



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1996

Volume II

Part II

Additional
Information and
Analyses

Canada 

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

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

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

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

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in two volumes.

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

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

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

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

SECTION 1

1995-96

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Architectural, Engineering and Realty Services Revolving Fund

MANAGEMENT REPORT

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

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

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

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

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

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

Approved by:

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

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

August 21, 1996

Architectural, Engineering and Realty Services Revolving Fund —Continued

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss (Note 1):				
Operations	(464,000)	(32,177,074)	(20,201,000)	(56,419,887)
Special initiatives				(2,339,000)
Activities in support of broader Government objectives	(2,589,000)	(2,589,000)	(2,574,000)	(2,574,000)
	(3,053,000)	(34,766,074)	(22,775,000)	(61,332,887)
Add: items not requiring use of funds	7,796,000	31,675,914		44,170,876
Operating use of funds	4,743,000	(3,090,160)	(22,775,000)	(17,162,011)
Recovery from Vote 1—AE&RSRF—Operating loss (Note 1)	464,000	464,000	20,201,000	18,722,000
Recovery from Vote 5—AE&RSRF—Activities in support of broader Government objectives (Note 1)	2,589,000	2,589,000	2,574,000	2,574,000
Net capital acquisitions	(5,671,000)	(3,860,957)		(6,127,063)
Working capital change		52,014,470		34,193,140
Other items		(85,480,338)		(15,985,179)
Authority (used) provided	2,125,000	(37,363,985)		16,214,887

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

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account . . .	(63,951,691)	(42,730,503)
Add: PAYE charges against the appropriation account after March 31 (Note 3)	222,076,066	120,794,399
Less: amounts credited to the appropriation account after March 31 (Note 3)	103,072,099	60,375,605
Net authority used, end of year	55,052,276	17,688,291
Authority limit	450,000,000	450,000,000
Unused authority carried forward	394,947,724	432,311,709

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

Architectural, Engineering and Realty Services Revolving Fund —Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Architectural, Engineering and Realty Services Revolving Fund as at March 31, 1996 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, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 12, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada (Note 3)	103,328,220	54,028,449	Government of Canada (Note 3)	13,627,121	4,142,475
Outside parties (Note 3)	19,802,236	32,341,227	Outside parties		
	123,130,456	86,369,676	Accounts payable (Note 3)	211,072,334	119,256,947
			Accrued salaries and benefits	16,172,381	17,988,433
Consumable stores inventory	1,216,683	2,052,413	Deferred revenues and		
Work in process	324,572	940,703	recoveries	443,820	894,144
Prepaid expenses	10,474	15,151	A&ES Liability Risk Fund	1,850,180	2,985,505
	124,682,185	89,377,943	Current portion of long-term		
			debt (Note 6)	10,462,480	21,042,100
Capital (Notes 5)				253,628,316	166,309,604
At cost	74,533,093	77,363,113	Long-term		
Less: accumulated amortization	49,494,888	46,866,464	Provision for employee termination		
	25,038,205	30,496,649	benefits	34,001,296	40,103,818
			Allowance for compensation	14,835,445	13,271,575
				48,836,741	53,375,393
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority (Note 3)	(63,951,691)	(42,730,503)
			Accumulated deficit	(88,792,976)	(57,079,902)
				(152,744,667)	(99,810,405)
	149,720,390	119,874,592		149,720,390	119,874,592

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

1.4 FINANCIAL STATEMENTS OF REVOLVING FUNDS

Architectural, Engineering and Realty Services Revolving Fund —Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues		
Project revenues	257,873,576	281,880,023
Payroll recoveries at direct cost	76,195,896	88,312,519
Inventory management fees	52,179,325	63,974,840
Other income	4,312,720	4,891,676
	<u>390,561,517</u>	<u>439,059,058</u>
Expenses		
Personnel (Note 12)	252,442,644	292,443,584
Provision for employee termination benefits (Note 12)	5,364,241	5,459,978
Workforce adjustment (Note 9)		10,927,420
Transportation and communications	6,522,369	7,346,977
Information	384,431	730,414
Professional and special services	13,223,069	12,180,702
Occupancy costs	12,421,833	14,704,975
Rentals	881,235	1,221,990
Purchased repairs and upkeep	484,583	1,190,860
Utilities, materials and supplies	3,833,133	4,795,681
Amortization	7,317,382	7,646,224
Bad debts	31,651	42,870
All other expenditures	5,064,278	7,911,203
	<u>307,970,849</u>	<u>366,602,878</u>
Plus: Chargebacks from the Supply and Services Program for corporate and administrative services	98,762,300	98,436,793
	<u>406,733,149</u>	<u>465,039,671</u>
Operating loss before other expenses	(16,171,632)	(25,980,613)
Other expenses		
Miscellaneous expenses (Note 7)	169,034	5,038,600
Provision for compensation (Note 8)	18,425,408	30,313,674
	<u>18,594,442</u>	<u>35,352,274</u>
Net operating loss	(34,766,074)	(61,332,887)

