Age Security	1986-87	164,619 ⁽¹⁾	90,702	3,756	56,238	13,923
Old Age Security	1987-88	339,615 ⁽¹⁾	168,841	5,560	35,501	129,713
Old Age Security	1988-89	1,046,431 ⁽¹⁾	429,038	39,586	132,234	445,573
Old Age Security	1989-90	729,935 ⁽¹⁾	162,746	55,963	115,963	395,263
Old Age Security	1990-91	624,028 ⁽¹⁾	130,704	75,053	81,281	336,990
Old Age Security	1991-92	599,282 ⁽¹⁾	101,320	10,104	155,577	332,281
Old Age Security	1992-93	685,887 ⁽¹⁾	36,517	74,623	22,216	552,531
Old Age Security	1993-94	460,578 ⁽¹⁾	11,880	5,137		443,561
Canada Pension Plan	1986-87	7,040 ⁽¹⁾	4,756	275		2,009
Canada Pension Plan	1987-88	8,978 ⁽¹⁾	3,168		2,215	3,595
Canada Pension Plan	1989-90	240,526 ⁽¹⁾	90,842	10,438	34,805	104,441
Canada Pension Plan	1990-91	1,125,423 ⁽¹⁾	289,094	66,547	10,528	759,254
Canada Pension Plan	1991-92	440,733 ⁽¹⁾		24,687		416,046
Canada Pension Plan	1992-93	1,373,133 ⁽¹⁾	46,714	43,839	22,358	1,260,222
Canada Pension Plan	1993-94	768,554 ⁽¹⁾				768,554
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department						
Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district, Saskatchewan Region	1987-88	20,784	6,326	1,234		13,224
Falsification of documents to permit issuance of social assistance cheques for accommodation, utilities and household allowances, Regina Counselling center, Saskatchewan Region	1988-89	4,794	575		4,219	
Unauthorized or fraudulent use of telephone for long distance call, Headquarters Region	1991-92	13,755	8,775	1,890	2,878	212
Misappropriation of receipts, Saskatchewan Region	1992-93	8,890	4,000	2,750		2,140
Fraudulent claims for social assistance payment, Saskatchewan Region (3 cases)	1992-93	9,471	2,425	1,375		5,671
Fraudulent claims for social assistance payment, Yukon Region	1992-93	2,606	700			1,906
Fraudulent claims for social assistance payment, Saskatchewan Region (5 cases)	1993-94	31,294	785	1,600	10,662	18,247
Fraudulent claims for education assistance, British Columbia Region	1993-94	5,500			2,551	2,949
False or fraudulent claims for isolated post allocation, Yukon Region	1993-94	3,102	1,102		2,000	
Misappropriation of receipts, Alberta Region	1993-94	309			309	
INDUSTRY						
Canadian Space Agency						
Disappearance of office's lamps in St-Hubert (38)	1993-94	6,000		2,020	3,980	

Losses of money and public property—Continued

Losses of money or public property—Update to cases reported in previous years' *Public Accounts*—Continued

Brief description of loss	Year loss reported in <i>Public Accounts</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Department						
False receipts in standing advance, CFB Det Penhold	1991-92	10,496				10,496
Theft from standing advances, 15 Wing Moose Jaw	1993-94	1,997		500		1,497
Fraudulent travel claims—Northern Area Headquarters, Yellowknife	1993-94	75,786 ⁽¹⁾		75,786		
Discrepancy in money held by cashier, Camp Polom, Yugoslavia	1993-94	1,796 ⁽¹⁾			1,796	
Contract fraud by a member, CFB Montreal	1993-94	134,425		134,425		
Theft of funds from a standing advance, CFB Toronto	1993-94	114			114	
Theft of a standing advance, 7 Wing Ottawa (2 cases)	1993-94	648			648	
Fraudulent acquittance rolls, Régiment de la Chaudière (QG SQFT)	1993-94	27,192				27,192
Discrepancy in a standing advance, CFB Lahr	1993-94	1,559			1,559	
Theft of funds from standing advances, 15 Wing Moose Jaw	1993-94	1,355		1,355		
Error in foreign currency, Camp Polom, Yugoslavia	1993-94	472			472	
Loss of cash from a standing advance, NDHQ Ottawa/AU	1993-94	270			270	
Loss of a standing advance/contract fraud by a member, CFB Petawawa	1993-94	450			450	
NATIONAL REVENUE						
Customs and Excise						
Fraudulent application of military leave	1989-90	8,147	2,258			5,889
Fraudulent sick leave	1993-94	1,494		1,494		
NATURAL RESOURCES						
Department (Energy, Mines and Resources and Forestry)						
Misuse of government funds	1992-93	53,794	14,649	39,145		
Theft of informatics and related equipment	1993-94	113,662		5,739	107,923	
Theft of petty cash	1993-94	305		24	281	
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a temporary help person	1992-93	11,827		250		11,577
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267	8,446			99,821
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department (Public Works and Supply and Services)						
Loss of petty cash refunds	1993-94	135			135	
Receiver General—Cheque Redemption Control Directorate						
Receiver General cheques including UIC warrants and Bank of Canada cheques	1993-94	6,657,010		6,419,123	237,887	
SOLICITOR GENERAL						
Correctional Service						
Theft of Epson printer	1993-94	1,362		1,362		
Theft of Phillips computer	1993-94	1,650		1,650		
Damages to motor vehicles due to accident (2 cases)	1993-94	5,510		5,510		
Royal Canadian Mounted Police						
Loss of unit standing advance	1992-93	411 ⁽¹⁾		411		
Loss of seized drug exhibit money	1993-94	8,740				8,740
Loss of firearm acquisition certificate	1993-94	305 ⁽¹⁾		305		

Losses of money and public property—*Concluded*Losses of money or public property—Update to cases reported in previous years' *Public Accounts*—*Concluded*

Brief description of loss	Year loss reported in <i>Public Accounts</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1994-95	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Vandalism to police vehicles	1993-94	\$ 63,853	\$ 200	\$ 337	\$ 57,507	\$ 5,809
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	17,073	600		25,133
Loss of collected revenue	1991-92	37,340	7,580		29,760	
VETERANS AFFAIRS						
Department						
Misappropriation of public funds by an employee	1988-89	69,414	22,939	25		46,450
False or fraudulent claims for War Veterans Allowance benefits	1989-90	52,165	9,690	3,430		39,045
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	2,459	1,107		25,091
False or fraudulent claims for War Veterans Allowance benefits	1991-92	38,699	5,050	4,000		29,649
Fraudulent endorsement of Canadian Pension Commission cashed following death of payee	1992-93	2,097				2,097
False or fraudulent claims for War Veterans Allowance benefits	1992-93	97,219		475		96,744
False or fraudulent claims for War Veterans Allowance benefits	1993-94	60,793	34,904			25,889
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee	1993-94	125,492	2,217		20,284	102,991
Fraudulent claims for Veterans Independence Program ⁽¹⁾	1993-94	27,503		1,800		25,703
Vandalism to vehicles	1993-94	454			454	
Theft of laptop computers	1993-94	6,600			6,600	
		737,394,245	485,792,729	64,960,495	46,982,756	139,658,265

⁽¹⁾ Amends previous year's *Public Accounts*.

SECTION 4

1994-95

PUBLIC ACCOUNTS

Accounts Receivable

CONTENTS

	<i>Page</i>
Statement of accounts receivable for tax revenues.....	4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies and are presented in this statement.

In the following table, the column Outside parties represents tax revenues receivable from outside the Government. Tax revenues receivable do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of all or any amounts which may not be collected. The column Internal to the Government represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues credited to votes are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

Accounts receivable for tax revenues as at March 31 (in thousands of dollars)

Categories of accounts receivable for tax revenues	1995			1994	
	Outside parties	Allowance for doubtful accounts	Net accounts receivable	Internal to the Government	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal	4,440,766	355,279	4,085,487		3,698,657
Corporation ⁽¹⁾	1,545,284	90,790	1,454,494		1,446,189
Scientific Research Tax Credit ⁽²⁾	50,720	40,576	10,144		120,576
Non-resident	163,681	18,987	144,694		143,438
Other income tax revenues	34,442	9,635	24,807		26,170
	6,234,893	515,267	5,719,626		5,435,030
Unemployment insurance premiums	127,945	14,842	113,103		96,598
Excise taxes and duties—					
Goods and services tax	1,417,076	261,014	1,156,062	5	966,504
Customs import duties	295,483	36,021	259,462		300,402
Other excise taxes and duties	230,207	42,421	187,786	46	157,284
Energy taxes	3,212	2,822	390		664
	1,945,978	342,278	1,603,700	51	1,424,854
Total tax revenues receivable	8,308,816	872,387	7,436,429	51	6,956,482

⁽¹⁾ Included in the statement is corporate Part VII tax of \$2,311 net which is refundable when investment tax credits or share-purchase tax credits are earned by the corporations.

⁽²⁾ Scientific Research Tax Credit (SRTC) information:
The amounts under SRTC represent "returns assessed" (\$10,144 net) and are assessments of Part VIII tax returns relating to scientific research projects expenditures that have not been accepted as tax credits under SRTC legislation. Excluded from accounts receivable are "designations assessed", which comprise tax credits that can either be applied to tax payable or if no scientific research has been completed will become accounts receivable. This can only be determined through the audit process which is underway.

SECTION 5

1994-95

PUBLIC ACCOUNTS

Professional and Special Services

CONTENTS

	<i>Page</i>
Professional and special services	5.2

Professional and special services

The following statement presents the total amount spent in the current fiscal year for each main classification of services by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD—					
Department (Agriculture)	1,509,782	289,968	888,849	5,931	10,813,654
Canadian Dairy Commission	27,439				24,105
	1,537,221	289,968	888,849	5,931	10,837,759
ATLANTIC CANADA OPPORTUNITIES AGENCY—					
Department	2,658,721				2,093,720
CANADIAN HERITAGE—					
Department (Communications)—					
Corporate Services Program	43,563	1,595	133,668		2,993,486
Canadian Identity Program	57,830		47,409		706,213
Parks Program	1,764	666	23,914,584		889,249
Advisory Council on the Status of Women					4,485
Canadian Radio-television and Telecommunications Commission					1,286,553
National Archives of Canada	34,412	30	155,297		302,489
National Battlefields Commission					
National Film Board					337,520
National Library	42		3,214		1,833,025
Public Service Commission	119,724			150	5,085,827
Status of Women—Office of the Co-ordinator	80,275				35,387
	337,610	2,291	24,254,172	150	13,474,234

Certain information not published in the *Public Accounts* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing for each main classification of services of the aggregate of all payments (i.e. cash payments and accrual charges) to one individual or one organization that totals \$100,000 or over. Details include the name and location of the payee together with the total amount paid.

Legal services	Protection services	Scientific services	Training and educational services		Other professional services	Other services	Total
			Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
488,448	1,680,412	2,628,656	9,040	3,806,140	23,798,551	22,731,936	68,651,367
92,141				31,251	115,544	117,560	408,040
580,589	1,680,412	2,628,656	9,040	3,837,391	23,914,095	22,849,496	69,059,407
43,468				438,488	4,342,427	2,296,010	11,872,834
6,578	482,053	301		1,069,625	1,229,585	1,816,336	7,776,790
48,689	5,063	27,883		379,946	5,731,806	4,150,036	11,154,875
206,505	1,763,490	2,968,659		1,406,385	8,986,735	16,005,457	56,143,494
547				18,630	240,515	48,617	312,794
5,914	136,708			265,119	497,972	479,295	2,671,561
7,700	1,086,141			458,992	1,597,446	3,514,908	7,157,415
19,124	195,872	187,146				6,445	408,587
58,045	314,341			303,873	245,138	650,986	1,909,903
	265	133,656		146,660	1,909,601	1,936,501	5,962,964
55,834	357,971		7,154	3,150,292	2,145,421	2,518,884	13,441,257
	900			35,119	327,126	59,653	538,460
408,936	4,342,804	3,317,645	7,154	7,234,641	22,911,345	31,187,118	107,478,100

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES —Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
CITIZENSHIP AND IMMIGRATION—					
Department (Secretary of State)—					
Citizenship Registration and Promotion Program	177			345	187,190
Immigration Program	115,420	399,640		29,061,574	7,458,258
Immigration and Refugee Board of Canada	15,035				649,343
	130,632	399,640		29,061,919	8,294,791
ENVIRONMENT	213,552		2,978,896	29,190	3,940,216
FINANCE—					
Department—					
Financial and Economic Policies Program					1,108,405
Auditor General	818,606				474,250
Canadian International Trade Tribunal					
Federal Office of Regional Development—					
Quebec	54,953		9,733	750	24,300
Office of the Superintendent of Financial Institutions	3,333,041				
	4,206,600		9,733	750	1,606,955
FISHERIES AND OCEANS—					
Department	1,223,769	18,351	1,754,873	421,984	7,740,470
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—					
Department (External Affairs)	2,405,083		3,224,753	150,385	15,830,167
Canadian International Development Agency	50,784				7,339,314
NAFTA Secretariat (previously Canadian Secretariat)					3,975
International Joint Commission					
Northern Pipeline Agency					
	2,455,867		3,224,753	150,385	23,173,456
GOVERNOR GENERAL	28,500				77,137

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
112,192	29,553			90,076	1,316,715	569,185	2,305,433
515,699	472,776		360	1,879,771	9,971,292	5,779,597	55,654,387
113,573	190,203			413,553	4,456,285	1,237,370	7,075,362
741,464	692,532		360	2,383,400	15,744,292	7,586,152	65,035,182
410,772	757,856	34,729,937	312,419	2,720,872	54,031,803	41,594,684	141,720,197
363,267	873,445			821,822	2,822,894	2,341,530	8,331,363
5,821			108,150	434,760	3,366,710	1,600,912	6,809,209
				57,903	150,319	63,970	272,192
16	223,201			268,527	1,491,870	922,420	2,995,770
10,000	96,272			279,111	2,731,690	1,619,503	8,069,617
379,104	1,192,918		108,150	1,862,123	10,563,483	6,548,335	26,478,151
2,263,321	1,368,870	26,795,860	18,356	2,512,615	9,646,349	30,167,012	83,931,830
6,103,257	17,342,653		2,854,119	7,486,037	24,556,010	47,482,633	127,435,097
38,328	4,428,859			2,549,809	3,240,222	1,748,512	19,395,828
614,771				30,742	130,440	13,529	793,457
				32,519	25,348	308,466	366,333
					12,945	27,077	40,022
6,756,356	21,771,512		2,854,119	10,099,107	27,964,965	49,580,217	148,030,737
				46,232	373,132	639,196	1,164,197

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES —Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
HEALTH—					
Department (National Health and Welfare)—					
Health Program	800,901	3,000	120,932	178,867,664	7,267,263
Hazardous Materials Information Review Commission					25,776
Medical Research Council		792	1,760		
Patented Medicine Prices Review Board					90,575
	800,901	3,792	122,692	178,867,664	7,383,614
HUMAN RESOURCES DEVELOPMENT—					
Department (Employment and Immigration)—					
Corporate Services Program	8,423,859	17,954	17,195	3,531	5,883,700
Employment and Insurance Program	46,623,089	111	65,137	11,826	5,864,695
Income Security Program	71,454	27		7,474,009	28,415,716
Labour Program			5,880	31,579	680,020
Social Development and Education Program	814,886	200		80	152,034
Canada Labour Relations Board					
Canadian Artists and Producers Professional Relations Tribunal					
Canadian Centre for Occupational Health and Safety				460	
	55,933,288	18,292	88,212	7,521,485	40,996,165
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—					
Department—					
Administration Program	1,003,060		3,319,281	25	813,023
Indian and Inuit Affairs Program	642,631	3,827	16,343,494	97,752	2,951,930
Northern Affairs Program	109,444		737,088	131	435,650
Canadian Polar Commission	30,000				
	1,785,135	3,827	20,399,863	97,908	4,200,603
INDUSTRY—					
Department (Industry, Science and Technology and Consumer and Corporate Affairs)	2,503,800	10,124	2,551,238	1,254	34,723,643
Canadian Space Agency	1,578		31,065,196	60	1,502,704
Competition Tribunal					160

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
15,498,205	1,109,108	16,738,781		4,397,988	53,600,146	19,657,068	298,061,056
14,652	935			1,989	4,430	52,055	99,837
				27,300	449,358	145,296	624,506
169,415	1,670	64,359		31,515	101,367	50,697	509,598
15,682,272	1,111,713	16,803,140		4,458,792	54,155,301	19,905,116	299,294,997
17,336	897,038			2,629,020	6,297,683	13,290,942	37,478,258
696,627	1,304,769			3,946,917	55,077,687	16,974,005	130,564,863
187,266	65,835			686,948	4,391,891	6,102,491	47,395,637
212,324	9,128			275,991	2,427,664	16,258,697	19,901,283
4,759,597	1,350			289,448	7,535,237	1,894,237	15,447,069
9,024				68,235		716,539	793,798
8,033				7,025	99,837	77,766	192,661
	549		1,698	19,863	5,704	608,513	636,787
5,890,207	2,278,669		1,698	7,923,447	75,835,703	55,923,190	252,410,356
2,853,414	13,412		34,957	492,915	1,445,453	494,797	7,616,923
573,323	196,034	85,206	141,855	1,550,646	11,897,134	5,355,605	42,119,528
105	24,759	644,904	1,429	441,292	10,581,584	1,999,428	15,549,032
		179			72,883	36,943	140,110
3,426,842	234,205	730,289	178,241	2,484,853	23,997,054	7,886,773	65,425,593
1,653,082	1,797,473	1,292,027		3,944,985	34,459,898	18,509,451	101,446,975
1,380	552,886	21,637,266	129,101	2,298,568	14,401,517	4,603,715	76,193,971
			7,800	12,439	20,459	132,524	173,382

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES —Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Copyright Board					580
National Research Council of Canada	465,194		2,944,194	122,905	3,282,408
Natural Sciences and Engineering Research Council	9,980		4,891		850,067
Social Sciences and Humanities Research Council	6				
Statistics Canada	23,967				2,394,550
	3,004,525	10,124	36,565,519	124,219	42,754,112
JUSTICE—					
Department	151,952			37,951	5,011,054
Canadian Human Rights Commission				12,114	159,163
Commissioner for Federal Judicial Affairs . .					
Federal Court of Canada			17,596		37,551
Offices of the Information and Privacy Commissioners of Canada					49,500
Supreme Court of Canada	42,152		50,419		129,510
Tax Court of Canada					375
	194,104		68,015	50,065	5,387,153
NATIONAL DEFENCE—					
Department	244,172	33,428	224,743,992	23,082,660	21,172,368
Emergency Preparedness Canada	197,226				158,727
	441,398	33,428	224,743,992	23,082,660	21,331,095
NATIONAL REVENUE—					
Customs and Excise		189	51,252	208,860	35,376,735
Taxation	1,792,849	6,935	10,063	838,152	11,419,992
	1,792,849	7,124	61,315	1,047,012	46,796,727
NATURAL RESOURCES—					
Department (Energy, Mines and Resources and Forestry)—					
Energy, Mines and Resources Program	514,516	17,150	2,652,463	3,776	4,662,257
Forest Program	95,191		340,419	3,655	404,688

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
				2,301	23,020	40,533	66,434
702,181	2,085,716	3,422,415		2,051,244	2,214,611	8,264,632	25,555,500
9,079	1,980	181,530		226,330	319,296	617,442	2,220,595
	28,855			59,330	97,204	657,066	842,461
265	978,343			2,867,648	5,443,898	2,925,959	14,634,630
2,365,987	5,445,253	26,533,238	136,901	11,462,845	56,979,903	35,751,322	221,133,948
1,355,402	743,543			1,281,440	2,929,329	7,313,355	18,824,026
789,713				151,441	819,873	558,845	2,491,149
			480,187	523,835	214,976	498,983	1,717,981
	954,024			109,928	653,417	1,000,719	2,773,235
60,080	3,242			69,011	250,074	121,773	553,680
	71,110			118,930	179,662	701,575	1,293,358
	196,280			96,295	254,201	1,254,971	1,802,122
2,205,195	1,968,199		480,187	2,350,880	5,301,532	11,450,221	29,455,551
816,407	39,192,579	2,534,547	8,228,787	47,503,208	237,940,394	132,181,577	737,674,119
	554,319			184,684	383,706	499,353	1,978,015
816,407	39,746,898	2,534,547	8,228,787	47,687,892	238,324,100	132,680,930	739,652,134
2,458,992	2,319,466	33,542	93,194	2,564,603	3,234,456	24,468,810	70,810,099
3,975,277	6,191,907	2,901,284	102,528	5,353,371	3,857,564	10,778,414	47,228,336
6,434,269	8,511,373	2,934,826	195,722	7,917,974	7,092,020	35,247,224	118,038,435
454,534	1,922,512	5,265,742		2,944,642	45,398,569	32,955,409	96,791,570
12,707	274,837	1,141,973		559,208	5,938,729	4,878,521	13,649,928

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES —Continued

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
Atomic Energy Control Board	271		457,395	17,710	256,525
National Energy Board					444,824
	609,978	17,150	3,450,277	25,141	5,768,294
PARLIAMENT—					
The Senate			36,000	374	
House of Commons				4,605	1,894,982
Library of Parliament					96,210
			36,000	4,979	1,991,192
PRIVY COUNCIL—					
Department	31,065				3,949,790
Canadian Centre for Management Development	138			131,902	239,845
Canadian Intergovernmental Conference Secretariat					
Canadian Transportation Accident Investigation and Safety Board			14,400	11,562	538,167
Chief Electoral Officer	843,134				2,830,683
Commissioner of Official Languages					15,100
National Round Table on the Environment and the Economy					21,168
Public Service Staff Relations Board					133,289
Security Intelligence Review Committee					8,155
	874,337		14,400	143,464	7,736,197
PUBLIC WORKS AND GOVERNMENT SERVICES—					
Department (Public Works and Supply and Services)—					
Services Program	663,807	6,716	77,321,923	29,751	2,867,659
Real Property Program	2,358,932	111	33,144,446		1,904,854
Supply and Services Program	11,779,640	24,301	2,369,084	13,313	5,790,977
	14,802,379	31,128	112,835,453	43,064	10,563,490

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
140,899	683	4,546,377		626,177	735,764	281,900	7,063,701
5,468				284,607	2,324,507	563,088	3,622,494
613,608	2,198,032	10,954,092		4,414,634	54,397,569	38,678,918	121,127,693
146,681				151,945	3,129,191	780,737	4,244,928
314,653	135,314			2,284,703	4,373,182	1,921,626	10,929,065
2,797				24,058	94,543	126,465	344,073
464,131	135,314			2,460,706	7,596,916	2,828,828	15,518,066
1,832,579	920,519			403,170	7,391,244	2,349,804	16,878,171
	143,638			2,886,090	607,349	1,224,610	5,233,572
	5,536			14,391	2,675	26,658	49,260
571	19,737	13,030		201,106	312,133	1,332,492	2,443,198
326,648	85,666			42,975	1,103,115	698,693	5,930,914
263,872				66,398	312,512	282,173	940,055
	166		2,518	10,764	557,464	408,813	1,000,893
32,763	337		4,227	21,480	242,026	25,814	459,936
141,838	80			1,144	95,735	27,657	274,609
2,598,271	1,175,679	13,030	6,745	3,647,518	10,624,253	6,376,714	33,210,608
1,429,391	23,880,343	389,215		2,539,095	25,790,592	226,525,745	361,444,237
8,734	43,355	38		186,834	3,684,157	236,164,138	277,495,599
15,500,546	1,743,434	8,287,308	1,653,130	5,289,388	88,590,592	100,392,067	241,433,780
16,938,671	25,667,132	8,676,561	1,653,130	8,015,317	118,065,341	563,081,950	880,373,616

SUMMARY OF PROFESSIONAL AND SPECIAL SERVICES —*Concluded*

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
SOLICITOR GENERAL—					
Department	72,514				141,153
Correctional Service	120,719			70,493,712	2,427,133
National Parole Board					17,457
Office of the Correctional Investigator					12,273
Royal Canadian Mounted Police	172,897	233	37,051	25,354,913	5,153,495
Royal Canadian Mounted Police External Review Committee					25,911
Royal Canadian Mounted Police Public Complaints Commission					71,145
	366,130	233	37,051	95,848,625	7,848,567
TRANSPORT—					
Department	1,050,124	70,010	95,839,558	676,526	22,034,109
Civil Aviation Tribunal					12,080
Grain Transportation Agency Administrator					
National Transportation Agency	11,962			13,288	344,863
	1,062,086	70,010	95,839,558	689,814	22,391,052
TREASURY BOARD—					
Secretariat—					
Central Administration of the Public Service Program	368				401,724
	368				401,724
VETERANS AFFAIRS—					
Department—					
Veterans Affairs Program	124,190		3,931	179,091,820	1,310,903
Canadian Pension Commission Program					
Bureau of Pensions Advocates Program				7,102	
Veterans Appeal Board Program					
	124,190		3,931	179,098,922	1,310,903
WESTERN ECONOMIC DIVERSIFICATION	2,449,196				817,000
Total	97,033,336	905,358	527,377,554	516,315,331	298,916,626

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
	409,285			161,936	2,138,191	9,843,957	12,767,036
722,952	3,632,824		15,019,492	2,373,050	37,770,413	35,747,547	168,307,842
20,354	139,248			86,004	257,678	143,605	664,346
10,300				1,320	3,351	3,325	30,569
991,557	23,459,066	151,779		5,075,525	184,736	38,853,264	99,434,516
				12,493	65,228	94,319	197,951
81,938	132,786			15,140	260,454	267,339	828,802
1,827,101	27,773,209	151,779	15,019,492	7,725,468	40,680,051	84,953,356	282,231,062
1,394,399	16,696,135	1,516,029	8,951	12,895,548	74,361,470	103,750,988	330,293,847
				1,338	206,165	5,575	225,158
9,280				7,829	73,790	56,328	147,227
39,564				325,188	206,967	553,500	1,495,332
1,443,243	16,696,135	1,516,029	8,951	13,229,903	74,848,392	104,366,391	332,161,564
3,193	20,451			561,376	5,413,370	2,750,929	9,151,411
3,193	20,451			561,376	5,413,370	2,750,929	9,151,411
42,219	1,308,530			1,045,249	2,467,443	10,249,105	195,643,390
				6,019	3,878	16,176	26,073
				63,578	135	54,044	124,859
				60,565	135	38,060	98,760
42,219	1,308,530			1,175,411	2,471,591	10,357,385	195,893,082
2,099	210,042			204,044	1,368,263	441,778	5,492,422
72,337,725	166,287,738	138,319,629	29,219,452	156,855,929	946,643,250	1,305,129,245	4,255,341,173

SECTION 6

1994-95

PUBLIC ACCOUNTS

Construction and/or Acquisition of Land, Buildings and Works

CONTENTS

	<i>Page</i>
Construction and/or acquisition of land, buildings and works. .	6.2

Construction and/or acquisition of land, buildings and works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount of the contract, the current year's expenditures (i.e. cash payments and accrual charges) and the total expenditures to date.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Total
	\$
AGRICULTURE AND AGRI-FOOD—	
Department (Agriculture)	60,580,495
CANADIAN HERITAGE—	
Department (Communications)—	
Corporate Services Program	1,770
Canadian Identity Program	414
Parks Program	43,905,428
National Battlefields Commission	157,085
	44,064,697
ENVIRONMENT	12,511,345
FISHERIES AND OCEANS—	
Department	49,386,581
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—	
Department (External Affairs)	31,453,102
HEALTH —	
Department (National Health and Welfare)—	
Health Program	49,164,206
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Indian and Inuit Affairs Program	8,708,199
Northern Affairs Program	66,505
	8,774,704

**6.2 CONSTRUCTION AND/OR ACQUISITION
OF LAND, BUILDINGS AND WORKS**

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF LAND, BUILDINGS
AND WORKS—*Concluded*

Department and agency	Total
	\$
INDUSTRY—	
Department (Industry, Science and Technology and Consumer and Corporate Affairs)—	
Industry and Science Development Program	723,415
Services to the Marketplace Program	184,538
Canadian Space Agency	1,523,807
National Research Council of Canada	25,827,441
	28,259,201
NATIONAL DEFENCE—	
Department	218,489,172
NATIONAL REVENUE—	
Customs and Excise	2,323,047
Taxation	13,856
	2,336,903
NATURAL RESOURCES—	
Department (Energy, Mines and Resources and Forestry)—	
Energy, Mines and Resources Program	17,489,130
Forest Program	2,359,831
	19,848,961
PRIVY COUNCIL—	
Chief Electoral Officer	16,373
PUBLIC WORKS AND GOVERNMENT SERVICES—	
Department (Public Works and Supply and Services)—	
Services Program	582,566,895
Real Property Program	230,717,222
Supply and Services Program	6,190
	813,290,307
SOLICITOR GENERAL—	
Correctional Service	115,694,452
Royal Canadian Mounted Police	57,040,844
	172,735,296
TRANSPORT—	
Department	93,665,404
Grain Transportation Agency Administrator	171,358
	93,836,762
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	3,138,773
Total	1,607,886,878

SECTION 7

1994-95
PUBLIC ACCOUNTS

Construction and/or Acquisition of Machinery and Equipment

CONTENTS

	<i>Page</i>
Construction and/or acquisition of machinery and equipment .	7.2

Construction and/or acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD—				
Department (Agriculture)	5,100,063		994,723	12,568,679
Canadian Dairy Commission			6,908	58,155
	5,100,063		1,001,631	12,626,834
ATLANTIC CANADA OPPORTUNITIES AGENCY—				
Department	16,800		211,514	2,183,816
CANADIAN HERITAGE—				
Department (Communications)—				
Corporate Services Program			241,587	2,027,009
Canadian Identity Program	166,654		34,887	456,038
Parks Program	3,268,064		603,629	3,666,168
Advisory Council on the Status of Women				6,523
Canadian Radio-television and Telecommunications Commission			3,537	583,248
National Archives of Canada	124,662		11,023	1,170,984
National Battlefields Commission	17,645			9,725
National Film Board	18,126			3,257,374
National Library			114,890	580,721
Public Service Commission			71,968	2,431,462
Status of Women—Office of the Co-ordinator			1,285	190,032
	3,595,151		1,082,806	14,379,284
CITIZENSHIP AND IMMIGRATION—				
Department (Secretary of State)—				
Citizenship Registration and Promotion Program	111,906		670,613	2,440,324
Immigration and Refugee Board of Canada			137,819	618,739
	111,906		808,432	3,059,063

**7.2 CONSTRUCTION AND/OR ACQUISITION
OF MACHINERY AND EQUIPMENT**

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
4,656,419	1,200,195	354,781	504,083	299,613 4,552	2,449,687	28,128,243 69,615
4,656,419	1,200,195	354,781	504,083	304,165	2,449,687	28,197,858
	26,965			4,005	22,858	2,465,958
22,700	44,527		98	105,945	(1,012)	2,418,154
330,354	7,285		41,886	11,200	68,128	808,778
	116,651	199,553	428,429	99,950	1,773,688	10,486,486
	4,216			6,604		17,343
	83,841			11,575		682,201
30,175	142,988		48,795	53,506	2,018,077	3,600,210
42,410	1,546			4,510	83,348	159,184
	134,282			179,691	3,078,778	6,668,251
4,445	452,262			8,980	120,780	1,282,078
	70,026			42,599	192,395	2,808,450
					2,800	194,117
430,084	1,057,624	199,553	519,208	524,560	7,336,982	29,125,252
77,353	993,399		6,469	10,263,842	37,724	14,601,630
	196,060			13,161	3,000	968,779
77,353	1,189,459		6,469	10,277,003	40,724	15,570,409

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
ENVIRONMENT.....	1,690,066		1,204,868	24,935,681
FINANCE—				
Department—				
Financial and Economic Policies Program.....			61,325	2,071,088
Auditor General.....			78,398	1,833,816
Canadian International Trade Tribunal.....				118,911
Federal Office of Regional Development—Quebec.....	24,362		146,708	758,658
Office of the Superintendent of Financial Institutions.....			38,518	1,102,225
	24,362		324,949	5,884,698
FISHERIES AND OCEANS—				
Department.....	23,441,924		1,390,059	14,576,230
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—				
Department (External Affairs).....	2,896,379		21,726,615	18,272,087
Canadian International Development Agency.....				2,168,502
NAFTA Secretariat (previously Canadian Secretariat).....				39,518
International Joint Commission.....				80,457
	2,896,379		21,726,615	20,560,564
GOVERNOR GENERAL.....	20,948			562,313
HEALTH—				
Department (National Health and Welfare)—				
Health Program.....	1,686,021		646,892	9,832,513
Hazardous Materials Information Review Commission.....				2,372
Medical Research Council.....			7,777	290,606
Patented Medicine Prices Review Board.....				52,675
	1,686,021		654,669	10,178,166

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
13,613,801	1,526,778		543,701	522,526	3,667,416	47,704,837
	111,188			107,242		2,350,843
	96,093			13,964	6,808	2,029,079
	9,785					128,696
	20,517		337	6,407	2,526	959,515
	47,925				23,241	1,211,909
	285,508		337	127,613	32,575	6,680,042
3,113,674	690,080		248,049	158,477	2,217,012	45,835,505
3,428,694	10,307,747		3,284,026	1,825,175	44,422	61,785,145
	31,005			343,545		2,543,052
	9,107					48,625
	145,498			3,855		229,810
3,428,694	10,493,357		3,284,026	2,172,575	44,422	64,606,632
	1,025					584,286
7,060,022	5,266,889	15,601	909,490	8,774,323	1,349,736	35,541,487
4,858	6,910			9,227		23,367
	41,802			2,598		342,783
	22,083			22,680	1,946	99,384
7,064,880	5,337,684	15,601	909,490	8,808,828	1,351,682	36,007,021

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT—				
Department (Employment and Immigration)—				
Corporate Services Program	469,690		1,006,175	8,343,210
Employment and Insurance Program	1,086,454		1,925,670	41,572,609
Income Security Program	260,079		49,795	784,058
Labour Program			323,382	3,997,238
Social Development and Education Program			208,062	1,900,219
Canada Labour Relations Board				37,317
Canadian Artists and Producers Professional Relations Tribunal			407	27,625
Canadian Centre for Occupational Health and Safety				60,747
	1,816,223		3,513,491	56,723,023
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—				
Department—				
Administration Program			4,372	873,782
Indian and Inuit Affairs Program	500,971		163,353	3,585,067
Northern Affairs Program	460,025		84,233	842,607
Canadian Polar Commission				7,049
	960,996		251,958	5,308,505
INDUSTRY—				
Department (Industry, Science and Technology and Consumer and Corporate Affairs) ⁽⁴⁾	1,151,468		12,192,128	15,968,905
Canadian Space Agency	255		1,309,974	8,472,822
Competition Tribunal				24,094
Copyright Board				6,590
National Research Council of Canada	301,464		699,200	12,827,615
Natural Sciences and Engineering Research Council			2,530	1,329,801
Social Sciences and Humanities Research Council			21,459	533,084
Statistics Canada	64,151			1,362,873
	1,517,338		14,225,291	40,525,784
JUSTICE—				
Department			30,253	11,305,980
Canadian Human Rights Commission	18,912		1,892	123,381
Commissioner for Federal Judicial Affairs				203,353
Federal Court of Canada			192,337	911,353
Offices of the Information and Privacy Commissioners of Canada			5,441	63,390
Supreme Court of Canada	23,206		45,203	324,520
Tax Court of Canada				110,381
	42,118		275,126	13,042,358

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
167,219	1,836,726	150,539	2,720	508,191	29,570	12,514,040
23,529	3,290,284	278,908	217,302	1,969,540	180,485	50,544,781
2,725	32,280	86,750		56,138	3,798	1,275,623
1,517	1,681,180	17,582	4,134	261,417	103,480	6,389,930
1,054	291,748	27,519	44	34,572	9,940	2,473,158
	20,885			158,660		216,862
	4,390			8,995		41,417
	20,727			2,895	1,825	86,194
196,044	7,178,220	561,298	224,200	3,000,408	329,098	73,542,005
36	25,465		313	35,772		939,740
7,961	449,865		62,833	195,587	22,164	4,987,801
127,324	171,500		30,593	85,818	287,109	2,089,209
	1,550					8,599
135,321	648,380		93,739	317,177	309,273	8,025,349
29,371,430	1,071,341		377,405	1,145,262	274,950	61,552,889
3,636,390	382,150		64,012	394,603	157,569,466	171,829,672
			3,267			24,094
17,635,671	1,254,184	235,409	536,365	89,509	1,450,409	35,029,826
	47,713				1,525	1,333,856
	364,719			8,891,093	505,275	602,256
						11,188,111
50,643,491	3,120,107	235,409	981,049	10,520,467	159,801,625	281,570,561
	660,241			194,593	87,036	12,278,103
	20,971			4,645		169,801
	13,997			25,476		242,826
	195,738				31,657	1,331,085
	46,291			561		115,683
	251,462			7,586	47,393	699,370
	12,786			4,013	857	128,037
	1,201,486			236,874	166,943	14,964,905

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
NATIONAL DEFENCE—				
Department	1,165,349,905	412,495,355	322,479,283	171,385,626
Emergency Preparedness Canada	10,693		224,324	247,756
	1,165,360,598	412,495,355	322,703,607	171,633,382
NATIONAL REVENUE—				
Customs and Excise	550,454		1,165,492	11,765,590
Taxation	59,065		1,433,250	37,251,207
	609,519		2,598,742	49,016,797
NATURAL RESOURCES—				
Department (Energy, Mines and Resources and Forestry)—				
Energy, Mines and Resources Program	624,535		968,699	18,229,294
Forest Program	760,188		118,808	2,308,672
Atomic Energy Control Board	39,159		209,360	1,030,457
National Energy Board			27,640	960,492
	1,423,882		1,324,507	22,528,915
PARLIAMENT—				
The Senate	25,265			
House of Commons			4,609,849	2,886,130
Library of Parliament			3,193	708,516
	25,265		4,613,042	3,594,646
PRIVY COUNCIL—				
Department			203,305	1,458,474
Canadian Centre for Management Development			50,366	334,057
Canadian Intergovernmental Conference Secretariat				160,675
Canadian Transportation Accident Investigation and Safety Board	15,324		81,201	668,428
Chief Electoral Officer	9,806			208,588
Commissioner of Official Languages			4,850	148,127
National Round Table on the Environment and the Economy . . .			1,099	53,247
Public Service Staff Relations Board				106,996
Security Intelligence Review Committee				79,618
	25,130		340,821	3,218,210

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
145,784,424	33,880,962 35,924	4,152,072	7,055,147 3,485	2,843,936 9,480	50,341,106 2,999	2,315,767,816 534,661
145,784,424	33,916,886	4,152,072	7,058,632	2,853,416	50,344,105	2,316,302,477
856,221	1,983,617 3,755,481		656,661	157,635 686,450	3,977,422 841,760	21,113,092 44,027,213
856,221	5,739,098		656,661	844,085	4,819,182	65,140,305
8,730,310 1,045,260 148,583	861,282 169,880 125,375 60,856	143,096 15,529	3,026,802 208,190	67,567 53,780 16,261 59,277	630,700 160,342 1,913 3,360	33,282,285 4,840,649 1,571,108 1,111,625
9,924,153	1,217,393	158,625	3,234,992	196,885	796,315	40,805,667
	166,695 300,794 15,975			650,865 436,646 167,231	36,975 68,182	842,825 8,270,394 963,097
	483,464			1,254,742	105,157	10,076,316
34,439	20,058 168,101		8,829 649	18,525 9,877	26,163 174,029	1,769,793 737,079 160,675
2,330	62,057 27,152 27,008 6,794 390	4,195		20,619 1,501 1,474	48,621 6,500 5,375	902,775 252,046 186,861 54,346 115,264 80,008
36,769	311,560	4,195	9,478	51,996	260,688	4,258,847

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES—				
Department (Public Works and Supply and Services)—				
Services Program	876,177		754,419	4,016,064
Real Property Program			1,748	367,868
Supply and Services Program	268,403		2,144,567	17,554,898
	1,144,580		2,900,734	21,938,830
SOLICITOR GENERAL—				
Department ⁽⁵⁾			13,939	1,008,166
Correctional Service	2,195,237		10,065,976	12,270,971
National Parole Board	124,247		32,374	99,068
Royal Canadian Mounted Police	39,732,233		18,062,818	40,102,491
	42,051,717		28,175,107	53,480,696
TRANSPORT—				
Department	20,582,903		7,576,576	26,773,128
Civil Aviation Tribunal				
Grain Transportation Agency Administrator	8,171,286			77,328
National Transportation Agency			73,943	1,013,139
	28,754,189		7,650,519	27,863,595
TREASURY BOARD—				
Secretariat—				
Central Administration of the Public Service Program	19,552		35,986	524,977
	19,552		35,986	524,977
VETERANS AFFAIRS—				
Department—				
Veterans Affairs Program	20,042		150,009	2,766,171
Canadian Pension Commission Program				2,998
Bureau of Pensions Advocates Program				338
Veterans Appeal Board Program				72,412
	20,042		150,009	2,841,919

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
1,486,252	4,958,458	129,562	2,909,744	2,234,089	907,009	18,271,774
	298,916			130,156	32,497	831,185
	1,757,359	5,400	7,119	994,635	1,070,648	23,803,029
1,486,252	7,014,733	134,962	2,916,863	3,358,880	2,010,154	42,905,988
	26,041			21,636	11,297	1,081,079
	1,337,139	100,430	1,338,526		5,716,276	33,024,555
	16,821			7,205	9,081	288,796
5,522,030	4,847,015	56,774	120,340	163,650	8,254,726	116,862,077
5,522,030	6,227,016	157,204	1,458,866	192,491	13,991,380	151,256,507
121,029,442	7,217,112	936,337	3,657,091	6,837,155	11,600,938	206,210,682
	546					546
	3,264					8,251,878
	36,555					1,123,637
121,029,442	7,257,477	936,337	3,657,091	6,837,155	11,600,938	215,586,743
	76,342			11,372		668,229
	76,342			11,372		668,229
82,445	883,949			78,076	141,137	4,121,829
	195			951		4,144
	15,321			4,120		19,779
	52,394					124,806
82,445	951,859			83,147	141,137	4,270,558

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment	Computer/ related equipment and software
	\$	\$	\$	\$
WESTERN ECONOMIC DIVERSIFICATION.....			17,961	316,091
Total	1,282,354,769	412,495,355	417,182,444	581,504,377

⁽¹⁾ This category includes ships and boats, \$823,788,147; aircraft, \$137,849,581; military road motor vehicles, \$209,454,133; non-military road motor vehicles, \$96,297,404; and, miscellaneous vehicles, \$14,965,504.

⁽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, material-handling and other equipment.

⁽⁴⁾ Includes the Industry and Science Development Program and the Services to the Marketplace Program.

⁽⁵⁾ Includes the Royal Canadian Mounted Police External Review Committee and the Royal Canadian Mounted Police Public Complaints Commission.

Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Electric, heating, air conditioning and refrigeration equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
	24,814			57,829	19,304	435,999
368,081,497	97,177,510	6,910,037	26,306,934	52,716,676	261,858,657	3,506,588,256

SECTION 8

1994-95
PUBLIC ACCOUNTS

Transfer Payments

CONTENTS

	<i>Page</i>
Transfer payments.	8.2

Transfer Payments

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrual charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

SUMMARY OF TRANSFER PAYMENTS

Department and agency	Total
	\$
AGRICULTURE AND AGRI-FOOD—	
Department (Agriculture)	1,230,493,775
ATLANTIC CANADA OPPORTUNITIES AGENCY—	
Department	299,861,279
CANADIAN HERITAGE—	
Department (Communications)—	
Corporate Services Program	50,928
Canadian Identity Program	525,297,958
Parks Program	6,851,757
National Archives of Canada	2,393,977
National Film Board	361,611
National Library	427,071
Status of Women—Office of the Co-ordinator	50,000
	535,433,302
CITIZENSHIP AND IMMIGRATION—	
Department (Secretary of State)—	
Immigration Program	244,598,657
ENVIRONMENT	71,887,381
FINANCE—	
Department—	
Financial and Economic Policies Program	1,010,540,252
Fiscal Transfer Payments Program	8,821,078,979
Auditor General	427,238
Federal Office of Regional Development—Quebec	242,774,715
	10,074,821,184

SUMMARY OF TRANSFER PAYMENTS —Continued

Department and agency	Total
	\$
FISHERIES AND OCEANS—	
Department	106,515,139
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—	
Department (External Affairs)	540,753,680
Canadian International Development Agency	2,003,347,107
	2,544,100,787
GOVERNOR GENERAL	169,713
HEALTH—	
Department (National Health and Welfare)—	
Health Program	8,026,023,483
Medical Research Council	257,633,570
	8,283,657,053
HUMAN RESOURCES DEVELOPMENT—	
Department (Employment and Immigration)—	
Employment and Insurance Program	1,568,878,828
Income Security Program	20,549,974,256
Labour Program	7,749,400
Social Development and Education Program	10,626,669,810
	32,753,272,294
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Administration Program	458,000
Indian and Inuit Affairs Program	3,338,642,561
Northern Affairs Program	79,056,083
Transfer Payments to the Territorial Governments Program	1,195,795,383
Canadian Polar Commission	21,000
	4,613,973,027
INDUSTRY—	
Department (Industry, Science and Technology and Consumer and Corporate Affairs)—	
Industry and Science Development Program	722,880,099
Services to the Marketplace Program	1,603,000
Canadian Space Agency	33,502,300
National Research Council of Canada	131,555,230
Natural Sciences and Engineering Research Council	474,995,000
Social Sciences and Humanities Research Council	92,822,000
Statistics Canada	71,485
	1,457,429,114
JUSTICE—	
Department	276,087,469
Commissioner for Federal Judicial Affairs	33,720,574
Supreme Court of Canada	1,199,774
	311,007,817

SUMMARY OF TRANSFER PAYMENTS —Continued

Department and agency	Total
	\$
NATIONAL DEFENCE—	
Department	209,787,317
Emergency Preparedness Canada	16,338,497
	226,125,814
NATIONAL REVENUE—	
Customs and Excise	101,162,000
Taxation	114,341
	101,276,341
NATURAL RESOURCES—	
Department (Energy, Mines and Resources and Forestry)—	
Energy, Mines and Resources Program	514,678,480
Forest Program	98,258,866
Atomic Energy Control Board	634,890
	613,572,236
PARLIAMENT—	
The Senate	627,199
House of Commons	956,680
	1,583,879
PRIVY COUNCIL—	
Department	37,041,837
Canadian Centre for Management Development	176,000
Chief Electoral Officer	13,966,398
	51,184,235
PUBLIC WORKS AND GOVERNMENT SERVICES—	
Department (Public Works and Supply and Services)—	
Services Program	32,861,497
Real Property Program	408,207,169
Supply and Services Program	672,529
	441,741,195
SOLICITOR GENERAL—	
Department	32,254,914
Correctional Service	2,249,740
Royal Canadian Mounted Police	37,950,283
	72,454,937
TRANSPORT—	
Department	338,249,793
Grain Transportation Agency Administrator	2,251,042
National Transportation Agency	778,388,094
	1,118,888,929

SUMMARY OF TRANSFER PAYMENTS —*Concluded*

Department and agency	Total
	\$
TREASURY BOARD—	
Secretariat—	
Central Administration of the Public Service Program	168,000
Employer Contributions to Insurance Plans Program	328,032
	<u>496,032</u>
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	<u>1,445,436,105</u>
WESTERN ECONOMIC DIVERSIFICATION	<u>224,243,527</u>
Total	<u>66,824,223,752</u>

SECTION 9

1994-95
PUBLIC ACCOUNTS

Public Debt Charges

CONTENTS

	<i>Page</i>
Public debt charges	9.2

Public debt charges

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1994-95
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,650,000
T 15—1956-96/98 (conversion loan)	3.75	197,045,000	7,371,938
F 23—1967-94 (matured December 1, 1994)	6.25		5,244
F 33—1968-95	6.5	100,000,000	6,500,000
F 85—1974/75/76/77-94 (matured June 15, 1994)	9.5		12,068,021
F 97—1975/76-95	10	652,375,000	65,029,000
J 2—1976/78-2001	9.5	1,232,750,000	116,767,350
J 7—1977-2002	8.75	213,000,000	18,355,961
J 9—1977/78-97	9.25	876,000,000	80,993,000
J 13—1977-99	9	527,500,000	47,422,618
J 18—1978-2003	9.5	670,500,000	63,780,397
J 22—1978-2000	9.75	500,000,000	48,750,000
J 24—1979-2004	10.25	2,200,000,000	222,860,099
J 25—1979-2002	10	1,850,000,000	184,950,000
J 30—1979/87-2004	10.5	875,000,000	91,875,000
J 34—1979/80/83-2002	11.25	1,625,000,000	182,812,500
J 35—1980/83-2003	11.75	2,700,000,000	317,094,312
J 39—1980/81/82-2000	13.75	1,050,000,000	144,375,000
J 42—1980/81-2001	13	1,325,000,000	172,214,250
J 53—1980-99	13.5	400,000,000	53,923,725
J 66—1981-2001	15.75	425,000,000	66,937,500
J 70—1981-2000	15	175,000,000	26,250,000
J 79—1982-2002	15.5	350,000,000	54,250,000
H 6—1983/85-2005	12.25	1,375,000,000	168,437,500
H 9—1983/84-2005	12	1,775,000,000	213,000,000
H 18—1984/85-2006	12.5	975,000,000	121,875,000
H 21—1984-94 (matured April 1, 1994)	13		547,603
H 22—1984-2004	13.5	550,000,000	74,250,000
H 25—1984-94 (matured May 15, 1994)	13.75		21,020,548
H 26—1984-2006	14	1,025,000,000	143,500,000
H 29—1984-94 (matured July 15, 1994)	13.5		9,940,068
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,000,000
H 39—1984-94 (matured October 1, 1994)	12.75		30,530,137
H 41—1984-2008	12.75	750,000,000	95,625,000
H 42—1984-94 (matured December 15, 1994)	12.5		79,828,767
H 44—1984/85-95 (matured February 1, 1995)	12.25		74,699,829
H 48—1984/90-95 (matured March 1, 1995)	11.75		99,754,281
H 51—1985-95 (matured February 1, 1995)	11.5		36,272,260
H 52—1985-2008	11.75	725,000,000	85,187,500
H 54—1985-95	11.25	1,350,000,000	151,875,000
H 58—1985-2009	11.5	400,000,000	46,000,000
H 62—1985/90-95	10.5	3,100,000,000	298,692,814
H 63—1985/88-2009	10.75	1,300,000,000	139,750,000

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1994-95
	%	\$	\$
H 67—1985/89/90-95	10.75	3,050,000,000	307,263,174
H 68—1985/87-2009	11	925,000,000	101,750,000
H 74—1985/87/88/89-2008	10	3,450,000,000	345,000,000
H 76—1986/87/88/90/91-96	10.25	2,600,000,000	253,753,719
H 79—1986-2010	9.75	325,000,000	31,687,500
H 80—1986/87/88/89-96	9.25	3,300,000,000	301,027,053
H 81—1986/87/89/90-2010	9.5	2,975,000,000	282,625,000
H 84—1986/87-96	8.75	2,175,000,000	190,312,500
H 85—1986-2010	8.75	325,000,000	28,437,500
H 87—1986/87/88-2011	9	1,975,000,000	177,750,000
H 97—1987/91-97	8.25	3,400,000,000	274,029,175
H 98—1987-2011	8.5	750,000,000	63,750,000
A 3—1987-94 (matured July 15, 1994)	7.75		9,130,137
A 6—1987/88/89/91-94 (matured October 1, 1994)	9.25		107,845,558
A 8—1987/88/90/91-97	9.75	2,775,000,000	261,951,094
A 10—1987/89/90-98	10.75	2,225,000,000	239,187,500
A 12—1988/89/90-95 (matured March 1, 1995)	10		221,283,603
A 17—1988/89/91-98	9.5	3,100,000,000	287,728,839
A 18—1988/89-98	10.25	2,275,000,000	228,351,954
A 23—1989/90/91-2014	10.25	3,150,000,000	322,875,000
A 25—1989/91-94 (matured December 15, 1994)	9.25		98,150,551
A 27—1989-99	9.25	2,825,000,000	261,312,500
A 30—1990-2000	9.75	1,575,000,000	153,562,500
A 32—1990-2000	10.5	2,900,000,000	304,500,000
A 33—1990-2000	11.5	1,200,000,000	138,000,000
A 34—1990-2015	11.25	2,350,000,000	264,375,000
A 37—1990/91-2001	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021	10.5	1,800,000,000	189,000,000
A 40—1991-2001	9.75	3,550,000,000	335,186,134
A 42—1991-96	9.25	3,425,000,000	316,812,500
A 43—1991-2021	9.75	4,650,000,000	453,375,000
A 45—1991-2001	9.75	3,850,000,000	375,375,000
A 47—1991/92-2002	8.5	5,450,000,000	463,250,000
A 49—1991/92-2022	9.25	2,550,000,000	235,875,000
A 50—1992-97	7.5	4,200,000,000	283,376,552
A 52—1992-95	8.25	1,500,000,000	122,715,081
A 53—1992-94 (matured September 15, 1994)	7		111,760,274
A 54—1992/93-96	6	3,500,000,000	208,895,394
A 55—1992/93/94-2023	8	8,200,000,000	647,583,562
A 56—1992/93-98	6.25	6,600,000,000	383,329,448
A 57—1992/93-2003	7.25	6,900,000,000	500,250,000
A 58—1992-95 (matured March 15, 1995)	7		254,339,726
A 59—1993-96	6.5	3,800,000,000	247,000,000
A 60—1993-98	6.5	6,800,000,000	440,251,442
A 61—1993-2003	7.5	8,800,000,000	660,000,000
A 62—1993-95	6.25	4,300,000,000	268,750,000
A 70—1993/94-99	5.75	6,700,000,000	372,972,172
A 71—1993/94-96	4.75	4,900,000,000	232,750,000
A 72—1994-2004	6.5	7,900,000,000	496,430,802
A 73—1994-99	7.75	8,500,000,000	508,037,688
A 74—1994-96	7.75	5,100,000,000	263,786,652
A 75—1994/95-2004	9	7,700,000,000	318,871,218
A 76—1994/95-2025	9	3,900,000,000	155,219,189
A 77—1994/95-2000	8.5	6,500,000,000	167,278,453
A 78—1994/95-97	8	4,800,000,000	62,202,746
L 25—1991/92/93/94/95-2021	4.25	4,713,345,930	155,002,927
M 1—1990-2019	10.186	8,436,324	1,317,148
Forward Exchange Agreement (Swaps)	Floating	57,184	(1,515,122)
		225,746,009,438	18,831,203,565

Public debt charges—Continued

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1994-95
	%	\$	\$
Payable in foreign currencies—			
United States dollars ⁽²⁾ —			
1985-95.....	10	699,600,000	30,368,765 ⁽³⁾
1985-95.....	10.125	179,202,540	(15,697,484) ⁽³⁾
1986-96.....	9	1,399,200,000	84,808,074
1994-97.....	6.5	2,798,400,000	134,906,200
1994-99.....	Floating	2,798,400,000	134,849,648
		7,874,802,540	369,235,203
		233,620,811,978	19,200,438,768
Interest on Canada savings bonds—			
S 42—1987-97.....	4.25-5.5-6.5-5.75	3,916,360,800	328,242,657
S 43—1988-98.....	4.25-5.5-6.5-5.75	3,710,419,250	292,663,526
S 44—1989-2001.....	4.25-5.5-6.5-5.75	2,956,506,500	219,426,805
S 45—1990-2002.....	4.25-5.5-6.5-5.75	2,706,822,250	192,422,275
S 46—1991-2003.....	4.25-5.5-6.5-5.75	3,939,402,700	274,154,128
S 47—1992-2004.....	4.25-5.5-6.5-5.75	4,567,494,600	313,204,752
S 48—1993-2005.....	4.25-5.5-6.5-5.75	3,011,752,200	222,898,463
S 49—1994-2006.....	5.75	6,577,564,981	170,633,668
		31,386,323,281	2,013,646,274
Interest on bonds for Canada Pension Plan.....	various	3,488,451,000⁽⁴⁾	359,596,862
Total interest on unmatured debt.....		268,495,586,259	21,573,681,904
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1993-94 issues.....			3,664,704,196
Amortization of discounts on 1994-95 issues.....		164,450,000,000	5,678,389,244
		164,450,000,000	9,343,093,440
Amortization of discounts and premiums on marketable bonds.....			337,305,949
Amortization of discounts on Canada bills—			
Amortization of discounts on 1993-94 issues.....			86,585,074
Amortization of discounts on 1994-95 issues.....		9,046,123,231	255,040,538
		9,046,123,231	341,625,612
Amortization of commissions and remunerations on Canada savings bonds.....			55,706,000
Total amortization of premiums, discounts and commissions on unmatured debt.....		173,496,123,231	10,077,731,001
Servicing costs and costs of issuing new borrowings.....			77,984,419
Total public debt charges related to unmatured debt.....		441,991,709,490	31,729,397,324
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account.....	various	59,941,130,441	5,715,342,982
Canadian Forces Superannuation Account.....	various	34,544,573,856	3,312,672,981
Royal Canadian Mounted Police Superannuation Account.....	various	6,819,813,966	641,949,767
Members of Parliament Retiring Allowances Account.....	various	235,051,927	17,801,043
Members of Parliament Retirement Compensation Arrangements Account.....	various	21,963,436	7,085,870
Supplementary Retirement Benefits Account.....	various	43,288,625	424,613
Judges.....	various		3,396,740
Lieutenant-Governors.....	various		16,918
Diplomatic services.....	various		9,263
Canada Pension Plan.....	various	3,406,055,042	237,576,608
Government Annuities Account.....	various	693,085,531	48,004,863
Deposit accounts—			
General Security Deposit.....	various	160,000	13,284
St. Lawrence Seaway Authority.....	various	13,000,000	1,119,023
Contractors' security deposits.....	various	14,263,394	900,742

Public debt charges—*Concluded*

	Rate of interest	Amount of principal ⁽¹⁾	Amount expended in 1994-95
	%	\$	\$
Trust accounts—			
Halifax 1917 explosion pension account	various	428,479	24,427
Indian band funds	various	912,308,910	77,524,442
Indian estate accounts	various	6,746,720	599,954
Indian savings accounts	various	162,911,172	14,449,874
Sir William Stephenson Academy—			
Meritorious graduate awards	various	21,166	1,117
Scholastic awards	various	16,038	884
Inmates' trust fund	various	7,199,765	16,430
Royal Canadian Mounted Police—Benefit trust fund	various	2,537,479	139,666
Administered trust accounts	various	9,241,121	512,030
Estates fund	various	1,058,871	18,860
Veterans administration and welfare trust fund	various	1,953,463	96,460
Insurance and death benefit accounts—			
Regular forces death benefit account	various	164,813,704	16,079,760
Public Service death benefit account	various	1,123,252,332	106,939,599
Pension accounts—			
Annuities agents' pension account	various	15,382	315
Royal Canadian Mounted Police—			
Dependants' pension fund	various	25,211,618	2,453,940
Other specified purpose accounts—			
Net Income Stabilization Account	various	596,233,578	25,761,514
Commodity Industry Development Fund— Province	various	15,158,822	121,720
Shared-cost agreements—Research—Agriculture	various	5,170,858	14,049
Mackenzie King trust account	various	288,230	17,955
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽⁵⁾
Cost recoverable technical assistance program	various		8,546
Dyskinesia and torticollis research	various	76,728	88,703
Indian moneys suspense account	various	21,029,164	1,925,474
1924 Ontario lands agreement	various	40,057	668,167
Natural Sciences and Engineering Research Council—			
Trust fund	various	680,686	35,753
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	266,075	14,523
Trust fund	various	8,819	463
Federal Court special account	various	4,620,313	252,519
International Energy Agency—Implementing agreement	various	7,286	909
Army benevolent fund	various	112,686	15,020
Other accounts—			
Allocations of Special Drawing Rights of the International Monetary Fund	various	1,701,540,751	82,310,640
Total public debt charges related to pension and other accounts		110,498,014,262	10,316,542,299
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)			
Unemployment Insurance Account	various	(3,885,778,862)	17,288,231
Agricultural Commodities Stabilization Accounts	various	38,639,026	6,427,521
National Battlefields Commission—Trust fund	various	234,568	12,776
Claudia de Hueck trust fund	various	371,643	19,862
Ship-Source Oil Pollution Fund	various	233,260,548	18,793,680
Total public debt charges related to consolidated specified purpose accounts		(3,613,273,077)	42,542,070
TOTAL PUBLIC DEBT CHARGES		548,876,450,675	42,088,481,693

⁽¹⁾ For unmatured debt, the amount of principal represents the closing balance as at March 31, 1995. For the other accounts, the amount of principal represents the net closing balance as at March 31, 1995.

⁽²⁾ Converted to \$1 US = \$1.3992 Cdn.

⁽³⁾ These amounts include charges and receipts for swap agreements which correspond to these debt issues.

⁽⁴⁾ 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.

⁽⁵⁾ Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

SECTION 10

1994-95

PUBLIC ACCOUNTS

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

	<i>Page</i>
Payments of claims against the Crown	10.2
Ex gratia payments	10.15
Court awards	10.27

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.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN HERITAGE	
Department (Agriculture)		Department (Communications)	
Accidents involving a Crown vehicle—		CORPORATE SERVICES PROGRAM	
Cuff Donald and Linda	55,000	Settlement of complaints brought to the Human Rights Commission—	
The Co-operators (ins.)	\$ 1,398	Caroline Engelman Gottheil in trust for Pitawanakwat M	400,000
Lightningby R	100 1,498	PARKS PROGRAM	
Olive Waller Zinkhan & Waller in Trust for Dorothy Burdon	8,000	Settlement of complaints brought to the Human Rights Commission—	
Monnex Insurance Management Inc., for Smiley B	2,056	Hopkins J	2,000
Nowik M	2,325	Loss in motor vehicle accident—	
Saskatchewan Government Insurance	2,308	Burford R	1,150
Compensation for legal fees and out of court settlement cost to resolve legal action—		Rock chips damage—	
Bloomsbury Farms Inc.	100,000	Mattatall D C	1,187
Kell & Cottrelle for Bank of Montreal.	11,723	Accident involving a Crown vehicle—	
Name withheld ⁽¹⁾	3,778	Federated Insurance Company of Canada.	1,040
Name withheld ⁽¹⁾	18,000	Flynn E	1,431
Name withheld ⁽¹⁾	105,000	Halifax Insurance Co	1,542
Name withheld ⁽¹⁾	13,562	Niddire J	1,071
Name withheld ⁽¹⁾	62,350	Motor vehicle accident—	
The Alberta Swine Breeders Association.	250,000	Alpine Heading Ltd	2,048
Tony Matejka, George Matejka and Steven Matejka	100,000	Bay Sales Ltd	1,226
W P Griffin Inc.	400,000	Comeau D	1,480
Payment of compensation under the <i>Canadian Human Rights Act</i> —		Liberty Mutual Insurance Group	3,353
Name withheld ⁽¹⁾	1,000	Zurich Insurance Co.	8,482
Accident involving a Crown vehicle—		Damage to camper truck caused by falling tree at Greenpoint Campground—	
David F Dunwoodie in Trust	4,000	Gear A	3,534
La Capital cie d'assurance	1,472	Damages due to storm caused ramp and cleat failure—	
Ontario Hydro	2,566	Churchward L	5,323
Compensation due to resolution of harassment complaint—		Louttit R	7,535
Name withheld ⁽¹⁾	2,000	Murray J	1,797
Claim for expenses related to drilling of test well—		Damage to private vehicle from traffic barrier—	
Nillson C W	3,000	Dawdell J	1,563
Compensation for damages to an employee's personal belongings due to flooding in the basement of a government owned residence—		Personal injury during interpretation demonstration—	
Savage D	3,800	Wall D	16,186
Loss of cattle due to failure of water supply at Masfield Community Pasture—		Claims under \$1,000 (22)	10,147
Southside Service Ltd.	1,200		72,095
Frank Andrews.	4,200	National Film Board	
Perrin Raching Ltd.	3,000	Settlement of a discrimination complaint according to Public Service Law with regards to work relations—	
Claims under \$1,000 (22)	9,273	Cournoyer R	10,000
	1,171,111		482,095
ATLANTIC CANADA OPPORTUNITIES AGENCY		CITIZENSHIP AND IMMIGRATION	
Department		Department (Secretary of State)	
Settlement of a damage claim—Re: Accident involving a Crown vehicle—		IMMIGRATION PROGRAM	
Gillingham S	1,356	Damages relating to unfair treatment in the determination of merit—	
		Appolon P-L	3,320
		Damages relating to an accident involving a rented vehicle—	
		Budget Car Rentals.	3,119
		Claims under \$1,000 (3)	1,271
			7,710

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Immigration and Refugee Board of Canada		Out of court settlement for alleged erosion of property said to be cause by dykes and other works built by the Department of Fisheries and Oceans on the Chilliwack River—	
Settlement of claim against an IRB employee—		Gray Dr and Mrs.	250,000
Kowarsky and Company in Trust for		Out of court settlement for alleged wrongful dismissal—	
A J A McKinley	1,700	Parkinson K	5,089
	9,410	Out of court settlement for injuries sustained in an accident—	
ENVIRONMENT		Jacob T	3,000
Payment of damages due to discrimination—		Cheyne W	6,000
Pierre-Jerome C.	3,500	Personal injury—	
Accident involving a Crown vehicle—		Marine Atlantic for Billard D	2,500
The Insurance Corporation of		Martin J L for maynard J W (in trust)	43,860
British Columbia	\$ 5,477	Poulin S.	1,428
Copland C	1,852	Settlement under the <i>Canadian human Rights Act</i> —	
Jabour, Sudeyko, Stewart (lawyer)	694	Morrison A	1,500
Reynolds S A	1,757	Bennett R	3,276
Roff D J	325	Settlement of a complaint made to the Public Service Commission—	
Spence J B	500	Kemp A	23,313
Saskatchewan Government Insurance	\$ 877	Claims under \$1,000 (34)	17,978
Rawlco sales rental inc.	133		527,050
Claims under \$1,000 (2)	644		
	15,759		
FISHERIES AND OCEANS		FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
Department		Department (External Affairs)	
Accident involving a Crown vehicle—		Accident involving a rented car—	
Allstate Insurance for Turco-Salvatore R	4,630	Ottawa Car Rentals Canada Inc.	6,256
Access Autobody for Nakula S.	1,791	Compensation paid to employee as a result of Human Rights Commission settlement—	
Bélair Co d'Assurance	1,251	Roche P.	2,500
Clinton J.	1,206	Compensation paid as per decision of grievance committee—	
Crane E and J.	2,487	Emard M.	4,825
Currie Enterprises	2,000	Out-of-court settlement as a result of complaint filed under the <i>Canadian Human Rights Act</i> —	
Emery J P.	6,500	Nelligan Power in trust	
Family Insurance Corporation for Hamilton D	1,024	Name withheld ⁽¹⁾	85,000
Hood and Associate in trust for Hamilton L	54,000	Reimbursement of dental expenses as per legal decision—	
Insurance Corporation of BC for Tan N.	1,679	Wang E B	2,156
Laurentienne Générale	4,531	Reimbursement for damage incurred due to road traffic accident—	
Manitoba Public Insurance	2,102	MacFarlane Guy Solicitors (Lamont M)	85,736
Oreck Chernof Tick and Farber for Ivanoff A	34,396	Claims under \$1,000 (601)	9,139
Power D	1,434		195,612
Rose J.	3,140	HEALTH	
Royal Insurance Canada	\$ 1,794	Department (National Health and Welfare)	
Saunders Fabric and Murphy	17,963	Accident involving a Crown vehicle—	
Mitchell G E	100	General Accident Indemnity Company	3,780
Wellington Insurance Company	1,570	Out of Court Settlements—	
Whitman K	\$ 106	Compensation for loss of economic opportunity—	
Zurich Canada for Grant R.	1,667	Beesley H	7,500
Accident involving a Crown vessel—		Settlement of contract dispute—	
Harding P.	1,235	Wilson C	300,000
Out of court settlement to reimburse a company for Coho Salmon it purchased from a Crown hatchery which was later rejected by fisheries inspection branch as unfit for human consumption—		Town of Sioux Lookout	7,247
Pacific Point Seafoods Ltd	14,000	Compensation for damages and personal injury—	
Out of court settlements of an employee grievance—		Yaworsky E J	50,000
Rubia A	8,500	Claims under \$1,000 (11)	4,890
			373,417

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HUMAN RESOURCES DEVELOPMENT		NORTHERN AFFAIRS PROGRAM	
Department (Employment and Immigration)		Accident involving a Crown leased vehicle—	
CORPORATE SERVICES		Anton, Campion, Macdonald and Phillips	1,466
PROGRAM		Julien L (actual payment made to the above)	50,000
Compensation for non-refundable monies spent		Claims under \$1,000 (2)	1,339
due to cancellation of vacation leave—			52,805
Wallace D.	1,088		449,600
Accident involving a Crown vehicle—			
The Dominion of Canada Insurance Co.	13,762	INDUSTRY	
Walsh P.	2,194	Department (Industry, Science and Technology and	
Discrimination in the provision of services—		Consumer and Corporate Affairs)	
George M.	2,215	INDUSTRY AND SCIENCE DEVELOPMENT	
Settlement of Human Rights Case—		PROGRAM	
Winkler J.	3,000	Accident involving a Crown vehicle—	
Claim under \$1,000 (1)	123	Keil R.	3,500
	22,382	Minister of Finance of Manitoba	
EMPLOYMENT AND INSURANCE PROGRAM		Kress G.	1,347
Accident involving a Crown vehicle—		Retirement Benefits Settlement—	
Lounsbury's Chev Olds	2,849	Sera, Harrison and Daniels	
Lawrence J J.	1,142	Hodder J.	2,000
Newhook H D.	1,650	Claims under \$1,000 (3)	764
Error made in bid selection for a tender			7,611
for computer software—		SERVICES TO THE MARKETPLACE	
Xylog Inc.	14,500	PROGRAM	
Settlement related to a deployment complaint—		Accidents involving a Crown vehicle—	
Bastie G.	27,239	Canadian General Insurance	
Claims under \$1,000 (7)	1,749	Aris L.	3,657
	49,129	Hugues and Hugues in Trust	
	71,511	Kielty M.	6,000
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		Roetsch, Ward and Schaeffer	
Department		Steger H.	7,804
INDIAN AND INUIT AFFAIRS PROGRAM		Provincial Court Settlement—	
Error made by the Crown in the processing		Steward, Mckelvey, Stirling Scales	
amount paid to the wrong individual—		Mazda Canada Inc.	1,500
Adams D C.	3,515	Wrongful Dismissal Settlement—	
Settlement of rental dispute—		Stirbys K.	16,077
Henvey Inlet first Nation.	61,768	Claims under \$1,000 (3)	1,175
Replenishment to a revenue-trust account due to			36,213
an unknown error —		National Research Council of Canada	
Receiver General for Canada	12,249	Canadian Human Rights Tribunal Decisions—	
Out of court settlements—		Grover C P.	14,954
Damage arising from failure to ensure that the		Tracey K.	15,000
premises were insured.—		Worker's Compensation Board—	
Cameron V.	190,000	Castillo R.	5,600
Error in administration of assets of minors accounts—			35,554
Foster D K.	3,807	Statistics Canada	
Foster J L L.	16,234	Claims under \$1,000 (5)	437
Foster T C.	16,234		79,815
Johnson A R.	3,040	JUSTICE	
Johnson C C.	3,017	Department	
Johnson C D.	3,109	Out-of-court settlement—	
Johnson S F.	16,466	Paid to: Farber, Gurevitch, Bickman	
Spooner P I (born Foster)	16,234	Claimant: DKW Systems	75,000
Payment to avoid cost of continued litigation—			
Gellespie, Renkema, Burke In Trust			
for Holiday Park Developments Ltd.	12,000		
Failure to ensure conditions for release of security			
deposit were met—			
Kwakiutl Band.	37,500		
Claims under \$1,000 (3)	1,622		
	396,795		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL DEFENCE		Hillside Motorsports	2,868
Department		Hydro Quebec	4,697
Settlement of a claim as a result of an accident		Ian Martin Limited	2,713
involving a department vehicle—		Insurance Corporation of British Columbia re: Clarkson N ..	1,243
Alberta Motor Association Insurance Co re: Herdman W ...	1,038	Insurance Corporation of British Columbia re:	
Boyd R		Cochrane M	1,010
A D Corbett Law Corp "In Trust"	21,698	Insurance Corporation of British Columbia re: Eisel W	2,405
Allianz Canada re: Butler J	1,542	Insurance Corporation of British Columbia re: Fenn L	1,264
Allstate Insurance Company re: Brezinski	5,835	Insurance Corporation of British Columbia re: Fleury A	1,004
Allstate Insurance Company re: Isenor	4,267	Insurance Corporation of British Columbia re: Jorge	1,926
Allstate Insurance Company re: Gagnon S	1,376	Insurance Corporation of British Columbia re: Lemyre J	1,816
Allstate Insurance Company re: Taylor D	4,564	Insurance Corporation of British Columbia re: Rogers	1,608
Andrews S R	1,177	Insurance Corporation of British Columbia re: Simms T	2,579
Angus Equipment Ltd	3,148	Arnold R	
Arlington Auto Body Ltd	1,253	J Brent Melanson Barrister & Solicitor "In Trust"	18,500
Assurances Générales Caisses Desjardins re: Bergeron B ...	1,140	J Clark & Son Limited	2,955
Assurances Générales Caisses Desjardins re: Beaulac D	1,767	J D Collision	1,388
B & R Eckers Transport	1,366	Philips M	
Bale L	1,009	Jenkins & Jenkins Barristers & Solicitors "In Trust"	35,000
Zampa B		O'Brien H	
Beaumont Church Barristers & Solicitors "In Trust"	7,820	Kimball & Associates "in trust"	76,000
Beverly Truck Rental	1,515	Kong C	160,000
Bombek J M	1,600	L'Assurance Royale Canada re: Poitras M	1,236
Boreal P & C Insurance Co re: Chenel B	1,770	L'Union Canadienne Cie d'assurance re: Tremblay C	1,896
Boreal P & C Insurance Co re: Hogan	1,349	La Capitale Cie d'assurance Generale re: Robichaud C	2,012
Boudreau J P	15,000	La Personnelle Cie d'assurance Canada re: Petitpas J B	2,335
Budget Car /Truck Rentals	20,990	La Wellington Cie D'Assurance re: Laforest J J G	1,807
Burnside International Trucks Ltd	1,244	Le Groupe Commerce Cie d'assurance re: Gagnon F	2,739
Ross M J		Le Groupe Commerce Cie d'assurance re: Gauthier S	4,232
Byrne Lenihan Riorden Barrister & Solicitors "In Trust" ..	60,000	Le Groupe Commerce Cie d'assurance re: Lessard H	1,568
Calmont Leasing	3,737	Leyden D	2,156
Canadian General Insurance Group	2,768	Lindsey Claim Services Ltd	1,500
Canadian Group Underwriters	1,733	Linton B	4,500
Canadian National Union Station	1,092	Lions Gate Trailer Rentals	1,994
Charlotte Laundry & Dry Cleaners Ltd	1,914	Locam Inc	5,156
Yeremie N J		Luciak Charter Service Ltd	1,934
Coley & Young Barrister & Solicitors "In Trust"	56,229	Lyall R E	1,500
Durflinger K		Mack W J	75,000
Cope Martin Barrister & Solicitors "In Trust"	3,580	Manitoba Health Insured Benefits Branch re: Clowes B	1,102
Co-Operators Insurance re: Bourque C	7,351	Manitoba Public Insurance Corp re: Berg J	6,210
D. Brown Motors Ltd	5,160	Manitoba Public Insurance Corp re: Cannon S	2,631
Dans Lincoln-Mercury Sales Ltd	1,096	Manitoba Public Insurance Corp re: Earner A	2,833
Dartmouth Dodge Chrysler	1,075	Manitoba Public Insurance Corp re: Ethier S	1,107
Harsingh S G		Manitoba Public Insurance Corp re: Friesen J	1,931
Diamond & Adleman "In Trust"	9,200	Manitoba Public Insurance Corp re: Toma C	3,110
Direction Nord Sud Ltee	1,800	Manitoba Public Insurance Corp re: Walton D	1,552
Discount Car & Truck Rentals (North York) Inc	17,288	Manitoba Public Insurance Corp re: Whitehorn E	1,184
Downey's Ltd	3,808	Manitoba Public Insurance Corp re: Winchester K	1,993
Win Max Leasing Inc		Maritime Tel & Tel	1,687
Dutton, Brock, MacIntyre & Collier "In Trust"	15,000	McLean J H	1,069
Flett Motors Ltd	4,032	Mills J W	100,000
Frame T	3,223	Ministry of Transportation	1,080
Purewal S		Moyan R F	
Frank M Turco Barrister & Solicitors "In Trust"	26,500	Moffat Ward Barrister & Solicitors "In Trust"	5,102
Fong I Y	2,137	Morgan S	3,652
Gallant J G E	1,500	Morelli A	4,245
Gauthier R	1,346	Multi Temp Express	2,745
General Accident Cie d'assurance re: Bernard	6,864	Murdock Group Inc	1,330
General Accident Cie d'assurance re: Guyon R	2,344	Myers Leasing	4,860
Gillespie J R	1,800	Newfoundland Light & Power	1,526
1 st Guaranty Collision & Frame	1,060	O'Dell G	1,050
Hanwell Auto Body Ltd	1,044	O'Leary Pontiac Buick GMC	7,958
Hertz Truck/Car Rentals	18,507	Pasha C	1,016
Kalynka R		Personal Insurance	2,215
Hleck Kanuka Thurnber "In Trust"	70,540	Pilot Insurance Co re: Parkin J	2,491

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Pouliot A.	2,124	McComb K	
Project Truck Rentals Limited	7,396	Rivard Polskey Sanderson Barrister &	
Quelme Insurance Adjusters (1987) Ltd re: Edler P.	5,180	Solicitors "In Trust"	4,000
Reville R T.	1,211	Howat D	
Road Repair	1,800	Russell & Company "In Trust"	10,000
Saskatchewan Government Insurance re: Philips R P	1,101	Schirman M.	2,641
Saskatchewan Government Insurance re: Slater S	1,547	Shipman S.	2,359
Scott C A	1,491	Urquhart C	
Schalm W K.	1,184	White Ottenheimer & Baker Barrister &	
Shaw United Lease	1,632	Solicitors "In Trust"	15,500
Stadium Ford Sales (1980) Ltd.	3,033	Settlement of claims for loss and/or damage	
State Farm Mutual Auto Insurance Co re: Galbraith L.	1,556	to personal effects—	
State Farm Mutual Auto Insurance Co re: Rosas-Sharpiro L ..	1,014	Anderson I W	2,004
State Farm Mutual Auto Insurance Co re: Simpson S	2,927	Bachynsky T J	1,359
Scotia Insurance Ltd.	1,386	Clost J	3,180
Tilden Car/Truck Rental	2,776	Cowan I B	1,946
Durflinger K		Coyle J O	1,978
T M Sperling Baker Newby & Company "In Trust"	28,000	Elderfield M J	3,476
The Co-Operators Insurance	1,155	Genest J P M J	2,303
The Co-Operators Insurance re: Cavanaugh	59,041	Gilbert C J	1,325
The Co-Operators Insurance re: Dyer N	1,364	Gilbert L	1,663
The Co-Operators Insurance re: Fulton	1,155	Grenier M	1,733
The Corporation of The City of Windsor	1,189	Langdon M J	2,650
The General Accident Assurance Of Canada re:		Laviolette N P	2,500
Hannigan T	1,555	McNaughton M F	3,656
The Municipality Of Metropolitan Toronto	1,423	Nash D J	1,500
The Personal Insurance Company	1,762	Pollard D E	1,185
The Personal Insurance Company re: Phillip	2,069	Reid J E	3,136
Township Of Rideau	3,869	Rockwell N B	1,458
Township Of Springwater	1,480	Tujik M F	1,838
Trafalgar Insurance re: Poirier	1,838	Ukrainetz K E	1,259
Transport International Pool	1,515	Settlement of a claim over contract	
Underwriter's Adjustment Bureau Ltd.	30,441	dispute—	
Fodor G J		Colonerus B	
Uniacke, Yanko & Wise Barrister & Solicitors		Ian MacMillan Barrister & Solicitors "In Trust"	55,268
"In Trust"	90,000	Scanie H	999,647
Via Rail Canada Inc	20,496	Stoney Tribe	150,000
Wainalta Motors (1989) Ltd	5,367	Pualaus F	
Wharncliffe Plymouth Chrysler	2,315	Whittaker, Craik & Chow "In Trust"	5,000
Wawanesa Mutual Insurance Co re: Hales R.	1,828	Ville de Matane.	104,808
Wawanesa Mutual Insurance Co re: Smith/Hill	1,509	Damage to personal property—	
Wawanesa Mutual Insurance Co re: Mitchell J	1,823	Amos M L	4,458
Wellington Insurance Co re: Cutting P A	1,350	Arsenault G S	3,898
Wellington Insurance Co re: Hatt	3,042	Association Les Fusiliers Mont-Royal	3,000
Workers Compensation Board of Alberta re: Hill E	9,439	BC Hydro/BC Tel	4,134
Wood Motors (1972) Ltd	4,350	Canadian National Railway Co	1,583
Zurich Canada re: Boucher D.	1,810	Canadian Pacific Ltd	1,431
Zurich Canada re: Collette G R	4,577	CN General Claims Department	1,156
Zurich Canada re: Drolet R.	1,403	Delavan E L	
Zurich Canada re: Smith W	1,135	Dutton, Brock, MacIntyre & Collier "In Trust"	10,000
Zurich Insurance Company re: Irvine J B	1,275	Jordon's Welding Limited	1,202
Settlement of claims as a result of personal		Leis G A	4,000
injuries—		Legall P	2,331
Campbell J		Les Carrossiers Du Port Inc	3,750
Bogne Clark Barrister & Solicitor "In Trust"	7,650	Favel W	
Cright L	3,000	Lister & Associates Barristers & Solicitors "In Trust"	1,750
Elderfield A N	1,415	McKinnon D B	1,034
LaSalle S		Minister of Finance Province of Manitoba	120,000
J Barry Fortey Barrister & Solicitor "In Trust"	35,916	Minister of Finance Province of Saskatchewan	3,109,677
Gieni C.	62,495	Mitchell A	21,990
Parizeau A		Morgan G	9,580
Haynes Lally Dalziel Barrister & Solicitors "In Trust"	67,000	Morrisette	1,500
Johnston P	150,000	Niagara Public Work	815,607
Rickard C	100,000	Rawlings	1,760

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Reffet Son et Lumière A L Inc	9,952	Hagerman R	45,382
St John's Port Corporation	4,370	Hamer L G	26,184
The Personal re: MacDougan M	2,000	Hartwick R T	63,225
The Personal re: Wrixon T	1,254	Hilts C	76,233
Thom M	2,500	Inouye K	56,462
Totem Lodge Inc	2,250	Kowalski C M	79,201
Underwriter's Adjustment Bureau re: Bridges V B	1,130	Kuffner R G	64,017
Underwriter's Adjustment Bureau re: Eddy B	3,308	Lemay J E L P	1,000
Underwriter's Adjustment Bureau re: East N M	5,000	Lennox J	51,206
Underwriter's Adjustment Bureau re: Hodgins T	4,237	Lockhart J A	75,358
Underwriter's Adjustment Bureau re: Pryor S	7,573	MacDonald P	7,046
Damage due to Flooding—		MacKenzie R	30,226
Alberts A G	2,235	MacMillan A J	2,500
Ayres J E	4,750	Marshall A M	60,264
Chisholm R K	1,820	McCutcheon R	2,500
Clairmont J D	2,220	Millman J C	67,303
Hertz-Plamondon J	2,000	Neuman D	5,783
Nodwell J N	4,642	Pace T L	15,858
Simcoe & Erie Group	6,321	Pascal E	1,000
Walters G W	4,575	Ratz J	60,718
Settlement of as a result of overflight by		Reid D C	37,548
Canadian Forces Aircraft—		Richter P K J	66,074
Yadowski H		Ripley N	56,175
Bassie & Plupek Barrister & Solicitors "In Trust"	50,000	Roberts R	2,500
Le Bureau Expertise Assureurs Ltee	10,530	Robidoux A	18,666
Miscellaneous Disbursements—		Stephen R	1,500
Baxter B W re: Loss Interest	1,407	Swan M	2,500
Reed S A		Wilkinson B	59,038
Beard, Winter Barrister & Solicitors "In Trust"	209,157	Reimbursement of Canada's share with respect	
Bureau D'Assurance Chomage	11,649	to damage claims paid through the British	
Davies C re: Loss Wages	1,997	Claims Agency, on behalf of Canada, under the	
Depaiva H re: Negligent	5,000	terms of Article VIII of the NATO Status of Forces	
Dickson W L re: Separation Benefits	11,677	Agreement signed April 4, 1949 to—	
Inuvialuit Regional & Land Corporations		Government of Germany claims for	20,817
Flavell Kubrick & Lalonde Barrister &		Claims under \$1,000 (625)	210,113
Solicitors "In Trust"	61,111		9,420,309
Inuvialuit Regional & Land Corporations			
Flavell Kubrick & Lalonde Barrister &			
Solicitors "In Trust"	2,000		
Tsui T'ina Nation			
Lawson Lundell Lawson & McIntosh Barrister &			
Solicitors "In Trust"	75,099		
Maritime Marlin Travel	1,148		
Morin J L re: Loss Wages	27,893		
Rickard C			
Olstead & Holekamp Barristers Solicitors "In Trust"	4,195		
Regimbald C	8,265		
Renaud P G re: Loss Interest	2,415		
Goodsell J			
R.W. Hotrum "In Trust"	5,600		
Coates K M			
Smith Hughes Barristers & Solicitors "In Trust"	29,058		
US Department Of Treasury	7,115		
Ville De Salaberry-de-Valleyfield	4,259		
Claims pursuant to the <i>Canadian Human Rights</i>			
<i>Act</i> —			
Angenent S	9,913		
Baldock F	69,131		
Belanger E	2,000		
Braithwaite L	2,000		
Delaney W	106,972		
Demers R	4,842		
Ethier A	2,500		
Gaboury S	45,389		
Gignac G	9,415		

NATIONAL REVENUE

Customs and Excise

Reimbursement for costs arising from a delay in releasing equipment—	
Berry and Smith Trucking	1,200
Reimbursement for damages caused by theft of jewellery—	
Bijouterie Zed	9,126
Damage caused by a slip and fall accident—	
Cook J	8,300
Damage to 66 cartons of grapes—	
Courchesne Larose Ltée	1,155
Damage as a result of a slip and fall accident—	
D'Arcy and Deacon in trust	5,000
Loss of guns—	
Drumen P	1,286
Out of court settlement as a result of a vehicle accident causing injury—	
Funk and Strell, Barristers and Solicitors for B Romano	350,000
Damage to a vehicle—	
Hitchcock J	2,500
Loss of 41 sweaters—	
Hui Chi Lin R	1,886
Shipment lost while in Customs custody—	
J and M Canada Coin	5,439
Damage to a Jetta—	
Lepage M	11,247