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, 1996

	1996	1995
	\$	\$
Balance, beginning of year	(57,079,902)	
Net operating loss	(34,766,074)	(61,332,887)
	<u>(91,845,976)</u>	<u>(61,332,887)</u>
Net assets transferred from C&AS and recalculation 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	464,000	18,722,000
Vote 5—AE&RSRF—Activities in support of broader Government objectives	2,589,000	2,574,000
	<u>2,589,000</u>	<u>2,574,000</u>
Balance, end of year	(88,792,976)	(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, 1996

	1996	1995
	\$	\$
Operating activities:		
Net operating loss	(34,766,074)	(61,332,887)
Add: provision for termination benefits	5,364,241	5,459,978
provision for compensation amortization—Non-recoverable portion	18,425,408	30,313,674
	<u>7,317,382</u>	<u>7,646,224</u>
amortization—Recoverable from OGD's	568,883	751,000
	<u>(3,090,160)</u>	<u>(17,162,011)</u>
Working capital change	52,014,470	34,193,140
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(16,861,538)	(17,042,099)
Payments on and change in provision for employee termination benefits	(11,466,763)	(2,179,942)
	<u>(28,328,301)</u>	<u>(19,224,041)</u>
Net financial resources provided (used) by operating activities	20,596,009	(2,190,912)
Investing activities:		
Capital assets (Note 5):		
Acquisitions	(3,860,957)	(6,127,063)
Transfer of C&AS capital assets to Supply and Services Program (Note 11)		22,261,342
Disposals/adjustments	1,433,136	4,208,529
	<u>(2,427,821)</u>	<u>20,342,808</u>
Net financial resources (used) provided by investing activities	(2,427,821)	20,342,808
Financing activities:		
Net assets transferred from C&AS and recalculation of benefits for RS and A&ES (Note 11)		(17,043,015)
Recovery of AE&RSRF—Operating loss (Vote 1)	464,000	18,722,000
Recovery from Vote 5—AE&RSRF—Activities in support of broader Government objectives (Note 1)	2,589,000	2,574,000
	<u>3,053,000</u>	<u>4,252,985</u>
Net financial resources provided by financing activities	3,053,000	4,252,985
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	21,221,188	22,404,881
Accumulated net charge against the Fund's authority account, beginning of year	42,730,503	20,325,622
Accumulated net charge against the Fund's authority account, end of year	63,951,691	42,730,503

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, 1996

APPENDIX A

	1996			1995		
	Realty services	Architectural and engineering services	Total	Realty services	Architectural and engineering services	Total
	\$	\$	\$	\$	\$	\$
Revenues						
Project revenues	98,693,458	159,180,118	257,873,576	110,278,992	171,601,031	281,880,023
Payroll recoveries at direct cost	74,956,675	1,239,221	76,195,896	87,007,257	1,305,262	88,312,519
Inventory management fees	52,179,325		52,179,325	63,974,840		63,974,840
Other income	3,234,432	1,078,288	4,312,720	3,543,767	1,347,909	4,891,676
	229,063,890	161,497,627	390,561,517	264,804,856	174,254,202	439,059,058
Expenses						
Personnel (Note 12)	142,002,558	110,440,086	252,442,644	173,410,389	119,033,195	292,443,584
Provision for employee termination benefits (Note 12)	2,169,525	3,194,716	5,364,241	1,405,024	4,054,954	5,459,978
Workforce adjustment (Note 9)				3,678,128	7,249,292	10,927,420
Transportation and communications	3,950,858	2,571,511	6,522,369	4,948,036	2,398,941	7,346,977
Information	240,961	143,470	384,431	367,251	363,163	730,414
Professional and special services	7,319,707	5,903,362	13,223,069	7,556,722	4,623,980	12,180,702
Occupancy costs	6,805,777	5,616,056	12,421,833	8,678,562	6,026,413	14,704,975
Rentals	680,175	201,060	881,235	890,293	331,697	1,221,990
Purchased repairs and upkeep	456,917	27,666	484,583	807,817	383,043	1,190,860
Utilities, materials and supplies	2,020,684	1,812,449	3,833,133	2,769,715	2,025,966	4,795,681
Amortization	3,835,118	3,482,264	7,317,382	4,105,257	3,540,967	7,646,224
Bad debts	24,052	7,599	31,651	41,070	1,800	42,870
All other expenditures	1,875,168	3,189,110	5,064,278	758,583	7,152,620	7,911,203
	171,381,500	136,589,349	307,970,849	209,416,847	157,186,031	366,602,878
Plus: Chargebacks from the Supply and Services Program for corporate and administrative services			98,762,300			98,436,793
	171,381,500	136,589,349	406,733,149	209,416,847	157,186,031	465,039,671
Operating loss before other expenses	57,682,390	24,908,278	(16,171,632)	55,388,009	17,068,171	(25,980,613)
Other expenses						
Miscellaneous expenses (Note 7)			169,034			5,038,600
Provision for compensation (Note 8)			18,425,408			30,313,674
			18,594,442			35,352,274
Net operating loss			(34,766,074)			(61,332,887)

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

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1996

1. Authority and purpose

The Architectural, Engineering and Realty Services Revolving Fund (AE&RSRF), formerly the Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. It provides a wide range of professional and technical services in engineering, architectural and realty fields for the acquisition, management, operation and disposal of federal real 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 million at any time.

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

The Services Program operated as a revolving fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the 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 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. The amount funded in 1995-96 totalled \$464,000 (\$18,722,000 in 1994-95).

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader Government objectives which are not recovered by revenues. The amount received in 1995-96 totalled \$2,589,000 (\$2,574,000 in 1994-95).

2. Significant accounting policies

The financial statements include only the accounts under the responsibility of the Revolving Fund. 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). It is credited with the recoveries from all clients for the services rendered. The revenues generated include fees based on market practices, plus recoveries of salaries and other disbursements, where appropriate.

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

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

Expenses, including termination benefits and vacation pay, are accounted for on an accrual basis and 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

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1996—Continued

in the accounting records at net book value. Capital assets purchased by the Fund since April 1, 1988 are recorded at cost.

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

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

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

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

Amortization of capital assets

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

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

Pension plan

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

Accrued salaries and benefits

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

A&ES Liability Risk Fund

The Architectural and Engineering Services (A&ES) Liability Risk Fund is a budget established by A&ES in recognition of the self-assuring nature of Government operations, which can be compared to liability insurance carried by private sector

consultants. The purpose of the Liability Risk Fund is to cover potential expenditures which are not part of the day-to-day operating expenditures of A&ES.

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for in collective agreements, and the cost of these benefits are recorded in the accounts as they are earned by the employees. The amount of the liability has been established, and is revised annually, using rates determined on an actuarial basis, provided by 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 two years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement as at the accounting date for affected employees.

3. Change in accounting policy

In order to reflect the financial position of the Fund as at March 31, 1996, amounts received and disbursed after that date are not reflected in these accounts. In previous years, receipts and disbursements after the balance sheet date were included for the extended accounting periods used for the Government of Canada.

This change increased accounts as follows:

	Government of Canada	Outside parties	Total
	\$	\$	\$
Accounts receivable	70,853,617	2,028,049	72,881,666
Accounts payable	9,201,259	106,893,897	116,095,156
ANCAFA			43,213,490

The change has no effect on the net operating loss or the accumulated deficit.

This change was not applied retroactively because the necessary data was not readily determinable.

4. 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 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.

Architectural, Engineering and Realty Services Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1996—Continued

The effect of the above is as follows:

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

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Dredges and fixed shore-based facilities	11,831,739	40,776	(1,394,383)	10,478,132
Scows, tugs and large survey launches	5,235,223		(721,369)	4,513,854
Small survey launches, other floating and related mobile shore-based assets	1,381,236	122,988		1,504,224
Vehicles and construction equipment	4,920,206	6,791	(240,238)	4,686,759
Tools, machinery, building, EDP and office equipment	53,994,709	3,690,402	(4,334,987)	53,350,124
	<u>77,363,113</u>	<u>3,860,957</u>	<u>(6,690,977)</u>	<u>74,533,093</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Dredges and fixed shore-based facilities	6,317,968	240,984	(907,792)	5,651,160
Scows, tugs and large survey launches	2,298,283	103,383	(135,176)	2,266,490
Small survey launches, other floating and related mobile shore-based assets	417,902	75,050	(61)	492,891
Vehicles and construction equipment	3,981,414	544,441	(312,132)	4,213,723
Tools, machinery, building, EDP and office equipment	33,850,897	6,922,407	(3,902,680)	36,870,624
	<u>46,866,464</u>	<u>7,886,265</u>	<u>(5,257,841)</u>	<u>49,494,888</u>
Net	<u>30,496,649</u>		<u>(1,433,136)</u>	<u>25,038,205</u>

Architectural, Engineering and Realty Services Revolving Fund —Concluded

NOTES TO FINANCIAL STATEMENTS

AS AT MARCH 31, 1996—Concluded

6. Current portion of long-term debt

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

	1996	1995
	\$	\$
Provision for employee termination benefits	4,000,000	4,000,000
Allowance for compensation	6,462,480	17,042,100
	<u>10,462,480</u>	<u>21,042,100</u>

7. Miscellaneous expenses

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

8. 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 three years, excluding severance pay and unused vacation pay which are recorded separately.

9. Workforce adjustment

Workforce adjustment costs of \$41,555,107 incurred during 1995-96 were offset to the following liability accounts:

	\$
Allowance for compensation	27,441,158
Employee termination benefits	11,466,763
Accrued salaries and benefits	2,647,186
	<u>41,555,107</u>

10. Subsequent event

Changes in the operational plan framework have been approved by Treasury Board through the annual reference level update. The effect of these changes are that effective April 1, 1996, the Revolving Fund will look after the activities of architectural and engineering, property management, holdings and divestiture, and support services. The new Fund will operate under the name of Real Property Services Revolving Fund.

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)	<u>22,261,342</u>
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	<u>(8,344,219)</u>
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 1996-97 final Supplementary Estimates, the accumulated net charge against the Fund's authority in the Real Property 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.