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Infestation of a food shipment—		National Energy Board	
McLean and Kerr in trust	2,000	Damages due to potential loss of revenue —	
Settlement related to a vehicle accident—		Pioneer Inn	3,000
McManus, Anderson and Miles	15,000	Claim under \$1,000 (1)	15
Goods detained during a seizure were damaged—			<u>3,015</u>
Dr Minocha R	1,053		<u>2,735,544</u>
Reimbursement for damages to a seized bus—			
Mockler, Allen and Dixon in trust for Romo Foods	75,000	PARLIAMENT	
Damage in marking and cleaning of batteries—		House of Commons	
National Battery Corporation	1,085	Claim under \$1,000 (1)	<u>100</u>
Repackaging of shipment of tiles—			
Pebo Stones Corporation	2,850	PRIVY COUNCIL	
Inadvertent destruction of 126 cartons of cigarettes and		Canadian Transportation Accident Investigation	
one bottle of whisky—		and Safety Board	
B Wade Shrum	2,795	Accident involving a Crown vehicle—	
Settlement for loss of an audio tape—		Claims under \$1,000 (2)	<u>404</u>
Universal Arts and Entertainment	7,024	Chief Electoral Officer	
Damage to a watchband—		Fire damage to personal property which occurred as a direct	
Wong K	1,000	result of the inadvertent action of an election official	
Various out of court settlements related to		during the last General Election—	
employer-employee relationships—		The Corporation of the City of Nanticoke	<u>1,768</u>
5 names withheld ⁽¹⁾	155,500		<u>2,172</u>
Claims under \$1,000 (114)	21,105		
	<u>681,551</u>		
Taxation		PUBLIC WORKS AND GOVERNMENT SERVICES	
Compensation for legal costs—		Department	
Dartmouth Ready-mix	1,000	SUPPLY AND SERVICES PROGRAM	
Compensation for discriminatory comments—		Out of court settlement of litigation—Sale of Canadian	
Fry John F	2,907	Arsenals Ltd—	
Compensation for telephone number conflict—		Les Technologies Industrielles—SNC Inc	15,000,000
Scotia Securities	2,041	Litigation—Canadian Commercial Corporation	
Claims under \$1,000 (3)	257	V. CAE Aircraft Inc—	
	<u>6,205</u>	Fillmore and Riley—Barristers and Solicitors	199,223
	<u>687,756</u>	Northrop Litigation—Northrop Corp. V. Queen	
		Orrick Herrinton and Sutcliffe	187,415
NATURAL RESOURCES		Litigation—Peter Lederman and Anthony Morley	
Department (Energy, Mines and Resources and Forestry)		V. Russell MacLellan and the Queen—	
ENERGY, MINES AND RESOURCES		Murrant Brown and Co.	16,302
PROGRAM		Litigation compensation—Refund of legal and professional	
Accident involving Crown, rented and/or		fees—Withdrawal of criminal charges—	
private vehicles—		Bliss H.	3,827
Dominion of Canada General Insurance Company	1,140	Litigation Bruxelles Belgique—Intellibase S.A.—	
Egan P E.	1,056	Lafleur Brown C.	1,397
Location Sauvageau	2,500	Claims under \$1,000 (12)	<u>5,076</u>
Tilden	4,000		<u>15,413,240</u>
Out-of-court settlement—		SERVICES PROGRAM	
Exco Energy Ltd	2,700,000	Claim settlement—Erskine Building Ltd for Canadian	
Penalties due to cancellation of vacation—		Guard College construction—	
Abels P.	3,092	Contract dispute—	
Benson P	3,370	Erskine Building Ltd	75,000
Claims under \$1,000 (8)	3,997	Claim settlement—Helmut & Consolidated Bathurst for	
	<u>2,719,155</u>	damage to the vessel M. V. Bridgewater—	
FORESTRY PROGRAM		Helmut & Consolidated Bathurst	33,333
Accident involving Crown, rented and/or		Claim settlement—Guarantee Company of North America	
private vehicles—		against PWGSC for RCMP "B" Division—	
Emery Jamieson Barristers and Solicitors	6,647	White, Ottenheimer & Baker—Legal firm	35,110
Greet R M	1,561	Claim settlement—Civic Glass Ltd. regarding K. W.	
Theft of a rented Apple Powerbook—		Neatby Building	
Vernon Computer Rentals and Leasing	2,500	Civic Glass Ltd.	267,773
Damage to telephone cable—		Claim settlement—Massicotte Bros. Construction Ltd. for	
Bell Canada	1,499	DFL. West Tower—Contract dispute—	
Claims under \$1,000 (2)	1,167	Massicotte Bros. Construction Ltd	400,000
	<u>13,374</u>		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Claim settlement—Wibco Construction Ltd. regarding Penticton airport, Phase III— Property damage— Wibco Construction Ltd.	1,968	Settlement of claims between Cohole Development and PWGSC re: contract Dispute— Lucenti, Rivard, Orlando & Zytaruk in Trust Barristers, Solicitors & Notaries Public.	440,135
Claim settlement—Vehicle accident paid to Laxton & Company in Trust for Valerie Donovan and the Estate Darbi Donovan— Laxton & Company in Trust for Valerie Donovan and Estate Darbi Donovan	584,000	Settlement of claims between Chevalier L and PWGSC re: personal injury— Canada Post Corporation	34,931
Claim settlement—R. W. Landmark Construction Ltd for Vancouver International Airport— R. W. Landmark Construction Ltd.	280,000	Settlement of claims between Saporta H and PWGSC re: personal injury accident— Dutton Brock MacIntyre & Collier Barristers & Solicitors	1,000
Settlement of a claim between E Dunne and PWGSC — Dunne E	8,000	Settlement of claims between Portillo R and PWGSC re: Human Rights Commission Court— Portillo R.	50,000
Settlement of a claim between Bayou Investments and PWGSC— Bayou Investments	135,000	Claim settlement between employee Keith Spence and PWGSC—Dismissal litigation— Spence K.	20,000
Damages to personal property sustained in motor-vehicle accident— Power R	3,739	Settlement of claim as the result of a motor vehicle accident involving Crown owned vehicle— Vincenzio L	1,374
Settlement of a claim for the cancellation of an acquisition contract— Clair Foyer Inc.	29,500	Settlement as a result of claimant, Alt H suffering personal damages after slipping and falling at the Gibson Post Office— Alt H	14,454
Settlement of a claim for lateness of taking possession of a building— Construction Cogrex Ltée.	50,218	Canada Post Corporation	20,150
Settlement of a claim for work completed out of contract— Gross, Pinsky "In Trust" and Standard Electric.	20,000	Claim settlement related to project construction sewer backed up into Chief Napoleon's house— Peter Ballantyne Indian Band Opawakoscikan Reserve 201	5,000
Settlement of claim for damages to a vehicle in a Crown building— L'Unique Cie d'Assurances	1,813	Monarch Construction 82 Ltd	7,700
Settlement out-of-court of claim for defects hidden during sale of a house— Bouchard J	5,058	Claims under \$1,000 (49)	12,549
Settlement of water damage claim at Phase I— IBM Canada Ltd	1,707		2,828,491
Compensation paid to a clothing damage claim in Phase III parking garage— Lafleur L	1,228	REAL PROPERTY PROGRAM	
Damage claim of a vehicle accident on Slater and Elgin— The Personal Insurance Company of Canada	1,277	Settlement of a claim between G Bernard and PWGSC — Bernard G	20,000
Settlement of a personal injury at the Constitution Building— Soloway, Wright, Victor in trust for Carisse C	35,000	Claim settlement—Compensation paid for vehicle damage at Heron Road— Kouimtzis H	2,091
Compensation paid to Stock damage at Birks Building— Zurich Canada	6,463	Claims under \$1,000 (4)	1,335
Damage claim of a vehicle accident on Parkdale Avenue and Scott Street— Ottawa-Carleton Regional Transit Commission	2,600		23,426
Settlement of water damage claim at Birks Building— Guardian Insurance Company of Canada	2,532		18,265,157
Damage claim of a vehicle accident on Wellington and O'Connor— Wallace D.	2,840	SOLICITOR GENERAL	
Settlement of claim between Butkevich, CPC and PWGSC re: personal injury — Canada Post Corporation	5,000	Correctional Service	
Settlement of claims between Longmans Collision Centre Ltd and PWGSC re: car accident— Longman's Collision Centre	2,039	Canadian Human Rights Commission settlements— Fisher R.	5,000
Settlement of claims between Douglas C. Frith & Associates and PWGSC re: breach of contract— Douglas C. Frith & Associates	230,000	Martin D	15,000
		Compensation for wrongful dismissal— Brown T	10,654
		Revenue Canada (Brown T)	2,663
		Compensation for injuries sustained— Corner N	3,000
		Coulter A.	18,750
		Dunn J.	2,000
		François Paul Dufour in trust for Benoit S	3,400
		Ross C Stewart in trust for Prasow L	5,000
		Stephen L Zap in trust for Dawson B	12,000
		Compensation for psychological damage sustained— Valley Helicopters Ltd for Fandrich F	20,000
		Compensation for litigation costs— Edward J Godard in trust for Anderson K F	8,114
		Megaffin Higgerty Pesta for Chase J	1,702

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for travel costs to attend court case— MacMillan Rook Avery and Boeckle in trust for the Schamotta family	6,798	Budget Rent-A-Car of Richmond for Palfy J N	1,079
Compensation for work related issues— Eldridge Gauteau D.	1,430	Burhoe D A.	2,908
McGuire P	30,000	Canada West Insurance for Wiens G.	1,529
McKenzie D.	30,958	Canadian General Insurance for Janes P.	2,837
Provost G.	37,500	Canadian General Insurance for Webb J.	9,714
Teupah F.	17,847	Canadian Surety Company for Drysdale V M	1,151
Compensation of motor vehicle accidents— Assurance Bélair for Les Placements RITE Inc	1,136	Capitale, Compagnie D'Assurance for Lambert F	2,433
Cooperators insurance for Leblanc J	1,154	Chiu S	5,030
Dhanda G.	1,244	Commercial Union Assurance Company for Lapointe L	4,207
Dick F	20,000	Commercial Union Assurance Company for Minsini A	6,813
Gravel L.	1,858	Commercial Union Assurance for McDermott D	2,573
Guimond F.	3,117	Commercial Union Assurance Company in Trust for C A Fisher Lumber Co. Ltd.	2,977
Haliday D.	1,975	Contential Insurance Company of Canada for Kingsclear Hotel	2,751
Landry D.	1,989	Cooperators General Insurance Company for Fraser E	1,417
Snell Auto Body for Ward K.	1,244	Creighton, Shatford & Drysdale in Trust for White D	5,830
State Farm Insurance for Hill R H	1,519	Cummings P	2,840
Thibodeau J.	1,812	Curtis M J	1,067
Compensation for funeral expenses— Hood E.	1,463	Dery, Barrette & Associates Inc. in Trust for Carrier H	1,843
Compensation for lost items— Baker A	1,006	Dominion of Canada General Insurance Corp. \$ 3,820	
Burns J C	1,089	Kelly L and Kelly W.	250
Curtis J	1,200	Dominion of Canada General Insurance Co. for Walsh K	1,421
Godfrey W	1,189	Economical Mutual Insurance Company for MacLean E.	2,551
Huet N	1,510	Employment and Immigration Canada	2,889
Hood E.	68	Family Insurance Group for Deveau J	9,099
Ireland R	1,897	First Choice Auto Body Limited for Walls S	1,247
Paul A.	1,124	Follett C	4,000
White G	2,473	Ford W	1,000
Compensation for damaged items— Anderson P A.	1,500	Fortune J and Finn D V	1,363
Bell Canada	3,000	Gallant P J.	1,207
Dumont R.	1,187	Gantly P	1,598
Guardian Insurance pour Dorion M	1,388	Gehue P L	2,293
Claims under \$1,000 (640)	99,911	General Accident Assurance Company	\$ 1,897
	388,869	Sturmer O	233
National Parole Board		Graham L	1,315
Settlement of a claim out of court— Name withheld ⁽¹⁾	35,000	Groupe Commerce, Compagnie D'Assurance for Martel J Y	5,117
Royal Canadian Mounted Police		Hanwell Auto Body Limited	1,256
Authority—TB Minute 780720		Hughes D	1,103
Settlements for damages arising from vehicle accidents— A-1 Autobody for Tom G	1,132	Insurance Corporation of British Columbia ... \$ 5,944	
Allstate Insurance Company for Simmons G	2,110	Billot A D.	200
Allstate Insurance Company for Thibeau R	6,043	Insurance Corporation of British Columbia ... \$ 2,571	
Amleco Leasing (Avis)	1,084	Brooks L T.	200
Assurances Generales des Caisses Desjardins for Laforce B	3,139	Insurance Corporation of British Columbia for Cameron R	3,753
Assurances Generales des Caisses Desjardins for Morneau G	7,180	Insurance Corporation of British Columbia for Ching Lui S T	1,320
Axa Assurances for DesBiens G.	2,177	Insurance Corporation of British Columbia for Chinner X J	8,271
Baker J	2,215	Insurance Corporation of British Columbia for Civitareale R	4,780
Barry G Fleming in Trust for Kean S J	17,000	Insurance Corporation of British Columbia for Comley S M	11,798
Blackler W E	1,400	Insurance Corporation of British Columbia for Drought V	1,129
Boreal Assurances Incorporated for Saumure M	1,910		
Boreal Pacific for Grant I	1,930		
Bronson & Company in Trust	\$ 3,750		
Vanveen J.	200		
Budget Rent-A-Car	1,511		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Insurance Corporation of British Columbia ... \$ 4,210		Insurance Corporation of British Columbia for	
Fisk K C 1,922	6,132	Wilford P G 16,639	
Insurance Corporation of British Columbia for		Insurance Corporation of British Columbia ... \$ 2,546	
Gemmil H 1,651		Ying-Yi Lu A 200	2,746
Insurance Corporation of British Columbia for		Insurance Corporation of Newfoundland for	
Gregory J 1,779		Hamlyn O 6,389	
Insurance Corporation of British Columbia for		Joanne Marceau en fideicommiss for Semarde D	
Hawkins H 1,800		for Semarde D \$ 5,815	
Insurance Corporation of British Columbia ... \$ 1,854		Tremblay, Bois Mignault, Duperrey et Lemay,	
Iohara M 200	2,054	Lawyers for Semarde D 200	6,015
Insurance Corporation of British Columbia for		Kauffman S 2,124	
Kamber F 6,077		Kirmac Collison for Sealy S 1,030	
Insurance Corporation of British Columbia for		Kulcheski R 1,423	
Kavanagh C P 1,471		Lang L 1,642	
Insurance Corporation of British Columbia for		Langhorn B 1,200	
Kuan K 2,624		Larson D 1,500	
Insurance Corporation of British Columbia ... \$ 2,880		Lucas Bowker & White in Trust for	
Lennerton C 200	3,080	Laresen D E \$ 1,828	
Insurance Corporation of British Columbia for		General Accident Assurance for Laresen D E . 1,828	3,656
MacDonell L 5,701		Malcolm C 2,223	
Insurance Corporation of British Columbia for		Manitoba Public Insurance Company for Gall W 1,971	
Mahoney R 3,492		Manitoba Public Insurance Company for	
Insurance Corporation of British Columbia for		Gill H & Gill G 5,216	
Malhi G S \$ 1,376		Manitoba Public Insurance Company	
Paul's Towing Limited 500	1,876	for Grant R 1,140	
Insurance Corporation of British Columbia for		Manitoba Public Insurance Company for	
Miller D 5,998		Wai H C 6,792	
Insurance Corporation of British Columbia for		Manitoba Public Insurance Company for	
Nahanee C 2,516		Dureault E 2,348	
Insurance Corporation of British Columbia for		Manitoba Public Insurance for Friesen B 1,055	
Olbrecht T J 5,445		Manitoba Public Insurance for Rowat D 2,414	
Insurance Corporation of British Columbia for		Manitoba Public Insurance for Urhina L 1,538	
Paragon Electrical/Eldon O 1,604		Mazur R 1,170	
Insurance Corporation of British Columbia for		Metro General Insurance for Power W 1,778	
Powell J 1,524		Michaud M 2,059	
Insurance Corporation of British Columbia for		Mills, Dymonn & Hussey in Trust for Phillips R	
Rainkie D \$ 2,904		and Janes G 4,500	
Agrifoods International 16,163		Ministry of Finance & Corporate Relations 1,012	
Workers' Compensation Board 5,435	24,502	Monnex Insurance Management for Wilson C 1,094	
Raymond J 2,050		Nahorney T 8,800	
Insurance Corporation of British Columbia for		Ng Kwok Denis 7,500	
Reynolds R W 1,134		North York Chevrolet Geo Oldsmobile 11,512	
Insurance Corporation of British Columbia ... \$ 2,239		O'Dea Earle in Trust for Stockley J M 4,032	
Savic A 200	2,439	Palfy J 5,000	
Insurance Corporation of British Columbia ... \$ 1,455		Peace Hills General Insurance Company for	
Shular L 225	1,680	Silva H 1,782	
Insurance Corporation of British Columbia ... \$ 1,105		Portage LaPrairie Mutual for Brown S 5,475	
Sidhu K S 200	1,305	Riess G 3,162	
Insurance Corporation of British Columbia for		Rukavina D 1,000	
Sum Ho P 3,911		Rusnak, Balacko, Kachur & Rusnak in Trust	
Insurance Corporation of British Columbia for		for Matychuk S L 3,500	
Surek R 3,827		Ryan A F 1,048	
Insurance Corporation of British Columbia ... \$ 1,070		Saskatchewan Government Insurance \$ 11,300	
Symchyck S 200	1,270	Bairu Y 500	
Insurance Corporation of British Columbia ... \$ 2,753		Regina Motor Products (1970) Limited 405	12,205
Wah Ho C 200	2,953	Saskatchewan Government Insurance \$ 1,252	
Insurance Corporation of British Columbia for		Collins H 500	
Warner D B 1,448		Economy Rent-A-Car 250	2,002
Insurance Corporation of British Columbia for		Saskatchewan Government Insurance \$ 960	
Watkinson H L 1,622		Gerner I 500	1,460
		Saskatchewan Government Insurance for	
		Noltcho G 1,588	

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance for		Don Fairweather, Barrister & Solicitor in Trust	
Pasloski Jerome	11,300	for August D	3,000
Saskatchewan Government Insurance	\$ 2,513	Dostaler R D	1,302
Popoye's Auto Body	500	Farnham, Schaffter & Ziebart in Trust for	
Hercina B	215	Bloudoff D	7,000
	3,228	Fletcher Repstock in Trust for McKnight S	9,674
Saskatchewan Government Insurance for		George J Wool & Company in Trust	
Quinney C	1,163	for Lally S S	10,000
Saskatchewan Insurance Company for		Goss, McCriston, Stel in Trust for MacLean D	36,500
Vermette W	1,055	Harrop, Phillips in Trust for Morgan K M	14,000
Sidney Discovery Services	1,279	Hungerford Simon in Trust for Goncin T	8,500
Smith Bresee in Trust for Makarowski G	5,567	Hungerford Simon in Trust for Williams M P	11,004
State Farm Insurance Company for Treber D	2,472	Insurance Corporation of British Columbia ...	\$ 4,640
Sullivan J	2,873	Ng M	5,000
Thomas Cornelius Nichols in Trust for			9,640
Vermette W	1,404	JA Clifford Kemp Prof. Corp. in Trust for Wall C	8,365
Van Der Weij M J	1,735	Jubran M	5,700
Ville de Rouyn-Noranda	7,350	Kay, Shipley, McVey & Smith in Trust for	
Walker, Schurman, Edmonds in Trust for		Shaw B A	11,500
Goodhew B A	30,000	Kelly & Kelly in Trust for Alone A S	5,000
Wall J J	1,000	Lakes, Straith and Bilinsky in Trust for	
Wawanesa Mutual Insurance Company for		Howard R A	45,561
Caudoro T	2,008	Larson Baron in Trust for Comer K	4,000
Wawanesa Mutual Insurance Company	\$ 1,619	MacKimmie Matthews in Trust for Warholik D	4,221
Jensen K	250	Marceau Mathieu Hryniuk Shynkar & Erickson	
	1,869	in Trust for Sugai J	14,000
Wellington Insurance Co. for Smith W R T	1,371	Maskell I	1,301
Williams Roebothan McKay & Marshall in		Michael J. Shaw in Trust for Mair J R	10,252
Trust for Noseworthy R	4,500	Price A P	5,000
Zenith Hookenson & Boyle in Trust for Loretta		Prowse & Chowne in Trust for Ameyaw N O	27,000
Delaney Estate	\$ 7,478	Robinson & Company in Trust for White G W	21,000
Co-operators in Trust for Loretta Delaney		Stark, Christian, Henderson in Trust for Atual H	10,000
Estate	1,291	Stephens & Holman in Trust for Demchuk B L	6,900
	8,769	Tinker, Kueng & Co. in Trust for Anderson P	6,000
Settlement for personal injury, assault,		Walker, Lacusta & Ross in Trust for	
unlawful arrest—		Baillarger A	12,525
A.H. Senyk Barrister & Solicitor in Trust for		Warner, Scarbrough, Herman Harvey in	
Brimacombe E	17,918	Trust for Tanaka S	\$ 6,000
Barr Wensel & Reeson in Trust for Mitchell D	26,000	Insurance Corporation of British Columbia for	
Beckers, Mathers-Barristers & Solicitors in		Tanaka S	984
Trust for Rodway D E	53,843		6,984
Benson & Laskowski in Trust for Kenny C	11,350	Weldon J. Furlotte in Trust for Daigle C	25,000
Bingham, Brison, Blair in Trust for Daigle C	2,288	Williams, Roebotham, McKay & Marshall in	
Bolton & Muldoon in Trust for Surek R	\$ 12,000	Trust for Carew S	117,874
Surek R	150	Worthington, Simm & David in Trust	
	12,150	for Enright R	133,279
Bolton & Muldoon in Trust for Willaims M P	40,000	Worthington, Simm & David in Trust	
Buffy Blakley in Trust for Kane G,		for Gold	119,632
Bradashch B and Workman J	28,335	Worthington, Simm & David in Trust for	
Burchell, MacAdam & Hayman in Trust for		Knudsen M L	13,182
Stanhope J M	36,000	Worthington Simm & David in Trust for	
Byrne, Lenihan, Riordon in Trust for Mallet A	25,000	Lebedynski D	22,160
Campbell & Cooper in Trust for Martineau D	7,000	Zimmer, Wiseman in Trust for Creus L	23,483
Canwood-Walker in Trust for Night N J	5,730	Settlement for Damage or Loss to Property—	
Chudiak Schmit & Company in Trust for		Charlton & Buxton in Trust for Yatar F	3,509
Ferrara J	5,000	Cowichan Cricket Club	4,122
Chudiak, Schmit & Company in Trust for		Edwards, Kenny & Bray in Trust for Fandrich F	
Borsato J	5,000	and Valley Helicopters	20,000
Clarke & Company in Trust for Tait T	2,301	Equitable Real Estate	1,971
Connell Lightbody in Trust for Wai Ching		Forster R D	10,060
Kwan J	3,084	Fowler & Fowler in Trust for Bacchus	
Connell Lightbody in Trust for Whitehead S	5,000	Motorcycle Club	3,000
Cu & C Health Services Society for Munroe B	4,193	Gerald Haley & Haley's Auto Sales Ltd.	1,400
Cummings, Andrews & MacKey in Trust for		Graham P J	4,553
Cooper N M	27,764	Hamilton J F A	19,238
David A McMillan in Trust for Van Mol M	13,000		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hydro-Quebec	1,393	Megaffin Higgerty & Pesta in Trust for Ibbitson K	6,000
Jamieson E.	7,512	Micheal O'Byrne in Trust for McDonald O	10,170
Jones E.	1,402	Thomson Rogers in Trust for Luciano S.	6,000
Levine Levene Tadman in Trust for Parvais J M.	5,000	Compensation regarding suit for unlawful dismissal —	
Lofting & Associates Inc. in Trust for City		Name withheld ⁽¹⁾	200,000
of Langley	4,930	Compensation for damages to sanitary systems repairs	
Michael R Dunn in Trust for Thibodeau R and		connected to the city sewer pipes —	
Brendon L.	20,000	City of Calgary	512,095
Muscowpetung Band No. 80	3,673	Compensation for reimbursement of legal fees —	
Nolan, Nolan, McLean & Associate in Trust		Lavery de Billy in fideocommis for Nadeau J	7,000
for Truesdale V.	4,000	Accident involving a Crown vehicle —	
Patrick, Sutherland Barrister & Solicitor in		La Capitale Compagnie d'assurances générales	
Trust for Klassen M.	56,611	for Bélanger P.	1,228
Seccombe-Hett A.	1,000	La Capitale compagnie d'assurances générales	
Squires Hearing Aid Center	1,300	for Lavoie F.	1,799
Terrace Gate Motor Car Limited c/o		La fédération compagnie d'assurances du Canada	
Charles Clayton	1,000	for Côté M.	1,299
Tkatschow M.	1,120	Raymond Watt Barristers for Vloeberghs W	1,291
Watson T.	3,000	Terri Mestdagh in Trust for Prystupa D	7,334
Settlement regarding employment —		City of Quebec	1,828
Roswell P.	2,000	Compensation for salaries as per agreement contract	
Settlements re Civil Litigation —		M2707(A) —	
Barry Swadron Associates in Trust for Blank J.	140,000	11 Names withheld ⁽¹⁾	148,102
Chapman Reibeek in Trust for Clark A	3,879	Compensation for damages to airplane while	
Kardish & Company in Trust for Lee L.	4,100	parked at Yellowknife airport —	
Maddocks K R.	4,500	Buffalo Airways	5,031
Mark B Koreen in Trust for Clarke W	6,000	Compensation for damages caused by smoke	
Michael A Farmer, Q C in Trust for Miller S		crossing highway causing motor vehicle accident —	
and Miller K.	40,414	Loose D.	5,185
Rosowsky & Campbell in Trust for Pohl N.	8,135	Compensation for an incident that occurred at Gros	
Thoreson J C	1,678	Cacouna quay —	
Victor D.R. Wilson in Trust for Bourhis J L	3,045	Papiers Cascade	10,500
Walker, Lacusta & Ross in Trust for Zhang J L	67,788	Compensation for damages caused by a Crown employee —	
Walsh & Micay in Trust for Cederberg L	32,974	Bell Canada	1,482
Wood D	55,000	Compensation for personal injury due to Transport Canada	
Settlement for Loss, Destruction & Damage		employee negligence —	
to Exhibits —		Barry Edson & Associates in Trust for Muscatello R	2,999
Partel Towing & Recovery Ltd.	1,247	Damages to private vehicle due to lime deposit —	
Almeida J	1,003	Daniel's Automobile Detailing	1,200
Claims under \$1,000 (449)	266,093	Compensation for personal effects stolen —	
	2,457,198	Welsh & Company in Trust for Saunders A	21,500
	2,846,067	Compensation for labour adjudication for uneven	
		distribution of training —	
		9 Names withheld ⁽¹⁾	11,287
TRANSPORT		Accident involving a Crown vehicle —	
Department		Abery J	1,910
Compensation crown vessel in collision		Allianz Insurance Co for Walters D	1,518
with fishing vessel —		Beresford A	1,581
Bennett W	11,750	Evans MacIssac MacMillan in Trust for Mercer J	47,000
Langlois Robert Gaudreau in Trust for Felker J et al	1,526	Federation Insurance Company of Canada	
Lerner & Associates in Trust for Walsh J	25,315	for Bournival's J	1,875
Meighen Demers in Trust for Ryerse's L	22,000	Gosse W	7,871
Samuel H	1,494	Hotsford J	7,139
Compensation for damages on a private property —		Insurance Corporation of British Columbia for Lowe's K	2,525
Estate Eva Louise Powell	10,750	Legge S	1,543
Compensation for personal injuries as a		Morgan G	1,038
result of a fall —		Robinson Sheppard Shapiro in Trust for Rouleau C	5,255
Gallant William J in Trust for Feltham E	58,289	Royal Insurance Company for McLaughlin R	1,267
Hldun & Company in Trust for Watts S	3,750	Wagner & Associates in Trust for O'Connell R	46,100
Kane K	2,500	Compensation for damages to oil refinery —	
Khattar Khattar in Trust for Horan B	40,000	Imperial Oil Refinery	2,000
Lacroix F	35,000	Compensation for damages to tractor crane fender —	
Levine Lenene Tadman in Trust for Garcea et al	21,250	Atlantic Tractor Equipment	1,209

Payments of claims against the Crown—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damages to small aircraft propeller—		Compensation for damages due to accident involving	
Guy W	3,357	Transport loader—	
Payments of compensation under the <i>Canadian</i>		Decker H.	2,173
<i>Human Rights Act</i> —		Evans S	3,387
Name withheld ⁽¹⁾	3,500	Wood J.	1,132
Name withheld ⁽¹⁾	4,100	Woodward Motors	7,066
Vanistone D	6,500	Compensation for breach of contract—	
Settlement payments re: grounding of MV		Prince Rupert Water Taxi & Outboard	35,928
Bridgewater—		Compensation for damages to equipment—	
Marler Sproule Castonguay in Trust for Bastian H.	67,000	William Wine Ltd.	1,003
Compensation for destroyed brochures—		Compensation regarding settlement of suit citing incorrect	
Plug-In Inc	1,750	ground for dismissal—	
Compensation crown vessel in collision with		Name withheld ⁽¹⁾	48,000
fishing vessel—		Claims under \$1,000 (89)	38,567
Cassel Brock & Blackwell	4,730		1,603,023
Compensation for damages to pump by			
navigation buoy—		Civil Aviation Tribunal	
Blazer G	1,012	Compensation due to resolution of harassment complaint —	
Compensation for personal injuries as a result of a fall—		Name withheld ⁽¹⁾	25,000
Donoghue P	1,000		1,628,023
Leonardi M	1,071		
Compensation for damages by helicopter to		VETERANS AFFAIRS	
Fox Ranch—		Department	
The Shannandoah Fox Ranch	12,750	VETERANS AFFAIRS PROGRAM	
Compensation du to a work accident at the		Payment made in accordance with agreement	
Labour Commission—		with dismissed employee—	
Air Canada	7,474	Labadie Y	2,117
Compensation for damages to sailing vessel when		Accident involving a Crown vehicle—	
hit by helicopter—		La Citadelle Assurances (Matton C)	1,822
Victor Yacht Services Ltd.	3,930	Payment made in lieu of past unpaid pension benefits —	
Compensation for damages to cables du to a misunder-		Ballingall J	6,385
standing of the Maritime Traffic regulator—		Payment regarding claim concerning alleged unfair treatment	
Compagnie d'amarrage de Quebec Inc	1,542	during surplus priority status—	
Compensation for goods damaged or destroyed moving		Name withheld ⁽¹⁾	4,442
employee of lightstation by helicopter—		Claim under \$1,000 (1)	52
Carr T	15,069		14,818
Compensation for damages to aircraft—		Total	39,051,682
Butterfield A	1,647		
White Horse Air Maintenance	2,550		

⁽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.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN IDENTITY PROGRAM	
Department (Agriculture)		Japanese Redress Program	
Reimbursement for stolen travel advance while on travel status in U.S.—		<i>Authority—PC 1988-89/2552</i>	
Scheller C.	670	Whereas, during and after World War II, persons of Japanese ancestry in Canada were subjected to, on a systematic basis, discriminatory actions taken by the Government of Canada under the <i>War Measures Act</i> , the <i>National Emergency Transitional Powers Act, 1945</i> and other related transitional legislation solely because of their race; the Government of Canada has offered \$21,000 to any person of Japanese ancestry who suffered from such actions—	
Reimbursement for truck battery stolen from vehicle while employee was working late—		Akada N.	21,000
Wittrock G.	106	Akasaka M.	21,000
Compensation as a result of a vehicle accident—		Akizawa T.	21,000
University of Alberta.	1,496	Akune S.	21,000
Compensation for the destruction of two pairs of prescription eyeglasses and a pair of pants—		Araki I.	21,000
Plourde M.	404	Araki K.	21,000
Compensation for the destruction of prescription eyeglasses—		Atagi M.	21,000
Fournier D.	138	Baba R T.	21,000
Compensation for damages to land while transporting animals for testing—		Baker R.	21,000
Bryson G.	189	Ball N.	21,000
Compensation for the reimbursement to Sunlife Insurance Company for excessive payment due to errors of administrative nature—		Chew T.	21,000
Sabourin D.	295	Chiba B K.	21,000
Compensation for the reimbursement of cash stolen while employee is on travel duty—		Chiba Y.	21,000
Latourel A.	745	Deguchi M.	21,000
Aube B.	792	Domae Y.	21,000
Evans B.	104	Ebata S.	21,000
Grace B.	420	Eido C.	21,000
De Rose P.	180	Eiri F.	21,000
Compensation for damage to clothing while employees on duty—		Eiri M T.	21,000
Evans B.	115	Eiri The Estate of B.	21,000
Compensation to farmer for loss of a cow that was euthanized due to a misunderstanding of advice given by a Department of Agriculture and Agri-Food veterinarian—		Endo S.	21,000
Aldridge Mr.	500	Enzo The Estate of Y.	21,000
Compensation for seed potato shipments that were detained in U.S. due to PVYn—		Evans L S.	21,000
T.J. Brennan and Sons Ltd.	3,167	Faigaux N.	21,000
Payments under \$100 (8).	332	Fell E T.	21,000
	9,653	Fuchihara M H.	21,000
		Fujimoto M M.	21,000
		Fujimoto U.	21,000
		Fujimoto Y.	21,000
		Fujinaka M.	21,000
		Fujioka T.	21,000
		Fukakusa M.	21,000
		Fukuhara T.	21,000
		Fukushige H.	21,000
		Goto Y.	21,000
		Hama K.	21,000
		Hamada J.	21,000
		Hamade R R.	21,000
		Hamade T.	21,000
		Hamaguchi I.	21,000
		Hamaguchi M.	21,000
		Hamamoto A.	21,000
		Hamanishi K.	21,000
		Hamano M.	21,000
		Hamazaki The Estate of F.	21,000
ATLANTIC CANADA OPPORTUNITIES			
AGENCY			
Department			
Compensation to honour indirect commitment made to lender for interim loan—			
League Savings and Mortgage.	30,000		
CANADIAN HERITAGE			
Department (Communications)			
CORPORATE SERVICES PROGRAM			
Compensation for loss of benefits—			
Rathwell N.	56,275		
Payments under \$100 (2).	84		
	56,359		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Hanada K	21,000	Kitamura T	21,000
Harada S	21,000	Kitano K S	21,000
Hashimoto K	21,000	Kitano Y	21,000
Hashimoto K	21,000	Kiyoshi H	21,000
Hashimoto S	21,000	Kobayakawa I H	21,000
Hashimoto T	21,000	Kobayakawa K	21,000
Hayashi E	21,000	Kobayakawa M G	21,000
Hayashi G J	21,000	Kobayashi H	21,000
Hayashi G T	21,000	Kobayashi H	21,000
Hayashi K	21,000	Kojima S	21,000
Hayashi M	21,000	Kojima Y	21,000
Hayashi M	21,000	Kondo E	21,000
Hayashi N	21,000	Koshiba H	21,000
Hayashi Y	21,000	Kotani S	21,000
Hibino T	21,000	Koyama H H	21,000
Higashi T	21,000	Koyanagi K K	21,000
Higashitani K	21,000	Koyata S	21,000
Higo H	21,000	Kozai E	21,000
Hikichi J I	21,000	Kubota K	21,000
Hikida K	21,000	Kubota Y T	21,000
Hikida S	21,000	Kumagai D M	21,000
Hikida S	21,000	Kumagai N	21,000
Hikida Y	21,000	Kuno M	21,000
Hinada G M	21,000	Kuno T	21,000
Hirooka A	21,000	Kuno T	21,000
Hori K	21,000	Kurahashi A	21,000
Horiguchi T	21,000	Kurahashi Y	21,000
Horii G	21,000	Kuroyama I	21,000
Horii T	21,000	Kusumoto M V	21,000
Horio J	21,000	Kuwabara R	21,000
Huang T	21,000	Laid S	21,000
Ichiwa M M	21,000	Lee S	21,000
Ichiki K	21,000	Maclachlan E	21,000
Ida F	21,000	Maede Y	21,000
Ikari S	21,000	Maekawa K	21,000
Ikebata H	21,000	Maikawa T	21,000
Ikesaka K	21,000	Makihara H	21,000
Imai I H	21,000	Makihara S	21,000
Imaoka Y	21,000	Makikawa K	21,000
Inamoto S	21,000	Maruno H	21,000
Inouye T	21,000	Maruya T	21,000
Inouye T	21,000	Masuda A S	21,000
Irie K C	21,000	Masuda T	21,000
Irie T H	21,000	Matsuba H	21,000
Ishida A	21,000	Matsubara K	21,000
Ishida K	21,000	Matsuda S	21,000
Ishii S S	21,000	Matsuda Y	21,000
Isogai Y	21,000	Matsui A	21,000
Isoshima M	21,000	Matsui E	21,000
Ito K	21,000	Mayeda K	21,000
Iwasaki S	21,000	Mayede F	21,000
Iwashita S S	21,000	Meagher R	21,000
Izumi S	21,000	Michibata K	21,000
Izumi Y	21,000	Michibata S	21,000
Javora Y	21,000	Minato H	21,000
Kanomata K	21,000	Minato T	21,000
Kasuya M	21,000	Minemoto H	21,000
Katsuyama R K	21,000	Minemoto K	21,000
Katsuyama T T	21,000	Minemoto M	21,000
Katsuyama Y G	21,000	Mitsui K	21,000
Kawaguchi T	21,000	Miyashita J J	21,000
Kawaguchi T	21,000	Miyashita T	21,000
Kawai Y	21,000	Miyawaki M	21,000
Kawakami S J	21,000	Miyawaki R	21,000
Kishi C	21,000	Miyawaki S	21,000
Kishi S	21,000	Mizuta H	21,000
		Mizuta T	21,000

**10. 16 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS**

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Mizutani T	21,000	Nishimura J	21,000
Mizuyabu S	21,000	Nishimura The Estate of M	21,000
Moizumi R	21,000	Nishimura Y	21,000
Mori H	21,000	Nishimura Y	21,000
Mori K	21,000	Nitta A	21,000
Mori M	21,000	Noda T	21,000
Mori Y	21,000	Noma T	21,000
Mori Y Y	21,000	Noma Y	21,000
Morimoto M M	21,000	Nomura H Y	21,000
Morin A A	21,000	Nozoe T	21,000
Morita H	21,000	Oguchi R J	21,000
Mould S M	21,000	Ohara K	21,000
Mukai A	21,000	Ohara N	21,000
Mukai A A	21,000	Ohara S	21,000
Mukai F	21,000	Ohara Y	21,000
Mukai I	21,000	Ohashi A C	21,000
Murakami K J	21,000	Ohashi N	21,000
Murao K	21,000	Ohashi S	21,000
Nagata K	21,000	Ohashi U	21,000
Naito Ki A	21,000	Ohata E	21,000
Nakade E M	21,000	Ohata M	21,000
Nakagawa M	21,000	Ohori H	21,000
Nakahara K	21,000	Ohori J	21,000
Nakamoto S S	21,000	Okada Y	21,000
Nakamura G I	21,000	Okano K	21,000
Nakamura I B	21,000	Okawa F T	21,000
Nakamura J	21,000	Omaye Y B	21,000
Nakamura J K	21,000	Omotani C	21,000
Nakamura S	21,000	Ono A	21,000
Nakanishi A A	21,000	Ono A A	21,000
Nakanishi D	21,000	Ono C	21,000
Nakanishi Y	21,000	Ono F	21,000
Nakano K	21,000	Ono T	21,000
Nakano S	21,000	Origuchi Y	21,000
Nakashimada A	21,000	Osawa S	21,000
Nakata K	21,000	Osawa S	21,000
Nakata M	21,000	Otsuji H K	21,000
Nakata T	21,000	Otsuji K	21,000
Nakata T	21,000	Oya T	21,000
Nakata T	21,000	Oyama S	21,000
Nakata Y	21,000	Oye S	21,000
Nakatsu T	21,000	Ozaki T T	21,000
Nakatsu T	21,000	Ozawa K	21,000
Nakatsu T	21,000	Prendergast T	21,000
Nakatsuka T	21,000	Ricketts K	21,000
Nakawatase H	21,000	Roche S	21,000
Nakawatase J	21,000	Ryomoto H	21,000
Nasu H	21,000	Saiki S M	21,000
Nasu N	21,000	Saito C	21,000
Natsukoshi N	21,000	Saito F	21,000
Nishi A	21,000	Saito M	21,000
Nishi B Y	21,000	Saito S	21,000
Nishi K	21,000	Saito S	21,000
Nishi S	21,000	Sakaguchi Y	21,000
Nishi T	21,000	Sakai H	21,000
Nishihama A	21,000	Sakakibara A	21,000
Nishihama C	21,000	Sakamoto D F	21,000
Nishihama H	21,000	Sakamoto T	21,000
Nishihama M	21,000	Sakamoto T	21,000
Nishihama N	21,000	Sakata M	21,000
Nishihama Y	21,000	Sakata M	21,000
Nishikawa M	21,000	Sakaue K Y	21,000
Nishikawa M	21,000	Sakiyoko N	21,000
Nishikawa S	21,000	Sameshima F	21,000
Nishikihama F	21,000	Sasaki T	21,000
Nishikihama T	21,000	Sato H E	21,000
Nishimura C G	21,000	Sato M E	21,000

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Sawada J H	21,000	Tateishi T	21,000
Sawada K	21,000	Tatsumi N	21,000
Sekimura S M	21,000	Tazawa Y	21,000
Serizawa The Estate of S	21,000	Teranishi I	21,000
Shibata A	21,000	Teranishi R	21,000
Shibata H	21,000	Teranishi S	21,000
Shibata Y	21,000	Teranishi T	21,000
Shiga E A M	21,000	Terashita H G	21,000
Shigeru J N	21,000	Tokiwa M C	21,000
Shigetomi I Y	21,000	Tokiwa M S	21,000
Shigetomi J	21,000	Tokiwa P Y	21,000
Shigetomi R	21,000	Toma I	21,000
Shigetomi T	21,000	Tomimoto Y Y	21,000
Shimano H	21,000	Toms H	21,000
Shimizu A	21,000	Toriumi K	21,000
Shimizu G	21,000	Tsubaki I Y	21,000
Shimizu H	21,000	Tsuchiya H M	21,000
Shimizu T	21,000	Tsuji G	21,000
Shinden R	21,000	Tsuji M	21,000
Shinkoda F	21,000	Tsujiuchi K K	21,000
Shiraishi N	21,000	Tsujiuchi T	21,000
Shirokawa M	21,000	Tsumura Y	21,000
Shoji K	21,000	Tsumura Y	21,000
Simpson S R	21,000	Tsuyuki K	21,000
Smith A N	21,000	Uede K	21,000
Stewart M	21,000	Ueyama T	21,000
Suenaga T	21,000	Ui K	21,000
Suga Y	21,000	Ui K	21,000
Sugawara M	21,000	Umemoto M S	21,000
Sumioka M A	21,000	Ushirode Y	21,000
Taba A	21,000	Utsunomiya S	21,000
Taba G	21,000	Utsunomiya T	21,000
Tabata H	21,000	Utsunomiya T D	21,000
Tabata The Estate of T	21,000	Uyeda H H	21,000
Tajima C	21,000	Uyede M	21,000
Takahara J G	21,000	Uyeno J	21,000
Takahashi The Estate of Y	21,000	Uyeno S	21,000
Takahashi I	21,000	Uyeno Z	21,000
Takahashi S	21,000	Uyesugi D	21,000
Takai K	21,000	Uyeyama H K	21,000
Takaki A	21,000	Uyeyama N	21,000
Takamori M	21,000	Uyeyama T	21,000
Takamoto K S	21,000	Uyeyama Y	21,000
Takasaki M	21,000	Wada M	21,000
Takashiba R T	21,000	Wakabayashi H	21,000
Takeda H	21,000	Wakabayashi M	21,000
Takeda M M	21,000	Wakabayashi S	21,000
Takenaka N A	21,000	Watanabe N	21,000
Takeno Y	21,000	Watanabe S P	21,000
Taki A	21,000	Watanabe T	21,000
Tamai H	21,000	Watanabe T	21,000
Tamaru C	21,000	Watanabe T	21,000
Tamatose N	21,000	Williams T	21,000
Tamayose W	21,000	Woolven M	21,000
Tami N	21,000	Yakura M G	21,000
Tanaka A	21,000	Yamada F	21,000
Tanaka I	21,000	Yamada S	21,000
Tanaka J H	21,000	Yamamoto I	21,000
Tanaka K	21,000	Yamamoto K	21,000
Tanaka R H	21,000	Yamamoto M	21,000
Tanaka T	21,000	Yamamoto N	21,000
Tanaka T	21,000	Yamamoto N	21,000
Tanami S	21,000	Yamamoto T	21,000
Tani K	21,000	Yamamura M	21,000
Tani M	21,000	Yamashita A	21,000
Tanii H	21,000	Yamashita E	21,000
Tateishi K	21,000	Yamashita G	21,000

**10. 18 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS**

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Yamashita H.	21,000	CITIZENSHIP AND IMMIGRATION	
Yamashita K.	21,000	Department (Secretary of State)	
Yamashita M.	21,000	IMMIGRATION PROGRAM	
Yamashita T.	21,000	Compensation as a result of a cancelled personal trip—	
Yamashita T.	21,000	Huff E.	722
Yamashita Y.	21,000	Racicot R.	300
Yamazaki J.	21,000	Compensation for loss or damage to personal property—	
Yanagi M.	21,000	Bergeron D.	114
Yanai M M.	21,000	Daigneault R.	108
Yano H F.	21,000	Kuchmij B.	170
Yano I.	21,000	Compensation for unlawful detention—	
Yano M.	21,000	B M Renke in Trust for James G.	2,500
Yano T.	21,000	Payments under \$100 (4)	229
Yokoyama S.	21,000		4,143
Yoshida A E.	21,000	Immigration and Refugee Board	
Yoshida I.	21,000	of Canada	
Yoshida K.	21,000	Compensation for damaged clothing—	
Yoshida M.	21,000	Racine S.	135
Yoshida S.	21,000	Lamarche M.	280
Yoshida Y.	21,000	Payments under \$100 (3)	123
Yoshihara I R.	21,000		538
Yoshimochi A N.	21,000		4,681
Yoshioka D H.	21,000		
Yuguchi S.	21,000	ENVIRONMENT	
	9,870,000	Compensation to replace dress suit ruined by printer	
PARKS PROGRAM		toner—	
Refund for damaged material—		Fortin C.	155
Arcand N.	222	Compensation for theft of purse at Environment	
Funeral expenses for visitor who drowned in a		Week booth—	
Park Lake—		Graham D.	148
Vermillion S.	500	Compensation for losses during a break-in of	
	722	government vehicle—	
Canadian Radio-television and Telecommunications		Allison L.	565
Commission		Ketcheson K.	1,248
Payment under \$100 (1)	91	MacKay R.	162
National Battlefields Commission		Tokaryk T.	1,405
As a result of an amendment to the 1980 Regulation		Compensation for broken glasses—	
governing grants to municipalities, the National		Thuot J.	116
Battlefields Commission is authorized to make		Compensation for damaged coat—	
ex gratia payments totalling \$2.4 million to these		Courcol S.	550
municipalities over a period of four years from		Ion J.	270
1992-93 to cover grants that might have been		Lalonde S.	541
made during the period from 1985—		L'Haridon J.	500
Quebec City.	2,385,453	Menard L.	350
Sillery City.	7,096	Payments under \$100 (5)	237
	2,392,549		6,247
National Library		FINANCE	
Payment under \$100 (1)	60	Department	
Public Service Commission		FINANCIAL AND ECONOMIC POLICIES	
Compensation for personal effects stolen—		PROGRAM	
Barkhouse A G.	650	Payment of expenses resulting from early	
Bilenduke J.	343	termination of appointment to the	
Reimbursement of legal fees—		International Monetary Fund—	
Hugues S.	869	Smee D.	34,578
Payment toward general and special damages—			
Joffres C.	10,000		
Compensation for damage to clothing—			
Rivet D.	102		
Payments under \$100 (3)	106		
	12,070		
	12,331,851		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
FISHERIES AND OCEANS		Canadian International Development Agency	
Department		Compensation for legal expenses incurred while appealing a dismissal recommendation made by the Agency—	
Compensation for loss of personal camera while performing duties—		Perera R.	128,632
Chalmers D.	1,000	Payment under \$100 (1)	9
Compensation for loss of wallet while performing duties—			128,641
Fortkamp E.	110		140,015
Compensation for towing the ministry's MV Brion—			
Cyr L.	455	HEALTH	
Compensation for expenses incurred by the wives of Fisheries Officers during their continuous stay in Halifax while their husbands (DFO employees) were admitted in hospital due to the severity of injuries suffered after a helicopter crash during performance of their duties—		Department (National Health and Welfare)	
Barrington D.	3,000	HEALTH PROGRAM	
Touesnard T.	3,000	Authority—PC 1974-4/1946	
Compensation for damage to eyeglasses—		Damage to personal effects while on duty—	
McLaughlin J.	259	Payments under \$100 (3)	217
Compensation for damage to a vehicle—			
Samson E.	812	HUMAN RESOURCES DEVELOPMENT	
Compensation for personal belongings destroyed—		Department (Employment and Immigration)	
Fitzpatrick J.	109	CORPORATE SERVICES PROGRAM	
Flynn D.	209	Compensation for unauthorized union dues deducted—	
Hollett D.	474	Desjardins L.	289
Compensation for lawyers fees—		Belisle R.	432
Foley F.	8,739	Compensation for clothing damaged while in travel status—	
Compensation for retirement of fishing license—		Stead M.	290
Estate of the late Wolfrey J.	8,000	Compensation for damage to personal vehicle while in travel status—	
Compensation to offset employee pension plan deficit—		Bitten C.	200
Sun Life Insurance Co. of Canada.	150,000	Payments under \$100 (7)	305
Payments under \$100 (3)	124		1,516
	176,291	EMPLOYMENT AND INSURANCE PROGRAM	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		Compensation for additional costs for elective service due to an administrative error—	
Department (External Affairs)		Swatman C.	1,454
Compensation for additional travel costs incurred by Passport Office's clients—		Compensation to settle a complaint lodged with the Public Service Commission alleging an offer of indeterminate employment—	
Garcia C.	1,100	McLaughlin S.	1,500
Raposo M.N.	1,115	Payment of UI Overpayment —	
Compensation paid to employee for medical treatment—		Dullaert M.	3,638
Meadows M.	2,000	Reimbursement of medical expenses—	
Reimbursement for stolen travel advance funds—		Evans W.	543
Pooley A.J.	426	Compensation for completion of a physician's certificate requested in error by the department—	
Dzubalieva A.	487	Horodecki L.	150
Reimbursement for private medical insurance —		Compensation for damage to personal vehicle while in travel status—	
Duguay S.	917	Hickman T.	210
Reimbursement in order to maintain family at post due to posting cut short at department request—		Compensation for students not paid by sponsor on SEED contract—	
Bartleman J.K.	3,000	Pley W.M.	1,680
Reimbursement for lost luggage —		McDonald A.M.	1,680
Young L.M.	831	Cooke J.E.	1,680
Reimbursement for damage to personal automobile—		Damage to personal property while performing duties —	
Martin B.	1,423	Bruce K.	302
Payment under \$100 (1)	75	Compensation for a particular situation regarding an Unemployment Insurance overpayment that caused a tax prejudice—	
	11,374	Dubuc G.	458