12. Comparative figures

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

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

On May 22, 1996, the Minister of Public Works and Government Services announced the privatization plan for Canada Communication Group. The details of the announcement are explained in Note 11.

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

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

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, 1996, and the results of its operations and the changes in financial position for the year then ended in accordance with the significant accounting policies, as set out in Note 2.

V. LYNNE PEARSON
Chief executive officer

STEPHEN S. BAKER
Comptroller

August 15, 1996

STATEMENT OF AUTHORITY (USED) PROVIDED
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net (loss) income for the year	5,906,000	(13,857,477)	4,337,000	(51,508,170)
Add: items not requiring use of funds	5,015,000	18,231,131	5,067,000	33,973,483
Operating (use) source of funds	10,921,000	4,373,654	9,404,000	(17,534,687)
Net capital acquisitions	(4,494,000)	(3,526,330)	(6,000,000)	(6,005,787)
Working capital change	(5,015,000)	3,209,049	(3,062,000)	24,406,090
Other items	(408,000)	(33,642,405)	(342,000)	(35,647,011)
Authority (used) provided	1,004,000	(29,586,032)		(34,781,395)

RECONCILIATION OF UNUSED AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	32,866,894	37,119,433
1991-92 operating transactions carried forward		48,248,921
Write-off of a portion of the accumulated deficit ..		(48,248,921) ⁽¹⁾
Accumulated net charge against the Fund's authority	32,866,894	37,119,433
Add: PAYE charges against the appropriation account after March 31	16,801,143	41,543,087
Less: amounts credited to the appropriation account after March 31	29,649,291	50,248,648
Net authority used, end of year	20,018,746	28,413,872
Authority limit	100,000,000	100,000,000
Unused authority carried forward	79,981,254	71,586,128

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

Canada Communication Group Revolving Fund — Continued

AUDITORS' REPORT

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

We have audited the balance sheet of Canada Communication Group as at March 31, 1996 and the statements of operations, cumulative deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Canada Communication Group. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of Canada Communication Group as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

June 28, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS		1996	1995	LIABILITIES		1996	1995
		\$	\$			\$	\$
Current				Current			
Accounts receivable				Accounts payable and accrued liabilities			
Government of Canada		29,806,172	35,102,433	Government of Canada		14,495,037	26,564,110
Outside parties		1,771,982	3,156,327	Outside parties		6,585,222	15,767,516
Inventories, at cost (Note 3)		7,852,965	6,353,866	Subscription deferred revenues		1,370,498	1,480,949
Other		202,683	226,068	Current portion of allowance for employee			
		39,633,802	44,838,694	termination benefits		2,711,563	364,892
				Current portion of allowance for compen-			
Capital assets, at cost (Note 4)		49,327,280	48,624,366	sation (Note 10)		20,686,567	3,543,447
Less: accumulated amortization		35,408,083	31,148,438	Current portion of obligations under capital			
		13,919,197	17,475,928	leases (Note 5)		823,355	947,171
						46,672,242	48,668,085
				Long-term			
				Allowance for employee termination			
				benefits		140,000	2,894,122
				Allowance for compensation (Note 10)		2,253,765	25,397,016
				Obligations under capital leases			
				(Note 5)		1,786,684	1,590,518
						4,180,449	29,881,656
				EQUITY OF CANADA			
				Accumulated net charge against the Fund's			
				authority		32,866,894	37,119,433
				Contributed capital		12,631,354	12,631,354
				Cumulative deficit		(42,797,940)	(65,985,906)
						2,700,308	(16,235,119)
						53,552,999	62,314,622
		53,552,999	62,314,622				

Canada Communication Group Revolving Fund — Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Sales	110,426,530	119,596,727
Cost of sales	49,890,981	44,120,231
Gross margin	60,535,549	75,476,496
Operating expenses		
Salaries and employee benefits	48,069,094	59,825,434
Accommodation	7,785,887	10,575,630
Amortization of capital assets	5,468,320	6,065,842
Repairs, supplies and miscellaneous	3,744,407	4,683,517
Interest	3,337,253	2,635,284
Professional and special services	2,891,250	4,680,271
Communications	1,046,563	1,281,207
Rentals (Note 7)	649,283	5,188,270
Travel and removal	492,275	476,299
Other	435,299	(511,488)
Freight out	334,713	1,075,766
Employee termination benefits	138,682	2,068,171
Total operating expenses	74,393,026	98,044,203
Loss from operations	(13,857,477)	(22,567,707)
Provision for compensation (Note 10)		28,940,463
Net loss for the year	(13,857,477)	(51,508,170)

STATEMENT OF CUMULATIVE DEFICIT FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Cumulative deficit at beginning of year, unadjusted	(65,985,906)	(2,215,102)
Prior year adjustments		(12,262,634)
Cumulative deficit at beginning of year, as restated	(65,985,906)	(14,477,736)
Write-off with respect to accumulated operating deficit (Note 6)	37,045,443	
Loss for the year	(13,857,477)	(51,508,170)
Cumulative deficit at end of year	(42,797,940)	(65,985,906)