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation regarding costs incurred when he was sent on a course while his status made him inadmissible— Dufour R	348	Compensation to settle harassment case— Murray E.	1,500
Payments under \$100 (21)	935	Damage to broadcast equipment— Saskatoon Family Network Inc.	2,148
	14,578	Payments under \$100 (3)	144
			4,003
INCOME SECURITY PROGRAM		National Research Council of Canada	
Compensation for legal fees— MacKinnon A J	732	Payment for non-payment of salary by Dynamic Systems Group— Pynn C.	2,250
Compensation for damaged clothing— Chavarie L	143	Payment for damages caused by fire at M-12— Fraser C.	286
Payments under \$100 (4)	230	Legault L.	903
	1,105	Sparks B	714
LABOUR PROGRAM		Payment for damages to servants effects— Gougeon P	189
Compensation for salary loss— Somers K P	970	Hasnain S	100
	18,169	Hussey R	149
		Payments under \$100 (3)	119
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			4,710
Department		Statistics Canada	
ADMINISTRATION PROGRAM		Payments under \$100 (4)	158
Payment under \$100 (1)	50		9,447
INDIAN AND INUIT AFFAIRS PROGRAM		JUSTICE	
Compensation for damaged clothing— Caron F	141	Department	
Compensation for damage to sweater— Johnston K	168	Allan Memorial Institute Depatterned Persons Assistance Program	200,000
Compensation due to administration error—Trust Funds— Shymanski S	3,840	Error in garnishment— Langford G	100
Slavik J	47,703	Error in validation of SIN— Nadeau D	101
Compensation for putting the payee and her children at risk by releasing her address to her ex-husband's band— Steeves P	32,500	Repairs to torn coat— Bellefeuille M.	107
Payments under \$100 (2)	160	Stollen wallet (cash and official documents) Fortune-Stone M.	563
	84,512		200,871
NORTHERN AFFAIRS PROGRAM		Federal Court of Canada	
Compensation for loss of personal effects due to forest fire— Burnett D	169	Payments under \$100 (2)	103
Groenewegen J	1,123	Tax Court of Canada	
Hamilton S	198	Payment under \$100 (1)	74
Compensation for theft of personal effects— Ricketts G	604		201,048
	2,094	NATIONAL DEFENCE	
	86,656	Department	
INDUSTRY		Damage to personal property— Bedford K	887
Department (Industry, Science and Technology and Consumer and Corporate Affairs)		Boutour P	143
INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM		Carscadden S D	222
Compensation for stolen wallet on travel status— Miller P	150	Dorsay P M	292
Compensation of dental expenses— Sherwood B	359	Doucet R	124
Payment under \$100 (1)	67	Fraser D	200
	576	Freer B	600
SERVICES TO MARKETPLACE PROGRAM		Guerin R	889
Compensation for repair and replacement of clothing— Johnston A	211	Motty H J	673
		Roberts E C	309
		Roulleau M	108
		Thai-Ho S	329
		Walker A	472
		Settlement for severance pay— Butt H C	180
		Wash D A T	1,632

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Loss of wages—		Taxation	
Domenech N	983	Theft of personal items from place of work—	
Donovan J	25,000	Gauthier S	175
Gay M M	990	Beattie C	175
Jansen L	1,020	Compensation for broken eyeglasses and other items—	
Sansouler D	1,103	Belanger R	526
Wallace B	822	Byrne E	171
Loss of interest—		Pinard D	111
Fleming B	171	Compensation for damages to personal clothing—	
Reimbursement for medical costs—		Bourque G	240
Bourret A	700	Cheng J	214
Hanam O L	458	Dufour J P	108
MacDonald H	221	Flengas C	150
Mole D	300	Gelinas C	168
Thomson R	33,840	Johnson M	343
Reimbursement for legal fees—		Lambert M	120
Keen J M	50,000	Oldford D	124
Financial compensation—		Perrault B	120
Anderson I W	130	Proulx J L	100
Boivin J A G P	406	Rogers R	100
City of Port Townsend	3,758	Tasse E	220
Doering E	1,325	Voyer J	128
Davidson M	1,325	Compensation for insurance deductible—	
Lafrance G	1,325	Kraker T	351
Mackinnon J	494	Settlement of claim through Ministerial	
Smith D L	165	approval—	
Lepoidevin T	132	Ayles J	3,500
Foldesi I	490	Payments under \$100 (79)	3,377
Groves R R	560		10,521
Henderson S A	967		14,884
Johnson B	264		
Karcha P	1,673	NATURAL RESOURCES	
Langdon M	400	Department (Energy, Mines and Resources	
Lunge M	1,545	and Forestry)	
Maybee L P	4,782	ENERGY, MINES AND RESOURCES	
Mercier J M	317	PROGRAM	
Pugh W	164	Compensation for loss of personal effects while	
Sweetman C	673	performing duties—	
Payments under \$100 (25)	1,264	Brennand T	226
	144,827	Hall L	301
		Joly M	200
NATIONAL REVENUE		Still A	324
Customs and Excise		Reward for returning lost seismographs—	
Compensation for inconvenience caused		Hugues R	100
by wrong hours of operation listed on		Settlement for additional insurance costs—	
information sheet for Monchy, Alta—		Connors K	215
Cummings C	100	Payments under \$100 (2)	77
Counselling services to an employee involved in			1,443
a sting operation—		FOREST PROGRAM	
Family Enrichment Counselling Services	180	Compensation for damages to personal clothing while	
Services to attend an appeal hearing as a witness—		performing duties—	
Ernst and Young	700	Charania J	111
Compensation for broken suitcase—		Waterman J G	100
Gravel P	341		211
Compensation for the theft of an electronic organizer—			1,654
Green G	238		
Compensation for improper detention and seizure of goods—		PARLIAMENT	
Lee Valley Tools	1,613	House of Commons	
Compensation for broken eyeglasses resulting from an		Compensation for replacing a suit torn	
accident at work—		on chair in poor condition during	
Novak P	155	a Caucus meeting—	
Compensation for damages to coat—		Cauchon M, M.P.	350
Plouffe J P	294		
Payments under \$100 (21)	742		
	4,363		

**10. 22 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS**

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
PRIVY COUNCIL		REAL PROPERTY PROGRAM	
Department		Reimbursement for stolen personal item from rental car trunk while on travel status—	
Compensation for damaged clothing while on duty—		Rapus B.	1,237
Morgan M.	400	Payment under \$100 (1)	46
Williams B.	137		1,283
Payments under \$100 (2)	91	SUPPLY AND SERVICES PROGRAM	
<i>Authority—PC 1994-520</i>		Compensation re: grievance "Isolated post allowance directive"—	
Payments made to assist in the payment of costs incurred by intervenors to the Commission of Inquiry on the Blood System in Canada—		Clark C.	2,000
Blake, Cassels & Graydon	241,049	Compensation for stolen personal property—	
Buchanan, Derrick and Ring.	86,677	Boudreault K.	450
Cavaluzzo, Hayes, Shilton, McIntyre and Cornish	8,447	Emery B A.	642
Elliott, Rodrigues and Daffern	174,120	Compensation for clothing damaged—	
Gignac, Sutts	34,538	Pell R.	350
Godin G-H	12,832	Compensation for stolen petty cash—	
Goodman and Carr	9,878	Lacelle M.	245
Graham F Pinos QC.	21,800	Whalen L.	113
Harvey D.	7,096	Compensation re: refund of bid cost—	
Kapport, Selnes, Klimm and Brown.	78,552	Chiasson Electric Co. Ltd.	111
Kenneth Arenson	177,438	Compensation for the theft of a personal notebook computer on business trip—	
Lavigne P.	158,893	Duval J.	500
Marchand, Magnan, Melançon, Forget	46,184	Settlement of a claim without prejudice—	
	1,058,132	Leefax Services Limited	9,346
Canadian Transportation Accident Investigation and Safety Board		Receiver General for Canada Superannuation Fund for MacDonald R M.	20,000
Payment under \$1,000 (1)	80	Patterson Kitz, In Trust for Sun Construction	7,500
Chief Electoral Officer		Compensation for reciprocal transfer delay—	
Compensation for personal effects which were required for the performance of duties and were stolen from the premises occupied by the Returning Officer of Okanagan Centre—		Receiver General for Canada Superannuation Fund for Powers V M.	5,000
Becker L.	766	Receiver General for Canada Superannuation Fund for Zelinski A.	29,000
	1,058,978	Payment to International Women's Day Organization	100
		Payments under \$100 (7)	341
			75,698
PUBLIC WORKS AND GOVERNMENT SERVICES			329,762
Department (Public Works and Supply and Services)		SOLICITOR GENERAL	
SERVICES PROGRAM		Department	
Settlement of a claim without prejudice—		Payment under \$100 (1)	30
Malone K.	951	Correctional Service	
Reimbursement of car antenna—		Compensation for hospital costs on behalf of an employee—	
Gleba R.	123	Kingston General Hospital (for Smith L)	130
Repair of skirt damaged on chair during training session—		Compensation for lost or damaged inmate effects—	
Lucas P.	97	Pelletier M.	285
Damage to windshield in parkade—		Compensation for employee's personal effects lost or damaged while on duty—	
McDowell J.	194	Beaumier J.	844
Drycleaning to repair water damage to shoes and books—		Benoit J.	100
Handleman L.	131	Desormeaux L.	266
Damage to vehicle in parkade—		Gauthier A.	348
Tran P.	295	Hunt and Boan Association (for Grekul L)	387
Dong H T.	246	Lamontagne M.	136
Compensation for clothes due to damage—		Lemieux P.	847
Krawchuk E.	143	Mireault J.	126
Pederson M G.	194	Perreault F.	820
Compensation for eye glasses—		Phillips C.	319
Scherpenisse T.	207	Pronger J.	288
Claim for services rendered outside the contract—		Rousseau M.	100
Lapointe Rosenstein	250,000	St-Amour R.	170
Payments under \$100 (5)	200		
	252,781		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Tizard D	110	Fontaine M	129
Vermeer C	205	Foster L	294
Payments under \$100 (34)	1,875	Gazons Soulanges Incorporation	1,311
	7,356	Goodey A E	324
Royal Canadian Mounted Police		Graham J H	817
<i>Authority—PC 1991-8/1695</i>		Hansen M	1,500
Compensation for loss of eyeglasses—		Higginson T J	253
Barber W L S	120	Hollway M	517
Burkett T B	236	Hughes C	110
Deugau R	215	Huxley M A	100
Dubois M	135	Janes D R	258
Evans R	227	Kalin E W	214
Franck J J S	107	Knuth E A	228
Gascon G D	298	Lapointe L	240
Haney M R	144	Lapointe L	100
Hignell J L	366	Ledoux B R	280
Kaiser K B	265	Levy L	6,000
Mazerolle N G	165	Lockhart K	641
McBeath W E	266	MacPherson W A	2,000
Meikle K	139	Manus G	350
Nakashima S K	212	Marshall B R	500
Neuls T D	106	Me Nancy Brule, in	
Popein G R	240	Trust for LaFreniere R	5,000
Siddell B P	211	Meade C	320
Smith S L	198	Miller S R	658
Stoner R L	131	Milward R	200
Taylor C	210	Montbourquettel D	924
Tong C M T	237	Moodie J D	100
Wilson M G	178	Morrison R A	222
Compensation for loss of or damage to personal clothing—		Munro K D	514
Albert D	359	Owl & Pheasant Social Club	209
Balez D R	147	Parker W M	391
Card J R	172	Pas Town of the	640
Dinnen M N	187	Piche J M	240
Gervais R	164	Pierce B D	160
Haslett A M	320	Pollick & Fletcher Barristers in Trust	
Heroux J R A G	209	for Califoux and Wabasca G	6,192
MacKenzie R W	430	Richardson G	489
McGowan P	144	Robertson T J	110
Smith B W	125	Rodgers A H	214
Spence W H	102	Sanford S M	545
Svendson D M	359	Sutherland W A	1,718
Vedova S A D	388	Thiessen D	260
Waghorn M P	389	Thompson J S	249
Williamson K C	305	Trites D	150
Woolsey M	107	Vaccarello G	169
Compensation for damage to or loss of watch—		Van Essen I	166
Graham L D	107	Velie D	963
Otterman A R	212	Yaeger K C	120
Quenneville L	107	Compensation for damage to or loss of equipment—	
Roberge S J	201	BC Tel Mobility Autotel	1,064
Compensation for damage to or loss of personal		BC Tel Mobility Paging	119
property—		BC Tel Mobility Paging	169
April R	108	BC Tel Mobility Paging	189
Bauche S	182	BC Tel Mobility Paging	289
Born J	355	BC Tel Mobility Paging	169
Bruton M	350	BC Tel Mobility Paging	169
Buffalo Narrows Airways Limited	225	BC Tel Mobility Paging	169
Casson R E	2,518	BC Tel Mobility Paging	169
Coady G M	261	BC Tel Mobility Paging	194
Dalen G P	2,000	BC Tel Mobility Paging	289
Dalziel G J	214	BC Tel Mobility Paging	289
Dennis G	3,100	BC Tel Mobility Paging	289
Dillion D	311	BC Tel Mobility Paging	289
Doucet K	135	BC Tel Mobility Paging	119
Elliott J A	127	BC Tel Mobility Paging	289

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
BC Tel Mobility Paging	119	Compensation for work related injuries —	
BC Tel Mobility Paging	119	Ruttan C	50,000
BC Tel Mobility Paging	119	Compensation for counselling services	
BC Tel Mobility Paging	289	due to unlawful arrest—	
Omega Paging	150	Young P K	210
Omega Paging	150	Compensation for legal fees—	
Omega Paging	150	Kirkup C D	266
Compensation for damage to vehicles—		Compensation for child care expenses—	
Albert Motor Association Insurance		Soave B	519
Company for Murray D	381	Compensation for personal injury—	
Arcola Auto Body Ltd.	549	Beausejour & District Ambulance	
Camp P T	278	for Lukie N	273
Currie J R	173	Payments under \$100 (183)	9,724
Delauniere M	1,613		219,045
Cooperators	1,392		
Galliah G	595		226,431
Delta Auto Body Limited for Near R P	815		
Desaulniers M	163		
Greene J B	500		
Hercina J B S	214		
Leblanc J P J	109		
McDonald R E	224		
Manitoba Public Insurance Corporation			
for Schroeder L	867		
Manitoba Public Insurance			
for Walker A	3,682		
Mitchell S	200		
Munn K D	100		
Person S	400		
Roberts R	585		
Veinot G R	693		
Wilson P R	452		
Compensation for damage to or loss of real			
property—			
Alcor Commercial Realty	127		
Balfour T	340		
Breton B	590		
Chadney A P	275		
Crytes M J	688		
Deroon K J	398		
Gale K J	1,190		
Gary Hutton Carpentry	194		
McMillin R A	1,685		
Nicholas D J	170		
Page F	1,069		
Plasman J A	500		
Rodier A	545		
Wood J	435		
Compensation for assets in custody—			
Pateras & Pezzoni in Trust			
for Fournier G	67,601		
Compensation for loss of interest—			
Lavallee R	1,574		
Lonepine Marketing	685		
Young E	1,313		
Compensation for loss of wages —			
Carrier L	618		
Compensation for reimbursement or			
loss of Fine Money—			
Saskatchewan Provincial Court	400		
Saskatchewan Provincial Court	110		
Stone M	150		
Compensation for damage to weapon—			
Singleton L	1,414		
Wehage J	722		

TRANSPORT**Department***Authority—PC 1991-8/1695*

Compensation for the loss of personal items while on	
duty—	
Bugden S	165
Fournier N	349
Gagne A	118
Gagnon C	214
Houde C	155
Kavanagh G	101
Kelso J	201
Lachance A	186
Lajoie A	131
Lamaondin D	168
Lintaman D	110
Martin R	700
McCormach M	100
McKellar R	157
Moisan R	385
Morency A	219
Thomassin R	140
Compensation for damages of public vehicles—	
Canning W	1,882
Hadley D	393
Hicks D	315
Loran Ellen Auto Body	926
McCash H	2,000
Urbshott G	299
Vallee S	1,180
Compensation for personal effects stolen while	
on duty—	
Beland A	178
Prevost S	231
Scarlett E	452
Whitehorn R	150
Zale T	580
Compensation for insurance deductible re:	
effects stolen—	
Cruden H	550
Compensation for replacement of rain	
gear torn on a piece of metal	
from a bank of batteries—	
Kearly D	210
Compensation for replacement of suitcase—	
Dupuis J	107
Compensation for repairs to damaged medical	
equipment—	
Cox M	339

Ex gratia payments—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damage to furniture on relocation— Church D	1,000	VETERANS AFFAIRS	
Compensation for grievance settlement— Sheldon P	242	Department	
Payments under \$100 (19)	830	VETERANS AFFAIRS PROGRAM	
	15,463	Compensation for damage to personal property— Guenette L	215
National Transportation Agency		Money M.	650
Compensation for damage to personal effects— Cauvier J	142	Compensation for personal property lost in fire— Crean A S	668
Compensation for settlement of grievance— Patterson C	5,000	Davidson H	736
	5,142	Hamilton J	205
	20,605	MacPherson B	552
		Montgomerie J	138
TREASURY BOARD		Compensation for loss of vacation deposit when employee was called back to work— Scott P	110
Secretariat		Payments under \$100 (20)	550
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM			3,824
Settlement of severance pay— Belsey L	8,667	BUREAU OF PENSIONS	
To defray the funeral and other related costs of the late Fleming V— Fleming R A, administrator of the estate of Fleming V	7,100	ADVOCATES PROGRAM	
	15,767	Repairs to bracelet damaged during office move— Cochrane S	126
		Payment under \$100 (1)	45
			171
			3,995
		Total	14,866,106

Court awards

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		JUSTICE	
Department (Agriculture)		Department	
<i>Authority—Provincial Court Award E/C/197/88 & E/C/247/88</i>		<i>Authority—Ontario Court (General Division) #91-CQ-2310</i>	
Compensation for improper testing of potatoe seeds which contained Bacterial Ring Rot—		Order to dismiss Plaintiff's action and an order for costs and disbursements thrown away—	
Smith, Townsend in Trust for Green Acre Farms Ltd	229,609	Payable to: Gignac (Corp. of the City of Windsor et al)	769
Smith, Townsend in Trust for Mogens Givskud, Carmel		Payable to: McTague (Corp. of the City of Windsor et al) . .	386
Beaulieu, Robert & Ken Hansen and Ouellette Sees Farm.	320,666	<i>Authority—Federal Court of Canada (Trial Division) #T-1040-93</i>	
<i>Authority—Circuit Court of Cook County, Illinois, USA 92 L 02160</i>		Order to adjourn motion on behalf of the applicant for an order to have access to information of the RCMP files under the <i>Privacy Act</i> —	
Settlement of a claim pertaining to prosecution in the grain trade—		Payable to: Maria Thorstein	250
John N. Chapin, as assignee of Coopers & Lybrand	60,816		1,405
<i>Authority—The United States District Court for the Western District of Pennsylvania Civil Action No. 91-941</i>		NATIONAL DEFENCE	
Settlement of claim under the Canadian Grape Surplus Program—		Department	
Clerk U.S. District Court for Glenshaw Glass	1,894,750	<i>Authority—Nova Scotia Court 312422</i>	
<i>Authority—Supreme Court of Prince Edward Island GSC-13440</i>		Charges under the <i>Fisheries Act</i> —	
Payments for settlement and legal costs associated with actions brought against the federal government for losses associated with PVYn eradication programs—		Washbrook Fish Habitat.	2,000
Ledwell, Larter and Driscoll for the farmers	15,849,779	<i>Authority—Federal Court T-2971-89</i>	
	18,355,620	Cost awarded with respect to the Bilingualism Policy—	
		Nelligan Power "In Trust" Barristers & Solicitors	
		Pfhal K, Summers, Terzo Polvas B.	16,629
		<i>Authority—Ontario Provincial Court A1375/92</i>	
		Cost awarded with respect to Environmental Clean-up—	
		Minister of Finance	1
		City of Trenton	20,000
		Lower Trent Region Conservation Authority	10,000
		Township of Sidney	10,000
		The Intelligencer.	720
		Trentonian	855
		<i>Authority—Federal Court #A-1193-91</i>	
		Cost awarded with respect to wrongful dismissal—	
		Mathieu R.	1,115
		<i>Authority—Ontario Provincial Court #77705/93</i>	
		Cost awarded with respect to harassment—	
		Bull G	1,500
		<i>Authority—Federal Court #T-306-93</i>	
		Cost awarded with respect to Discrimination Human Rights—	
		Liebmann V	699
			63,519
FISHERIES AND OCEANS		NATIONAL REVENUE	
Department		Customs and Excise	
<i>Authority—Nova Scotia Court of Appeal</i>		<i>Authority—Ontario Provincial Court File no 92-CQ-22265</i>	
CAC 02962 Reimbursement of costs to Mr. MacKenzie—		Costs against the Crown regarding the constitutional validity of section 462.2 of the Criminal Code—	
Daley, Black and Moreira in trust for Cameron MacKenzie	400	Davies, Ward and Beck in trust	18,447
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
INDIAN AND INUIT AFFAIRS PROGRAM			
<i>Authority—Federal Court Award T-1678-88</i>			
Whether contracted-out employees are Public Servants—			
Payment of salary and benefits			
Thomas W C and Peguis Band	103,013		
NORTHERN AFFAIRS PROGRAM			
<i>Authority—Ontario Court B-112/93</i>			
Sale of assets and environmental obligations as a result of bankruptcy—			
Curragh Inc.	1,299,000		
	1,402,013		

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court of Canada</i>		<i>91-1849(IT)</i>	
<i>Award # T560-84</i>		Cassels Brock & Blackwell	
Costs and damages awarded for the seizure		The Ram Land Corporation	7,555
of a boat—		<i>A-309-93</i>	
Rollinson G G	412,170	Chaurette Levesque	
<i>Authority—Federal Court of Canada</i>		Pompa, Giovanni	13,533
<i>Award # T245-87</i>		<i>A-309-93</i>	
Costs for the seizure/loss of a 1974 Parisienne		Chaurette Levesque	
and interest from 1985 to 1991—		Pompa, Giovanni	6,455
Rollinson G G	2,654	<i>93-1199(IT)</i>	
	433,271	Clark Brian N	
Taxation		Kondrat, Robert	300
<i>Authority—Federal Court awards and court</i>		<i>T-3066-90</i>	
<i>costs with respect to the Income Tax Act</i>		Cleall Pahl Knaak Veylan	
<i>Authority—Awards:</i>		Borstad Welding Supplies	12,486
<i>T-1421-90, A-362-93</i>		<i>T-1417-90</i>	
Aikens McCauley		Crease Harman	
Phillips, William R	26,216	Mousseau, Guy	7,013
<i>90-2057(IT), 90-2113(IT)</i>		<i>91-1766(IT)</i>	
Allaire Menard Mageau Valiquette		Crocco Hunter Purvis & Depow In Trust	
Morin, Paper & Frank	440	Haynes Printzline	672
<i>92-402(UI)</i>		<i>91-2289(IT), 91-2290(IT), 91-2291(IT)</i>	
Baines, Terry T		Cuelenaere Kendall Gaucher Duncan	
Baines, Terry T	292	Katzman & Richards In Trust	
<i>92-348(IT), 91-379(IT), 91-544(IT)</i>		Klebeck, Deborah	2,745
Beard Winter		<i>94-2330(IT)</i>	
Bruhn, Ronald	1,800	D'Angelo, Antoine	
<i>92-1360(IT)</i>		D'Angelo, Antoine	90
Benett Jones Verchere		<i>86-51(IT), 86-311(IT)</i>	
Phillips, Joseph A	1,700	Daley Black Moreira	
<i>T-3088-90, T-3089-90</i>		Trynor G and Boyd E	7,306
Bennett Jones Verchere		<i>94-257(IT)</i>	
McGovern, Thomas R	1,821	Daley Black Moreira In Trust	
<i>92-2021(IT)</i>		Oster, John P	9,767
Bodnar & Kobrynsky		<i>90-2266(IT)</i>	
Petryk, Michael C	1,300	Dallaire Tremblay Bouchard	
<i>94-41(UI)</i>		Verreault, Luc	701
Bosanac, Paula R		<i>93-1897(IT)</i>	
Bosanac, Paula R	322	Darwin, Wandler	
<i>93-603(UI)</i>		Darwin, Wandler	100
Boyd, Ryland		<i>93-2317(IT), 93-2316(IT)</i>	
Boyd, Ryland	208	Davies Beck & Ward	
<i>A-806-92</i>		Spies, Hans	1,750
Bull Housser & Tupper		<i>92-993(IT)</i>	
Coopers & Lybrand Ltd.	1,132	Davies Ward Beck	
<i>91-2701(IT)</i>		HSC Research Development	5,844
Byers Casgrain		<i>93-3158(IT)</i>	
141224 Canada Ltee	3,016	Department of Justice	
<i>89-3031(IT)</i>		Redman, Deborah E	100
Canadian Liquid Air		<i>93-1028(IT)</i>	
Bedirian H	4,492	Department of Justice	
<i>93-515(UI)</i>		Sturby, Marvin	122
Carnell, Tyrone		<i>92-684(IT)</i>	
Carnell, Tyrone	370	Department of Justice	
<i>92-2572(IT)</i>		Warren, Kenneth	688
Casgrain, Blanchet, Gagnon et al		<i>93-844(IT)</i>	
Coulombe G	4,855	Department of Justice	
		Campbell, Thomas	400

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
94-1911(IT)		93-1671(IT)	
Department of Justice		Hogopian D	
Debodt, Shirley	129	Haymour, Jehad	95
93-1195(IT)		90-2353(IT), 90-2354(IT), 90-2430(IT), 90-2431(IT)	
Department of Justice		90-2489(IT), 902490(IT)	
Kelvin, Wiley	177	Jones, Emery	
93-1897(IT), 93-1898(IT), 93-1899(IT), 94-68(IT)		Hadad, Fereydoun	1,875
Hughes and Brannen		93-68(IT), 93-69(IT), 93-70(IT)	
Pickett S	599	Joseph E Weir In Trust	
93-587(UI)		Wynberg, Harry Jr	1,600
Doyle, Henry		92-2024(IT), 92-2026(IT), 92-2027(IT)	
Doyle, Henry	292	Kelly Howard Santini	
93-1769(IT)		Davies JW, Smith D, Craigie WM	3,070
Durdan, Fred J		<i>Discontinuance</i>	
Durdan, Fred J	600	Kenneth Specht In Trust	
93-284(IT)		Dumas, Elizabeth	856
Edward L Derrah In Trust		92-2390(IT)	
Conrad, James	2,110	Koffman Birnie & Kalef	
T-541-91, T-542-91, T-543-91		Ivans Auto Body Ltd.	3,113
Felesky Flynn		91-1429(IT)	
McAllister Drilling Ltd.	2,509	Koffman Birnie Kalex	
93-1028(IT)		Meredith DH	2,261
Felesky Flynn		T-1436-85	
Tinant, Roger	350	Lang Michener In Trust	
93-820(IT)		Millford Development Ltd.	1,846
Ferguson, John D		88-966(IT)	
Ferguson, John D	249	Lawlor & Leclair	
92-871(IT)		Tucker, Cateria	375
Fraser & Beatty		90-1868(IT)	
Kalousdian, George	1,347	Legris Michaud Lacoursiere Jacob	
91-1761(IT), 91-1762(IT)		Labrecque, Denis	926
Fraser & Beatty		T-3208-90	
Gaitens Albert & Joanne	2,648	Lerner & Associates	
92-457(IT)		Yaki, Stanley J	1,589
Gehl & Gehl		93-279(IT), 93-259(IT)	
Mangat, Baljeet	1,500	Lerner & Associates	
90-1120(IT)		George Eloise Adell & Gerald	3,247
Gervais, Dube		T-1462-90, T-1461-90, T-1463-90, T1464-90	
Jolin, Yvon	116	MacKimmie Matthews	
94-478(IT)		Penner, Robert D	9,657
Gibson Mark Robert Craig		92-2499(IT)	
Gibson Mark Robert Craig	350	McCarthy Tetrault In Trust	
T-450-88		Azzalino, William	2,500
Gowling Strathy & Henderson In Trust		92-2499(IT)	
Cumberland Ready Mix Ltd.	6,074	McCarthy Tetrault In Trust	
93-2932(IT)		Currie, Robert W	2,500
Guy & Gilbert		92-2460(IT)	
Belair Compagnie d'Assurances	650	McCarthy Tetrault In Trust	
94-525(UI)		Gordon, John	4,108
Haidy, Emily		T-1741-84, T-286-89, A-1007-90	
Haidy, Emily	94	McCarthy Tetrault In Trust	
T-1183-92		Gulf Canada Resources Ltd.	500
Hennan Blaikie		T-1741-84, T-286-89, A-1007-90	
Curzi, Jean G	7,885	McCarthy Tetrault In Trust	
92-2366(IT), 92-2367(IT)		Gulf Canada Resources Ltd.	8,000
Hickson Martin Blanchard		T-1121-90	
Nanini M, Gagne, Jean-Marie	2,000	McCarthy Tetrault In Trust	
		Chrysler Canada Ltd.	7,506

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-1741-84, T-286-89, A-1007-90</i>		<i>T-3100-79, A-592-88, S-22422</i>	
McCarthy Tetrault In Trust		Osler Hoskin & Harcourt	
Gulf Canada Resources Ltd.	46,874	Irving Oil Limited	512,377
<i>92-1540(IT)</i>		<i>94-545(IT)</i>	
McKercher Laing & Whitmore		Parlee, McLaws In Trust	
Hunter's Sport Shop Ltd.	6,656	Tigney Technology Incorporated.....	1,661
<i>94-733(IT), 94-1557(IT)</i>		<i>94-1500(IT)</i>	
McLachlan Wilcox & Ducharme		Perks & Hanson	
Dufresne, Gerald	1,479	Markuza Chaim	650
<i>93-547(UI)</i>		<i>83-852(IT), 83-322(IT), 83-1190(IT)</i>	
McLean, Toby		Phillips Vineberg	
McLean, Toby	172	Saratoga Construction Ltd.	2,227
<i>92-960(IT), 93-1599(IT)</i>		<i>93-1897(UI), 93-1898(UI), 93-1899(UI), 94-68(UI)</i>	
McLennan, Ross		Pickett, Shawn	
Code, William Everett.....	1,853	Pickett, Shawn	599
<i>93-40(IT)</i>		<i>92-2130(IT)</i>	
McMillan Binch		Poulin & Associes	
Lancaster Financial Inc.	6,125	G.B.M. Inc.....	2,448
<i>88-744(IT)</i>		<i>T-3066-90</i>	
Mendelsohn Rosentzweig Shacter		Preston Willis Lackowicz	
Les Placements Sogelan Inc.	625	Borstad Welding Supplies	8,152
<i>93-3438(IT)</i>		<i>89-1825(IT), 89-1826(IT)</i>	
Mills Zuk & Freeland		Priel Stevenson Hood & Thornton	
Perrin, Debbie	846	Wakil, Farkhanda A	950
<i>A-685-93</i>		<i>92-1286(IT)</i>	
Milner Fenerty		Reidlan MacInnis	
Taylor, Jane	1,946	Moffat TM	2,364
<i>91-271(IT)</i>		<i>93-901(UI)</i>	
Mockler Allen & Dixon		Rumboldt, Jason	
First Farm Inc.....	10,343	Rumboldt, Jason	330
<i>85-1686(IT)</i>		<i>T-3147-91, T-3148-91, T-3149.91</i>	
Munns, William D		Russell & Dumoulin In Trust	
Munns, William D	100	Engler JS	3,687
<i>85-1686(IT)</i>		<i>93-2739(IT)</i>	
Munns, William D		Sharon Lorene Acton	
Munns, William D	45	Sharon Lorene Acton	261
<i>91-352(IT), 91-373(IT), 91-353(IT)</i>		<i>90-2976(IT)</i>	
Murray Sklar In Trust		Shea Nerland Calnan	
Grunbaum Joshua	3,000	Hover, Dr. John.....	3,357
<i>92-2540(IT)</i>		<i>93-852(IT), 93-852(IT)</i>	
Nolan Nolan McLean & Associates		Siskind Cromarty Ivey & Dowler	
Danayr Inc.	17,200	George Carl Otto & Shirley A	2,895
<i>93-779(IT)</i>		<i>91-1248(IT)</i>	
North Petersen Lint & Adfreachuk In Trust		Snyder & Company In Trust	
Varzari Gerald William	400	Tanish & Associates Ltd.	4,700
<i>T-1857-81, A-78-83</i>		<i>86-220(IT)</i>	
Ogilvie Renaud		Strikeman, Elliott	
Laferriere, Cyrille A	886	Sylvestre, Huguette	540
<i>93-2556(IT), 93-2451(IT), 93-2559(IT), 93-2669(IT)</i>		<i>93-847(IT), 93-740(IT)</i>	
<i>93-2449(IT), 93-2558(IT)</i>		Tax Court of Canada	
Ogilvy Renault		Fletcher Bruce & Barbara	1,600
Berube, Richard.....	1,438	<i>92-296(IT), 92-297(IT)</i>	
<i>A-425-93</i>		Templeman Menninga Kort Sullivan & Fairbrother	
Ogilvy Renault		Roos Nellie & Richard.....	6,870
McCready-Simbinelli Norma	5,659	<i>91-712(IT)</i>	
<i>T-3100-79, A-592-88</i>		Thompson & Elliott	
Osler Hoskin Harcourt		Leighton Enterprises Ltd.	5,000
Irving Oil Ltd.	817		

10.30 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS

Court awards—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-819-90, A-205-93</i>		<i>90-33079(IT)</i>	
Thorsteinsson In Trust		Zimmerman & Associates	
Loewen, Henry	452	Gulliver's Travels Motor Hotel Ltd.	5,721
<i>T-819-90, A-205-93</i>			923,043
Thorsteinsson In Trust			1,356,314
Loewen, Henry	3,045		
<i>91-1046(IT), 91-1047(IT)</i>		SOLICITOR GENERAL	
Thorsteinsson In Trust		Canadian Security Intelligence Service	
Bertram, Marshall	4,360	<i>Authority—Federal Court Award T-2645-85</i>	
<i>92-1665(IT), 92-1666(IT)</i>		Settlement of a claim for payment of	
Thorsteinsson In Trust		bilingual bonus—	
Felicella, Dominic	6,371	Gingras Y R H and employees of CSIS	375,000
<i>91-2349(IT)</i>		Correctional Service	
Thorsteinsson In Trust		<i>Authority—Provincial Court of Ontario #1869/94</i>	
Fulton, Geoffrey	5,755	Compensation for transfer contrary to court order—	
<i>89-398(IT)</i>		Jennifer Reid in Trust for Tibando R	5,000
Vaillancourt, Daniel			380,000
Ryan, Albertine	375		
<i>93-491(UI)</i>		TRANSPORT	
Veilleux, Jean-Louis		Department	
2639-8438 Quebec Inc.	324	<i>Authority—Ontario Court CQ 55762</i>	
<i>91-2346(IT)</i>		Settlement for damages regarding breach of contract	
Vernon I Balaban		Pearson International Airport—	
Bastone, John	1,877	Lenczner Slaght Royce Smith Griffin in trust	5,000
<i>93-3352(IT)</i>			
W Murray Smith In Trust		VETERANS AFFAIRS	
Ford, Stella M	716	Department	
<i>92-1778(IT)</i>		VETERANS AFFAIRS PROGRAM	
Wigmar Holdings Ltd.		<i>Authority—Federal Court Award T2253-93</i>	
Wigmar Holdings Ltd.	5,874	Court costs awarded to claimant of pension	
<i>91-2344(IT)</i>		entitlement review—	
William GD McCarthy In Trust		Shipowick M.	5,550
Mott-Trille Frank R.	8,412	Total.	21,569,821
<i>92-22491(IT)</i>			
Woloshyn Mattison			
Gartry, William C	1,735		

SECTION 11

1994-95

PUBLIC ACCOUNTS

Federal-Provincial Shared-Cost Programs

CONTENTS

	<i>Page</i>
Agriculture and Agri-Food	11.2
Atlantic Canada Opportunities Agency	11.4
Canadian Heritage	11.4
Environment	11.6
Finance	11.8
Fisheries and Oceans	11.10
Health	11.14
Human Resources Development	11.14
Indian Affairs and Northern Development	11.16
Industry	11.20
Justice	11.20
National Defence	11.22
Natural Resources	11.22
Public Works and Government Services	11.24
Solicitor General	11.24
Transport	11.24
Western Economic Diversification	11.26

Federal-Provincial Shared-Cost Programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE AND AGRI-FOOD				
Department (Agriculture)				
Atlantic livestock feed initiatives .....	...	...	...	...
	240	868	369	120
	<i>4,415</i>	<i>13,367</i>	<i>10,343</i>	<i>12,058</i>
Canada/Manitoba partnership agreement on municipal water infrastructure .....	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...

Canada/Saskatchewan partnership agreement on water- based economic development .....	...	...	...	...

Canada/Saskatchewan subsidiary agreement on irrigation based economic development .....	...	...	...	...

Contributions to 4-H clubs	8	8	15	9
	9	9	15	9
	<i>133</i>	<i>105</i>	<i>210</i>	<i>114</i>
Crop insurance and waterfowl	84	1,386	376	2,229
	85	1,156	377	2,312
	<i>961</i>	<i>20,080</i>	<i>4,874</i>	<i>17,058</i>
Economic and regional development agreements	1,436	1,381	4,632	348
	426	3,549	4,013	4,392
	<i>6,501</i>	<i>27,409</i>	<i>30,410</i>	<i>30,824</i>
Eradication of the asian gypsy moth .....	...	...	...	...

Grape and wine sector adjustment agreements .....	...	...	...	...

Green plan	247	192	350	326
	55	79	239	178
	<i>303</i>	<i>274</i>	<i>624</i>	<i>504</i>
Gross revenue insurance plan .....	...	1,563	466	1,129
	...	2,628	392	1,399
	...	<i>7,998</i>	<i>1,949</i>	<i>4,170</i>

11.2 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...	...	...	...	...	...	1,597	...	...	1,597
...	...	...	...	...	...	40,183	...	...	40,183(f)
...	...	2,746	...	...	...	2,746	...	...	2,746
...	...	3,028	...	...	...	3,028	...	...	3,028
...	...	12,422	...	...	...	12,422	...	...	12,422
...	...	...	608	...	...	608	...	...	608
...	...	...	436	...	...	436	...	...	436
...	...	...	1,050	...	...	1,050	...	...	1,050
...	...	...	1,675	...	...	1,675	...	...	1,675
...	...	...	1,065	...	...	1,065	...	...	1,065
...	...	...	3,000	...	...	3,000	...	...	3,000
...
...	...	...	1,618	...	...	1,618	...	...	1,618
...	...	...	40,456	...	...	40,456	...	...	40,456(f)
9	62	22	24	30	16	203	...	...	203
8	62	22	24	30	16	204	...	...	204
128	1,098	369	406	494	214	3,271	...	...	3,271
16,433	23,940	18,264	67,087	27,627	4,375	161,801	...	...	161,801
17,361	26,822	17,508	67,081	34,818	4,019	171,539	...	...	171,539
214,410	362,333	331,994	1,199,763	816,677	66,087	3,034,237	...	...	3,034,237
8,767	...	...	...	3,643	...	20,207	...	...	20,207
238	...	...	...	3,216	...	15,834	...	...	15,834
25,297	...	12,797	13,169	7,750	19,555	173,712	...	...	173,712(1)
...
...
...	...	...	...	...	2,400	2,400	...	...	2,400(f)
...	...	...	...	...	81	81	...	...	81
216	4,167	...	...	...	183	4,566	...	...	4,566
236	45,683	...	...	...	13,967	59,886	...	...	59,886
5,131	6,944	...	...	9,449	1,442	24,081	33	47	24,161
3,137	2,920	...	...	2,903	814	10,325	...	...	10,325
8,371	10,103	...	...	12,830	2,282	35,291	33	47	35,371
57,771	62,699	69,600	142,134	62,278	1,978	399,618	...	...	399,618
51,043	60,983	92,350	157,576	98,092	2,292	466,755	...	...	466,755
215,934	303,553	364,635	903,030	561,061	11,941	2,374,271	...	...	2,374,271

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
National farm business management program	217	187	334	321
	249	135	66	148
	514	322	400	508
National soil conservation program .....	...	...	130	...
	...	...	70	...
	100	750	490	1,168
Rabies indemnification program .....	...	...	...	...

	...	...	...	5
Tobacco diversification plan .....	...	...	87	...
	...	2,000	102	...
	...	4,900	566	141
Total ministry	1,992	4,717	6,390	4,362
	1,064	10,424	5,643	8,558
	12,927	75,205	49,866	66,550
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Cooperation agreements	31,738	14,465	17,209	28,248
	26,491	14,020	11,295	28,422
	109,628	36,552	32,692	87,391
Economic and regional development agreements .....	...	...	251	...
	...	...	1,558	...
	28,486	42,757	48,457	37,027
Total ministry	31,738	14,465	17,460	28,248
	26,491	14,020	12,853	28,422
	138,114	79,309	81,149	124,418
CANADIAN HERITAGE				
Department (Communications)				
Canada/British Columbia development agreement on communications and cultural industries .....	...	...	...	...

Canada/Manitoba beaver co-operation agreement .....	...	...	...	...

Canada/Saskatchewan partnership agreement on culture .....	...	...	...	...

Contribution to the province of British Columbia for the Moresby Compensation Account .....	...	...	...	...