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Funds provided by (used in):		
Operating activities:		
Loss for the year	(13,857,477)	(51,508,170)
Add: amortization of capital assets	5,468,320	6,065,842
loss on disposal of assets	1,614,741	2,535,444
	(6,774,416)	(42,906,884)
Changes in current assets and liabilities	3,209,049	24,406,090
Changes in other assets and liabilities:		
Change in non-current allowance for compensation	(23,143,251)	25,397,016
Change in non-current allowance for termination benefits	(2,754,122)	(24,819)
	(25,897,373)	25,372,197
Net financial resources provided by (used in) operating activities	(29,462,740)	6,871,403
Investing activities:		
Capital asset acquisitions	(3,526,330)	(6,005,787)
Contributed capital		12,631,354
Net financial resources provided by (used in) investing activities	(3,526,330)	6,625,567
Financing activities:		
Write-off with respect to accumulated operating deficit (Note 6)	37,045,443	
Obligations under capital leases	2,302,136	2,686,033
Payments on and change in obligations under capital leases	(2,105,970)	(2,119,463)
Net financial resources provided by financing activities	37,241,609	566,570
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	4,252,539	14,063,540
Accumulated net charge against the Fund's authority account, beginning of year	(37,119,433)	(51,182,973)
Accumulated net charge against the Fund's authority account, end of year	(32,866,894)	(37,119,433)

Canada Communication Group Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996

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 \$7,000,000 as at March 31, 1996 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

	1996	1995
	\$	\$
Finished goods	6,255,229	3,687,118
Raw materials and supplies	1,597,736	2,666,748
	<u>7,852,965</u>	<u>6,353,866</u>

The majority of the increase in finished goods represents the purchase of the forms inventory from Stocked Item Supply, Asset and Distribution division in PWGSC in January 1996 by Canada Communication Group.

Canada Communication Group Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996—Continued

4. Capital assets and accumulated amortization

Cost	Balance beginning of year	Acquisitions	Disposals	Adjustments	Balance end of year
	\$	\$	\$	\$	\$
Production and office equipment	36,952,825	954,573	(643,662)	4,690	37,268,426
Capital lease	5,087,770	2,302,135	(1,974,928)		5,414,977
Leasehold improvements	6,583,771	269,621	(205,535)	(3,980)	6,643,877
	<u>48,624,366</u>	<u>3,526,329</u>	<u>(2,824,125)</u>	<u>710</u>	<u>49,327,280</u>
Accumulated amortization	Balance beginning of year	Amortization	Disposals	Adjustments	Balance end of year
	\$	\$	\$	\$	\$
Production and office equipment	(25,445,478)	(3,950,691)	405,167	(946)	(28,991,948)
Capital lease	(2,687,443)	(1,065,346)	782,391		(2,970,398)
Leasehold improvements	(3,015,517)	(452,283)	20,553	1,510	(3,445,737)
	<u>(31,148,438)</u>	<u>(5,468,320)</u>	<u>1,208,111</u>	<u>564</u>	<u>(35,408,083)</u>
Net book value	<u>17,475,928</u>	<u>(1,941,991)</u>	<u>(1,616,014)</u>	<u>1,274</u>	<u>13,919,197</u>

5. Obligations under leases

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

	Capital	Operating
	\$	\$
1996-97	1,024,180	2,334,309
1997-98	947,270	2,142,906
1998-99	656,339	1,411,074
1999-2000	387,688	458,870
Total minimum lease payments	<u>3,015,477</u>	<u>6,347,159</u>
Less: imputed interest	<u>405,438</u>	
Obligations under leases	<u>2,610,039</u>	
Less: current portion	<u>823,355</u>	
Long-term portion	<u>1,786,684</u>	

6. Write-off with respect to accumulated operating deficit

During the year the Agency received authorization from Treasury Board, decision 823755, dated February 15, 1996, to write-off an amount of \$37,045,443 of the accumulated operating deficit.

7. Change in financial statement presentation

In 1995-96 all rental expenses for productive equipment are reported in one account that is included in cost of sales. This differs from the 1994-95 reporting for which rental costs for

productive equipment were recorded in two accounts - cost of sales and operating expenses. The amount reported in operating expenses in 1994-95 was approximately \$4,200,000.

8. Discontinued operations

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 condensed operating results of the transferred business segment for the year ended March 31, 1996 were as follows:

	\$
Sales	219,310
Cost of sales and operating expenses	367,118
Net loss	<u>(147,808)</u>

Capital assets were the only item from the audited assets and liabilities of the transferred business segment as at March 31, 1996 and the net results of discontinued operations were as follows:

	\$
Capital assets net book value as of June 30, 1995	658,554
Loss on disposal of assets	421,208
Assets re-distributed in CCG	232,963
Net assets transferred	<u>4,383</u>

**Canada Communication Group Revolving Fund —
Concluded**

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996—*Concluded*

9. Contingencies

Operations

The February 1995 Budget announced the privatization of CCG, excluding the Depository Services Program and Reference Canada by 1996-97. 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.

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. Allowance for compensation

The amount of \$22,940,332 represents the balance of the financial obligation of \$28,940,463 that was accrued in 1994-95 which represented early retirement incentives and cash-based incentives created by the Government as measures to reduce employment in the public service over three years and the privatization of the Canada Communication Group.

11. Subsequent events

On May 22, 1996, the Minister of Public Works and Government Services Canada announced the privatization plan for the Canada Communication Group. The CCG functions to be privatized are as follows:

- Main plant
- National Capital Region (NCR) Printing Centres
- Regional Printing Centres
- Distribution Logistics Services

The other functions of the Canada Communication Group, editing and composition of the Canada Gazette, Crown Copyright administration, depository services program and Reference Canada, will be retained as core Government services.

The privatization process is to be completed by March 31, 1997.

In addition, as announced on May 22, 1996, Enquiries Canada is to be transferred to the Government Telecommunications and Informatics Services at Public Works and Government Services Canada, effective July 1, 1996. Condensed financial information for the business segment being transferred for the year ended March 31, 1996 is as follows:

	\$
Sales	8,010,141
Cost of sales and operating expenses	7,689,255
Net profit	<u>320,886</u>

12. Segmented information

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

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 Grain Commission Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canadian Grain Commission Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements. Since this is the first year of the Fund's operation, comparative financial statements are not available.

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

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

To the best of our knowledge, the financial statements which follow present a complete and proper disclosure of the Canadian Grain Commission's Revolving Fund. However, since the audit of these financial statements by the Commission's external auditors has not been completed at the date indicated below, it is possible that some of the amounts disclosed for the fiscal year ended

March 31, 1996, may be subject to revision at a later date. Accordingly, we have indicated that our statements covering the operations for the year then ended are "unaudited" for purposes of this presentation.

Approved by:

M. WAKEFIELD
Chief Commissioner

D. KENNEDY
Executive Director

September 17, 1996

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	Estimates	Actual
	\$	\$
Net profit for the year.	29,000	2,581,546
Add: items not requiring use of funds	2,550,000	2,444,814
Operating source of funds	2,579,000	5,026,360
Net capital acquisitions	(1,785,000)	(1,200,256)
Working capital change	(3,154,000)	(2,718,475)
Other items		(485,025)
Authority (used) provided	(2,360,000)	622,604

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996—Unaudited

	1996
	\$
Debit balance in the accumulated net charge against the Fund's authority account	(1,107,629)
Add: PAYE charges against the appropriation account after March 31	1,995,634
Less: amounts credited to the appropriation account after March 31	1,510,609
Net authority provided, end of year	(622,604)
Authority limit	12,000,000
Unused authority carried forward	12,622,604

**Canadian Grain Commission Revolving Fund —
Continued**

BALANCE SHEET AS AT MARCH 31, 1996—Unaudited

ASSETS	1996	LIABILITIES	1996
	\$		\$
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Government of Canada (Note 2)	1,826,493	Government of Canada	549,126
Outside parties	4,338,351	Outside parties	283,151
Prepaid expenses	84,559	Salaries payable	1,355,600
Accountable advances to employees	6,744	Vacation payable (Note 2)	1,051,878
	6,256,147	Current portion of employee termination benefits (Note 2)	5,632
Capital assets, cost (Notes 2 & 3)	6,128,432	Deferred revenue	292,286
Less: accumulated amortization	1,949,699		3,537,673
	4,178,733	Long-term	
		Allowance for employee termination benefits (Note 2)	482,362
		EQUITY OF CANADA	
		Contributed capital	4,940,928
		Accumulated net charge against the Fund's authority	(1,107,629)
		Accumulated surplus	2,581,546
			6,414,845
	10,434,880		10,434,880

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

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996—Unaudited**

	1996
	\$
Revenue:	
Service fees	45,368,489
Parliamentary appropriation—Grain Research Laboratory (Note 4)	4,959,129
Japanese certification	979,485
Information processing	246,382
License fees	135,015
	51,688,500
Operating expenses:	
Salaries and employee benefits	38,656,375
Rent	3,432,147
Amortization	1,951,783
Repairs, supplies and miscellaneous	1,407,867
Travel and removal	1,193,150
Communications	897,393
Professional and special services	667,560
Employee termination benefits	487,362
Postage and freight	353,766
Interest	48,881
Loss on disposal of capital assets	10,670
	49,106,954
Net profit	2,581,546

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

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1996—Unaudited**

	1996
	\$
Balance, beginning of year	
Net profit for the year	2,581,546
Balance, end of year	2,581,546

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

Canadian Grain Commission Revolving Fund — Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996
	\$
Operating activities:	
Net profit for the year	2,581,546
Add: amortization	1,951,783
provision for termination benefits	482,361
loss on disposal of capital assets	10,670
	<u>5,026,360</u>
Change in other assets and liabilities	<u>(2,718,475)</u>
Net financial resources provided by operating activities	<u>2,307,885</u>
Investing activities:	
Capital assets purchased	<u>(1,200,256)</u>
Net financial resources used by investing activities	<u>(1,200,256)</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	<u>1,107,629</u>
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year	<u>1,107,629</u>