Economic regional development agreements	906	218	618	445
	512	1,250	667	46
	1,688	5,191	1,480	998

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
1,666	2,330	747	1,638	1,384	445	9,269	...	...	9,269
1,750	3,041	976	1,872	1,476	604	10,317	...	...	10,317
3,520	7,736	2,424	5,214	4,194	1,209	26,041	...	...	26,041 ⁽²⁾
...	...	...	...	...	...	130	...	...	130
...	...	1,222	1,426	948	710	4,376	...	...	4,376
5,195	9,763	6,638	20,828	13,735	2,365	61,032	...	...	61,032
1	45	6	...	...	...	52	...	...	52
23	92	...	...	...	...	115	...	...	115
228	2,315	52	18	1	...	2,619	...	...	2,619
...	1,544	...	...	...	...	1,631	...	...	1,631
...	...	...	...	...	...	2,102	...	...	2,102
3,217	39,414	...	...	...	...	48,238	...	...	48,238 ⁽³⁾
89,778	97,564	91,385	213,166	104,411	8,337	622,102	33	47	622,182
73,776	98,087	115,106	231,098	141,483	8,638	693,877	...	...	693,877
476,536	781,998	731,331	2,186,934	1,416,742	120,020	5,918,109	33	47	5,918,189
...	...	...	...	...	...	91,660	...	...	91,660
...	...	...	...	...	...	80,228	...	...	80,228
...	...	...	...	...	...	266,263	...	...	266,263
...	...	...	...	...	...	251	...	...	251
...	...	...	...	...	...	1,558	...	...	1,558
...	...	...	...	...	...	156,727	...	...	156,727
...	...	...	...	...	...	91,911	...	...	91,911
...	...	...	...	...	...	81,786	...	...	81,786
...	...	...	...	...	...	422,990	...	...	422,990
...	...	...	...	...	74,850	74,850	...	...	74,850
...
...	...	...	...	...	74,850	74,850	...	...	74,850
...
...	...	14,919	...	...	...	14,919	...	...	14,919
...	...	199,719	...	...	...	199,719	...	...	199,719 ^{(f)(2)}
...	...	...	308,618	...	...	308,618	...	...	308,618
...	...	...	265,650	...	...	265,650	...	...	265,650
...	...	...	4,313,818	...	...	4,313,818	...	...	4,313,818 ⁽²⁾
...
...
...	...	...	...	...	27,200	27,200	...	...	27,200 ^(f)
...	...	...	308	746	75	3,316	...	...	3,316
70	...	1,688	1,475	1,013	...	6,721	...	...	6,721
63,279	26,001	18,725	4,598	3,592	75	125,627	...	...	125,627

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Official language in education program	4,989 3,386 56,375	1,659 1,617 28,683	7,968 7,894 96,334	25,373 23,575 453,259
Promotion of official languages ⁽⁵⁾
Western arctic visitor centre agreement . . . . .	...	...	...	...
Total ministry	5,895 3,898 58,063	1,877 2,867 33,874	8,586 8,561 97,814	25,818 23,621 454,257
ENVIRONMENT				
Canada/Newfoundland agreement—Respecting water management	318 50 368	...	...	...
Canada/Newfoundland climate network expansion agreement	78 90 898	...	...	...
Canada/Nova Scotia water and economy agreement . . . . .	...	...	53	...
Canada/Ontario Great Lakes water quality agreement . . . . .	...	...	53	...
Canada/Quebec climate network expansion agreement . . . . .	...	...	...	...
Contaminated sites remediation program	1,985 496 2,581	39 ...	903 88 1,017	457 362 1,419
Crop depredation . . . . .	...	...	...	...
Economic and regional development agreement(ERDA) . . . . .	...	...	2,436 1,768 5,213	...
Flood forecast (<i>Canada Water Act</i>) . . . . .	...	...	...	47 48 145
Flood risk mapping	128 100 1,312	...	...	20 7 1,859
Fraser River flood control . . . . .	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
67,591	92,175 ⁽⁴⁾	11,110	11,186	13,011	10,860	245,922	1,134	1,162	248,218
72,113	91,016	8,772	8,898	10,538	11,027	238,836	1,056	939	240,831
1,911,507	1,446,008	140,345	114,639	142,456	158,799	4,548,405	9,720	10,508	4,568,633 ⁽²⁾
115,880	...	...	...	...	...	115,880	...	...	115,880
112,500	...	...	...	...	...	112,500	...	...	112,500
228,380	...	...	...	...	...	228,380	...	...	228,380 ⁽²⁾
...	...	...	...	...	...	...	100,000	...	100,000
...
...	...	...	...	...	...	...	100,000	...	100,000
183,471	92,175	11,110	320,112	13,757	85,785	748,586	101,134	1,162	850,882
184,683	91,016	25,379	276,023	11,551	11,027	638,626	1,056	939	640,621
2,203,166	1,472,009	358,789	4,433,055	146,048	260,924	9,517,999	109,720	10,508	9,638,227
...	...	...	...	...	...	318	...	...	318
...	...	...	...	...	...	50	...	...	50
...	...	...	...	...	...	368	...	...	368
...	...	...	...	...	...	78	...	...	78
...	...	...	...	...	...	90	...	...	90
...	...	...	...	...	...	898	...	...	898
...	...	...	...	...	...	53	...	...	53
...
...	...	...	...	...	...	53	...	...	53
...
...	356	...	...	...	...	356	...	...	356
...	22,466	...	...	...	...	22,466	...	...	22,466 ^(f)
391	...	...	...	...	...	391	...	...	391
363	...	...	...	...	...	363	...	...	363
3,928	...	...	...	...	...	3,928	...	...	3,928
4,171	1,634	349	140	548	...	10,226	...	...	10,226
4,098	3,391	60	585	2,210	671	11,961	...	...	11,961
14,967	19,797	409	725	5,114	1,490	47,558	...	30	47,588
...	...	125	234	199	5	563	...	...	563
...	...	144	287	277	12	720	...	...	720
...	...	3,943	6,807	7,427	61	18,238	...	...	18,238
...	...	...	...	...	...	2,436	...	...	2,436
...	...	...	...	...	...	1,768	...	...	1,768
...	...	...	...	...	...	5,213	...	...	5,213
...	...	...	...	...	...	47	...	...	47
...	...	...	...	...	...	48	...	...	48
...	...	...	...	...	...	145	...	...	145
360	...	3	28	605	162	1,306	...	...	1,306
360	...	20	19	357	...	865	...	...	865
12,756	8,742	1,753	2,183	2,432	1,162	32,888	...	...	32,888
...	...	...	...	...	294	294	...	...	294
...	...	...	...	...	500	500	...	...	500
...	...	...	...	...	73,126	73,126	...	...	73,126

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
James Bay Consulting committees on environment .....	...	...	...	...

Meteorological observing stations .....	...	...	...	...

Other Federal/Provincial water resource projects .....	...	...	...	...

Ottawa River regulation .....	...	...	...	...

Peace, Athabasca and Slave Rivers study (Northern River Basin) .....	...	...	...	...

Protection and clean-up of St-Lawrence River .....	...	...	...	...

Pulp and paper .....	...	...	...	...

Sustainable management program for the Fraser River Basin .....	...	...	...	...

Water quality monitoring agreements	197	70	...	122
	197	70	...	99
	<i>1,576</i>	<i>366</i>	...	<i>463</i>
Water quantity survey agreement	307	17	78	107
	324	33	181	242
	<i>3,651</i>	<i>725</i>	<i>2,300</i>	<i>4,141</i>
Weather radio network	43	...	24	6
	...	...	24	6
	<i>941</i>	...	<i>686</i>	<i>338</i>
Total ministry	3,056	126	3,494	759
	1,257	103	2,063	764
	<i>11,327</i>	<i>1,130</i>	<i>9,958</i>	<i>8,365</i>

FINANCE

Federal Office of Regional Development—Quebec

Canada/Quebec industrial and tourism

sub-agreements

...
...
...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
95	...	...	...	...	...	95	...	...	95
85	...	...	...	...	...	85	...	...	85
<i>1,181</i>	...	...	...	...	...	<i>1,181</i>	...	...	<i>1,181</i>
...	...	...	...	20	...	20	...	...	20
...	...	...	...	19	...	19	...	...	19
...	...	...	...	<i>152</i>	...	<i>152</i>	...	...	<i>152</i>
...
...	...	...	...	...	205	205	...	...	205
...	...	...	...	...	<i>205</i>	<i>205</i>	...	...	<i>205(f)</i>
108	72	...	...	...	...	180	...	...	180
159	106	...	...	...	...	265	...	...	265
<i>994</i>	<i>850</i>	...	...	...	...	<i>1,844</i>	...	...	<i>1,844</i>
...	...	...	...	1,260	...	1,260	...	...	1,260
...	...	...	...	1,260	...	1,260	...	...	1,260
...	...	...	...	<i>3,941</i>	...	<i>3,941</i>	...	...	<i>3,941</i>
2,500	...	...	...	...	...	2,500	...	...	2,500
2,350	...	...	...	...	...	2,350	...	...	2,350
<i>12,710</i>	...	...	...	...	...	<i>12,710</i>	...	...	<i>12,710</i>
300	...	...	...	...	107	407	...	...	407
...
<i>300</i>	...	...	...	...	<i>107</i>	<i>407</i>	...	...	<i>407</i>
...	...	...	...	...	102	102	...	...	102
...	...	...	...	...	107	107	...	...	107
...	...	...	...	...	<i>209</i>	<i>209</i>	...	...	<i>209</i>
...	...	...	...	...	...	389	...	...	389
...	...	...	...	...	...	366	...	...	366
...	...	...	...	...	...	<i>2,405</i>	...	...	<i>2,405</i>
874	1,005	1,500	1,300	1,400	...	6,588	...	...	6,588
983	781	1,900	1,800	2,100	...	8,344	...	...	8,344
<i>17,258</i>	<i>13,202</i>	<i>6,117</i>	<i>5,823</i>	<i>14,211</i>	...	<i>67,428</i>	...	...	<i>67,428(2)</i>
...	...	...	...	...	...	73	...	...	73
...	...	...	...	...	...	30	...	...	30
...	...	...	...	...	...	<i>1,965</i>	...	...	<i>1,965</i>
8,799	2,711	1,977	1,702	4,032	670	27,326	...	...	27,326
8,398	4,634	2,124	2,691	6,223	1,495	29,752	...	...	29,752
<i>64,094</i>	<i>65,057</i>	<i>12,222</i>	<i>15,538</i>	<i>33,277</i>	<i>76,360</i>	<i>297,328</i>	...	<i>30</i>	<i>297,358</i>
92,362	...	...	...	...	...	92,362	...	...	92,362
...
<i>92,362</i>	...	...	...	...	...	<i>92,362</i>	...	...	<i>92,362</i>

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Canada/Quebec tourism development sub-agreement.....

Total ministry.....

FISHERIES AND OCEANS				
Department				
Aquatic habitat classification system

Biological science/Hydroelectric development

Burrard Inlet Environmental Action Plan

Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation	3,513	...	...	...
	1,890	...	...	...
	5,894	...	...	...
Coho Radio Tagging

Coho Radio Tagging recovery

Cooperative agreement for fishing industry development	485	...	...	...

	485	...	...	...
Cariboo region inter-agency management committee

Economic and regional development agreement	642	90	...
	...	1,011	1,525	1,972
	...	11,211	14,819	29,172
Fish habitat studies

Fish wheels for use in British Columbia

Fraser Basin management program

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
7,590	7,590	...	...	7,590
9,101	9,101	...	...	9,101
19,219	19,219	...	...	19,219
99,952	99,952	...	...	99,952
9,101	9,101	...	...	9,101
111,581	111,581	...	...	111,581
...	45	45	...	...	45
...	10	10	...	...	10
...	55	55	...	...	55(f)
...	...	40	...	...	...	40	...	...	40
...	...	5	...	...	...	5	...	...	5
...	...	57	...	...	...	57	...	...	57
...	72	72	...	...	72
...	80	80	...	...	80
...	152	152	...	...	152(2)
...	3,513	...	...	3,513
...	1,890	...	...	1,890
...	5,894	...	...	5,894
...	373	373	...	...	373
...
...	373	373	...	...	373(f)
...	160	160	...	...	160
...
...	160	160	...	...	160(f)
...	485	...	...	485
...
...	485	...	...	485
...	5	5	...	...	5
...	1	1	...	...	1
...	6	6	...	...	6(f)
...	732	...	...	732
...	4,508	...	...	4,508
16,765	71,967	...	...	71,967
...
...	10	...	...	...	...	10	...	...	10
...	160	...	...	...	...	160	...	...	160
...	6	6	...	...	6
...
...	6	6	...	...	6(f)
...	275	275	...	...	275
...	286	286	...	...	286
...	561	561	...	...	561

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Fraser River Estuary management

Hydrographic Arctic Survey (previously Hydrography)

Lillooet River System water quality monitoring

Lower Fraser Valley Agriculture Waste Management

Northern Cod early retirement program
	8,863	...	...	...
	8,863	...	...	...
Omineca region inter-agency management committee

Operation of Alouette River hatchery

Plant workers adjustment program	512	...	14,720	274
	3,948	...	7,819	649
	11,562	...	25,911	5,348
Private Land Conservation Strategy

Prototype testing of FISS Database

Queen Charlotte Island fish/forestry interaction program

Recreational fisheries	3,776
	2,199
	51	8,378
Salmon River Fishway

Southern interior region inter-agency management committee

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	90	90	...	...	90
...	100	100	...	...	100
...	190	190	...	...	190(2)
...
...	460	...	460
...	811	...	811
...	8	8	...	...	8
...
...	8	8	...	...	8(f)
...	5	5	...	...	5
...
...	5	5	...	...	5(f)
...
...	8,863	...	...	8,863
...	8,863	...	...	8,863
...	5	5	...	...	5
...	5	5	...	...	5
...	10	10	...	...	10(f)
...	25	25	...	...	25
...	25	25	...	...	25
...	418	418	...	...	418
...	15,506	...	...	15,506
...	12,416	...	...	12,416
...	42,821	...	...	42,821
...	5	5	...	...	5
...
...	5	5	...	...	5
...	15	15	...	...	15
...
...	15	15	...	...	15(f)
...	37	37	...	...	37
...	37	37	...	...	37
...	274	274	...	...	274(f)
...	3,776	...	...	3,776
...	2,199	...	...	2,199
...	8,429	...	...	8,429
...	20	20	...	...	20
...
...	146	146	...	...	146
...	5	5	...	...	5
...	5	5	...	...	5
...	10	10	...	...	10(f)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Stealhead Radio Tag Recovery

Stewardship of Waterways and Wetlands

Storm Drain marking program

Strategies for Non-Point Source Pollution System

Stream Stewardship Guide for Planners

TRIM digital positional files

Total ministry	4,510	642	14,810	4,050
	14,701	1,011	9,344	4,820
	26,804	11,211	40,781	42,898

HEALTH**Department (National Health and Welfare)**

New Horizons	382	340	434	454
	221	187	480	375
	1,732,928	405,838	2,395,453	2,523,209

HUMAN RESOURCES DEVELOPMENT**Department (Employment and Immigration)**

Agricultural employment development agreement .....	...	2	1	...

	...	827	897	564
Alcohol and Drug Treatment and Rehabilitation	779	...	1,389	626

	1,099	...	3,318	1,216
Canada Assistance Plan	199,172	36,237	263,867	203,274
	173,576	37,456	264,519	208,536
	1,931,718	441,735	2,658,886	2,726,029
Canadian jobs strategy	14,631	2,153	9,923	22,274
	61,841	3,891	20,406	38,111
	316,178	42,846	230,026	322,871
Deinstitutionalization initiatives	3,387	170	...	...
	2,062	346	...	...
	5,449	516	...	...
New Brunswick Works .....	...	...	...	7,273
	...	...	...	4,560
	...	...	...	11,833

11.14 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	160	160	...	...	160
...
...	160	160	...	...	160
...	32	32	...	...	32
...
...	32	32	...	...	32(f)
...
...	3	...	...	...	...	3	...	...	3
...	3	...	...	...	...	3	...	...	3
...	1	1	...	...	1
...
...	1	1	...	...	1(f)
...	20	20	...	...	20
...
...	20	20	...	...	20(f)
...	20	20	...	...	20
...	26	26	...	...	26
...	46	46	...	...	46(f)
...	...	40	...	...	1,384	25,436	...	...	25,436
...	13	5	...	...	575	30,469	460	...	30,929
16,765	163	57	...	...	2,653	141,332	811	...	142,143

2,609	5,429	1,263	706	1,019	1,995	14,631	178	194	15,003
3,163	3,523	740	382	939	1,588	11,598	64	53	11,715
17,506,093	23,394,311	2,922,045	2,574,391	6,898,579	10,205,420	70,558,267	251,005	72,789	70,882,061(2)

340	2	...	...	...	...	345	...	...	345
311	37	...	...	...	...	348	...	...	348
10,264	12,311	2,773	2,175	3,464	2,446	35,721	...	...	35,721
7,870	11,584	379	1,432	2,252	4,063	30,374	...	...	30,374
...	...	...	...	127	...	127	...	...	127
12,144	38,122	484	4,821	6,262	13,258	80,724	...	...	80,724(2)
2,030,544	2,576,230	331,487	236,493	479,365	882,177	7,238,846	28,991	11,581	7,279,418
2,013,935	2,520,716	306,966	227,361	587,924	839,545	7,180,534	28,489	10,173	7,219,196
19,534,028	25,965,112	3,252,269	2,810,178	7,376,925	11,085,602	77,782,482	279,818	84,176	78,146,476
91,752	88,080	11,909	13,951	32,113	44,341	331,127	...	...	331,127
136,872	109,454	15,790	20,625	44,251	64,221	515,462	...	...	515,462
1,801,935	1,887,830	247,664	264,477	601,226	726,838	6,441,891	...	...	6,441,891
...	169	350	550	150	...	4,776	...	...	4,776
...	189	200	212	150	28	3,187	...	...	3,187
...	358	550	762	300	28	7,963	...	...	7,963(2)
...	...	...	...	...	...	7,273	...	...	7,273
...	...	...	...	...	...	4,560	...	...	4,560
...	...	...	...	...	...	11,833	...	...	11,833(2)

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Older worker adjustment	993	...	4,138	992
	...	...	81	1,777
	6,269	...	8,838	4,857
Strategic initiatives	2,321	159	1,212	6,520

	2,321	159	1,212	6,520
Vocational rehabilitation of disabled persons	4,219	364	8,193	5,646
	5,280	281	7,409	6,206
	47,821	4,904	77,801	69,591
Total ministry	225,502	39,085	288,723	246,605
	242,759	41,974	292,415	259,190
	2,310,855	490,987	2,980,978	3,143,481

INDIAN AFFAIRS AND NORTHERN DEVELOPMENT**Department**

Acces road Atikamekw—C.N.A.....	...	...	...	...

Akwesasne Memorandum of Agreement and Akwesasne Special task force—Memorandum of agreement .....	...	...	...	...

Beverly and Kaminuriak Caribou management agreement .....	...	...	...	...

Capital facilities and community services for Fort McKay .....	...	...	...	...

Chiefs of Ontario—Fort McKay .....	...	...	...	...

Cree-Kativik school board (James Bay) .....	...	...	...	...

Cree trappers association .....	...	...	...	...

Declaration of political intent negotiations .....	...	...	...	...

Declaration of political intent negotiations—Education participation .....	...	...	...	...

Economic development .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
37,620	8,598	33	185	...	7,816	60,375	...	...	60,375
26,899	23,925	...	...	...	5,764	58,446	...	...	58,446
155,103	110,149	7,403	762	...	22,276	315,657	...	...	315,657
...	17,194	...	...	...	1,994	29,400	675	...	30,075
...
...	17,194	...	...	...	1,994	29,400	675	...	30,075
24,575	71,382	6,453	10,375	25,349	41,101	197,657	3,128	115	200,900
16,264	80,375	3,664	10,269	25,535	26,640	181,923	685	1,977	184,585
88,695	715,555	102,666	106,151	286,077	246,352	1,745,613	9,160	14,552	1,769,325
2,192,701	2,773,239	350,611	262,986	539,229	981,492	7,900,173	32,794	11,696	7,944,663
2,194,281	2,734,696	326,620	258,467	657,987	936,198	7,944,587	29,174	12,150	7,985,911
21,602,169	28,746,631	3,613,809	3,189,326	8,274,254	12,098,794	86,451,284	289,653	98,728	86,839,665
2,857	...	...	...	...	...	2,857	...	...	2,857
1,117	...	...	...	...	...	1,117	...	...	1,117
3,974	...	...	...	...	...	3,974	...	...	3,974
...	65	...	...	...	...	65	...	...	65
...	3,257	...	...	...	...	3,257	...	...	3,257
...	11,333	...	...	...	...	11,333	...	...	11,333
...	...	...	...	...	...	...	13	...	13
...	...	...	...	...	...	...	14	...	14
...	...	...	...	...	...	...	116	...	116
...	...	...	...	135	...	135	...	...	135
...	...	...	...	762	...	762	...	...	762
...	...	...	...	4,286	...	4,286	...	...	4,286
...	425	...	...	...	...	425	...	...	425
...	425	...	...	...	...	425	...	...	425
...	900	...	...	...	...	900	...	...	900
46,147	...	...	...	...	...	46,147	...	...	46,147
35,952	...	...	...	...	...	35,952	...	...	35,952
488,479	...	...	...	...	...	488,479	...	...	488,479
82	...	...	...	...	...	82	...	...	82
82	...	...	...	...	...	82	...	...	82
1,296	...	...	...	...	...	1,296	...	...	1,296
...	156	...	...	...	...	156	...	...	156
...	1,064	...	...	...	...	1,064	...	...	1,064
...	2,467	...	...	...	...	2,467	...	...	2,467
...	187	...	...	...	...	187	...	...	187
...	185	...	...	...	...	185	...	...	185
...	776	...	...	...	...	776	...	...	776
...	...	...	...	...	...	...	5,955	...	5,955
...	...	...	...	...	...	...	7,009	...	7,009
...	12	...	...	...	...	12	35,194	...	35,206

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Forest protection

Hydro land lines

Infrastructure program

Infrastructure rehabilitation—Schefferville

International observer group during the Oka crisis in 1990

Joint Education Capital Agreement—IANC, County of Grand Prairie and Horse Lake Band

Manow—NAN bands

Natural resources development

Newfoundland agreement	10,057	...	...	...
	9,764	...	...	...
	55,632	...	...	...
Nishnawbe—Aski Nation CFA

Northeastern Quebec agreement

Northern flood agreement

Roads on reserves

Social services

Specific claims

Tripartite agreement—Algonquins of Barrière Lake

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	996	...	...	...	...	996	...	...	996
...	1,386	...	...	...	...	1,386	...	...	1,386
...	6,750	...	...	...	...	6,750	...	...	6,750
...	...	12,019	...	...	...	12,019	...	...	12,019
...	...	7,820	...	...	...	7,820	...	...	7,820
1,000	...	33,459	...	...	...	34,459	...	...	34,459
...	...	...	...	...	...	...	1,000	...	1,000
...
...	...	...	...	...	...	...	1,000	...	1,000
...
1,384	...	...	...	...	...	1,384	...	...	1,384
1,384	...	...	...	...	...	1,384	...	...	1,384
56	...	...	...	...	...	56	...	...	56
...
56	...	...	...	...	...	56	...	...	56(f)
...
...	...	...	...	271	...	271	...	...	271
...	...	...	...	271	...	271	...	...	271(f)(2)
...	7,036	...	...	...	...	7,036	...	...	7,036
...	5,758	...	...	...	...	5,758	...	...	5,758
...	20,429	...	...	...	...	20,429	...	...	20,429
...	500	...	...	...	...	500	...	...	500
...	501	...	...	...	...	501	...	...	501
...	8,085	...	...	...	...	8,085	...	...	8,085
...	...	...	...	...	...	10,057	...	...	10,057
...	...	...	...	...	...	9,764	...	...	9,764
...	...	...	...	...	...	55,632	...	...	55,632
...	350	...	...	...	...	350	...	...	350
...	350	...	...	...	...	350	...	...	350
...	1,050	...	...	...	...	1,050	...	...	1,050
1,671	...	...	...	...	...	1,671	...	...	1,671
1,224	...	...	...	...	...	1,224	...	...	1,224
37,828	...	...	...	...	...	37,828	...	...	37,828
...	...	1,462	...	...	...	1,462	...	...	1,462
...	...	77	...	...	...	77	...	...	77
...	...	81,867	...	...	...	81,867	...	...	81,867
...	...	204	...	...	...	204	...	...	204
...	...	464	...	...	...	464	...	...	464
...	...	18,049	...	...	...	18,049	...	...	18,049
...	121,466	...	...	...	...	121,466	...	...	121,466
...	107,583	...	...	...	...	107,583	...	...	107,583
...	861,306	...	...	...	...	861,306	...	...	861,306
...
...	...	...	...	...	10	10	...	...	10
...	...	...	...	...	10	10	...	...	10(f)
812	...	...	...	...	...	812	...	...	812
809	...	...	...	...	...	809	...	...	809
2,655	...	...	...	...	...	2,655	...	...	2,655(2)

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Tripartite economic development negotiations .....	...	...	...	...

Tripartite Indian services .....	...	...	...	...

Tripartite treaty negotiations .....	...	...	...	...

Total ministry	10,057	...	...	...
	9,764	...	...	...
	55,632	...	...	...
INDUSTRY				
Department (Industry, Science and Technology and Consumer and Corporate Affairs)				
Canada/Ontario infrastructure .....	...	...	...	...

Industrial and regional development .....	...	...	...	...

	630,651	310,879	690,209	561,133
Subsidiary agreements on science and technology .....	...	...	...	...

Tourism	42	36	49	45
	33	25	66	29
	948	886	4,730	841
Tourism co-operative partnership agreements	1,683	605	2,335	406
	3,972	659	1,332	1,829
	10,561	4,438	4,980	2,907
Western economic partnership agreements .....	...	...	...	...

Total ministry	1,725	641	2,384	451
	4,005	684	1,398	1,858
	642,160	316,203	699,919	564,881
JUSTICE				
Department				
Fire-arms	613	218	990	915

	613	218	990	915
Legal aid	1,730	215	3,209	1,209
	1,747	215	3,209	1,254
	19,950	2,984	38,061	18,399

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	296	...	...	...	...	296	...	...	296
...	296	...	...	...	...	296	...	...	296
...	1,352	...	...	...	...	1,352	...	...	1,352
...	835	...	...	...	...	835	...	...	835
...	854	...	...	...	...	854	...	...	854
...	6,052	...	...	...	...	6,052	...	...	6,052
...	...	...	...	...	3,273	3,273	...	...	3,273
...	...	...	...	...	1,000	1,000	...	...	1,000
...	...	...	...	...	4,273	4,273	...	...	4,273 ⁽²⁾
51,625	132,312	13,685	...	135	3,273	211,087	6,968	...	218,055
40,568	121,659	8,361	...	762	1,010	182,124	7,023	...	189,147
536,672	920,512	133,375	...	4,286	4,283	1,654,760	36,310	...	1,691,070
...	167,420	...	...	...	...	167,420	...	...	167,420
...
...	167,420	...	...	...	...	167,420	...	...	167,420
19,716	...	1,284	210	749	455	22,414	...	...	22,414
13,457	...	882	...	1,261	...	15,600	...	...	15,600
351,057	277,847	312,968	193,718	140,936	162,075	3,631,473	30,708	13,175	3,675,356 ⁽⁶⁾
77	...	...	...	...	...	77	...	...	77
4,572	...	...	...	...	...	4,572	...	...	4,572
64,450	...	...	...	...	5,396	69,846	...	...	69,846
198	149	49	38	122	156	884	32	33	949
230	193	51	25	127	159	938	25	27	990
4,387	9,130	2,834	887	3,536	5,737	33,916	366	349	34,631
2,710	1,281	...	...	866	...	9,886	...	931	10,817
283	...	...	...	2,004	...	10,079	229	1,149	11,457
3,229	1,281	...	...	3,738	...	31,134	1,468	3,164	35,766
...
...	...	...	723	...	...	723	...	...	723
...	...	...	1,864	...	...	1,864	...	...	1,864 ^(f)
22,701	168,850	1,333	248	1,737	611	200,681	32	964	201,677
18,542	193	933	748	3,392	159	31,912	254	1,176	33,342
423,123	455,678	315,802	196,469	148,210	173,208	3,935,653	32,542	16,688	3,984,883
2,467	5,979	1,073	809	2,045	1,528	16,637	419	324	17,380
...
2,467	5,979	1,073	809	2,045	1,528	16,637	419	324	17,380
16,646	41,420	3,452	2,585	6,586	9,159	86,211	3,101	803	90,115
16,831	41,420	3,497	2,620	6,586	9,301	86,680	1,636	424	88,740
223,742	441,511	43,110	34,417	85,014	107,246	1,014,434	17,803	5,897	1,038,134

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Native courtworker	98 95 1,251	... ... 52	100 ... 170	.........
Young offenders assistance juvenile justice	4,899 5,010 39,460	1,934 1,934 15,530	5,905 5,905 46,769	4,616 4,615 37,035
Total ministry	7,340 6,852 61,274	2,367 2,149 18,784	10,204 9,114 85,990	6,740 5,869 56,349
NATIONAL DEFENCE				
Emergency Preparedness Canada				
Joint emergency preparedness program and disaster financial assistance	407 301 14,850	261 182 5,468	232 338 7,389	271 3,411 24,218
NATURAL RESOURCES				
Department (Energy, Mines and Resources and Forestry)				
Alberta Oil Sands Technology and Research Authority .....	...	...	...	...
Canada/Newfoundland development fund	17,592 11,373 191,067	.........	.........	.........
Canada/Newfoundland Offshore Petroleum Board	1,950 2,104 21,355	.........	.........	.........
Canada/Nova Scotia Offshore Petroleum Board .....	... ... ...	... ... ...	750 765 4,306	.........
Canada/Prince Edward Island cooperation agreement on alternative energy development and energy efficiency .....	... ... ...	34 1,125 3,840	.........	.........
Cooperation agreement for forestry development	5,077 9,274 41,935	... ... ...	11,080 11,488 60,631	6,411 9,511 49,010
Eastern Quebec development plan .....	.........	.........	.........	.........
Forest development sub-agreement .....	.........	.........	.........	.........
Forest resource development agreement .....	... ... ...	14 2,292 24,118	.........	.........

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
457	975	323	201	1,029	1,024	4,207	419	153	4,779
524	692	312	...	1,003	998	3,624	409	142	4,175
5,448	8,858	4,200	4,145	14,450	13,021	51,595	5,061	1,515	58,171
28,523	61,030	5,677	7,098	13,660	17,178	150,520	3,945	1,055	155,520
28,523	61,030	5,678	7,098	14,156	17,178	151,127	3,945	1,055	156,127
299,760	513,367	46,657	57,097	113,077	140,952	1,309,704	41,285	12,406	1,363,395
48,093	109,404	10,525	10,693	23,320	28,889	257,575	7,884	2,335	267,794
45,878	103,142	9,487	9,718	21,745	27,477	241,431	5,990	1,621	249,042
531,417	969,715	95,040	96,468	214,586	262,747	2,392,370	64,568	20,142	2,477,080
917	1,598	8,940	213	671	2,376	15,886	149	183	16,218
4,897	1,510	591	244	5,378	563	17,415	304	158	17,877
69,710	20,019	57,090	10,454	43,574	22,221	274,993	3,218	3,476	281,687
...	...	...	...	420	...	420	...	...	420
...	...	...	...	645	...	645	...	...	645
...	...	...	...	6,905	...	6,905	...	...	6,905
...	...	...	...	...	...	17,592	...	...	17,592
...	...	...	...	...	...	11,373	...	...	11,373
...	...	...	...	...	...	191,067	...	...	191,067
...	...	...	...	...	...	1,950	...	...	1,950
...	...	...	...	...	...	2,104	...	...	2,104
...	...	...	...	...	...	21,355	...	...	21,355
...	...	...	...	...	...	750	...	...	750
...	...	...	...	...	...	765	...	...	765
...	...	...	...	...	...	4,306	...	...	4,306
...	...	...	...	...	...	34	...	...	34
...	...	...	...	...	...	1,125	...	...	1,125
...	...	...	...	...	...	3,840	...	...	3,840
...	...	...	...	...	...	22,568	477	470	23,515
...	...	...	...	...	...	30,273	381	470	31,124
...	...	...	...	...	...	151,576	1,272	1,317	154,165 ⁽²⁾
706	...	...	...	...	...	706	...	...	706
811	...	...	...	...	...	811	...	...	811
7,624	...	...	...	...	...	7,624	...	...	7,624
13,261	5,246	...	...	...	...	18,507	...	...	18,507
13,922	6,741	...	...	...	...	20,663	...	...	20,663
200,563	15,841	...	...	...	127,665	344,069	...	...	344,069 ⁽²⁾
...	...	...	...	...	...	14	...	...	14
...	...	...	...	...	...	2,292	...	...	2,292
...	...	...	...	...	...	24,118	...	...	24,118 ⁽²⁾

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Geographic information technology development .....	...	...	...	...
	58	...	60	...
	129	...	151	156
Mineral development agreement	1,713	...	2,438	740
	2,444	...	1,111	948
	25,080	188	22,145	18,395
Partnership agreements in forestry .....	...	...	...	...

Total ministry	26,332	48	14,268	7,151
	25,253	3,417	13,424	10,459
	279,566	28,146	87,233	67,561
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department (Public Works and Supply and Services)				
REAL PROPERTY PROGRAM				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	...	...	...	...

Canada Mortgage and Housing Corporation				
Land rental, rural and native housing and low rental accommodation	52,719	8,026	52,854	32,187
	54,037	7,832	57,639	31,439
	485,376	65,582	534,996	300,258
Total ministry	52,719	8,026	52,854	32,187
	54,037	7,832	57,639	31,439
	485,376	65,582	534,996	300,258
SOLICITOR GENERAL				
Department				
Aboriginal policing	44	48	614	8
	44	57	530	6
	375	436	3,205	14
TRANSPORT				
Department				
Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads .....	...	856	...	...
	...	3,068	...	...
	229,913	32,543	...	64,572
Highway improvements	59,059	...	582	10,900
	59,160	...	7,702	7,474
	173,018	...	67,034	125,909
Nouveau Quebec Inuit airports .....	...	...	...	...

Strategic capital investment initiative—Highways and airports	3,936	...	17,641	36,275
	...	...	11,388	42,875
	3,936	...	29,029	79,150

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...	...	...	245	41	...	404	...	...	404
601	863	44	741	102	1,279	4,066	17	70	4,153
9,993	3,227	609	773	1,191	1,016	21,700	...	...	21,700
8,237	3,159	1,079	1,268	1,483	1,732	21,461	...	...	21,461
74,688	23,228	16,874	6,778	3,395	7,962	198,733	4,012	2,572	205,317
...	...	3,006	2,729	3,255	19,809	28,799	...	...	28,799
...	...	3,455	3,429	4,021	20,566	31,471	...	...	31,471
...	...	12,073	12,235	11,026	70,662	105,996	...	...	105,996
23,960	8,473	3,615	3,502	4,866	20,825	113,040	477	470	113,987
22,970	9,900	4,534	4,942	6,190	22,298	123,387	381	470	124,238
283,476	39,932	28,991	19,754	21,428	207,568	1,063,655	5,301	3,959	1,072,915
...	2,567	...	...	...	...	2,567	...	...	2,567
...	2,054	...	...	...	...	2,054	...	...	2,054
...	14,427	...	...	...	...	14,427	...	...	14,427
164,860	455,263	64,112	94,907	81,441	93,568	1,099,937	95,874	4,498	1,200,309
168,763	425,253	57,228	90,378	81,368	92,592	1,066,529	100,073	3,921	1,170,523
1,457,231	4,011,989	535,878	934,847	818,084	689,058	9,833,299	784,074	29,504	10,646,877
164,860	457,830	64,112	94,907	81,441	93,568	1,102,504	95,874	4,498	1,202,876
168,763	427,307	57,228	90,378	81,368	92,592	1,068,583	100,073	3,921	1,172,577
1,457,231	4,026,416	535,878	934,847	818,084	689,058	9,847,726	784,074	29,504	10,661,304
4,586	12,442	1,833	1,833	3,115	2,850	27,373	306	765	28,444
1,300	13,432	2,324	2,191	3,448	2,926	26,258	297	682	27,237
7,723	85,602	22,630	15,961	18,918	19,373	174,237	2,128	5,088	181,453(2)
5,747	...	...	...	...	...	6,603	...	...	6,603
3,417	...	...	...	...	...	6,485	...	...	6,485
70,289	...	...	...	...	...	397,317	...	...	397,317
...	...	...	...	...	...	70,541	...	...	70,541
...	...	...	...	...	...	74,336	...	...	74,336
410	...	...	...	...	...	366,371	...	...	366,371
...
13,277	...	...	...	...	...	13,277	...	...	13,277
65,537	...	...	...	...	...	65,537	...	...	65,537(f)
18,870	15,229	12,019	8,250	8,645	5,918	126,783	2,956	2,035	131,774
22,870	...	13,397	8,125	10,005	5,918	114,578	732	1,169	116,479
41,740	15,229	25,416	16,375	18,650	11,836	241,361	3,688	3,204	248,253

PUBLIC ACCOUNTS, 1994-95

Summary of federal-provincial shared-cost programs—Concluded

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Transportation research and demonstrations (ERDA) . . . . .	...	...	...	...

Total ministry	62,995	856	18,223	47,175
	59,160	3,068	19,090	50,349
	<i>406,867</i>	<i>32,543</i>	<i>96,063</i>	<i>269,631</i>
WESTERN ECONOMIC DIVERSIFICATION				
Economic and regional agreements/general development agreements . . . . .	...	...	...	...

Grand total	434,694	73,499	438,676	404,279
	449,807	87,975	432,892	429,141
	<i>6,237,118</i>	<i>1,564,716</i>	<i>7,170,794</i>	<i>7,646,090</i>

Amounts in **roman** type are 1994-95 expenditures.

Amounts in **bold face** type are 1993-94 expenditures.

Amounts in *italic* type are expenditures from inception (including 1994-95 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

(1) Includes the Canada-Alberta Agri-Food processing agreement program.

(2) Amends previous year's *Public Accounts*.

(3) Includes the Alternate Enterprise Initiative and the Tobacco Transition Adjustment Initiative programs.

(4) An amount of \$19,084 (\$20,287 in 1993-94) was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces.

(5) This program was previously shown under Secretary of State.

(6) Includes Canada-Quebec industrial and tourism sub-agreements programs which were previously reported under the Federal Office of Regional Development—Quebec (Finance).

(7) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
115	...	...	...	...	...	115	...	...	115
193	...	...	...	...	...	193	...	...	193
308	...	...	...	...	...	308	...	...	308
24,732	15,229	12,019	8,250	8,645	5,918	204,042	2,956	2,035	209,033
39,757	...	13,397	8,125	10,005	5,918	208,869	732	1,169	210,770
178,284	15,229	25,416	16,375	18,650	11,836	1,070,894	3,688	3,204	1,077,786
...	...	...	...	67	52	119	...	...	119
...	...	286	...	425	971	1,682	...	...	1,682
...	...	18,899	...	17,346	44,550	80,795	...	...	80,795
2,918,784	3,877,256	572,448	918,318	786,445	1,238,025	11,662,424	248,785	24,349	11,935,558
2,816,077	3,609,112	567,115	885,007	950,896	1,113,435	11,341,457	145,808	22,339	11,509,604
45,468,040	60,993,272	8,871,374	13,689,572	18,073,982	24,199,015	193,913,973	1,583,051	264,163	195,761,187

SECTION 12

1994-95

PUBLIC ACCOUNTS

Other Government-Wide Information

CONTENTS

	<i>Page</i>
Budgetary details by allotment	12.2
Commissions	12.15
Education costs	12.18
Financial assistance given to railways by the Government of Canada in 1994-95	12.20
Return on investments.	12.23
Travel expenses of ministers and parliamentary secretaries	12.26

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.

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD			CANADIAN HERITAGE		
Department (Agriculture)			Department (Communications)		
Vote 1—Operating expenditures—			CORPORATE SERVICES PROGRAM		
Operating budget	685,293,659	654,490,721	Vote 1—Program expenditures—		
Less: revenues credited to the vote	32,169,000	24,932,995	Operating budget	86,324,795	84,751,400
	653,124,659	629,557,726	Grants and contributions	51,000	50,928
Vote 5—Canadian Grain Commission—Operating expenditures—			Frozen	535,735	
Operating budget	48,124,135	47,938,157		86,911,530	84,802,328
Grants and contributions	7,000	7,000	Statutory amounts	6,996,461	6,751,619
Frozen	186,834			93,907,991	91,553,947
	48,317,969	47,945,157			
Vote 6d—Canadian Grain Commission—Revolving Fund	1		CANADIAN IDENTITY PROGRAM		
Vote 10—Capital expenditures—			Vote 5—Operating expenditures—		
Operating budget—Minor capital	41,091,900	38,797,889	Operating budget	79,924,568	77,677,661
Capital	56,752,000	56,703,046	Less: revenues credited to the vote	1,285,000	1,168,506
	97,843,900	95,500,935		78,639,568	76,509,155
Vote 15—Grants and contributions	434,702,750 ⁽¹⁾	420,120,160	Vote 10—Grants and contributions	524,831,332	524,778,131
Statutory amounts	909,509,832	884,101,281	Vote 15—Payments to the Canada Post Corporation	77,950,000	77,950,000
Total Department	2,143,499,111	2,077,225,259	Statutory amounts	6,844,825	6,844,825
				688,265,725	686,082,111
Canadian Dairy Commission			PARKS PROGRAM		
Vote 20—Program expenditures—			Vote 30—Operating expenditures—		
Operating budget	2,535,000	2,527,213	Operating budget	239,740,839	226,740,365
Frozen	5,000		Grants and contributions	6,910,331	6,851,757
	2,540,000	2,527,213	Less: revenues credited to the vote	40,037,276	40,037,276
Total Ministry	2,146,039,111	2,079,752,472		206,613,894	193,554,846
			Vote 35—Capital expenditures—		
ATLANTIC CANADA OPPORTUNITIES AGENCY			Operating budget—Minor capital	3,796,874	3,075,453
Department			Capital	127,096,860	124,992,128
Vote 1—Operating expenditures—			Frozen	6,500,000	
Operating budget	47,427,800	44,672,438		137,393,734	128,067,581
Vote 5—Grants and contributions—			Statutory amounts	26,753,000	20,951,250
Grants and contributions	296,699,680	296,699,680		370,760,628	342,573,677
Frozen	15,292,122		Total Department	1,152,934,344	1,120,209,735
	311,991,802	296,699,680			
Statutory amounts	5,861,290	5,849,382	Advisory Council on the Status of Women		
Total Department	365,280,892	347,221,500	Vote 40—Program expenditures—		
			Operating budget	3,349,046	3,194,247
Enterprise Cape Breton Corporation					
Vote 10—Payments to the Enterprise Cape Breton Corporation	15,861,900	15,561,900	Canada Council		
Total Ministry	381,142,792	362,783,400	Vote 45—Payments to the Canada Council—		
			Other operating costs	98,362,000	98,421,000
			Frozen	59,000	
				98,421,000	98,421,000

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Broadcasting Corporation			National Arts Centre Corporation		
Vote 50—Payments to the Canadian Broadcasting Corporation for operating expenditures	951,358,000	951,358,000	Vote 95—Payments to the National Arts Centre Corporation—		
Vote 55—Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	4,000,000	Other operating costs	21,626,000	21,626,000
Vote 60—Payments to the Canadian Broadcasting Corporation for capital expenditures	138,494,000	138,494,000	Frozen	50,000	
	1,093,852,000	1,093,852,000		21,676,000	21,626,000
Canadian Film Development Corporation			National Battlefields Commission		
Vote 65—Payments to the Canadian Film Development Corporation	122,342,000	122,342,000	Vote 100—Program expenditures—		
Canadian Museum of Civilization			Operating budget	4,754,524	4,750,594
Vote 70—Payments to the Canadian Museum of Civilization for operating and capital expenditures—			Statutory amounts	280,970	280,817
Other operating costs	50,077,581	50,077,579		5,035,494	5,031,411
Less: adjustments pursuant to section 37.1 of the FAA	2		National Capital Commission		
	50,077,579	50,077,579	Vote 105—Payment to the National Capital Commission for operating expenditures—		
Canadian Museum of Nature			Other operating costs	59,448,000	59,030,000
Vote 75—Payments to the Canadian Museum of Nature for operating and capital expenditures	27,237,052	27,237,002	Frozen	323,000	
Vote 76d—Authority to borrow otherwise than from the Crown	1		Less: adjustments pursuant to section 37.1 of the FAA	418,000	
	27,237,053	27,237,002		59,353,000	59,030,000
Canadian Radio-television and Telecommunications Commission			Vote 110—Payment to the National Capital Commission for capital expenditures	15,397,000	15,397,000
Vote 80—Program expenditures—			Vote 115—Payment to the National Capital Commission for grants and contributions	26,560,000	26,560,000
Operating budget	31,620,229	31,575,393		101,310,000	100,987,000
Less: revenues credited to the vote	12,827,000	12,827,000	National Film Board		
	18,793,229	18,748,393	Vote 120—National Film Board Revolving Fund—Operating loss—		
Statutory amounts	3,097,807	3,097,579	Operating budget	92,562,613	92,490,709
	21,891,036	21,845,972	Grants and contributions	359,000	360,890
National Archives of Canada			Less: revenues credited to the vote	10,778,757	10,778,757
Vote 85—Operating expenditures—				82,142,856	82,072,842
Operating budget	46,940,888	45,724,708	Vote 121d—National Film Board Revolving Fund	1	
Grants and contributions	2,394,000	2,393,977	Statutory amounts	4,237,812	2,901,187
	49,334,888	48,118,685		86,380,669	84,974,029
Vote 90—Capital expenditures—			National Gallery of Canada		
Operating budget—Minor capital	2,852,901	2,540,081	Vote 125—Payments to the National Gallery of Canada for operating and capital expenditures	32,445,081	32,445,081
Capital	2,484,000	2,481,430	Vote 130—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	3,000,000
Frozen	470,212			35,445,081	35,445,081
	5,807,113	5,021,511			
Statutory amounts	4,407,013	4,405,278			
	59,549,014	57,545,474			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Library			Immigration and Refugee Board of Canada		
Vote 135—Program expenditures—			Vote 20—Program expenditures—		
Operating budget	33,054,000	33,046,407	Operating budget	73,221,647	69,300,666
Grants and contributions	430,000	427,071	Frozen	1,312,353	
Information system (capital)	1,260,000	1,260,000		74,534,000	69,300,666
	34,744,000	34,733,478	Statutory amounts	7,549,893	7,529,000
Statutory amounts	2,602,201	2,601,858		82,083,893	76,829,666
	37,346,201	37,335,336	Total Ministry	675,653,342	658,313,944
National Museum of Science and Technology			ENVIRONMENT		
Vote 140—Payments to the National Museum of Science and Technology for operating and capital expenditures	20,867,500	20,867,500	Vote 1—Operating expenditures—		
Public Service Commission			Operating budget	606,224,343	568,665,746
Vote 145—Program expenditures—			Frozen	1,160,609	
Operating budget	121,242,802	112,966,803	Less: revenues credited to the vote	38,373,000	37,703,938
Statutory amounts	17,447,755	11,417,485		569,011,952	530,961,808
	138,690,557	124,384,288	Vote 5—Capital expenditures—		
Status of Women—Office of the Co-ordinator			Operating budget—Minor capital	13,250,785	10,240,377
Vote 150—Program expenditures—			Capital	63,231,764	62,758,827
Operating budget	4,476,300	4,264,615		76,482,549	72,999,204
Grants and contributions	50,000	50,000	Vote 10—Grants and contributions	72,029,700	71,887,381
	4,526,300	4,314,615	Statutory amounts	39,930,215	39,807,998
Statutory amounts	361,697	361,588	Total Ministry	757,454,416	715,656,391
	4,887,997	4,676,203	FINANCE		
Total Ministry	3,081,292,571	3,030,051,857	Department		
CITIZENSHIP AND IMMIGRATION			FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Department (Secretary of State)			Vote 1—Program expenditures—		
CITIZENSHIP REGISTRATION AND PROMOTION PROGRAM			Operating budget	63,551,612	63,331,582
Vote 1—Program expenditures—			Frozen	329,000	
Operating budget	31,376,599	28,061,835	Less: revenues credited to the vote	4,507,000	6,169,383
Statutory amounts	2,771,249	2,770,537		59,373,612	57,162,199
	34,147,848	30,832,372	Vote 2b—Grants and contributions	527,000,000	521,263,252
IMMIGRATION PROGRAM			Statutory amounts	963,645,910	543,514,821
Vote 5—Operating expenditures—				1,550,019,522	1,121,940,272
Operating budget	267,246,402	264,832,582	PUBLIC DEBT PROGRAM		
Frozen	615,000		Statutory amounts	42,088,481,693	42,088,481,693
	267,861,402	264,832,582	FISCAL TRANSFER PAYMENTS PROGRAM		
Vote 10—Capital expenditures—			Statutory amounts	8,821,078,979	8,821,078,979
Operating budget—Minor capital	5,961,956	5,472,826	SPECIAL PROGRAM		
Capital	13,390,197	13,203,935	Vote 20—Payments to the Foreign Claims Fund	10,000	
	19,352,153	18,676,761	Vote 26c—Extension of Guarantee Authority—Mortgage Insurance Company of Canada	1	
Vote 15—Grants and contributions	249,615,000	244,598,657	Vote 27d—Payment to Investors' Indemnity Account	37,000	37,000
Statutory amounts	22,593,046	22,543,906	Statutory amounts	371,691,208	300,539,272
	559,421,601	550,651,906		371,738,209	300,576,272
Total Department	593,569,449	581,484,278	Total Department	52,831,318,403	52,332,077,216