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

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1996

1. Purpose and authority

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

Effective April 1, 1995, the Treasury Board approved the establishment of the Canadian Grain Commission Revolving Fund. The Fund has a continuing non-lapsing authority for up to \$12 million as a draw-down from the Consolidated Revenue Fund for the provision of regulatory grain services including the market support activity of the Grain Research Laboratory. In addition, the Treasury Board agreed by way of Supplementary Estimates to have the expenditures related to Appointments by the Governor in Council of Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange and 50 per cent of the expenditures of the Grain Research Laboratory covered by Parliamentary appropriation. The maximum amount of the Parliamentary appropriation was \$6.5 million.

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

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

2. Accounting policies

These financial statements contain entries made through the Revolving Fund's accounts during the fiscal year. Appropriation funding for Assistant Commissioners appointed by the Governor in Council and the Supervisor of the Winnipeg Commodity Exchange was provided directly by Agriculture and Agri-Food. These charges may be found in Note 5.

Capital assets

Capital assets existing at March 31, 1995, were purchased via parliamentary appropriations. On April 1, 1995, these assets were assumed by the Revolving Fund for a nil cost. In accordance with the Treasury Board decision 822463 of February 9, 1995, the assumed assets were considered to be contributed capital and assigned an estimated net book value of \$4,940,928. These assets are being amortized in accordance with the amortization policies adopted by the Revolving Fund. Proceeds from the disposal of the contributed assets revert to the Consolidated Revenue Fund. During the fiscal year, such proceeds amounted to \$38,214.

Capital assets purchased by the Revolving Fund since April 1, 1995, are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing in the month after acquisition, as follows:

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

Termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. These benefits are estimated to be \$7.8 million at March 31, 1996. They represent an obligation of the Canadian Grain Commission that will be funded by the Treasury Board.

Canadian Grain Commission Revolving Fund — Continued

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1996—Continued

Vacation pay

At April 1, 1995, vacation pay valued at approximately \$1,150 million was owed to employees. This amount is to be funded by Treasury Board. It has been recorded as an accounts receivable and accounts payable. All vacation earned subsequent to April 1, 1995, is an expense of the Revolving Fund.

Pension plan

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

Interest on drawdown

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

3. Capital assets and accumulated amortization

	Contributed capital April 1, 1995	Acquisi- tions	Disposals	Cost March 31, 1996
Capital assets				
Scientific equip- ment	1,934,461	128,636	3,765	2,059,332
Office equipment	503,577	13,091	4,992	511,676
Operational equip- ment	84,219	101,947		186,166
Computer equip- ment	1,375,654	807,330	3,995	2,178,989
Leasehold improve- ments	1,043,017	149,252		1,192,269
	<u>4,940,928</u>	<u>1,200,256</u>	<u>12,752</u>	<u>6,128,432</u>
Accumulated amortization		Amortization	Decrease	Balance March 31, 1996
		\$	\$	\$
Scientific equip- ment		628,696	31	628,665
Office equipment		150,956	364	150,592
Operational equip- ment		34,184		34,184
Computer equip- ment		773,215	1,689	771,526
Leasehold improve- ments		364,732		364,732
		<u>1,951,783</u>	<u>2,084</u>	<u>1,949,699</u>

4. Parliamentary appropriations

- (a) Assistant Commissioners appointed by the Governor in Council and Supervisor of the Winnipeg Commodity Exchange

During the year, Agriculture and Agri-Food made direct payments in the amount of \$1,002,269 for expenses incurred by Assistant Commissioners appointed by the Governor in Council and the Supervisor of the Winnipeg Commodity Exchange by way of a parliamentary appropriation. These payments, or any related accruals, have not been reflected in these financial statements. The summary of expenses paid via this appropriation is as follows:

	\$
Salaries and employee benefits	603,645
Travel and removal	147,859
Professional and special services	74,817
Rentals	51,784
Employee termination benefits	43,358
Communications	31,299
Capital assets	22,991
Repairs, supplies and miscellaneous	17,761
Postage and freight	8,890
Total expenditures paid by Parliamentary appropriation	<u>1,002,404</u>

- (b) Grain Research Laboratory

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

	\$
Salaries and employee benefits	3,415,590
Rentals	714,971
Repairs, supplies and miscellaneous	401,785
Capital assets	171,389
Professional and special services	126,908
Communications	96,935
Travel and removal	89,168
Postage and freight	60,257
Employee termination benefits	43,470
Interest	10,045
Total expenditures paid by Parliamentary appropriation	<u>5,130,518</u>

Canadian Grain Commission Revolving Fund — Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996—*Concluded*

(c) Grievance settlement

Based upon a decision reached on May 31, 1995, by the Public Service Staff Relations Board, salaries benefits totalling \$508,000 were paid in the current fiscal year to certain employees that were declared to be in "off-duty" status in 1993. Funding for the payment was received directly from Treasury Board. As the amount pertains to prior years, it has not been recorded in the fiscal 1996 financial statements.