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Auditor General			FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Vote 30—Program expenditures	53,620,540	52,515,841	Department (External Affairs)		
Statutory amounts	4,807,590	4,805,704	Vote 1—Operating expenditures—		
	58,428,130	57,321,545	Operating budget	837,235,488	798,337,277
			Frozen	192	
				837,235,680	798,337,277
Canadian International Trade Tribunal			Vote 5—Capital expenditures—		
Vote 35—Program expenditures—			Operating budget—Minor		
Operating budget	7,410,003	7,014,185	capital	10,000	
Statutory amounts	806,000	806,000	Capital	129,477,670	126,142,058
	8,216,003	7,820,185		129,487,670	126,142,058
			Vote 10—Grants and contributions—		
Federal Office of Regional Development—Quebec			Grants and contributions	537,535,501 ⁽²⁾	525,266,196 ⁽²⁾
Vote 40—Operating expenditures—			Peacekeeping in		
Operating budget	25,579,000	22,639,926	Cambodia	40,000	
Vote 45—Grants and contributions—				537,575,501	525,266,196
Grants and contributions	230,603,357	225,788,331	Vote 15—Payments to the Canadian		
Frozen	158,948,199		Broadcasting Corporation	15,210,400	15,210,400
	389,551,556	225,788,331	Statutory amounts	86,905,873	50,229,205
Statutory amounts	18,997,657	18,973,146	Total Department	1,606,415,124	1,515,185,136
	434,128,213	267,401,403			
			Canadian International Development Agency		
Office of the Superintendent of Financial Institutions			Vote 20—Operating expenditures—		
Vote 50—Program expenditures—			Operating budget	110,938,998	105,449,223
Operating budget	43,388,130	41,856,119	Frozen	1,100,000	
Frozen	8,870			112,038,998	105,449,223
Less: revenues credited to the vote	40,892,000	39,361,190	Vote 25—Grants and contributions—		
	2,505,000	2,494,929	Grants and contributions	1,667,872,133	1,666,852,196
Statutory amounts	73,643,088	(1,905,988)	Frozen	104,635,872	
	76,148,088	588,941		1,772,508,005	1,666,852,196
			Vote 26d—Debt write-off	37,480,000	37,438,609
Procurement Review Board			Statutory amounts	345,876,529	345,869,135
Vote 55—Program expenditures—				2,267,903,532	2,155,609,163
Frozen	585,000				
Total Ministry	53,408,823,837	52,665,209,290	NAFTA Secretariat (previously Canadian Secretariat)		
			Vote 40—Program expenditures—		
FISHERIES AND OCEANS			Operating budget	2,128,390	1,896,088
Department			Frozen	610	
Vote 1—Operating expenditures—				2,129,000	1,896,088
Operating budget	542,007,794	535,363,584	Statutory amounts	90,000	90,000
Frozen	761,906			2,219,000	1,986,088
	542,769,700	535,363,584	Export Development Corporation		
Vote 5—Capital expenditures	98,648,000	97,125,317	Vote 2d—Debt forgiveness	60,000,000	49,961,715
Vote 10—Grants and contributions—			Statutory amounts	102,046,411	102,046,411
Grants and contributions	111,069,330	106,492,382		162,046,411	152,008,126
Frozen	5,570		International Development Research Centre		
	111,074,900	106,492,382	Vote 45—Payments to the International		
Statutory amounts	39,651,778	38,931,348	Development Research		
Total Department	792,144,378	777,912,631	Centre—		
			Other operating costs	111,908,000	111,908,000
Canadian Saltfish Corporation			Frozen	192,000	
Vote 15d—Canadian Saltfish				112,100,000	111,908,000
Corporation	3,650,000	3,650,000			
Total Ministry	795,794,378	781,562,631			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
International Joint Commission			Hazardous Materials Information Review Commission		
Vote 50—Program expenditures—			Vote 15—Program expenditures—		
Operating budget	4,197,000	3,961,976	Operating budget	1,264,000	1,052,333
Frozen	3,000		Frozen	4,000	
	4,200,000	3,961,976		1,268,000	1,052,333
Statutory amounts	300,000	300,000	Statutory amounts	118,473	118,473
	4,500,000	4,261,976		1,386,473	1,170,806
Northern Pipeline Agency			Medical Research Council		
Vote 50—Program expenditures—			Vote 20—Operating expenditures—		
Operating budget	235,000	121,883	Operating budget	7,417,000	7,050,270
Statutory amounts	15,000	15,000	Vote 25—Grants	258,021,000	257,633,570
	250,000	136,883	Statutory amounts	485,239	483,792
Total Ministry	4,155,434,067	3,941,095,372		265,923,239	265,167,632
GOVERNOR GENERAL			Patented Medicine Prices Review Board		
Vote 1—Program expenditures—			Vote 30—Program expenditures—		
Operating budget	10,142,032	10,141,680	Operating budget	3,102,000	2,755,015
Grants and contributions	12,000	12,000	Frozen	8,000	
Frozen	11,517			3,110,000	2,755,015
	10,165,549	10,153,680	Statutory amounts	262,199	261,044
Statutory amounts	955,710	955,448		3,372,199	3,016,059
Total Ministry	11,121,259	11,109,128	Total Ministry	9,404,450,990	9,384,282,733
HEALTH			HUMAN RESOURCES DEVELOPMENT		
Department (National Health and Welfare)			Department (Employment and Immigration)		
HEALTH PROGRAM			CORPORATE SERVICES PROGRAM		
Vote 1—Operating expenditures—			Vote 1—Program expenditures—		
Operating budget	393,582,794	389,178,023	Operating budget	228,806,448	222,636,064
Indian and northern health services—			Common services	168,104,000	167,879,175
Operating budget	171,837,780	171,411,204	Equipment replacement	877,000	877,000
Revenues credited to the vote	(16,300,000)	(15,873,490)	Frozen	2,000,000	
Non-insured health services	422,026,200	422,026,182	Less: revenues credited to the vote	330,550,448	329,029,048
Less: revenues credited to the vote	2,971,000	2,654,979		69,237,000	62,363,191
	968,175,774	964,086,940	Statutory amounts	18,559,375	18,382,072
Vote 5—Capital expenditures—				87,796,375	80,745,263
Operating budget—Minor capital	10,290,400	9,559,961	EMPLOYMENT AND INSURANCE PROGRAM		
Capital	60,469,554	59,973,654	Vote 5—Operating expenditures—		
Indian and northern health services—			Operating budget	1,040,167,221	1,017,187,467
Capital	15,689,600	15,209,659	Equipment replacement	13,415,000	13,388,902
	86,449,554	84,743,274	Frozen	20,871,000	
Vote 10—Grants and contributions—			Less: revenues credited to the vote	968,438,221	967,426,000
Grants and contributions	160,239,000	148,325,778		106,015,000	63,150,369
Indian and northern health services—			Vote 10—Grants and contributions—		
Grants and contributions	312,687,500	311,608,705	Grants and contributions	1,552,569,000	1,531,673,914
	472,926,500	459,934,483	Frozen	17,800,000	
Statutory amounts	7,606,217,251	7,606,163,539		1,570,369,000	1,531,673,914
Total Department	9,133,769,079	9,114,928,236	Statutory amounts	131,459,979	131,459,979
				1,807,843,979	1,726,284,262

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
INCOME SECURITY PROGRAM			INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
Vote 25—Operating expenditures—			Department		
Operating budget	170,488,349	153,652,791	ADMINISTRATION PROGRAM		
Income security redesign project—			Vote 1—Program expenditures—		
Operating budget	36,454,000	36,130,993	Operating budget	42,393,257	40,527,067
Revenues credited to the vote	(16,560,000)	(16,390,804)	Grants and contributions	458,000	458,000
Less: revenues credited to the vote	96,923,453	87,959,196		42,851,257	40,985,067
	93,458,896	85,433,784	Statutory amounts	3,904,285	3,904,283
Statutory amounts	20,563,138,069	20,563,138,069		46,755,542	44,889,350
	20,656,596,965	20,648,571,853			
LABOUR PROGRAM			INDIAN AND INUIT AFFAIRS PROGRAM		
Vote 15—Operating expenditures—			Vote 5—Operating expenditures—		
Operating budget	48,670,000	46,326,108	Operating budget	156,047,796	152,039,394
Vote 20—Grants and contributions	8,140,000	7,742,500	Other operating costs	49,788,110	40,510,953
Statutory amounts	64,783,131	64,783,131		205,835,906	192,550,347
	121,593,131	118,851,739	Vote 6d—Debt write-off	6,361,753	6,257,465
			Vote 7d—Reduced authority under the Indian Economic Development Account	1	
SOCIAL DEVELOPMENT AND EDUCATION PROGRAM			Vote 8d—Debt write-off	3,480,095	3,474,439
Vote 30—Operating expenditures—			Vote 10—Capital expenditures—		
Operating budget	47,414,000	44,047,263	Operating budget—Minor capital	5,215,000	4,712,414
Frozen	904,000		Capital	11,217,295	9,256,766
	48,318,000	44,047,263		16,432,295	13,969,180
Vote 35—Grants and contributions—			Vote 15—Grants and contributions	3,287,169,553	3,286,697,681
Grants and contributions	376,664,000	332,340,771	Statutory amounts	101,098,218	67,974,220
Frozen	100,000			3,620,377,821	3,570,923,332
	376,764,000	332,340,771			
Statutory amounts	10,296,686,631	10,296,686,631	NORTHERN AFFAIRS PROGRAM		
	10,721,768,631	10,673,074,665	Vote 30—Operating expenditures—		
Total Department	33,395,599,081	33,247,527,782	Operating budget	55,399,541	52,883,138
Canada Labour Relations Board			Other operating costs	20,174,272	17,286,497
Vote 40—Program expenditures—				75,573,813	70,169,635
Operating budget	8,808,000	7,848,022	Vote 35—Grants and contributions	79,862,691 ⁽³⁾	79,056,083
Statutory amounts	807,838	807,735	Vote 36d—Debt write-off	375,802	373,592
	9,615,838	8,655,757	Vote 40—Payments to Canada Post Corporation	14,105,000	14,105,000
Canadian Artists and Producers Professional Relations Tribunal			Statutory amounts	5,942,836	5,532,672
Vote 42b—Program expenditures—				175,860,142	169,236,982
Operating budget	1,059,000	978,421	TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM		
Frozen	185,000		Vote 45—Transfer payments to the Government of the Northwest Territories and to the Government of the Yukon Territory	1,195,795,383	1,195,795,383
	1,244,000	978,421	Total Department	5,038,788,888	4,980,845,047
Canadian Centre for Occupational Health and Safety					
Vote 45—Program expenditures—					
Operating budget	7,078,000	6,532,064			
Less: revenues credited to the vote	4,441,000	3,984,415			
	2,637,000	2,547,649			
Statutory amounts	2,152	2,128			
	2,639,152	2,549,777			
Total Ministry	33,409,098,071	33,259,711,737			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Polar Commission			Canadian Space Agency		
Vote 50—Program expenditures—			Vote 35—Operating expenditures—		
Operating budget	1,023,948	984,025	Operating budget	40,968,000	39,876,760
Grants and contributions	21,000	21,000	Vote 40—Capital expenditures—		
	1,044,948	1,005,025	Operating budget—Minor		
Statutory amounts	48,000	48,000	capital	2,380,315	2,310,396
	1,092,948	1,053,025	Capital	244,960,685	240,020,690
Total Ministry	5,039,881,836	4,981,898,072	Frozen	90,257	
			Less: revenues credited to the vote	6,000,000	1,116,220
				241,431,257	241,214,866
INDUSTRY			Vote 45—Grants and contributions	33,517,000	33,502,300
Department (Industry, Science and Technology and Consumer and Corporate Affairs)			Statutory amounts	3,005,263	2,993,060
INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM				318,921,520	317,586,986
Vote 1—Operating expenditures—			Cape Breton Development Corporation		
Operating budget	343,204,090	317,629,563	Vote 50—Payments to the Cape Breton Development Corporation for operating and capital expenditures	25,430,000	25,430,000
Frozen	797,000				
Less: revenues credited to the vote	6,368,000	4,328,773	Competition Tribunal		
	337,633,090	313,300,790	Vote 55—Program expenditures—		
Vote 2b—Amendment to the <i>Small Business Loans Act</i>	1		Operating budget	1,520,267	944,425
Vote 5—Capital expenditures—			Frozen	733	
Operating budget—Minor				1,521,000	944,425
capital	16,805,600	16,805,761	Statutory amounts	80,000	80,000
Capital	41,287,400	38,259,198		1,601,000	1,024,425
Frozen	6,352,000				
	64,445,000	55,064,959	Copyright Board		
Vote 10—Grants and contributions—			Vote 60—Program expenditures—		
Grants and contributions	619,066,368	619,172,101	Operating budget	905,836	905,711
Aboriginal Economic			Statutory amounts	78,000	78,000
Program	56,827,632	56,206,932		983,836	983,711
Frozen	115,300,745		Federal Business Development Bank		
	791,194,745	675,379,033	Vote 65—Payments to the Federal Business Development Bank—		
Statutory amounts	69,860,435	69,712,451	Other operating costs	14,170,000	14,169,692
	1,263,133,271	1,113,457,233	Frozen	300,000	
SERVICES TO THE MARKETPLACE PROGRAM				14,470,000	14,169,692
Vote 25—Operating expenditures—			National Research Council of Canada		
Operating budget	108,479,447	103,294,347	Vote 70—Operating expenditures—		
Grants and contributions	1,603,000	1,603,000	Operating budget	270,191,520	268,520,395
Frozen	5,162,553		Frozen	1,036,038	
Less: revenues credited to the vote	714,000	714,000	Less: revenues credited to the vote	23,133,222	23,133,222
	114,531,000	104,183,347		248,094,336	245,387,173
Vote 30—Capital expenditures—			Vote 75—Capital expenditures—		
Operating budget—Minor			Operating budget—Minor		
capital	5,245,000	4,152,994	capital	6,993,000	6,992,950
Capital	33,282,000	32,422,602	Capital	54,584,000	54,581,655
Frozen	238,000		Less: revenues credited to the vote	11,935,000	11,935,000
	38,765,000	36,575,596		49,642,000	49,639,605
Statutory amounts	36,913,579	3,800,479			
	190,209,579	144,559,422			
Total Department	1,453,342,850	1,258,016,655			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 80—Grants and contributions—			Vote 10—Grants and contributions—		
Grants and contributions	133,687,001	131,555,230	Grants and contributions	13,183,104	13,071,953
Frozen	150,000		Young offenders	155,520,660	155,520,660
	<i>133,837,001</i>	<i>131,555,230</i>	Firearms	17,380,660	17,380,660
Statutory amounts	<i>21,833,473</i>	<i>21,801,452</i>	Legal aid	90,114,197	90,114,196
	<u>453,406,810</u>	<u>448,383,460</u>		<i>276,198,621</i>	<i>276,087,469</i>
Natural Sciences and Engineering Research Council			Statutory amounts	<i>15,679,609</i>	<i>15,654,070</i>
Vote 85—Operating expenditures—			Total Department	481,414,709	475,287,614
Operating budget	17,490,817	16,430,634	Canadian Human Rights Commission		
Frozen	183		Vote 15—Program expenditures—		
	<i>17,491,000</i>	<i>16,430,634</i>	Operating budget	<i>15,959,623</i>	<i>15,056,209</i>
Vote 90—Grants—			Statutory amounts	<i>1,410,711</i>	<i>1,409,609</i>
Grants and contributions	474,995,000	474,995,000		<u>17,370,334</u>	<u>16,465,818</u>
Frozen	300,000		Commissioner for Federal Judicial Affairs		
	<i>475,295,000</i>	<i>474,995,000</i>	Vote 20—Operating expenditures—		
Statutory amounts	<i>1,108,115</i>	<i>1,106,167</i>	Operating budget	4,374,978	4,335,133
	<u>493,894,115</u>	<u>492,531,801</u>	Frozen	3,099	
Social Sciences and Humanities Research Council				<i>4,378,077</i>	<i>4,335,133</i>
Vote 95—Operating expenditures—			Vote 25—Canadian Judicial Council—Operating expenditures—		
Operating budget	8,139,850	7,749,620	Operating budget	520,300	506,687
Vote 100—Grants	92,822,000	92,822,000	Statutory amounts	<i>195,922,076</i>	<i>195,922,076</i>
Statutory amounts	<i>627,410</i>	<i>627,410</i>		<u>200,820,453</u>	<u>200,763,896</u>
	<u>101,589,260</u>	<u>101,199,030</u>	Federal Court of Canada		
Standards Council of Canada			Vote 30—Program expenditures—		
Vote 105—Payments to the Standards Council of Canada—			Operating budget	28,795,179	26,682,191
Other operating costs	5,423,000	5,423,000	Statutory amounts	<i>1,621,956</i>	<i>1,612,920</i>
Frozen	3,000			<u>30,417,135</u>	<u>28,295,111</u>
	<u>5,426,000</u>	<u>5,423,000</u>	Offices of the Information and Privacy Commissioners of Canada		
Statistics Canada			Vote 35—Program expenditures—		
Vote 110—Program expenditures—			Operating budget	<i>6,114,953</i>	<i>5,881,587</i>
Operating budget	298,296,085	290,278,078	Statutory amounts	<i>640,447</i>	<i>640,000</i>
Grants and contributions	71,485	71,485		<u>6,755,400</u>	<u>6,521,587</u>
Frozen	1,201,200		Supreme Court of Canada		
Less: revenues credited to the vote	43,983,770	43,992,999	Vote 40—Program expenditures—		
	<i>255,585,000</i>	<i>246,356,564</i>	Operating budget	11,268,226	10,769,916
Statutory amounts	<i>28,957,414</i>	<i>28,937,541</i>	International judicial conference	269,000	250,543
	<u>284,542,414</u>	<u>275,294,105</u>	Uninterruptible power supply	175,000	
Total Ministry	3,153,607,805	2,940,042,865	Compact shelving	300,000	
JUSTICE			RCMP, commissioners and communication centre	320,000	
Department			Frozen	26,774	
Vote 1—Operating expenditures—				<i>12,359,000</i>	<i>11,020,459</i>
Operating budget	<i>177,092,185</i>	<i>171,472,405</i>	Statutory amounts	<i>3,954,681</i>	<i>3,954,681</i>
Vote 5—Capital expenditures—				<u>16,313,681</u>	<u>14,975,140</u>
Operating budget—Minor capital	<i>12,444,294</i>	<i>12,073,670</i>			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Tax Court of Canada			Vote 20—Capital expenditures—		
Vote 45—Program expenditures—			Operating budget—Minor		
Operating budget	9,662,637	9,388,034	capital	57,451,000	44,018,531
Frozen	55,000		Statutory amounts	128,748,868	128,653,065
	9,717,637	9,388,034		1,310,990,096	1,296,195,200
Statutory amounts	747,804	747,271	Total Ministry	2,327,271,163	2,286,233,250
	10,465,441	10,135,305			
Total Ministry	763,557,153	752,444,471			
NATIONAL DEFENCE			NATURAL RESOURCES		
Department			Department (Energy, Mines and		
Vote 1—Operating expenditures—			Resources and Forestry)		
Operating budget	8,481,292,489	8,377,855,187	ENERGY, MINES AND RESOURCES		
Less: revenues credited to the vote	380,322,251	380,322,251	PROGRAM		
	8,100,970,238	7,997,532,936	Vote 1—Operating expenditures—		
Vote 5—Capital expenditures—			Operating budget	378,558,995	367,045,055
Operating budget—Minor			Frozen	107,738	
capital	51,873,495	51,822,199		378,666,733	367,045,055
Capital	2,717,439,217	2,717,439,217	Vote 2d—Canadian Ownership		
	2,769,312,712	2,769,261,416	Account	1	
Vote 10—Grants and contributions	194,654,989	192,396,474	Vote 3d—Bi-Provincial		
Statutory amounts	818,023,686	814,518,901	Upgrader	512,614,000	512,613,586
Total Department	11,882,961,625	11,773,709,727	Vote 5—Capital expenditures—		
Emergency Preparedness Canada			Operating budget—Minor		
Vote 15—Operating expenditures—			capital	8,952,602	6,557,481
Operating budget	11,389,719	10,254,853	Capital	38,005,000	37,371,978
Frozen	4,281			46,957,602	43,929,459
	11,394,000	10,254,853	Vote 10—Grants and contributions	445,649,200	483,725,387
Vote 20—Grants and contributions	16,515,688	16,338,497	Statutory amounts	120,237,096	60,220,136
Statutory amounts	673,139	671,000		1,504,124,632	1,467,533,623
	28,582,827	27,264,350			
Total Ministry	11,911,544,452	11,800,974,077	FOREST PROGRAM		
NATIONAL REVENUE			Vote 20—Operating expenditures—		
Customs and Excise			Operating budget	105,989,834	105,077,010
Vote 1—Operating expenditures—			Frozen	178,119	
Operating budget	801,627,084	782,536,540	Less: revenues credited to the vote	617,000	425,788
Other operating costs	7,543,000	7,183,107		105,550,953	104,651,222
Frozen	1,126,688		Vote 25—Capital expenditures—		
	810,296,772	789,719,647	Operating budget—Minor		
Vote 5—Capital expenditures—			capital	4,467,470	4,382,728
Operating budget—Minor			Capital	2,737,928	2,640,750
capital	22,204,000	20,981,414		7,205,398	7,023,478
Capital	6,600,000	2,396,768	Vote 30—Grants and contributions	98,656,800	98,258,866
	28,804,000	23,378,182	Statutory amounts	8,965,997	8,937,187
Vote 10—Contributions	101,162,000	101,162,000		220,379,148	218,870,753
Statutory amounts	76,018,295	75,778,221	Total Department	1,724,503,780	1,686,404,376
	1,016,281,067	990,038,050	Atomic Energy Control		
Taxation			Board		
Vote 15—Operating expenditures—			Vote 35—Program expenditures—		
Operating budget	1,226,957,260	1,225,818,636	Operating budget	38,567,000	37,171,022
Electronic bulletin board	59,000		Grants and contributions	1,108,000	634,890
Frozen	69,000			39,675,000	37,805,912
Less: revenues credited to the vote	102,295,032	102,295,032	Statutory amounts	3,291,457	3,287,000
	1,124,790,228	1,123,523,604		42,966,457	41,092,912
			Atomic Energy of Canada Limited		
			Vote 40—Payments to Atomic		
			Energy of Canada Limited		
			for operating and capital		
			expenditures	180,020,000	180,020,000

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Energy Board			Canadian Transportation Accident Investigation and Safety Board		
Vote 45—Program expenditures—			Vote 15—Program expenditures—		
Operating budget	28,166,000	24,748,369	Operating budget	25,166,200	23,790,078
Frozen	80,000				
	28,246,000	24,748,369	Statutory amounts	2,295,162	2,287,457
Statutory amounts	2,641,283	2,628,216		27,461,362	26,077,535
	30,887,283	27,376,585			
Total Ministry	1,978,377,520	1,934,893,873	Chief Electoral Officer		
PARLIAMENT			Vote 20—Program expenditures—		
The Senate			Operating budget	2,693,872	2,654,571
Vote 1—Program expenditures	28,825,300	27,508,195	Statutory amounts	33,207,971	33,203,489
Statutory amounts	14,507,971	14,507,971		35,901,843	35,858,060
	43,333,271	42,016,166			
House of Commons			Commissioner of Official Languages		
Vote 5—Program expenditures	186,570,681	176,436,368	Vote 25—Program expenditures—		
Statutory amounts	69,922,233	69,922,233	Operating budget	11,091,253	10,750,868
	256,492,914	246,358,601	Statutory amounts	1,060,567	1,060,421
Library of Parliament				12,151,820	11,811,289
Vote 10—Program expenditures	15,584,000	15,413,338	National Round Table on the Environment and the Economy		
Statutory amounts	1,551,000	1,551,000	Vote 28d—Program expenditures—		
	17,135,000	16,964,338	Operating budget	2,731,568	2,573,756
Total Ministry	316,961,185	305,339,105	Public Service Staff Relations Board		
PRIVY COUNCIL			Vote 30—Program expenditures—		
Department			Operating budget	5,519,197	5,097,236
Vote 1—Program expenditures—			Frozen	3,803	
Operating budget	85,602,341	76,881,701		5,523,000	5,097,236
Grants and contributions	38,124,434	37,041,837	Statutory amounts	521,937	521,368
Frozen	600,000			6,044,937	5,618,604
	124,326,775	113,923,538	Security Intelligence Review Committee		
Statutory amounts	4,529,393	4,525,169	Vote 35—Program expenditures—		
Total Department	128,856,168	118,448,707	Operating budget	1,312,076	1,254,398
Canadian Centre for Management Development			Frozen	3,924	
Vote 5—Program expenditures—				1,316,000	1,254,398
Operating budget	9,222,659	8,921,403	Statutory amounts	93,000	93,000
Grants and contributions	214,000	176,000		1,409,000	1,347,398
Frozen	848,341		Total Ministry	238,494,539	215,604,410
	10,285,000	9,097,403	PUBLIC WORKS AND GOVERNMENT SERVICES		
Statutory amounts	10,772,936	2,160,257	Department (Public Works and Supply and Services)		
	21,057,936	11,257,660	SERVICES PROGRAM		
Canadian Intergovernmental Conference Secretariat			Vote 1—Architectural, Engineering and Realty Services Revolving Fund—		
Vote 10—Program expenditures—			Operating loss—		
Operating budget	2,681,038	2,415,512	Other operating costs	18,722,108	18,722,000
Frozen	2,962		Frozen	1,478,892	
	2,684,000	2,415,512		20,201,000	18,722,000
Statutory amounts	195,905	195,889			
	2,879,905	2,611,401			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 5—Architectural, Engineering and Realty Services Revolving Fund—Activities in support of broader Government objectives.....	2,574,000	2,574,000	CROWN CORPORATIONS PROGRAM		
Statutory amounts	416,199,348	(16,180,906)	Vote 30—Payments to Old Port of Montreal Corporation Inc.....	3,000,000	3,000,000
	438,974,348	5,115,094	Vote 31b—Payments to Queens Quay West Land Corporation	9,800,000	9,800,000
REAL PROPERTY PROGRAM				12,800,000	12,800,000
Vote 10—Operating expenditures—			Total Department.....	3,170,930,312	2,222,035,994
Operating budget	38,090,859	37,478,450	Canada Mortgage and Housing Corporation		
Other operating costs	1,202,413,632	1,154,470,414	Vote 35—Operating expenditures—		
Grants and contributions	36,000	12,000	Market housing	64,158,000	58,288,075
Museums—Special projects.....	1,572,580		Social housing	2,033,629,000	1,896,166,586
Disposal of surplus real property	5,300,000	3,731,852	Housing support	33,040,000	33,040,756
Frozen	15,627,024		Frozen	194,000	
Less: revenues credited to the vote	290,309,856	290,309,856		2,131,021,000	1,987,495,417
	972,730,239	905,382,860	Canada Post Corporation		
Vote 15—Capital expenditures—			Vote 40—Payments to the Canada Post Corporation for special purposes.....	14,000,000	14,000,000
Operating budget—Minor capital	714,000	326,998	Vote 41b—Borrowings authority.....	1	
Capital	237,094,800	233,888,526		14,000,001	14,000,000
Canadian Museum of Nature	864,400		Canadian Commercial Corporation		
Museums—Special projects.....	30,268		Vote 45—Program expenditures—		
	238,703,468	234,215,524	Other operating costs.....	13,150,000	13,148,286
Statutory amounts	410,459,421	410,065,089	Frozen	20,000	
	1,621,893,128	1,549,663,473		13,170,000	13,148,286
SUPPLY AND SERVICES PROGRAM			Total Ministry.....	5,329,121,313	4,236,679,697
Vote 20—Operating expenditures—			SOLICITOR GENERAL		
Operating budget	714,511,296	687,880,584	Department		
Compensation to financial institutions ..	39,057,000	34,980,728	Vote 1—Operating expenditures—		
Payment to Canada Communication Group	2,337,751	2,337,751	Operating budget	37,130,716	32,048,120
Less: revenues credited to the vote	199,089,000	192,889,512	Vote 5—Grants and contributions—		
	556,817,047	532,309,551	Grants and contributions	35,433,200	32,254,914
Vote 21d—Optional Services Revolving Fund	1		Frozen	5,487,485	
Vote 22d—Canada Communication Group Revolving Fund	1			40,920,685	32,254,914
Vote 23d—Translation Bureau Revolving Fund (effective April 1, 1995).....	1		Statutory amounts.....	2,042,226	2,035,535
Vote 24d—Canada Communication Group—			Total Department.....	80,093,627	66,338,569
Deletion of debts	1		Canadian Security Intelligence Service		
Vote 25—Capital expenditures—			Vote 10—Program expenditures—		
Operating budget—Minor capital	29,820,700	13,193,307	Operating budget	206,449,000	205,676,712
Statutory amounts	510,625,085	108,954,569	Frozen	385,000	
	1,097,262,836	654,457,427		206,834,000	205,676,712
			Statutory amounts.....	149,212	128,099
				206,983,212	205,804,811

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Correctional Service			Royal Canadian Mounted Police Public Complaints Commission		
Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—			Vote 50—Program expenditures—		
Operating budget	838,448,624	824,083,371	Operating budget	3,469,464	3,340,228
Grants and contributions	1,106,700	1,030,774	Frozen	9,536	
Frozen	925,427			3,479,000	3,340,228
	840,480,751	825,114,145	Statutory amounts	229,000	229,000
				3,708,000	3,569,228
Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—			Total Ministry	2,706,194,859	2,622,785,238
Operating budget—Minor capital	7,207,000	6,622,097			
Capital	143,989,000	142,988,853	TRANSPORT		
	151,196,000	149,610,950	Department		
Statutory amounts	82,119,210	65,106,934	Vote 1—Operating expenditures—		
	1,073,795,961	1,039,832,029	Operating budget	1,537,330,800	1,538,034,990
			Other operating costs	10,000,000	8,404,348
National Parole Board			Frozen	4,708,432	
Vote 25—Program expenditures—			Less: revenues credited to the vote	1,002,288,432	1,002,288,432
Operating budget	23,419,286	22,495,927		549,750,800	544,150,906
Statutory amounts	2,452,000	2,452,000	Vote 5—Capital expenditures	501,581,501	500,875,248
	25,871,286	24,947,927	Vote 10—Grants and contributions	342,200,000	335,597,001
			Vote 15—Payments to the Jacques Cartier and Champlain Bridges Inc.—		
Office of the Correctional Investigator			Other operating costs	32,589,000	32,589,000
Vote 30—Program expenditures—			Frozen	4,392,000	
Operating budget	1,147,194	1,101,053		36,981,000	32,589,000
Frozen	806		Vote 20—Payments to the Canada Ports Corporation	875,000	875,000
	1,148,000	1,101,053	Vote 25—Payments to Marine Atlantic Inc.	113,118,002	112,376,367
Statutory amounts	126,000	126,000	Vote 30—Payments to VIA Rail Canada Inc.—		
	1,274,000	1,227,053	Other operating costs	310,938,000	301,021,166
			Frozen	15,129,601	
Royal Canadian Mounted Police				326,067,601	301,021,166
Vote 35—Law enforcement—Operating expenditures—			Vote 35—Payments to the St. Lawrence Seaway Authority—		
Operating budget	1,602,485,154	1,602,398,836	Frozen	2,000,000	
Grants and contributions	1,438,700	925,635	Vote 38d—Payments to the Atlantic Pilotage Authority	1,251,000	646,302
Less: revenues credited to the vote	723,765,854	723,765,854	Vote 40—Payments to the Laurentian Pilotage Authority	4,296,000	3,643,223
	880,158,000	879,558,617	Statutory amounts	144,566,454	142,455,213
Vote 40—Law enforcement—Capital expenditures—			Total Department	2,022,687,358	1,974,229,426
Operating budget—Minor capital	64,527,000	43,323,275			
Capital	128,345,000	128,277,286	Civil Aviation Tribunal		
Frozen	8,450,000		Vote 45—Program expenditures—		
	201,322,000	171,600,561	Operating budget	879,000	874,446
Statutory amounts	232,253,973	229,263,386	Statutory amounts	63,000	63,000
	1,313,733,973	1,280,422,564		942,000	937,446
Royal Canadian Mounted Police External Review Committee			Grain Transportation Agency Administrator		
Vote 45—Program expenditures—			Vote 50—Operating expenditures—		
Operating budget	694,924	604,057	Operating budget	2,546,000	2,131,316
Frozen	876		Grants and contributions	3,311,000	2,251,042
	695,800	604,057	Frozen	179,000	
Statutory amounts	39,000	39,000		6,036,000	4,382,358
	734,800	643,057			

Budgetary details by allotment—Concluded

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 55—Capital expenditures—			VETERANS AFFAIRS		
Operating budget—Minor			Department		
capital	100,000	80,592	VETERANS AFFAIRS		
Capital	8,411,000	8,171,286	PROGRAM		
	8,511,000	8,251,878	Vote 1—Operating expenditures—		
Statutory amounts	186,337	186,000	Operating budget	180,444,186	177,039,303
	14,733,337	12,820,236	Other health purchased services	334,698,000	319,796,473
			Frozen	11,765,890	
National Transportation Agency				526,908,076	496,835,776
Vote 60—Program expenditures—			Vote 5—Grants and contributions—		
Operating budget	29,440,000	28,631,713	Grants and contributions	1,511,899,000	1,445,125,917
Grants and contributions	4,000	3,497	Frozen	16,000,000	
Frozen	66,000			1,527,899,000	1,445,125,917
	29,510,000	28,635,210	Statutory amounts	18,110,760	18,086,319
Statutory amounts	781,486,610	781,486,403		2,072,917,836	1,960,048,012
	810,996,610	810,121,613	CANADIAN PENSION COMMISSION		
Total Ministry	2,849,359,305	2,798,108,721	PROGRAM		
TREASURY BOARD			Vote 10—Program expenditures—		
Secretariat			Operating budget	4,309,690	4,248,810
CENTRAL ADMINISTRATION OF			Statutory amounts	446,000	446,000
THE PUBLIC SERVICE				4,755,690	4,694,810
PROGRAM			BUREAU OF PENSIONS		
Vote 1—Program expenditures—			ADVOCATES		
Operating budget	84,067,273	80,518,490	PROGRAM		
Grants and contributions	168,000	168,000	Vote 15—Program expenditures—		
Frozen	59,087		Operating budget	6,817,236	6,723,621
	84,294,360	80,686,490	Statutory amounts	783,000	783,000
Statutory amounts	7,193,096	7,188,419		7,600,236	7,506,621
	91,487,456	87,874,909	VETERANS APPEAL BOARD		
GOVERNMENT CONTINGENCIES			PROGRAM		
AND			Vote 20—Program expenditures—		
CENTRALLY FINANCED			Operating budget	2,821,000	2,802,100
PROGRAMS			Frozen	5,000	
Vote 5—Government contingencies—				2,826,000	2,802,100
Frozen	416,485,507		Statutory amounts	344,000	344,000
EMPLOYER CONTRIBUTIONS				3,170,000	3,146,100
TO INSURANCE PLANS			Total Ministry	2,088,443,762	1,975,395,543
PROGRAM			WESTERN ECONOMIC		
Vote 10—Public Service			DIVERSIFICATION		
Insurance—			Vote 1—Operating expenditures—		
Other operating costs	770,106,000	741,998,385	Operating budget	25,405,754	25,405,754
Grants and contributions	202,000	208,461	Frozen	4,268,246	
Less: revenues credited to the vote	67,875,000	64,353,073		29,674,000	25,405,754
	702,433,000	677,853,773	Vote 5—Grants and contributions—		
Statutory amounts	(9,517,793)	(9,517,793)	Grants and contributions	220,779,253	220,779,253
	692,915,207	668,335,980	Frozen	185,531,748	
Total Ministry	1,200,888,170	756,210,889		406,311,001	220,779,253
			Statutory amounts	5,703,230	5,702,802
			Total Ministry	441,688,231	251,887,809
			GRAND TOTAL	148,571,696,127	144,748,026,975

(1) An amount of \$20,893,095 available from previous years has been included with statutory amounts.

(2) An amount of \$9,345,256 representing an increase in the authority as authorized by Vote 10 has been included with statutory amounts.

(3) An amount of \$336,764 available from previous years has been included with statutory amounts.

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$

PRIVY COUNCIL

Department

Commission of Inquiry into the Deployment of Canadian Forces to Somalia	500	601		29,488	30,589
---	-----	-----	--	--------	--------

This Commission was established by Order in Council (PC 1995-442 dated March 20, 1995) pursuant to the *Inquiries Act*. The Commission's mandate is to inquire into and report on the chain of command system, leadership within the chain of command, discipline, operations, actions and decisions of the Canadian Forces and the actions and decisions of the Department of National Defence in respect of the Canadian Forces deployment to Somalia and, without restricting the generality of the foregoing, matters related to the pre-deployment, in-theatre and post-deployment phases of the Somalia deployment.

Commission of Inquiry on the Blood System in Canada		20,781	1,550,294	4,673,746	6,244,821
---	--	--------	-----------	-----------	-----------

This Commission was established by Order in Council (PC 1993-1879 dated October 4, 1993) pursuant to the *Inquiries Act*. The Commission's mandate is to review and report on the mandate, organization, management, operations, financing and regulations of all activities of the blood system in Canada, including the events surrounding the contamination of the blood system in Canada in the early 1980's.

Commission to Review Allowances of Members of Parliament	16,150	3,413	44,771	100,483	164,817
--	--------	-------	--------	---------	---------

This Commission was established by Order in Council (PC 1994-87 dated January 13, 1994) pursuant to the *Inquiries Act*. The Commission's mandate was to inquire into the adequacy of the annual variations of sessional allowances payable to members of the Senate and the House of Commons and other allowances payable to them. The final report was submitted on July 11, 1994.

Commissions—Continued

General information by commission—Concluded

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Indian Specific Claims Commission	165,250	138,818	1,974,878	2,055,920	4,334,866
<p>This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to the <i>Inquiries Act</i>. The Commission's mandate is to inquire into and report on whether an Indian band has established that it has an Indian specific claim in situations where an Indian band disagrees with the Minister of Indian Affairs and Northern Development's (the Minister) rejection of a claim for negotiation and where an Indian band disagrees with the Minister's determination as to which compensation criteria apply in the negotiation of a settlement. The Commission is also mandated to provide, or arrange for, mediation services.</p>					
Royal Commission on Aboriginal Peoples	706,312	202,698	3,800,895	4,976,888	9,686,793
<p>This Commission was established by Order in Council (PC 1991-1597 dated August 26, 1991) pursuant to the <i>Inquiries Act</i>. The Commission's mandate is to investigate the evolution of the relationship among aboriginal peoples (Indian, Inuit and Métis), the Canadian government, and the Canadian society as a whole. It is expected to propose specific solutions, rooted in domestic and international experience, to the problems which have plagued those relationships and which confront aboriginal peoples today.</p>					
Royal Commission on New Reproductive Technologies			67,009	274,061	341,070
<p>This Commission was established by Order in Council (PC 1989-2150 dated October 25, 1989) pursuant to the <i>Inquiries Act</i>. The Commission's mandate was to inquire into and report on current and potential medical and scientific developments related to new reproductive technologies, considering in particular their social, ethical, health, research, legal and economic implications and the public interest, and recommending what policies and safeguards should be applied. The final report was submitted on November 15, 1993.</p>					

* For details related to current year expenditures, see following statement called —"Details of travel and living expenses".

Commissions—Concluded**Details of travel and living expenses**

The following statement presents the total travel and living expenses paid to each commission's member.

Name of members	1994-95 Expendi- tures	Name of members	1994-95 Expendi- tures
	\$		\$
PRIVY COUNCIL		Indian Specific Claims Commission	
Department			
Commission of Inquiry into the Deployment of Canadian Forces to Somalia		Augustine R	28,171
Desbarats P	601	Bellegarde J D	39,132
		Corcoran C	27,671
Commission of Inquiry on the Blood System in Canada		Dutcheshen C A	194
		Gill A	5,630
Krever H	20,781	Prentice J E	38,020
			138,818
Commission to Review Allowances of Members of Parliament		Royal Commission on Aboriginal Peoples	
Franks C E S	1,816	Chartrand P	58,929
Lapointe C	1,597	Dussault R	47,513
	3,413	Erasmus G	2,848
		Meekison P	55,707
		Robinson V	33,727
		Sillet M	3,974
			202,698

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).

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Agriculture and Agri-Food—						
Department (Agriculture)	40	720,842	72,793	95,741	34,638	924,014
Atlantic Canada Opportunities Agency—						
Department	2	11,465		3,990		15,455
Canadian Heritage—						
Department (Communications)	9	212,342	7,743	4,639		224,724
National Archives of Canada	2	103,189				103,189
National Film Board	3	65,103		1,400		66,503
Public Service Commission	6	40,279		11,360		51,639
Citizenship and Immigration—						
Immigration and Refugee Board						
of Canada	1	26,423		1,736		28,159
Environment	45	989,733		72,662	28	1,062,423
Finance—						
Auditor General	1			30,000		30,000
Federal Office of Regional Development—Quebec	1	10,755				10,755
Fisheries and Oceans—						
Department	8	52,958	200	13,246	1,821	68,225
Foreign Affairs and International Trade—						
Canadian International Development						
Agency	10	33,000	486	49,900	5,588	88,974
NAFTA Secretariat						
(previously Canadian Secretariat)	1	18,358		2,471		20,829
Health—						
Department (National Health and Welfare)	20	383,467	60,000	468,618	4,407	916,492
Human Resources Development—						
Department (Employment and Immigration)	9	36,738	270	10,118	247	47,373
Indian Affairs and Northern Development—						
Department	12	360,398	5,591	15,671	5,440	387,100
Industry—						
Department (Industry, Science and Technology and						
Consumer and Corporate Affairs)	3	95,315		9,500		104,815
Canadian Space Agency	1	30,210		2,556		32,766
Natural Sciences and Engineering						
Research Council	1	3,263		14,850		18,113
Statistics Canada	1	28,206		942	438	29,586
Justice—						
Department	4	62,891	7,000	37,595		107,486
National Defence—						
Department	29	526,841	16,998	37,218		581,057
National Revenue—						
Customs and Excise	1	11,750				11,750
Taxation	11	103,512				103,512
Natural Resources—						
Department (Energy, Mines and Resources						
and Forestry)	17	237,137	9,886	21,658		268,681

Education costs—Concluded

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Privy Council—						
Department	1	9,720				9,720
Canadian Transportation Accident Investigation and Safety Board	2	45,726			2,787	48,513
Public Works and Government Services—						
Department (Public Works and Supply and Services)	1	5,430		1,230		6,660
Solicitor General—						
Canadian Security Intelligence Service	5	104,283		880		105,163
Correctional Service	13	265,677		18,409	79	284,165
Royal Canadian Mounted Police	80	877,529		32,400		909,929
Transport—						
Department	8	42,986		2,801	760	46,547
National Transportation Agency	1	10,928				10,928
Treasury Board—						
Secretariat	1	10,506		994	393	11,893
Veterans Affairs—						
Department	11	124,671	1,449	7,800	1,004	134,924
Western Economic Diversification	2	33,345		2,211		35,556
Total	363	5,694,976	182,416	972,596	57,630	6,907,618

⁽¹⁾ Includes allowances in lieu of pay.

⁽²⁾ Includes book allowances.

Financial assistance given to railways by the Government of Canada in 1994-95 (with cumulative figures to March 31, 1995)

The 1952 *Canadian National Railways Capital Revision Act* stated that "The Minister shall include annually in the Public Accounts a summary statement of all assistance, including land grants, guarantees and capital subsidies but not including grants made pursuant to statutes for the relief of unemployment, that has at any time been given by the Government of Canada to each of (a) the National System (Canadian National Railway System), including its predecessor companies; (b) the Pacific Railways (Canadian Pacific Limited) as defined in the 1952 *Canadian National-Canadian Pacific Act* including its predecessor companies; and (c) any other railway".

The following statement presents the budgetary and non-budgetary financial assistance showing annual and cumulative payments. Cumulative budgetary assistance includes miscella-

neous program expenditures in which the corporations have benefited. Only individual payments of \$50,000 or over are reported in this statement.

Railways have been interpreted to include the following for purposes of this statement: (i) for Canadian National Railways—all companies owned, operated or managed by Canadian National, (ii) for Canadian Pacific Limited—only companies engaged in transportation, communications and hotel activities.

Non-budgetary assistance represents the net increase or decrease to loans, investments and advances.

Budgetary assistance represents a charge to budgetary appropriations which affect the annual deficit or surplus of the Government.

	1994-95	Cumulative budgetary and non-budgetary assistance as at March 31, 1995
	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM⁽¹⁾		
Non-budgetary		
Repayments of loans and advances	(18,946,141)	80,679,807
Capital stock issues .....	...	2,278,866,774
Total	(18,946,141)	2,359,546,581
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway	1,389,844	
<i>Atlantic Region Freight Assistance Act</i>	(s) 5,969,288	
<i>Maritime Freight Rates Act</i>	9,097,751	
<i>National Transportation Act, 1987</i>	(s) 10,913,211	
<i>Railway Act</i>	(s) 4,393,594	
Railway Safety	5,039,636	
Railway employee Provident Fund .....	...
Termination of the collection of tolls on the Victoria Bridge	(s) 2,652,792	
<i>Western Grain Transportation Act</i>	(s) 338,794,101	
Total	378,250,217	7,878,088,048
CANADIAN PACIFIC LIMITED⁽¹⁾		
Budgetary		
<i>Atlantic Region Freight Assistance Act</i>	(s) 100,839	
<i>Maritime Freight Rates Act</i>	194,472	
<i>National Transportation Act, 1987</i>	6,499,932	
Railway Safety	2,272,320	
<i>Western Grain Transportation Act</i>	(s) 299,643,540	
Total	308,711,103	4,909,655,494
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock issues ⁽²⁾	9,300,000
Budgetary		
Operating costs and labour assistance	301,021,166	7,911,362,052

Financial assistance given to railways by the Government of Canada in 1994-95
(with cumulative figures to March 31, 1995) —Continued

	1994-95	Cumulative budgetary and non-budgetary assistance as at March 31, 1995
	\$	\$
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway— Railway Act	(s) 3,346,945	45,261,011
BC Rail— Western Grain Transportation Act	(s) 1,690,512	29,534,698
British Northern Railway	32,836
British Yukon Railway Company	4,500,000
Burlington Northern Inc.— Railway Safety	530,087
Canada and Gulf Terminal Railway ⁽³⁾	1,383,800
Central Western Railway— Western Grain Transportation Act	(s) 3,399,835	22,483,300
Chesapeake and Ohio Railway Company	308,334
Consolidated Rail Corporation	1,039,225
Devco Railway (Cumberland Railway Company)	2,940,473
Dominion Atlantic Railway ⁽⁴⁾ — Maritime Freight Rates Act	2,860,476
Essex Terminal Railway	486,944
Grand Falls Central Railway Co. Ltd.— Atlantic Region Freight Assistance Act	(s) 258,549	2,155,914
Napierville Junction Railway	255,572
Northern Alberta Railway ⁽³⁾	19,551,776
Ontario Northland	52,401
Penn Central Railway	153,691
Quebec Central Railway ⁽⁴⁾	260,896
Quebec North Shore and Labrador Railway— Railway Act	(s) 2,122,695	23,466,155
Southern Rails Cooperatives Ltd— Western Grain Transportation Act	(s) 500,390	2,107,618
Toronto, Hamilton and Buffalo Railway Company ⁽⁴⁾	1,060,574
Total	11,318,926	160,425,781
OTHER		
Budgetary		
Albert Southern Railway, New Brunswick	50,460
Brantford, Waterloo and Lake Erie Railway	57,600
Bruce Mines and Algoma Railway	53,920
Canada Central Railway—Peace River Bridge	175,000
Central Railway of Canada	30,145
Colchester Coal and Railways Company	12,800
Dominion Coal Company, Nova Scotia	87,808
Edmonton, Dunvegan and British Columbia Railway	338,382
Erie and Huron Railway	96,000
Ha Ha Bay Railway, New Brunswick	231,462
Harvey Branch Railway, New Brunswick	5,554
Joggins Railway, Nova Scotia	37,500
Klondyke Mines Railway	197,184
Lake Erie, Essex and Detroit Railway	118,400
Lake Erie and Detroit River Railway	357,451
L'Assomption Railway, Quebec	11,200
Leamington and St Clair Railway	51,200
Maritime Coal and Railway Company	3,200
Minudie Coal Company, Nova Scotia	18,544
North Railway	250,000
North Shore Railway Company, Beersville Coal and Railway Company	27,616
Northern New Brunswick Seaboard Railway Company	108,160
Ottawa and New York Railway	262,384
Pacific Great Eastern Railway	2,478,500
Phillipsburg Junction and Quarry Company	23,712
Pontiac and Renfrew Railway	13,600
Port Nelson Terminal	6,240,096
Quebec, Montmorency and Charlevoix Railway	96,000
Residue of cost of steamer Sheba	78,611
Schomberg and Aurora Railway	46,144

Financial assistance given to railways by the Government of Canada in 1994-95
(with cumulative figures to March 31, 1995) —Concluded

	1994-95	Cumulative budgetary and non-budgetary assistance as at March 31, 1995
	\$	\$
St Lawrence and Adirondack Railway .....	...	149,482
St Louis Richibucto Railway .....	...	22,400
Temiskaming and Northern Ontario Railway .....	...	2,134,080
Total .....	...	13,864,595
Total— Non-budgetary	(18,946,141)	2,368,846,581
Budgetary	999,301,412	20,873,395,970

(s) Statutory authority.

(1) Cumulative land grants given to Canadian National Railway System including predecessor and affiliated companies and to Canadian Pacific Railway Company and other companies included in that system are 5,728,912 and 32,848,477 acres respectively.

(2) Total shares issued: 93,000 no par value common shares.

(3) Controlled by Canadian National Railway.

(4) Controlled by Canadian Pacific Limited.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses.

	Amount realized in 1994-95 ⁽¹⁾		Amount realized in 1994-95 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Saint John Port Corporation	2,125,208
Agricultural Commodities Stabilization Accounts	6,725,121	Vancouver Port Corporation—	
Unemployment Insurance Account	423,849,466	Interest	\$ 202,780
Queens Quay West Land Corporation	631	Dividends	4,353,400
Total consolidated accounts.....	430,575,218		4,556,180
			1,603,139,905
CURRENT ASSETS—		Total enterprise Crown corporations	2,713,305,551
Interest on bank deposits	154,961,873	Joint and mixed enterprises—	
FOREIGN EXCHANGE ACCOUNTS—		Petro-Canada—	
International reserves held in the Exchange Fund		Dividends	22,960,939
Account—		Cooperative Energy Corporation—	
Transfer of profit	1,905,572,883	Transfer of profit	1,123,991
International Monetary Fund—Subscriptions—		Total joint and mixed enterprises	24,084,930
Transfer of profit	26,709,034		
Total foreign exchange accounts.....	1,932,281,917	National governments including developing countries—	
LOANS, INVESTMENTS AND ADVANCES—		Development of export trade (loans administered by the	
Enterprise Crown corporations—		Export Development Corporation)—Foreign Affairs	
Canada Deposit Insurance Corporation	186,166,875	and International Trade	59,589,830
Canada Development Investment Corporation—		Developing countries—Foreign Affairs and	
Dividends	10,020,000	International Trade—Canadian International	
Canada Mortgage and Housing Corporation	706,309,835	Development Agency—International develop-	
Canadian National Railway System	8,377,737	ment assistance	3,376,908
Farm Credit Corporation	198,473,553	Jamaica—Finance	3,064,986
Farm syndicates loan fund	817,646	United Kingdom—Finance—United Kingdom Financial	
	1,110,165,646	Agreement Act, 1946	4,881,575
Other—		Deferred interest	4,215,862
Atomic Energy of Canada Limited	868,636	Total national governments including developing	
Bank of Canada—		countries	75,129,161
Transfer of profit	1,570,691,552	International organizations—	
Canada Ports Corporation—		International Monetary Fund—	
Interest	\$ 37,419	Enhanced Structural Adjustment Facility	17,276,149
Dividends	171,254		
	208,673	Provincial and territorial governments—	
Interport Loan Fund—		NEWFOUNDLAND—	
Transfer of profit	4,878,953	Atlantic Canada Opportunities Agency—	
Canada Post Corporation	7,764,000	Special areas and highways agreement	2,153,075
Canadian Dairy Commission	2,154,967	Finance—	
Canadian Saltfish Corporation	55,275	Municipal Development and Loan	
Cape Breton Development Corporation	164,312	Board	174,970
Freshwater Fish Marketing Corporation	136,193	Winter capital projects fund	321,580
Montreal Port Corporation—		Industry—	
Interest	\$ 291,374	Atlantic Development Board carry-over	
Dividends	2,253,211	projects	59,318
	2,544,585	Atlantic Provinces Power Development	
Prince Rupert Port Corporation—		Act	4,467,873
Interest	\$ 1,659,228		7,176,816
Dividends	27,886	NOVA SCOTIA—	
	1,687,114	Atlantic Canada Opportunities Agency—	
Royal Canadian Mint—		Special areas and highways agreement	878,442
Interest	\$ 304,257	Finance—	
Dividends	5,000,000	Municipal Development and Loan	
	5,304,257	Board	27,038
		Winter capital projects fund	106,312

Return on investments—Continued

	Amount realized in 1994-95 ⁽¹⁾		Amount realized in 1994-95 ⁽¹⁾
	\$		\$
Industry—		SASKATCHEWAN—	
Atlantic Development Board carry-over projects	184,916	Agriculture and Agri-Food—	
Atlantic Provinces Power Development Act	1,981,416	Agricultural service centres	319,403
	3,178,124	Finance—	
PRINCE EDWARD ISLAND—		Federal-provincial employment loans program	1,319
Atlantic Canada Opportunities Agency—		Municipal Development and Loan Board	5,938
Comprehensive development plan agreement	643,627		326,660
Finance—		ALBERTA—	
Federal-provincial employment loans program	14,929	Finance—	
Municipal Development and Loan Board	23,934	Municipal Development and Loan Board	49,485
Winter capital projects fund	94,674	Winter capital projects fund	38,616
Industry—		Western Economic Diversification—	
Atlantic Development Board carry-over projects	154	Special areas and highways agreement	125,044
	777,318		213,145
NEW BRUNSWICK—		BRITISH COLUMBIA—	
Atlantic Canada Opportunities Agency—		Finance—	
Special areas and highways agreement	1,370,474	Municipal Development and Loan Board	68,840
Finance—		Winter capital projects fund	510,244
Municipal Development and Loan Board	108,548		579,084
Winter capital projects fund	700,979	NORTHWEST TERRITORIES—	
Industry—		Finance—	
Atlantic Development Board carry-over projects	48,478	Federal-provincial employment loans program	163
Atlantic Provinces Power Development Act	1,712,308	Winter capital projects fund	12,645
Natural Resources—		Indian Affairs and Northern Development—	
Regional electrical inter-connections	539,060	Government of the Northwest Territories	2,729
	4,479,847		15,537
QUEBEC—		YUKON TERRITORY—	
Finance—		Indian Affairs and Northern Development—	
Federal Office of Regional Development-Quebec—		Government of the Yukon Territory	182,502
Special areas and highways agreement	5,803,483		182,502
Federal-provincial fiscal arrangements	58,944	Total provincial and territorial governments	25,736,688
Municipal Development and Loan Board	1,460,321	Other loans, investments and advances—	
	7,322,748	Loans and accountable advances—	
ONTARIO—		Foreign Affairs and International Trade—	
Finance—		Personnel posted abroad	481,557
Federal-provincial employment loans program	91,168	Total loans and accountable advances	481,557
Municipal Development and Loan Board	144,224	Other—	
Winter capital projects fund	942,798	Agriculture and Agri-Food—	
	1,178,190	Construction of multi-purpose exhibition buildings	1,268,821
MANITOBA—		Atlantic Canada Opportunities Agency—	
Agriculture and Agri-Food—		Loans to assist industry in the Cape Breton area	3,264
Agricultural service centres	779	Loans to enterprises in Newfoundland and Labrador	11,040
Finance—			14,304
Municipal Development and Loan Board	36,844	Citizenship and Immigration—	
Winter capital projects fund	87,831	Transportation and assistance loans	229,165
Western Economic Diversification—		Finance—	
Special areas and highways agreement	181,263	Ottawa Civil Service Recreational Association	8,633
	306,717	Fisheries and Oceans—	
		Canadian producers of frozen groundfish	2,310
		Groundfish processors	33,989
			36,299

Return on investments —Concluded

	Amount realized in 1994-95 ⁽¹⁾		Amount realized in 1994-95 ⁽¹⁾
	\$		\$
Indian Affairs and Northern Development—		Interest on general development agreement—	
Eskimo loan fund	149,083	Province of British Columbia	297,363
Indian economic development fund	1,197,982		1,802,043
Native claimants	4,918,407	National Defence—	
Yukon Energy Corporation	1,671,456	Interest on loans to employees posted abroad	625,391
	7,936,928	Interest earned from funds on deposit with suppliers	1,571,545
National Defence—			2,196,936
Canadian Forces housing projects	340,613	National Revenue—	
Natural Resources—		Public buildings and properties—Rental	355,262
Hydro-Quebec Research Institute	738,997	Privy Council—	
Transport—		RADIAN Revolving Fund	47,419
Hamilton Harbour Commissioners	12,891	Public Works and Government Services—	
Veterans Affairs—		Government Telecommunications and Informatics	
Veterans' Land Act Fund—		Services Revolving Fund	554,881
Advances	1,311,978	Optional Services Revolving Fund	1,818,184
Total—Other	11,898,629	Consulting and Audit Canada Revolving Fund	1,115,425
Total other loans, investments and advances	12,380,186	Interest on loans and mortgages	76,867
Total loans, investments and advances	2,867,912,665	Rental income from properties—Rental—	
OTHER ACCOUNTS—		Other rentals	93,216
Agriculture and Agri-Food—		Viking Rideau Corporation	195,537
Interest on sale of irrigated land—Other	1,304		3,854,110
Gross Revenue Insurance Program—Interest on loans ..	5,042,686	Solicitor General—	
	5,043,990	Royal Canadian Mounted Police—	
Finance—		Loans and advances to persons posted abroad—	
Retirement of unmatured debt	72,687	Interest	\$ 13,247
Foreign Affairs and International Trade—		Transfer of profit	19,090
Interest on Mission Bank Accounts	15,919		32,337
Indian Affairs and Northern Development—		Total other accounts	44,739,367
Indian housing assistance fund—On-reserve		TOTAL RETURN ON INVESTMENTS	5,430,471,040
housing—Interest on guaranteed loans	1,112,687	Summary	
Farm Credit Corporation	1,250	Interest	1,846,054,732
Esso Ltd—Norman Wells Project profits	30,204,727	Transfer of profit	3,539,181,140
	31,318,664	Dividends	44,786,690
Industry—		Other	448,478
Hyundai Auto Canada Inc.	1,465,362	Total	5,430,471,040
Bombardier Inc., groupe Canadair	39,318		

⁽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; and
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members.

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD			FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department (Agriculture)			Department (External Affairs)		
<i>Minister—</i>			<i>Minister of International Trade—</i>		
Hon R E Goodale	1	66,744	Hon R MacLaren	1	62,427
<i>Parliamentary Secretary—</i>			<i>Minister of Foreign Affairs—</i>		
L Vanclief	1	14,429	Hon A Ouellet	1	87,822
CANADIAN HERITAGE			<i>Secretary of State (Latin America and Africa)—</i>		
Department (Communications)			Hon C Stewart	1	29,071
<i>Minister—</i>			<i>Secretary of State (Asia and Pacific)—</i>		
Hon M Dupuy	1	57,053	Hon R Chan	1	50,988
<i>Secretary of State (Multiculturalism) and</i>			<i>Parliamentary Secretaries—</i>		
<i>(Status of Women)—</i>			J Flis	1	6,996
Hon S Finestone	1	37,871	Mac Harb	1	11,010
<i>Parliamentary Secretary—</i>			HEALTH		
A Guarnieri	1	19,577	Department (National Health and Welfare)		
CITIZENSHIP AND IMMIGRATION			<i>Minister—</i>		
Department (Secretary of State)			Hon D Marleau	1	41,908
<i>Minister—</i>			<i>Parliamentary Secretary—</i>		
Hon S Marchi	1	30,618	H Fry	1	324
<i>Parliamentary Secretary—</i>			HUMAN RESOURCES DEVELOPMENT		
M Clancy	1	21,817	Department (Employment and Immigration)		
ENVIRONMENT			<i>Minister of Human Resources Development—</i>		
<i>Minister—</i>			Hon L Axworthy	1	46,011
Hon S Copps	1	21,671	<i>Minister of Labour and Minister responsible</i>		
<i>Deputy Prime Minister—</i>			<i>for the federal campaign in the upcoming</i>		
Hon S Copps	1	15,274	<i>Quebec referendum—</i>		
<i>Parliamentary Secretary—</i>			Hon L Robillard	1	2,220
C Lincoln	1	23,240	<i>Secretary of State (Training and Youth)—</i>		
FINANCE			Hon E Blondin-Andrew	1	105,100
Department			<i>Parliamentary Secretary—</i>		
<i>Minister of Finance—</i>			M Bevilacqua	1	28,427
Hon P Martin	1	41,784	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		
<i>Minister responsible for the Federal Office of</i>			Department		
<i>Regional Development—Quebec—</i>			<i>Minister—</i>		
Hon P Martin	1	117	Hon R Irwin	1	57,579
<i>Secretary of State (International Financial</i>			<i>Parliamentary Secretary—</i>		
<i>Institutions)—</i>			J Anawak	1	29,985
Hon D Peters	1	37,230	INDUSTRY		
<i>Parliamentary Secretary—</i>			Department (Industry, Science and Technology and		
D Walker	1	3,201	Consumer and Corporate Affairs)		
FISHERIES AND OCEANS			<i>Minister—</i>		
Department			Hon J Manley	1	56,006
<i>Ministers—</i>			<i>Secretary of State (Science, Research and</i>		
Hon B Tobin	1	127,399	<i>Development)—</i>		
Hon F Robichaud	1	33,322	Hon J Gerrard	1	50,995
<i>Parliamentary Secretary—</i>					
H S Dhaliwal	1	13,378			

Travel expenses of ministers and parliamentary secretaries —Concluded

	Vote	Amount		Vote	Amount
		\$			\$
JUSTICE			<i>Leader of the Government in the House of Commons—</i>		
Department			Hon H Gray	1	669
<i>Minister and Attorney General of Canada—</i>			<i>Parliamentary Secretary—</i>		
Hon A Rock	1	39,473	P Milliken	1	673
<i>Parliamentary Secretary—</i>					
R MacLellan	1	2,220	PUBLIC WORKS AND GOVERNMENT SERVICES		
NATIONAL DEFENCE			Department (Public Works and Supply and Services)		
Department			<i>Minister—</i>		
<i>Minister—</i>			Hon D C Dingwall	20	71,657
Hon D M Collette	1	29,006	SOLICITOR GENERAL		
<i>Parliamentary Secretary—</i>			Department		
Rear Admiral F Mifflin (Retired)	1	8,318	<i>Solicitor General of Canada—</i>		
NATIONAL REVENUE			Hon H Gray	1	32,444
Customs and Excise			<i>Parliamentary Secretary—</i>		
<i>Minister—</i>			P Gagnon	1	6,021
Hon D Anderson	1	70,544	TRANSPORT		
NATURAL RESOURCES			Department		
Department (Energy, Mines and Resources and Forestry)			<i>Minister</i>		
<i>Minister—</i>			Hon D Young	1	74,357
Hon A McLellan	1	31,795	<i>Parliamentary Secretary—</i>		
<i>Parliamentary Secretary—</i>			J Fontana	1	6,919
G S Rideout	1	18,833	TREASURY BOARD		
PRIVY COUNCIL			Secretariat		
Department			<i>President of the Treasury Board and Minister responsible for infrastructure—</i>		
<i>Prime Minister—</i>			Hon A C Eggleton	1	24,155
Rt Hon J Chrétien	1	3,730	<i>Parliamentary Secretary—</i>		
<i>President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs and Minister responsible for Public Service Renewal—</i>			M Catterall	1	11
Hon M Massé	1	13,838	VETERANS AFFAIRS		
<i>Leader of the Government in the Senate and Minister with special responsibility for literacy—</i>			Department		
Hon J Fairbairn	1	55,612	<i>Secretary of State (Veterans)—</i>		
<i>Secretary of State (Parliamentary Affairs)—</i>			Hon L MacAulay	1	14,668
Hon F Robichaud	1	10,404	WESTERN ECONOMIC DIVERSIFICATION		
<i>Secretary of State (Parliamentary Affairs) and Deputy Leader of the Government in the House of Commons—</i>			<i>Minister—</i>		
Hon A Gagliano	1	6,517	Hon L Axworthy	1	368

SECTION 13

1994-95

PUBLIC ACCOUNTS

Other Miscellaneous Information

CONTENTS

	<i>Page</i>
Expenditures for Canadian representation at international conferences and meetings (Foreign Affairs and International Trade)	13.2
Travel expenses for Canadian representation at international conferences and meetings (Foreign Affairs and International Trade)	13.2
Compensation payments and administration expenses (Human Resources Development)	13.6
Statement of sessional and expense allowances, travel and office expenses paid in 1994-95 (Parliament).	13.7
Statement of sessional and expense allowances and travel expenses paid in 1994-95 (Parliament).	13.9
Salaries of parliamentary secretaries to ministers paid in 1994-95 (Parliament).	13.12
Salaries and allowances to Secretaries of State (Privy Council).	13.13
Statement of expenditures—Expenses of general elections and by-elections (Privy Council).	13.14
Details of expenditures by province—35 th general election (Privy Council)	13.14
Details of expenditures by province—36 th general election (Privy Council)	13.15
Details of expenditures by electoral district—By-elections 1994-95 (Privy Council).	13.15
Expenditures by institution (Solicitor General).	13.16
Details of amounts transferred to other ministries to supplement provisions of other votes (Treasury Board).	13.19

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	\$
Association of South East Asian Nations (ASEAN)—Ministerial.....	41,355
Conférence des ministres de la Jeunesse et des Sports (CONFJES)	29,552
Conférence ministérielle de la Francophonie	92,952
Conférence ministérielle spéciale de la Francophonie	47,241
CSCE Summit and AIDS Summit	353,213
GATT Ministerial Meeting	109,729
Governor General's Visit to Japan, Korea, China and Hong Kong	329,625
International Conference on Population and Development	288,630
L'élévation de l'Archevêque de Montréal, Mgr Jean-Claude Turcotte, au rang de Cardinal	50,429
North Atlantic Council Spring Ministerial Meeting	38,635
North Atlantic Council Fall Ministerial Meeting	36,693
OECD Ministerial Meeting	38,424
Organization of American States General Assembly	27,898
Prime Minister's Visit to Beijing, Shanghai, Hong Kong, Jakarta (APEC Summit) and Hanoi	1,229,431
Prime Minister's Visit to Bonn, Rome (Vatican) and Naples (G-7)	621,412
Prime Minister's Visit to England and France (D-Day Commemorations)	456,955
Prime Minister's Visit to Iceland	37,214
Prime Minister's Visit to South and Central America	981,895
Quadrilateral Trade Ministers' Meeting	28,627
Summit of the Americas	133,789
United Nations General Assembly	438,695
World Summit for Social Development	294,097
Miscellaneous conferences and meetings	364,354
Total	6,070,845

Travel expenses for Canadian representation at international conferences and meetings

	\$		\$
<i>Association of South East Asian Nations (ASEAN)—Ministerial</i>	<i>37,762</i>	Foreign Affairs and International Trade	
Member of the House of Commons		Dumas A, Hubert J-P.	
Ouellet Hon A.		Canadian Heritage	
Foreign Affairs and International Trade		Valcov R.	
Braid M, Grinius M, Johnstone V, Pearson M, Peck V,		Provincial governments	
von Nostitz M.		Legault B, Roy G.	
Other		<i>Conférence ministérielle de la Francophonie</i>	<i>39,997</i>
Ouellet E.		Member of the House of Commons	
<i>Conférence des ministres de la Jeunesse et des Sports (CONFJES)</i>	<i>29,552</i>	Ouellet Hon A.	
Member of the House of Commons		The Senate	
Cauchon M.		De Bané Hon P.	

13.2 OTHER MISCELLANEOUS INFORMATION

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings —Continued

	\$		\$
Canadian International Development Agency		Governor General's Visit to Japan, Korea, China and Hong Kong	118,409
Couture R, Labelle H.		Governor General	
Foreign Affairs and International Trade		Hnatyshyn Rt Hon R.	
Bilodeau J, de Lorimier L, Elliott R, Gagnon Y,		Foreign Affairs and International Trade	
Hubert J-P, Johnstone V, Laprade S, Lavertu G,		Bild F, Caron J, Hudson A, Lebel J, Lederman L,	
Lessard G, Peck R, Tobin P.		Lipman T, Martin V, Smith G.	
<i>Conférence ministérielle spéciale de la Francophonie</i>	<i>47,241</i>	Government House	
Members of the House of Commons		Belisle P, Biolik A, Humbly M, Jodoin N, Kinsman P,	
Cauchon M, Ouellet Hon A.		LaRocque J, Rochefort T.	
The Senate		Public Works and Government Services	
Gauthier J-R.		Chang J, Duval J, Lee S, Lim S, Pong E.	
Foreign Affairs and International Trade		Royal Canadian Mounted Police	
Brodeur Y, de Lorimier L, Gagnon Y, Hubert J-P,		Bonnell R, Jané R, Riendeau C.	
Johnstone V.		Others	
Other		Hnatyshyn G, Morin Dr Y.	
Ouellet E.		<i>International Conference on Population and Development . . .</i>	<i>189,507</i>
<i>CSCE Summit and AIDS Summit</i>	<i>199,162</i>	Members of the House of Commons	
Members of the House of Commons		Gaffney B, Gagnon C, Marchi Hon S, Ménard R,	
Chrétien Rt Hon J, Marleau Hon D, Ouellet Hon A,		Pagtakhan R, Phinney B, Stewart Hon C, Stewart J,	
Telegdi A.		Torsney P.	
Foreign Affairs and International Trade		Member of the Senate	
Johnstone V, Kergin M, McRae R, Paquette J,		Haidasz Hon S.	
Pearson M, Peck R, Portelance R.		Canadian International Development Agency	
Health		Labelle H, Mains C.	
Jean M, Larivière Dr J.		Citizenship and Immigration	
National Defence		Devine P.	
Carigan C, Castonguay T, Keenan C, Simard P.		Foreign Affairs and International Trade	
Prime Minister's Office/Privy Council Office		Archibald R, Delouya A, Dompierre M, Forgues C,	
Bartleman J, Benson I, Bondar M, Brodeur Y, Brooman K,		Hepburn L, Malone D, Orr R, Tellier A.	
Carisse J-M, Carle J, Chrétien C, Deschambault D,		Health	
Donolo P, Laurin A, LeBlanc D, Legros G, MacLeod A,		Greene M-J.	
McAdoo M, Parisot P, Pelletier J, Pilon T, Prusakowski T,		Others	
Schryburt C, Tessier I, Thérien J, Tremblay E.		Beaujot R, Johnson B, Marsden L, Mular S, Regier H.	
Public Works and Government Services		<i>L'élévation de l'Archevêque de Montréal,</i>	
Kis E.		<i>Mgr Jean-Claude Turcotte, au rang de Cardinal</i>	<i>50,429</i>
Others		Members of the House of Commons	
Costigan A, Ouellet E, Raymond R.		Gagliano A, Lebel G, Maheu S, Ouellet Hon A.	
<i>GATT Ministerial Meeting</i>	<i>82,020</i>	The Senate	
Member of the House of Commons		De Bané Hon P, Prud'homme Hon M.	
McLaren Hon R.		Foreign Affairs and International Trade	
Agriculture and Agri-Food		Johnstone V.	
Gifford M.		Others	
Finance		Cormier C, Gagliano E, Larivée G, Larivée Dr L,	
Collins-Williams T.		Maheu R, Ouellet E.	
Foreign Affairs and International Trade		<i>North Atlantic Council Spring Ministerial</i>	
Cartwright S, Denis G, George D, Hancock J,		<i>Meeting</i>	<i>37,385</i>
Higham K, Kilpatrick A, Lecoq R, Lee P,		Member of the House of Commons	
Picard B, Shannon G, Waddell D.		Ouellet Hon A.	
Industry		Foreign Affairs and International Trade	
McCulla D.		Anderson J, Davis B, Johnstone V, Lavertu G,	
		Lysyshyn R, Paquette J, Pearson M, Peck B.	

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings —Continued

	\$		\$
Royal Canadian Mounted Police		Prime Minister's Office/Privy Council Office	
Berube A.		Anderson D, Bartleman J, Benson I, Bondar M,	
Other		Brooman K, Cameron D, Carisse J-M, Carle J,	
Ouellet E.		Chrétien C, Côté C, Deschambault D, Donolo P,	
<i>North Atlantic Council Fall Ministerial Meeting</i>	36,693	Faubert M, Goldenberg E, Hosek C, Laurin A,	
Member of the House of Commons		LeBlanc D, Lee K, Legros G, Lévesque C,	
Ouellet Hon A.		MacInnis D, Marquis F, McAdoo M, Parisot P,	
Foreign Affairs and International Trade		Pelletier J, Pilon T, Prusakowski T, Robillard L,	
Johnstone V, Kergin M, Paquette J, Pearson M, Peck R.		Schryburt C, Swartman L, Tessier I, Thérien J,	
<i>OECD Ministerial Meeting</i>	29,564	Tremblay E.	
Members of the House of Commons		Public Works and Government Services	
Axworthy Hon L, MacLaren Hon R, Ouellet Hon A.		Chang J, Duval J, Fan E, Marchand J, Nguyen-Trung L,	
Finance		Shao W.	
Bernes T.		Royal Canadian Mounted Police	
Foreign Affairs and International Trade		Beauparlant G, Bégin D, Bonnell R, Groulx M, Jané B,	
Glasgow L, Hancock J, Johnstone V, Peck R, Somerville P.		Riendeau C, Simard R.	
<i>Organization of American States General Assembly</i>	27,898	Others	
Member of the House of Commons		Chan M, Filmon J, Harcourt B, Klein C,	
Stewart Hon C.		MacLaren L, Mawhinney L, McKenna J, Owen P,	
Canadian International Development Agency		Pettigrew C, Rae A, Savage M, Wells E.	
McAllister E.		<i>Prime Minister's Visit to Bonn, Rome (Vatican) and Naples (G-7)</i>	596,268
Foreign Affairs and International Trade		Members of the House of Commons	
Crete J, Dickson B, Gooch S, Hickman H, Laverdière E,		Chrétien Rt Hon J, Ouellet Hon A.	
McDonald K.		Foreign Affairs and International Trade	
<i>Prime Minister's Visit to Beijing, Shanghai, Hong Kong, Jakarta (APEC Summit) and Hanoi</i>	946,982	Archibald L, Boehm P, Burge A, Byzewski M, Carin B,	
Members of the House of Commons		Collins A, Dehler M, Gompf J, Johnsone V,	
Chan Hon R, Chrétien Rt Hon J, MacLaren Hon R,		McGovern P, Morden R, Peck R, Portelance R,	
Ouellet Hon A.		Soroka G, Stefanik-Stokoe S, Wright D.	
Premiers and Leaders of the Territories		National Defence	
Callbeck Hon C, Cournoyea Hon N, Filmon Hon G,		Groves T, Joly D, Pilon J, Richard L, Scott T, Stinson J.	
Harcourt Hon M, Klein Hon R, McKenna Hon F,		Prime Minister's Office/Privy Council Office	
Ostashek Hon J, Rae Hon B, Romanow Hon R,		Bartleman J, Benson I, Bondar M, Cameron D,	
Savage Hon J, Wells Hon C.		Carisse J-M, Carle J, Deschambault D, Donolo P,	
Foreign Affairs and International Trade		Faubert M, Hosek C, Laurin A, LeBlanc D, Legros G,	
Deegan S, Edwards L, Gagnon Y, Giroux P, Grinius M,		Lévesque C, McAdoo M, Parisot P, Pelletier J,	
Johnstone V, Ladouceur T, Legault A, Lessard M, Lipman T,		Pilon T, Prusakowski T, Robillard L, Thérien J.	
Lloyd P, Martin V, McGovern P, Papas A, Pearson M,		Public Works and Government Services	
Peck R, Picard B, Pigeon L, Portelance R, Russel C,		Kiriloff N, Kondo-Blum M, Rossi C.	
Smith G, Wynne D.		Royal Canadian Mounted Police	
National Defence		Bégin D, Bonnell R, Bourgeois B, Campbell P,	
Debison L, Lonways T, Messier M, Murray S, Piché D,		Chalifoux S, Dery G, Fontaine A, Gaudreau M,	
Senecal J, Sequira V.		Koretash C, Lawrence C, L'Heureux D, Marcoux A,	
		McKinnon B, Moore T, Rivest A, Simard R,	
		Villeneuve C.	
		Other	
		Ouellet E.	

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings —Concluded

	\$		\$
<i>Prime Minister's Visit to England and France (D-Day Commemorations)</i>	362,774	<i>Quadrilateral Trade Ministers' Meeting</i>	26,108
Member of the House of Commons		Member of the House of Commons	
Chrétien Rt Hon J.		MacLaren Hon R.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Lemieux P, Martin V, Portelance R.		Carin B, Giroux P, Hancock J, Hartill C,	
National Defence		Kilpatrick A, Picard B, Waddel D.	
Boulanger J, Lapierre J, Levesque C, McDonnell C,			
Mosher T.		<i>Summit of the Americas</i>	94,620
Prime Minister's Office/Privy Council Office		Members of the House of Commons	
Bartleman J, Bondar M, Brooman K, Cameron D,		Chrétien Rt Hon J, MacLaren Hon R, Stewart Hon C.	
Carisse J-M, Carle J, Chrétien C, Deschambault D,		Foreign Affairs and International Trade	
Donolo P, Faubert M, Goldenberg E, Laurin A,		Adam D, Burdette M, Chappell P, Chrétien Amb R,	
LeBlanc D, Legros G, Lévesque C, McAdoo M,		Giroux P, Hancock J, Kilpatrick A, Lemieux P,	
Parisot P, Pelletier J, Pilon T,		Lessard M, McCallion K, Portelance R, Zeisler R.	
Prusakowski T, Therien J.		National Defence	
Royal Canadian Mounted Police		Gignac Y, Michaud C.	
Bégin D, Bourgeois B, Campbell P, Dery G,		Prime Minister's Office/Privy Council Office	
Holloway M, Koretash C, Lavoie B, Lussier J,		Bartleman J, Benson I, Bondar M, Cameron D,	
Marion P, McKinnon B, Ménard P, Monette G,		Carisse J-M, Carle J, Côté C, Deschambault D,	
Moore T, Nile G, Riendeau C, Simard R,		Donolo P, Faubert M, Hosek C, Legros G,	
Villeneuve C, Zarin A.		MacInnis D, McAdoo M, Read C, Robillard L,	
Other		Swartman L, Therien J.	
Chrétien A.		Other	
		MacLaren L.	
<i>Prime Minister's Visit to Iceland</i>	37,214	<i>United Nations General Assembly</i>	361,584
Member of the House Commons		Members of the House of Commons	
Chrétien Rt Hon J.		Assad M, Ouellet Hon A, Stewart Hon C.	
Prime Minister's Office/Privy Council Office		Auditor General	
Bartleman J, Brooman K, Laurin A, Lee K, Legros G,		Bibeau J.	
Parisot P, Schryburt C, Therien J.		Foreign Affairs and International Trade	
<i>Prime Minister's Visit to South and Central America</i>	933,131	Allen J, Anderson M, Bishop A, Chartrand P,	
Members of the House of Commons		Chouinard J-L, Conn J, Crosby L, Del Villano D,	
Chrétien Rt Hon J, MacLaren Hon R, Stewart Hon C.		Dion A, Hicks K, Hynes R, Johnstone V, Kirsch P,	
Foreign Affairs and International Trade		Kramer J, Lavertu G, Lord W, McCallion K,	
Brudette M, Giroux P, Kern M, Kilpatrick A, Lebel J,		Massoud H, Mawhinney T, Miller G, Nield T,	
Lessard M, McCallion K, Picard B, Pigeon L,		Orr J, Pearson M, Peck R, Quick F, Sylvestre L-P,	
Portelance R.		Touchette J, West C, Westdal C, White M.	
National Defence		National Defence	
Butcher F, Carrey J, Debison L, Lonways T, Mann G,		McBride R.	
Piché D, Prouse J, Sequira V, Sheldrick P, Shirley P,		Other	
Villemare Dr P.		Ouellet E.	
Prime Minister's Office/Privy Council Office		<i>World Summit for Social Development</i>	286,499
Anderson D, Bartleman J, Benson I, Bondar M,		Members of the House of Commons	
Brooman K, Cameron D, Carisse J-M, Carle J,		Blondin-Andrew Hon E, Cohen S.	
Chahal R, Chrétien C, Cober D, Côté C,		Foreign Affairs and International Trade	
Deschambault D, Donolo P, Faubert M, Laurin A,		Barrenger M, Bird S, Bujold M, Delouya A, Fortin L,	
LeBlanc D, Lee K, Legros G, MacInnis D, McAdoo M,		Hepburn L, Robertson S, Thibault M.	
Parisot P, Paterson S, Pelletier J, Pilon T, Prusakowski T,		Human Resources Development	
Read C, Tremblay E.		Lewis K.	
Public Works and Government Services		Others	
Daguerre-Massieu C, Gravel R, Troula S, Youssef F.		Dillon J, Dorey D, Foster J, Mackie-Grey J, Riche N,	
Others		Sharratt L.	
MacLaren L, Tremblay D.			

HUMAN RESOURCES DEVELOPMENT

Compensation payments and administration expenses ⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland	1,517,712	245,721	1,763,433
Prince Edward Island	381,738	76,378	458,116
Nova Scotia—Federal	3,091,694	365,118	3,456,812
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,570,525	868,880	12,439,405
Nova Scotia—CBDC (Section 9a)	4,935,227	204,020	5,139,247
Nova Scotia—Old silicosis	662,180	23,016	685,196
New Brunswick	1,135,216	370,628	1,505,844
Quebec	12,597,983	3,228,401	15,826,384
Ontario	32,339,917	6,367,389	38,707,306
Manitoba	1,592,294	501,207	2,093,501
Saskatchewan	1,707,705	623,564	2,331,269
Alberta	4,097,395	918,401	5,015,796
British Columbia	6,005,701	1,816,672	7,822,373
Payments respecting locally engaged employees outside Canada	69,687		69,687
Supplementary compensation to certain widows and dependent children of seamen	6,900		6,900
Compensation to Quebec casual employees TB 1979-29	28,036		28,036
Excess monies paid to claimants (subrogation cases)	621,809		621,809
Salary recovered and returned to other government departments (subrogation cases)	883,642		883,642
Legal, medical, professional expenses (subrogation cases)	181,448		181,448
Penitentiary inmates compensation	71,727		71,727
	83,498,536	15,609,395	99,107,931
Less: recoveries			
Administrative expenses recovered from Crown agencies		4,523,527	4,523,527
Claim costs recovered from Crown agencies	32,217,066		32,217,066
Recoveries from responsible third parties (subrogation)	2,038,378		2,038,378
Overpayment of compensation recovered from claimants	34,781		34,781
Penitentiary inmates compensation recovered	69,791		69,791
	34,360,016	4,523,527	38,883,543
Net expenditures	49,138,520	11,085,868	60,224,388

⁽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*)" (refer to the Ministry Summary in Section 12 of Volume II (Part I)).

⁽²⁾ Includes the net payments of compensation respecting:

(a) Government employees (*Government Employees Compensation Act*);

(b) merchant seamen (*Merchant Seamen Compensation Act*); and

(c) employees of mines now operated by Cape Breton Development Corporation who contracted silicosis prior to acquisition of mines by the Corporation.

⁽³⁾ Represents the federal Government's net share of administration expenses of provincial workers' compensation boards.

The claims of Federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal Government.

Claims of employees resident in the Northwest Territories are processed by the Workers' Compensation Board of Alberta.

PARLIAMENT

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 1994-95 ⁽¹⁾

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Office expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Office expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W	64,400	10,100	59,680	2,650	Kelleher J F	64,400	10,100	31,639	35,650
Andrychuk R	64,400	10,100	45,776	18,779	Kelly W M	64,400	10,100	24,378	49,355
Angus D	64,400	10,100	11,393	21,960	Kenny C	64,400	10,100	35,099	65,555
Atkins N K	64,400	10,100	36,987	39,883	Keon W J	64,400	10,100	2,845	44,692
Austin J	64,400	10,100	56,981	30,973	Kinsella N A	64,400	10,100	20,246	30,389
Bacon L	35,062	5,498	5,322	35,556	<i>Opposition Whip</i>	4,800			
Balfour J	64,400	10,100	27,372	37,542	Kirby M	64,400	10,100	38,692	37,792
Beaudoin G	64,400	10,100	2,470	49,643	Kolber L	63,740	9,440	7,530	4,921
Beaulieu M	14,609	2,240	2,137	13,722	Lang D A	12,880	2,020	3,428	60
Berntson E A	64,400	10,100	58,598	40,834	Lavoie-Roux T	64,400	10,100	6,069	25,907
<i>Deputy</i>					Lawson E M	64,400	10,100	42,868	11,277
<i>Leader of the</i>					Leblanc R	41,323	6,480	33,074	15,495
<i>Opposition</i>	9,400				<i>Speaker of</i>				
Bolduc R	64,400	10,100	15,085	16,022	<i>the Senate</i>	19,891			
Bonnell L	64,400	10,100	24,775	31,369	Lebreton M	64,400	10,100	10,770	49,042
Bosa P	64,400	10,100	11,053	18,268	Lewis P D	64,400	10,100	34,526	60
Bryden J	22,897	3,591	10,175	11,779	Losier-Cool R-M	1,904	298	2,663	191
Buchanan J	64,400	10,100	45,929	41,871	Lucier P	64,400	10,100	55,550	10,366
Carney P	64,400	10,100	35,404	49,983	Lynch-Staunton J	64,400	10,100	16,152	8,741
Carstairs S	35,062	5,498	34,453	34,574	<i>Leader of</i>				
Chaput-Rolland S	7,617	1,194	5,131	4,056	<i>the Opposition</i>	23,800			
Charbonneau G	64,400	10,100	4,217	45,615	MacDonald F	64,400	10,100	45,087	33,896
Cochrane E	64,400	10,100	30,525	47,470	MacDonald J M	64,400	10,100	16,013	21,885
Cogger M B	64,400	10,100	4,083	19,949	MacEachen A J	64,400	10,100	17,623	19,933
Cohen E J	64,400	10,100	40,002	34,824	Macquarrie H	29,874	4,685	21,108	23,072
Comeau G J	64,400	10,100	43,024	47,965	Marchand L	64,400	10,100	48,929	19,694
Cools A C	64,400	10,100	37,915	48,287	Marshall J	42,038	6,593	27,499	49,852
Corbin E	64,400	10,100	15,691	31,647	Meighen M A	64,400	10,100	34,608	34,582
Davey K	64,400	10,100	20,060	18,916	Molgat G L	64,400	10,100	50,326	29,882
David P	47,088	7,384	1,285	50	<i>Speaker of</i>				
De Bane P	64,400	10,100	21,606	47,317	<i>the Senate</i>	11,108			
Desmarais J N	64,400	10,100	22,332	14,150	<i>Deputy leader</i>				
Deware M M	64,400	10,100	23,244	43,929	<i>of the</i>				
Di Nino C	64,400	10,100	21,804	21,636	<i>Government</i>	9,560			
Doody C W	64,400	10,100	21,194	6,008	Muir R	39,176	6,144	21,905	22,220
Doyle R J	64,400	10,100	9,299	7,409	Murray L	64,400	10,100	10,849	27,014
Eyton J T	64,400	10,100	12,956	28,862	Neiman J B	64,400	10,100	26,205	25,487
Fairbairn J	64,400	10,100	21,889	17,826	Nolin P C	64,400	10,100	26,125	46,473
Forrestall J M	64,400	10,100	43,316	44,407	Oliver D H	64,400	10,100	60,221	43,927
Frith R	26,487	4,154	9,813	16,259	Olson H A	64,400	10,100	47,008	20,281
Gauthier J-R	22,897	3,591	1,088	22,659	Ottenheimer G	64,400	10,100	51,146	14,814
Ghitter R	64,400	10,100	34,789	25,396	Pearson L	35,062	5,498	1,748	12,002
Gigantes P D	64,400	10,100	19,410	41,880	Perrault R J	64,400	10,100	31,387	8,020
Grafstein J S	64,400	10,100	26,262	3,360	Petten W J	64,400	10,100	45,316	5,670
Graham B A	64,400	10,100	48,873	57,476	<i>Deputy leader</i>				
<i>Deputy leader</i>					<i>of the Government</i>	3,255			
<i>of the Government</i>	2,084				Phillips O H	64,400	10,100	36,195	18,343
Grimard N	64,400	10,100	31,842	45,592	Pitfield P M	64,400	10,100	4,600	33,429
Gustafson L J	64,400	10,100	50,446	35,453	Prud'homme M	64,400	10,100	9,369	10,690
Haidasz S	64,400	10,100	21,998	49,972	Riel M	64,400	10,100	14,672	6,295
Hastings E	64,400	10,100	63,652	35,361	Rivest J-C	64,400	10,100	8,177	40,596
Hays D P	64,400	10,100	54,412	53,458	Rizzuto P	64,400	10,100	15,977	48,186
Hébert J	64,400	10,100	6,665	49,002	Roberge F	64,400	10,100	13,886	49,741
<i>Government</i>					Robertson B M	64,400	10,100	34,624	44,650
<i>Whip</i>	7,500				Robichaud L J	64,400	10,100	5,920	25,672
Hervieux-Payette C	1,904	298	268	9,383	Rossiter E	64,400	10,100	23,978	21,458
Jessiman D J	64,400	10,100	53,358	22,877	Roux J-L	37,739	5,918	4,217	25,382
Johnson J	64,400	10,100	33,051	46,158	Simard J-M ⁽²⁾	64,400	10,100	23,544	62,657

PARLIAMENT

The Senate

Statement of sessional and expense allowances, travel and office expenses paid in 1994-95 ⁽¹⁾—*Concluded*

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Office expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Office expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Sparrow H O	64,400	10,100	18,270	23,619	Sylvain J	64,400	10,100	16,951	24,695
Spivak M	64,400	10,100	50,076	34,500	Thériault L N	64,400	10,100	58,859	11,098
Stanbury R J	64,400	10,100	15,107	22,790	Thompson A	64,400	10,100		
Stewart J B	64,400	10,100	24,091	2,237	Tkachuk D	64,400	10,100	54,695	47,191
St-Germain G	64,400	10,100	53,433	44,873	Twinn W P	64,400	10,100	33,880	47,469
Stollery P	64,400	10,100	29,881	46,643	Watt C	64,400	10,100	30,859	33,635
Stratton T R	64,400	10,100	32,205	49,567	Wood D	64,400	10,100	9,008	48,118
					Total	6,597,957	1,019,824	2,910,196	3,211,748

⁽¹⁾ The *Government Expenditures Restraint Act, 1993 No. 2* authorizes the freezing of each Member's sessional allowance at their 1992 level of \$64,400 for 1993, 1994 and 1995.

⁽²⁾ This office expense's amount is partially offset by savings under staff salaries, as this Senator has chosen not to hire a secretary.

PARLIAMENT
House of Commons

Statement of sessional and expense allowances and travel expenses paid in 1994-95

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses
	\$	\$	\$		\$	\$	\$
Abbott J	64,400	21,300	71,772	Cannis J	64,400	21,300	25,437
Ablonczy D	64,400	21,300	54,941	Canuel R	64,400	21,300	45,616
<i>Allowance as Chief Other</i>				Caron A	64,400	21,300	32,422
<i>Opposition Party Whip</i>	2,782			Catterall M	64,400	21,300	4,971
Adams P	64,400	21,300	24,781	<i>Allowance as Deputy</i>			
Alcock R	64,400	21,300	58,431	<i>Government Whip</i>	3,833		
Allmand Hon W	64,400	21,300	19,789	Cauchon M	64,400	21,300	20,737
Althouse V	64,400	26,200	59,455	Chamberlain B	64,400	21,300	25,872
Anawak J I	64,400	28,200	163,774	Chan Hon R	64,400	21,300	85,036
Anderson Hon D	64,400	21,300	76,654	Charest Hon J J	64,400	21,300	35,145
Arseneault G H	64,400	21,300	39,269	Chatters D	64,400	26,200	70,265
Assad M	64,400	21,300	25,965	Chrétien Rt Hon J	64,400	21,300	1,199
Assadourian S	64,400	21,300	35,626	Chrétien J-G	64,400	21,300	45,315
Asselin G	64,400	21,300	39,897	Clancy M	64,400	21,300	53,675
Augustine J	64,400	21,300	30,781	Cohen S	64,400	21,300	60,945
Axworthy C	64,400	21,300	73,500	Collenette Hon D	64,400	21,300	22,216
Axworthy Hon L	64,400	21,300	59,399	Collins B	64,400	21,300	83,137
Bachand C	64,400	21,300	38,147	Comuzzi J	64,400	26,200	53,295
Baker G S	64,400	26,200	89,899	Copps Hon S	64,400	21,300	27,091
Bakopanos E	64,400	21,300	14,908	Cowling M	64,400	21,300	55,906
Barnes S	64,400	21,300	30,578	Crawford R	64,400	21,300	29,922
Beaumier C	64,400	21,300	33,267	Crête P	64,400	21,300	49,376
Bélair R	64,400	26,200	94,074	Culbert H	64,400	21,300	57,166
Bélanger M	8,433	2,789	645	Cummins J	64,400	21,300	85,879
Bélisle R	64,400	21,300	15,142	Dalphondu-Guiral M	64,400	21,300	19,798
Bellehumeur M	64,400	21,300	30,833	<i>Allowance as Deputy Official</i>			
Bellemare E	64,400	21,300	4,099	<i>Opposition Whip</i>	3,542		
Benoit L E	64,400	21,300	44,991	Daviault M	64,400	21,300	16,746
Berger D	47,608	15,746	15,851	Debien M	64,400	21,300	17,028
Bergeron S	64,400	21,300	13,149	de Jong S	64,400	21,300	61,816
Bernier G	64,400	21,300	43,693	de Savoye P	64,400	21,300	34,338
Bernier M	64,400	21,300	35,912	Deshaies B	64,400	26,200	34,494
Bernier Y	64,400	21,300	66,625	DeVillers P	64,400	21,300	36,774
Bertrand R	64,400	21,300	33,650	Dhaliwal H	64,400	21,300	99,505
Bethel J	64,400	21,300	62,461	Dingwall Hon D C	64,400	21,300	28,995
Bevilacqua M	64,400	21,300	40,168	Discepolo N	64,400	21,300	23,393
Bhaduria J	64,400	21,300	58,849	Dromisky S	64,400	21,300	64,199
Blaikie B	64,400	21,300	59,118	Dubé A	64,400	21,300	31,149
Blondin-Andrew Hon E	64,400	28,200	127,112	Duceppe G	64,400	21,300	24,761
Bodnar M	64,400	21,300	68,832	<i>Allowance as Chief Official</i>			
Bonin R	64,400	21,300	30,387	<i>Opposition Whip</i>	13,200		
Bouchard Hon L	64,400	21,300	20,128	Duhamel R J	64,400	21,300	68,116
<i>Allowance as Leader of the</i>				Dumas M	64,400	21,300	13,471
<i>Official Opposition</i>	49,100			Duncan J	64,400	26,200	62,641
Boudria D	64,400	21,300	17,504	Dupuy Hon M	64,400	21,300	15,329
<i>Allowance as Chief</i>				Easter W	64,400	21,300	54,320
<i>Government Whip</i>	7,187			Eggleton Hon A	64,400	21,300	38,776
<i>Allowance as Deputy</i>				English J	64,400	21,300	36,879
<i>Government Whip</i>	3,417			Epp K	64,400	21,300	49,886
Breitkreuz C	64,400	26,200	50,378	Fewchuk R	64,400	21,300	67,022
Breitkreuz G	64,400	21,300	62,030	Fillion G	64,400	21,300	38,576
Bridgman M	64,400	21,300	50,809	Finestone Hon S	64,400	21,300	20,958
Brien P	64,400	21,300	47,964	Finlay J	64,400	21,300	30,637
Brown B	64,400	21,300	30,407	Flis J	64,400	21,300	34,501
Brown J	64,400	21,300	66,361	Fontana J	64,400	21,300	35,716
Brushett D	64,400	21,300	47,272	Forseth P E	64,400	21,300	66,117
Bryden J	64,400	21,300	38,004	Frazer J	64,400	21,300	51,382
Caccia Hon C L	64,400	21,300	29,018	Fry H	64,400	21,300	89,928
Calder M	64,400	21,300	33,187	Gaffney B	64,400	21,300	12,068
Campbell B	64,400	21,300	41,512				

PARLIAMENT **House of Commons**

Statement of sessional and expense allowances and travel expenses paid in 1994-95 —Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses
	\$	\$	\$		\$	\$	\$
Gagliano A	64,400	21,300	19,523	Kilgour D	64,400	21,300	56,210
<i>Allowance as Chief</i>				<i>Allowance as Deputy</i>			
<i>Government Whip</i>	6,013			<i>Speaker and Chairman of</i>			
Gagnon C	64,400	21,300	29,098	<i>Committees of the Whole</i>	25,700		
Gagnon P	64,400	21,300	57,828	Kirkby G	64,400	26,200	64,413
Gallaway R	64,400	21,300	40,962	Knutson G	64,400	21,300	50,111
Gauthier J-R	41,502	13,727	7,453	Kraft Sloan K	64,400	21,300	35,794
Gauthier M	64,400	21,300	45,123	Lalonde F	64,400	21,300	28,410
<i>Allowance as Official</i>				Landry J	64,400	21,300	49,172
<i>Opposition House</i>				Langlois F	64,400	21,300	58,213
<i>Leader</i>	23,800			Lastewka W	64,400	21,300	33,956
Gerrard Hon J	64,400	21,300	59,832	Laurin R	64,400	21,300	18,645
Gilmour B	64,400	21,300	65,907	<i>Allowance as Deputy</i>			
Godfrey J	64,400	21,300	42,076	<i>Official Opposition</i>			
Godin M	64,400	21,300	20,723	<i>Whip</i>	3,958		
Goodale Hon R	64,400	21,300	19,129	Lavigne L	64,400	21,300	15,387
Gouk J	64,400	21,300	72,684	Lavigne R	64,400	21,300	22,237
Graham B	64,400	21,300	35,527	Lebel G	64,400	21,300	35,249
Gray Hon H	64,400	21,300	26,350	LeBlanc F G	64,400	21,300	43,936
Grey D	64,400	21,300	57,457	Leblanc N	64,400	21,300	19,016
Grose I	64,400	21,300	21,508	Lee D	64,400	21,300	30,086
Grubel H	64,400	21,300	59,315	Lefebvre R	64,400	21,300	50,818
Guarnieri A	64,400	21,300	36,395	Leroux G	64,400	21,300	36,803
Guay M	64,400	21,300	31,811	Leroux J H	64,400	21,300	23,805
Guimond M	64,400	21,300	52,818	Lincoln C	64,400	21,300	22,287
Hanger A	64,400	21,300	53,607	Loney J	64,400	21,300	63,249
Hanrahan H	64,400	21,300	44,041	Loubier Y	64,400	21,300	34,026
Harb M	64,400	21,300	3,148	MacAulay Hon L	64,400	21,300	74,427
Harper Ed	64,400	21,300	13,654	MacDonald R	64,400	21,300	64,319
Harper Elijah	64,400	26,200	78,291	MacLaren Hon R	64,400	21,300	55,205
Harper S	64,400	21,300	46,501	MacLellan R	64,400	21,300	49,485
Harris R	64,400	26,200	68,634	Maheu S	64,400	21,300	16,983
Hart J	64,400	21,300	60,416	<i>Allowance as Deputy</i>			
Harvard J	64,400	21,300	71,967	<i>Chairperson of Committees</i>			
Hayes S	64,400	21,300	50,807	<i>of the Whole</i>	10,500		
Hermanson E	64,400	21,300	66,267	Malhi G	64,400	21,300	38,278
<i>Allowance as Other</i>				Maloney J	64,400	21,300	35,931
<i>Opposition Party</i>				Manley Hon J	64,400	21,300	828
<i>House Leader</i>	10,100			Manning P	64,400	21,300	56,343
Hickey B	64,400	21,300	75,088	<i>Allowance as Other</i>			
Hill G	64,400	21,300	62,247	<i>Opposition Party Leader</i>	29,500		
Hill J	64,400	26,200	53,717	Marchand J-P	64,400	21,300	24,067
Hoeppner J E	64,400	21,300	39,855	Marchi Hon S	64,400	21,300	29,510
Hopkins L	64,400	21,300	21,978	Marleau Hon D	64,400	21,300	25,390
Hubbard C	64,400	21,300	50,715	Martin K	64,400	21,300	22,731
Ianno T	64,400	21,300	22,938	Martin Hon P	64,400	21,300	21,629
Iftody D	64,400	21,300	62,716	Massé Hon M	64,400	21,300	1,481
Irwin Hon R	64,400	21,300	38,045	Mayfield P W	64,400	26,200	72,914
Jackson O L	64,400	21,300	40,709	McClelland I	64,400	21,300	38,212
Jacob J-M	64,400	21,300	32,234	McCormick L	64,400	21,300	38,453
Jennings D	64,400	21,300	57,306	McGuire J	64,400	21,300	55,012
Johnston D	64,400	21,300	41,365	McKinnon G	64,400	21,300	87,690
Jordan J	64,400	21,300	20,211	McLaughlin Hon A	64,400	26,200	61,686
Karygiannis J	64,400	21,300	20,968	McLellan Hon A	64,400	21,300	56,872
Kerpan A	64,400	21,300	51,676	McTeague D	64,400	21,300	35,477
Keyes S	64,400	21,300	44,974	McWhinney T	64,400	21,300	85,645
Kilger B	64,400	21,300	26,425	Ménard R	64,400	21,300	8,933
<i>Allowance as Assistant</i>				Mercier P	64,400	21,300	17,481
<i>Deputy Chairman of Committees</i>				Meredith V	64,400	21,300	60,980
<i>of the Whole</i>	10,500			Mifflin F J	64,400	26,200	61,402

PARLIAMENT
House of Commons

Statement of sessional and expense allowances and travel expenses paid in 1994-95 —Concluded

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses
	\$	\$	\$		\$	\$	\$
Milliken P	64,400	21,300	25,893	St. Denis B	64,400	21,300	79,673
Mills B	64,400	21,300	46,228	Sauvageau B	64,400	21,300	31,243
Mills D J	64,400	21,300	30,657	Schmidt W	64,400	21,300	55,885
Minna M	64,400	21,300	43,294	Scott A	64,400	21,300	42,601
Mitchell A	64,400	21,300	46,364	Scott M	64,400	26,200	74,939
Morrison L	64,132	21,300	29,804	Serré B	64,400	26,200	33,964
Murphy J	64,400	21,300	59,216	Shepherd A	64,400	21,300	21,492
Murray I	64,400	21,300	15,283	Sheridan G	64,400	21,300	75,449
Nault R D	64,400	26,200	61,340	Silve J	64,400	21,300	40,276
Nunez O	64,400	21,300	19,429	<i>Allowance as Chief</i>			
Nunziata J	64,400	21,300	34,083	<i>Other Opposition</i>			
O'Brien P	64,400	21,300	39,879	<i>Party Whip</i>	4,718		
O'Reilly J	64,400	21,300	26,309	Simmons Hon R C	64,400	26,200	77,839
Ouellet Hon A	64,400	21,300	9,350	Skoke R	64,400	21,300	52,815
Pagtakhan R	64,400	21,300	62,467	Solberg M	64,400	21,300	70,318
Paradis D	8,433	2,789	3,524	Solomon J	64,400	21,300	74,101
Paré P	64,400	21,300	21,859	Speaker R	64,400	21,300	55,136
Parent Hon G	64,400	21,300	32,559	Speller B	64,400	21,300	55,105
<i>Allowance as Speaker of the</i>				Steckle P	64,400	21,300	40,638
<i>House of Commons</i>	49,100			Stewart Hon C	64,400	21,300	22,011
Parrish C	64,400	21,300	27,662	Stewart J	64,400	21,300	36,860
Patry B	64,400	21,300	11,886	Stinson D	64,400	21,300	55,755
Payne J	64,400	21,300	59,406	Strahl C	64,400	21,300	54,179
Péloquin G	32,200	8,934	12,197	Szabo P	64,400	21,300	48,937
Penson C	64,400	26,200	52,128	Taylor L	64,400	26,200	60,761
Peric J	64,400	21,300	39,937	Telegdi A	64,400	21,300	28,808
Peters Hon D	64,400	21,300	28,244	Terrana A	64,400	21,300	67,854
Peterson J	64,400	21,300	36,305	Thalheimer P	64,400	21,300	50,315
Phinney B	64,400	21,300	29,099	Thompson M	64,400	21,300	58,243
Picard P	64,400	21,300	25,274	Tobin Hon B	64,400	26,200	42,143
Pickard J	64,400	21,300	42,797	Torsney P	64,400	21,300	31,176
Pillitteri G	64,400	21,300	29,650	Tremblay B	64,400	21,300	23,211
Plamondon L	64,400	21,300	39,005	Tremblay S	64,400	21,300	41,823
Pomerleau R	64,400	21,300	23,599	Ur R-M	64,400	21,300	32,228
Proud G	64,400	21,300	50,826	Valeri T	64,400	21,300	31,900
Ramsay J	64,400	21,300	43,465	Vanclief L	64,400	21,300	22,356
Reed J	64,400	21,300	27,797	Venne P	64,400	21,300	23,438
Regan G	64,400	21,300	42,770	Verran H	64,400	21,300	57,413
Richardson J	64,400	21,300	26,016	Volpe J	64,400	21,300	32,391
Rideout G S	64,400	21,300	57,726	Walker D	64,400	21,300	67,636
Riis N A	64,400	21,300	74,594	Wappel T	64,400	21,300	29,390
Ringma B	64,400	21,300	52,667	Wayne E	64,400	21,300	43,345
Ringuette-Maltais P	64,400	21,300	51,523	Wells D	64,400	21,300	63,800
Robichaud Hon F	64,400	21,300	43,331	Whelan S	64,400	21,300	36,898
Robillard Hon L	8,433	2,789		White R	64,400	21,300	67,700
Robinson S J	64,400	21,300	93,031	White T	64,400	21,300	54,833
Rocheleau Y	64,400	21,300	20,089	Williams J	64,400	21,300	69,854
Rock Hon A	64,400	21,300	55,999	Wood B	64,400	21,300	27,162
Rompkey Hon W	64,400	26,200	62,541	Young Hon D	64,400	21,300	39,244
St-Laurent B	64,400	26,200	66,623	Zed P	64,400	21,300	58,384
				Former Members ⁽¹⁾	924		452,995
				Total	19,209,015	6,397,774	13,330,388

⁽¹⁾ Removal, winding up, resettlement and other expenses.

PARLIAMENT **House of Commons**

Salaries of parliamentary secretaries to ministers paid in 1994-95

Names	Parliamentary secretary to ⁽¹⁾	Amount	Names	Parliamentary secretary to ⁽¹⁾	Amount
		\$			\$
Anawak J I	Minister of Indian Affairs and Northern Development December 6, 1993 to December 5, 1995	10,500	Fry H	Minister of National Health and Welfare (Minister of Health) December 6, 1993 to December 5, 1995	10,500
Augustine J	Prime Minister December 6, 1993 to December 5, 1995	10,500	Gagnon P	Solicitor General of Canada December 6, 1993 to December 5, 1995	10,500
Bélair R	Minister of Supply and Services and Minister of Public Works (Minister of Public Works and Government Services) December 6, 1994 to December 5, 1995	3,359	Guarnieri A	Minister of Communications and Minister of Multiculturalism and Citizenship (Minister of Canadian Heritage) December 6, 1993 to December 5, 1995	10,500
Bevilacqua M	Minister of Employment and Immigration and Minister of Labour (Minister of Human Resources Development) December 6, 1993 to December 5, 1995	10,500	Harb M	Minister for International Trade December 6, 1993 to December 5, 1995	10,500
Catterall M	President of the Treasury Board December 6, 1993 to September 27, 1994	5,133	Lincoln C	Deputy Prime Minister and Minister of the Environment December 6, 1993 to December 5, 1995	10,500
Clancy M C	Secretary of State of Canada (Minister of Citizenship and Immigration) December 6, 1993 to December 5, 1994 Minister of Citizenship and Immigration December 6, 1994 to December 5, 1995	10,500	MacLellan R	Minister of Justice and Attorney General for Canada December 6, 1993 to December 5, 1995	10,500
Dhaliwal H	Minister of Fisheries and Oceans December 6, 1993 to December 5, 1995	10,500	Mifflin F J	Minister of National Defence and Minister of Veterans Affairs December 6, 1993 to December 5, 1995	10,500
Duhamel R J	Minister of Supply and Services and Minister of Public Works (Minister of Public Works and Government Services) December 6, 1993 to December 5, 1994 President of the Treasury Board December 6, 1994 to December 5, 1995	10,500	Milliken P	Leader of the Government in the House of Commons December 6, 1993 to December 5, 1995	10,500
English J	President of the Queen's Privy Council for Canada (President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs) December 6, 1993 to December 5, 1995	10,500	Mills D J	Minister of Industry, Science and Technology and Minister of Consumer and Corporate Affairs (Minister of Industry) December 6, 1993 to December 5, 1995	10,500
Flis J	Secretary of State for External Affairs (Minister of Foreign Affairs) December 6, 1993 to December 5, 1995	10,500	Rideout G S	Minister of Energy, Mines and Resources and Minister of Forestry (Minister of Natural Resources) December 6, 1993 to December 5, 1995	10,500
Fontana J	Minister of Transport December 6, 1993 to December 5, 1995	10,500	Vanclief L	Minister of Agriculture (Minister of Agriculture and Agri-Food) December 6, 1993 to December 5, 1995	10,500
			Walker D	Minister of Finance December 6, 1993 to December 5, 1995	10,500
			Whelan S	Minister of National Revenue December 6, 1993 to December 5, 1995	10,500
			Total		239,492

⁽¹⁾ The dates indicated represent the period of appointment(s).

PRIVY COUNCIL**Salaries and allowances to Secretaries of State**

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF SECRETARIES OF STATE (for the period April 1, 1994 to March 31, 1995)			
Blondin-Andrew Hon E	34,984	2,000	36,984
Chan Hon R	34,984	2,000	36,984
Finestone Hon S	34,984	2,000	36,984
Gagliano Hon A	19,046	1,089	20,135
Gerrard Hon J	34,984	2,000	36,984
MacAulay Hon L	34,984	2,000	36,984
Peters Hon D	34,984	2,000	36,984
Robichaud Hon F	34,983	2,000	36,983
Stewart Hon C	34,983	2,000	36,983
Total	298,916	17,089	316,005

PRIVY COUNCIL

Office of the Chief Electoral Officer

Statement of expenditures—Expenses of general elections and by-elections

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Northwest Territories Elections Activities	Electoral Boundaries Readjustment Activities	Total
	\$	\$	\$	\$	\$	\$	\$	\$
35 th general election—Canada								
Elections Act		15,485,167		739	2,196,765			17,682,671
36 th general election—Canada								
Elections Act	596,237		2,953	79,769	5,427,236			6,106,195
By-elections 1994-95—Canada								
Elections Act	86,518	1,214,161	231,317	15,852	61,788			1,609,636
Ottawa headquarters				12,436	5,872,190			5,884,626
Northwest Territories Elections								
Act						2,372		2,372
Electoral Boundaries Readjustment								
Act							1,385,954	1,385,954
Total	682,755	16,699,328	234,270	108,796	13,557,979	2,372	1,385,954	32,671,454

⁽¹⁾ Includes information systems and the computerized list of electors.

Details of expenditures by province—35th general election

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters		5,820,109		739	1,918,089	7,738,937
Newfoundland		234,965			7,141	242,106
Prince Edward Island		107,358			3,181	110,539
Nova Scotia		307,005			10,936	317,941
New Brunswick		280,955			8,197	289,152
Quebec		2,444,960			66,358	2,511,318
Ontario		3,192,906			91,190	3,284,096
Manitoba		452,953			16,470	469,423
Saskatchewan		460,454			12,550	473,004
Alberta		810,960			24,246	835,206
British Columbia		1,284,434			35,345	1,319,779
Yukon Territory		45,104			392	45,496
Northwest Territories		43,004			2,670	45,674
Total		15,485,167		739	2,196,765	17,682,671

⁽¹⁾ Includes information systems and the computerized list of electors.

PRIVY COUNCIL

Office of the Chief Electoral Officer

Details of expenditures by province —36th general election

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	581,729		2,953	79,769	5,401,216	6,065,667
Newfoundland					362	362
Prince Edward Island						
Nova Scotia	1,622				1,002	2,624
New Brunswick					50	50
Quebec	4,883				9,417	14,300
Ontario	2,345				7,771	10,116
Manitoba	80				2,072	2,152
Saskatchewan	44				1,302	1,346
Alberta	1,726				479	2,205
British Columbia	3,720				3,229	6,949
Yukon Territory						
Northwest Territories	88				336	424
Total	596,237		2,953	79,769	5,427,236	6,106,195

⁽¹⁾ Includes information systems and the computerized list of electors.

Details of expenditures by electoral district —By-elections 1994-95

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	73,130	28,159	231,317	15,852	18,615	367,073
Saint-Henri—Westmount	4,511	356,187			14,586	375,284
Brome—Missisquoi	4,207	426,273			14,247	444,727
Ottawa—Vanier	4,670	403,542			14,340	422,552
Total	86,518	1,214,161	231,317	15,852	61,788	1,609,636

⁽¹⁾ Includes information systems and the computerized list of electors.

SOLICITOR GENERAL**Correctional Service****Expenditures by institution**

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	139,460,577	14,938,428	154,399,005
Regional Headquarters, Moncton, NB	8,875,216	1,290,404	10,165,620
Atlantic Staff College, Moncton, NB	811,728	6,874	818,602
Springhill Institution, Springhill, NS	20,203,020	3,943,746	24,146,766
Dorchester Penitentiary, Dorchester, NB	18,888,785	4,290,867	23,179,652
Westmorland Institution, Dorchester, NB	7,193,232	2,586,016	9,779,248
Atlantic Institution, Renous, NB	14,796,511	845,477	15,641,988
Federally Sentenced Women's Institution, Truro, NS	415,299	3,976,933	4,392,232
Nova Scotia District Parole Office, Halifax, NS	601,820	179,369	781,189
Carleton Community Correctional Centre, Halifax, NS	426,526	9,387	435,913
Kentville Area Parole Office, Kentville, NS	737,177	6,768	743,945
Halifax Area Parole Office, Halifax, NS	2,396,168	4,600	2,400,768
Truro Area Parole Office, Truro, NS	921,106	25,460	946,566
Sydney Area Parole Office, Sydney, NS	558,021	17,950	575,971
Carleton Annex Community Correctional Centre, Halifax, NS	587,749		587,749
New Brunswick-PEI District Parole Office, Moncton, NB	515,836	448,786	964,622
Moncton Area Parole Office, Moncton, NB	1,453,516		1,453,516
Charlottetown Area Parole Office, Charlottetown, PEI	397,328		397,328
Bathurst Area Parole Office, Bathurst, NB	487,403		487,403
Saint John Area Parole Office, Saint John, NB	837,724		837,724
Fredericton Area Parole Office, Fredericton, NB	349,841	3,170	353,011
Partrtown Community Correctional Centre, Saint John, NB	587,268	5,388	592,656
Newfoundland District Parole Office, St John's, Nfld	292,871	208,188	501,059
St John's Area Parole Office, St John's, Nfld	1,637,666	1,076	1,638,742
Corner Brook Area Parole Office, Corner Brook, Nfld	635,764	9,280	645,044
Grand Falls Area Parole Office, Grand Falls, Nfld	150,927	2,320	153,247
Newfoundland Community Correctional Centre, St John's, Nfld	323,383		323,383
Regional Headquarters, Laval, Que	7,475,284	1,326,156	8,801,440
Quebec Staff College, Laval, Que	1,765,277	338,188	2,103,465
Montée Saint-François Institution, Laval, Que	8,222,857	3,445,651	11,668,508
Federal Training Centre, Laval, Que	15,010,954	1,947,480	16,958,434
Donnacona Institution, Donnacona, Que	19,682,702	899,321	20,582,023
Federally Sentenced Women's Institution, Joliette, Que	210,819	1,284,566	1,495,385
Leclerc Institution, Laval, Que	20,442,651	1,449,888	21,892,539
Archambault Institution, Sainte-Anne-des-Plaines, Que	18,497,948	2,965,144	21,463,092
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	9,390,530	2,339,867	11,730,397
Regional Reception Centre, Sainte-Anne-des-Plaines, Que	30,123,666	1,262,974	31,386,640
Drummond Institution, Drummondville, Que	13,925,772	1,092,047	15,017,819
Cowansville Institution, Cowansville, Que	18,685,212	1,699,423	20,384,635
La Macaza Institution, L'Annonciation, Que	11,897,132	3,320,205	15,217,337
Port-Cartier Institution, Port-Cartier, Que	13,911,400	552,795	14,464,195
Montreal Metropolitan District Parole Office, Montreal, Que	1,336,980	259,476	1,596,456
Longueuil Area Parole Office, Longueuil, Que	643,870		643,870
Ville-Marie Area Parole Office, Montreal, Que	3,747,656		3,747,656
Lafontaine Area Parole Office, Montreal, Que	3,935,603		3,935,603
J-B- Martineau Community Correctional Centre, Montreal, Que	525,277	66,834	592,111
Ogilvy Community Correctional Centre, Montreal, Que	685,269	84,201	769,470
Sherbrooke Community Correctional Centre, Montreal, Que	510,580	70,920	581,500
Langelier Area Parole Office, St-Léonard, Que	2,984,635		2,984,635
Granby Area Parole Office, Granby, Que	1,822,861		1,822,861
Hochelaga Community Correctional Centre, Montreal, Que	532,376	139,878	672,254
East and West Quebec District Parole Office, St-Jérôme, Que	799,303	352,497	1,151,800
Quebec Area Parole Office, Quebec City, Que	2,296,035	1,285	2,297,320
Rimouski Area Parole Office, Rimouski, Que	502,110		502,110
Chicoutimi Area Parole Office, Chicoutimi, Que	411,998		411,998
Trois-Rivières Area Parole Office, Trois-Rivières, Que	1,122,906		1,122,906
Duvernay Area Parole Office, Laval, Que	1,988,941		1,988,941

SOLICITOR GENERAL

Correctional Service

Expenditures by institution—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Hull Area Parole Office, Hull, Que	1,125,014		1,125,014
Laurentian Area Parole Office, St-Jérôme, Que	1,876,407	276,750	2,153,157
Ste-Thérèse Area Parole Office, Ste-Thérèse, Que	973,938		973,938
Regional Headquarters, Kingston, Ont	10,004,185	4,891,050	14,895,235
Ontario Staff College, Kingston, Ont	3,013,164	753,714	3,766,878
Regional Treatment Centre, Kingston, Ont	7,429,704	90,771	7,520,475
Kingston Penitentiary, Kingston, Ont	20,898,708	12,198,839	33,097,547
Millhaven Institution, Bath, Ont	20,330,328	2,499,010	22,829,338
New Medium Security - Ontario, Kingston, Ont	176,859	1,024,341	1,201,200
Bath Institution, Bath, Ont	11,692,647	6,619,069	18,311,716
Prison for Women, Kingston, Ont	8,421,504	1,356,995	9,778,499
Isabel MacNeil House, Kingston, Ont	535,820		535,820
Collins Bay Institution, Kingston, Ont	18,906,223	3,108,926	22,015,149
Frontenac Institution, Kingston, Ont	5,479,834	984,753	6,464,587
Beaver Creek Institution, Gravenhurst, Ont	6,138,078	1,218,036	7,356,114
Joyceville Institution, Kingston, Ont	19,611,562	1,926,641	21,538,203
Pittsburgh Institution, Kingston, Ont	3,087,301	2,050,693	5,137,994
Warkworth Institution, Campbellford, Ont	21,299,945	4,765,491	26,065,436
Federally Sentenced Women's Institution, Kitchener, Ont	541,542	2,176,190	2,717,732
Eastern Ontario District Parole Office, Kingston, Ont	4,876,835	145,914	5,022,749
Kingston Supervision, Kingston, Ont	902,438		902,438
Peterborough Area Parole Office, Peterborough, Ont	846,468	2,661	849,129
Portsmouth Community Correctional Centre, Kingston, Ont	751,837	36,509	788,346
Ottawa Area Parole Office, Ottawa, Ont	1,786,181		1,786,181
Sudbury Area Parole Office, Sudbury, Ont	872,375		872,375
Timmins Area Parole Office, Timmins, Ont	108,936		108,936
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont	144,234		144,234
Ottawa Community Correctional Centre, Ottawa, Ont	161,081		161,081
Central Ontario District Parole Office, Toronto, Ont	1,742,978	229,236	1,972,214
Keele Community Correctional Centre, Toronto, Ont	947,491	3,224	950,715
Downtown Toronto Area Parole Office, Toronto, Ont	1,295,588	14,656	1,310,244
Toronto East Area Parole Office, Toronto, Ont	1,109,637	5,028	1,114,665
Toronto West Area Parole Office, Toronto, Ont	639,855		639,855
York-Durham Area Parole Office, Toronto, Ont	1,277,251	31,959	1,309,210
Peel Area Parole Office, Toronto, Ont	1,157,177		1,157,177
Team Parole Supervision Office, Toronto, Ont	467,541	5,649	473,190
Toronto Community Correctional Centre, Toronto, Ont	80,461		80,461
Hamilton Area Parole Office, Hamilton, Ont	2,204,502		2,204,502
Hamilton Community Correctional Centre, Hamilton, Ont	655,885		655,885
Barrie Area Parole Office, Barrie, Ont	463,635		463,635
Western Ontario District Parole Office, London, Ont	460,365	15,689	476,054
Windsor Area Parole Office, Windsor, Ont	790,965	3,720	794,685
London Area Parole Office, London, Ont	1,214,258	21,326	1,235,584
Guelph Area Parole Office, Guelph, Ont	522,605	14,184	536,789
Brantford Area Parole Office, Brantford, Ont	630,463	1,531	631,994
St-Catharines Area Parole Office, St-Catharines, Ont	639,638		639,638
London Community Correctional Centre, London, Ont	97,715		97,715
Regional Headquarters, Saskatoon, Sask	21,216,355	3,038,209	24,254,564
Prairie Staff College, Saskatoon, Sask	1,566,570	9,320	1,575,890
Regional Psychiatric Centre, Saskatoon, Sask	12,999,924	1,026,653	14,026,577
Stony Mountain Institution, Winnipeg, Man	20,501,003	3,652,759	24,153,762
Rockwood Institution, Stony Mountain, Man	2,916,573	4,032,139	6,948,712
Saskatchewan Penitentiary, Prince Albert, Sask	20,318,912	4,537,612	24,856,524
Riverbend Institution, Prince Albert, Sask	2,716,169	2,253,119	4,969,288
Saskatchewan Special Handling Unit, Prince Albert, Sask	3,841,517		3,841,517
Healing Lodge for Aboriginal Women, Maple Creek, Sask	970,355	4,453,586	5,423,941
Drumheller Institution, Drumheller, Alta	18,800,800	3,216,774	22,017,574
Aboriginal Minimum Security Institution, Hobbema, Alta		416,725	416,725

SOLICITOR GENERAL**Correctional Service****Expenditures by institution—Concluded**

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Bowden Institution, Innisfail, Alta	20,761,155	1,588,331	22,349,486
Federal Female Facility, Edmonton, Alta	499,187	1,440,258	1,939,445
Edmonton Institution, Edmonton, Alta	17,697,583	1,964,313	19,661,896
Manitoba-NW Ontario District Parole Office, Winnipeg, Man	3,487,401	73,833	3,561,234
Osborne Community Correctional Centre, Winnipeg, Man	548,142	68,017	616,159
Brandon Area Parole Office, Brandon, Man	365,467		365,467
Thunder Bay Area Parole Office, Thunder Bay, Ont	156,881		156,881
Kenora Area Parole Office, Kenora, Ont	176,321	21,712	198,033
Thompson Area Parole Office, Thompson, Man	223,142		223,142
Saskatchewan District Parole Office, Regina, Sask	859,051	41,685	900,736
Oskana Community Correctional Centre, Regina, Sask	563,705		563,705
Prince Albert Area Parole Office, Prince Albert, Sask	714,907	21,787	736,694
Saskatoon Area Parole Office, Saskatoon, Sask	680,382		680,382
Yellowknife Area Parole Office, Yellowknife, NWT	620,925	5,583	626,508
Grierson Centre, Edmonton, Alta	193,490	309,828	503,318
Regional Headquarters, Clearbrook, BC	10,704,637	2,151,811	12,856,448
Pacific Staff College, Mission, BC	1,217,093	26,796	1,243,889
William Head Institution, Victoria, BC	9,938,188	1,080,984	11,019,172
Matsqui Institution, Abbotsford, BC	17,614,677	3,977,992	21,592,669
Regional Psychiatric Centre, Abbotsford, BC	12,857,730	970,028	13,827,758
Mountain Institution, Agassiz, BC	11,954,521	828,780	12,783,301
Kent Institution, Agassiz, BC	16,220,974	1,824,334	18,045,308
Elbow Lake Institution, Harrison Mills, BC	2,750,558	451,963	3,202,521
Ferndale Institution, Mission, BC	3,209,622	1,026,324	4,235,946
Mission Institution, Mission, BC	11,465,532	937,832	12,403,364
Vancouver District Parole Office, Vancouver, BC	3,258,673	26,660	3,285,333
Vancouver Island District Parole Office, Victoria, BC	1,306,736	32,288	1,339,024
Nanaimo Area Parole Office, Nanaimo, BC	236,332		236,332
Victoria Area Parole Office, Victoria, BC	569,811		569,811
Fraser Valley District Parole Office, Abbotsford, BC	990,050	37,238	1,027,288
Abbotsford Area Parole Office, Abbotsford, BC	757,087		757,087
Sumas Community Correctional Centre, Abbotsford, BC	688,754	37,034	725,788
Chilliwack Area Parole Office, Chilliwack, BC	147,889		147,889
Northern Interior District Parole Office, Prince George, BC	3,282,707	110,789	3,393,496
Total	888,589,712	149,864,934	1,038,454,646

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 6d Repro- graphy
		\$	\$
Canadian Heritage—			
Canadian Museum of Civilization—			
Operating and capital expenditures	70	508,365	
Canadian Radio-television and Telecommunications Commission—			
Program expenditures	80	321,229	
National Battlefields Commission—			
Program expenditures	100	40,000	
National Capital Commission—			
Operating expenditures	105	418,000	
National Film Board—			
Revolving Fund—Operating loss	120	864,856	
National Gallery of Canada—			
Operating and capital expenditures	125	98,065	
National Library—			
Program expenditures	135	47,000	
National Museum of Science and Technology—			
Operating and capital expenditures	140	73,500	
Governor General—			
Program expenditures	1	129,282	
Human Resources Development—			
Department (Employment and Immigration)—			
Income Security Program—			
Operating expenditures	25	605,000	
Industry—			
Department(Industry, Science and Technology and			
Consumer and Corporate Affairs)—			
Industry and Science Development Program—			
Operating expenditures	1	5,050,000	
Services to the Marketplace Program—			
Operating expenditures	25	1,450,000	
Copyright Board—			
Program expenditures	60	14,380	
Statistics Canada—			
Program expenditures	110	1,977,000	
Justice—			
Offices of the Information and Privacy Commissioners of Canada—			
Program expenditures	35	73,000	
Privy Council—			
Commissioner of Official Languages—			
Program expenditures	25	118,367	
Public Works and Government Services—			
Department (Public Works and Supply and			
Services)—			
Supply and Services Program—			
Operating expenditures	20	3,237,449	
Solicitor General—			
Correctional Service—			
Penitentiary Service and National Parole Service—			
Operating expenditures	15	18,439,000	
Treasury Board—			
Secretariat—			
Central Administration of the Public Service Program—			
Program expenditures	1		4,712,360
Veterans Affairs—			
Department—			
Canadian Pension Commission Program—			
Program expenditures	10	50,000	
Total		33,514,493	4,712,360

SECTION 14

**1994-95
PUBLIC ACCOUNTS**

Index

NOTE—NUMBERS IN **BOLD FACE** PERTAIN TO SECTIONS IN THIS VOLUME

A

Accountable advances, **3.29**
ACCOUNTS RECEIVABLE, **4**
Agricultural Products Board, (financial statement(s) of), **2.46**
Architectural, Engineering and Realty Services Revolving Fund, (financial statements), **1.2**
Atomic Energy Control Board, (financial statement(s) of), **2.2**
Authorities available from previous years,
 see Volume II (Part I), Section 1
Authorities for the spending of proceeds from the disposal of surplus Crown assets, *see Volume II (Part I), Section 1*
Authorities granted by statutes other than Appropriation Acts,
 see Volume II (Part I), Section 1
Authorities granted in current year Appropriation Acts,
 see Volume II (Part I), Section 1

B

Board of Trustees of the Queen Elizabeth II Canadian Fund to Aid in Research on the Diseases of Children,
 (financial statement(s) of), **2.50**
Budgetary details by allotment, **12.2**
Budgetary (expenditures), *see Volume II (Part I), Section 1*

C

Canada Communication Group Revolving Fund,
 (financial statements), **1.11**
Canada Employment and Immigration Commission,
 (financial statement(s) of), **2.6**
Canadian Centre for Occupational Health and Safety,
 (financial statement(s) of), **2.13**
Canadian Grain Commission,
 (financial statement(s) of), **2.53**
Canadian Intellectual Property Office Revolving Fund,
 (financial statements), **1.18**
Canadian Pari-Mutuel Agency Revolving Fund,
 (financial statements), **1.23**
Canadian Polar Commission,
 (financial statement(s) of), **2.17**
Canadian Transportation Accident Investigation and Safety Board, (financial statement(s) of), **2.19**
Commissions, **12.15**
Compensation payments and administration expenses (Human Resources Development), **13.6**
CONSOLIDATED ACCOUNTS, *see Volume I, Section 4*
CONSTRUCTION AND/OR ACQUISITION OF LAND, BUILDINGS AND WORKS, **6**
CONSTRUCTION AND/OR ACQUISITION OF MACHINERY AND EQUIPMENT, **7**
Consulting and Audit Canada Revolving Fund,
 (financial statements), **1.27**
CORCAN Revolving Fund,
 (financial statements), **1.32**
Court awards, **10.27**
CURRENT ASSETS, *see Volume I, Section 7*
CURRENT LIABILITIES AND ALLOWANCES,
 see Volume I, Section 5

D

Debts, obligations and claims written off or forgiven, **3.25**
Defence Production Revolving Fund,
 (financial statements), **1.36**
Details of amounts credited to the vote, *see related ministerial section in Volume II (Part I)*
Details of amounts transferred to other ministries to supplement provisions of other votes (Treasury Board), **13.19**
Details of expenditures by electoral district—By-elections 1994-95 (Privy Council), **13.15**
Details of expenditures by province—35th general election (Privy Council), **13.14**
Details of expenditures by province—36th general election (Privy Council), **13.15**
Details of other program expenditures of other ministries, *see Volume II (Part I), Section 1*
Details of other transfer payments,
 see Volume II (Part I), Section 1
Director of Soldier Settlement,
 (financial statement(s) of), **2.22**
Director, *Veterans' Land Act*,
 (financial statement(s) of), **2.23**

E

Education costs, **12.18**
Ex gratia payments, **10.15**
Expenditures by institution (Solicitor General), **13.16**
Expenditures for Canadian representation at international conferences and meetings (Foreign Affairs and International Trade), **13.2**

F

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, **11**
Financial assistance given to railways by the Government of Canada in 1994-95, **12.20**
FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS AND OTHER ENTITIES, **2**
FINANCIAL STATEMENTS OF REVOLVING FUNDS, **1**
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND OPINIONS OF THE AUDITOR GENERAL,
 see Volume I, Section 1
Fisheries Prices Support Board,
 (financial statement(s) of), **2.24**
FOREIGN EXCHANGE ACCOUNTS, *see Volume I, Section 8*

G

Geomatics Canada Revolving Fund,
 (financial statements), **1.38**
Government Telecommunications and Informatics Services Revolving Fund, (financial statements), **1.43**

I

INTEREST-BEARING DEBT, *see Volume I, Section 6*

L

LOANS, INVESTMENTS AND ADVANCES,
see Volume I, Section 9
Losses of money and public property, **3.57**

M

Medical Research Council, (financial statement(s) of), **2.26**
Ministerial expenditures by standard object, *see Volume II (Part I), Section 1*
Ministerial expenditures by type, *see Volume II (Part I), Section 1*
Ministerial revenues by main classification, *see Volume II (Part I), Section 1*
Ministry summary (of source and disposition of authorities),
see related ministerial section in Volume II (Part I)

N

National Battlefields Commission,
(financial statement(s) of), **2.30**
National Film Board Revolving Fund,
(financial statements), **1.49**
National Research Council of Canada,
(financial statement(s) of), **2.33**
National Round Table on the Environment
and the Economy, (financial statement(s) of), **2.36**
Natural Sciences and Engineering Research Council,
(financial statement(s) of), **2.39**
Non-budgetary (loans, investments and advances),
see Volume II (Part I), Section 1
Non-lapsing authorities granted/repealed in the current year,
see Volume II (Part I), Section 1

O

Optional Services Revolving Fund,
(financial statements), **1.56**
OTHER GOVERNMENT-WIDE INFORMATION, **12**
OTHER INFORMATION RELATED TO THE FINANCIAL
STATEMENTS, *see Volume I, Section 10*
OTHER MISCELLANEOUS INFORMATION, **13**

P

Parks Canada Enterprise Unit (Hot Springs) Revolving Fund,
(financial statements), **1.62**
Passport Office Revolving Fund,
(financial statements), **1.65**
Payments of claims against the Crown, **10.2**
PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA
PAYMENTS AND COURT AWARDS, **10**
PROFESSIONAL AND SPECIAL SERVICES, **5**
Program objectives and activity descriptions,
see related ministerial section in Volume II (Part I)
Programs by activity, *see related ministerial section
in Volume II (Part I)*
PUBLIC DEBT CHARGES, **9**

R

RADIAN Revolving Fund,
(financial statements), **1.69**
Recapitulation of expenditures with outside parties by
standard object, *see Volume II (Part I), Section 1*
Recapitulation of expenditures with outside parties by
type, *see Volume II (Part I), Section 1*
Recapitulation of revenues from outside parties by main
classification, *see Volume II (Part I), Section 1*
Remissions of taxes, fees, penalties and other debts, **3.2**
Return on investments, **12.23**
Revenues, *see related ministerial section in Volume II (Part I)*
REVENUES, EXPENDITURES AND ACCUMULATED DEFICIT,
see Volume I, Section 3

S

Salaries and allowances to Secretaries of State
(Privy Council), **13.13**
Salaries of parliamentary secretaries to ministers paid in 1994-95
(Parliament), **13.12**
Social Sciences and Humanities Research Council,
(financial statement(s) of), **2.43**
Staff Development and Training Revolving Fund,
(financial statements), **1.72**
Statement of expenditures—Expenses of general elections and
by-elections (Privy Council), **13.14**
Statement of revenues and expenditures, *see Volume II
(Part I), Section 1*
Statement of sessional and expense allowances and travel expenses
paid in 1994-95 (Parliament), **13.9**
Statement of sessional and expense allowances, travel and office
expenses paid in 1994-95 (Parliament), **13.7**
SUPPLEMENTARY FINANCIAL INFORMATION, *see Volume I,
Section 2*
SUPPLEMENTARY INFORMATION REQUIRED BY THE
FINANCIAL ADMINISTRATION ACT, **3**

T

TRANSFER PAYMENTS, **8.**
Transfer payments, *see related ministerial section
in Volume II (Part I)*
Travel expenses for Canadian representation at international
conferences and meetings (Foreign Affairs and International
Trade), **13.2**
Travel expenses of ministers and parliamentary secretaries, **12.26**

V

Voted and statutory authorities, *see Volume II (Part I),
Section 1*