5. Lease commitments

Lease commitments under operating leases for office accommodation with terms of more than one year total \$3,918,109. The lease agreements have been primarily entered into with Public Works and Government Services. The future aggregate minimum lease payments by fiscal year are as follows:

	\$
1997	3,217,839
1998	276,547
1999	216,415
2000	201,234
2001	6,075

6. Contingency

Employees are permitted to accumulated unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined.

Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

7. Insurance

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

8. Income taxes

The Canadian Grain Commission is not subject to income taxes.

9. Comparative figures

Comparative figures are not available since this is the first year of the Revolving Fund's operations.

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, 1996 and the statements of operations and accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Canadian Intellectual Property Office. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Intellectual Property Office as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

KPMG Peat Marwick Thorne
Chartered Accountants

Ottawa, Canada
May 17, 1996

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by the CIPO in accordance with Treasury Board policies and the reporting requirements and standards of the Receiver General for Canada. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements. These financial statements were prepared in accordance with generally accepted accounting principles. Significant accounting policies are set out in Note 2. Some of the information included in these financial statements is based on management's best estimates and judgements and gives due consideration to materiality. At the request of CIPO, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 1996 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

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

Special Operating Agency status and the Revolving Fund enable CIPO to improve service to clients by managing operations on a long-term basis. CIPO has committed to breakeven on 5-year periods, including allowances for future year investments. In 1995-96, the second year of the first 5-year period, CIPO made a profit of \$11.4 million. This surplus is required to continue the automation of operations. In 1996-97 CIPO will be funding \$7.4 million for the TECHSOURCE patent automation project and \$2 million for trade-marks automation. These automation projects will result in the provision of easier access to intellectual property information in all parts of Canada.

ANTHONY McDONOUGH
*Commissioner of Patents and
Registrar of Trade-marks*

LINDA REGNIER
for the Director, Finance and Administration

August 7, 1996

Canadian Intellectual Property Office Revolving Fund —Continued
**STATEMENT OF AUTHORITY (USED) PROVIDED
FOR THE YEAR ENDED MARCH 31, 1996**

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit for the year	8,277,000	11,393,044	2,295,000	13,525,112
Add: items not requiring use of funds	1,974,000	1,246,954	1,127,000	251,034
Operating source of funds	10,251,000	12,639,998	3,422,000	13,776,146
Net capital acquisitions	(22,975,000)	(17,498,424)	(37,272,000)	(35,341,322)
Working capital change	1,233,000	(4,977,231)	1,152,000	12,406,391
Other items		10,374,561	27,491,000	17,181,788
Authority (used) provided	(11,491,000)	538,904	(5,207,000)	8,023,003

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

**RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996**

	1996	1995
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority	(12,744,312)	(18,437,729)
Transfer from Treasury Board Vote 5	(1,500,000)	
	(14,244,312)	(18,437,729)
Add: PAYE charges against the appropriation account after March 31	4,908,308	11,682,026
Less: amounts credited to the appropriation account after March 31	725,903	1,267,300
Net authority provided, end of year	(10,061,907)	(8,023,003)
Authority limit	25,000,000	25,000,000
Unused authority carried forward	35,061,907	33,023,003

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

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Petty cash	2,150	2,150	Deposit accounts	202,458	86,299
Government of Canada receivables	2,041,766	1,419,885	Government of Canada payables	1,567,865	9,140,638
Outside party accounts receivable	737,814	1,328,050	Outside party payables	5,382,491	3,687,442
Unbilled revenues	4,748,268	5,734,868	Deferred revenues	11,748,231	11,897,703
Prepaid expenses	21,149			18,901,045	24,812,082
	7,551,147	8,484,953			
Capital assets (Note 4)	85,545,216	69,293,746	Employee termination accrual	712,754	237,637
Unbilled revenues	1,270,920	237,160	Deferred revenues	8,179,920	7,394,037
				8,892,674	7,631,674
			Equity of Canada (Note 3)	66,573,564	45,572,103
	94,367,283	78,015,859		94,367,283	78,015,859
			Contingencies (Note 9)		

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

Canadian Intellectual Property Office Revolving Fund —Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues	49,584,712	44,768,503
Salaries and benefits	27,191,286	23,565,461
Professional services	3,373,343	2,691,785
Accommodation	2,604,881	2,158,661
Amortization	1,246,954	251,034
Information	1,050,918	574,954
Materials and supplies	827,642	665,467
Communications	489,161	505,965
Repairs and maintenance	399,244	115,503
Travel	339,820	213,193
Freight and postage	243,532	232,070
Training	232,858	167,328
Rentals	192,029	101,970
	38,191,668	31,243,391
Net profit	11,393,044	13,525,112

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

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance, beginning of year (Note 3)	4,076,832	(9,448,280)
Net profit for the year	11,393,044	13,525,112
Balance, end of year	15,469,876	4,076,832

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities:		
Net profit	11,393,044	13,525,112
Add: amortization	1,246,954	251,034
	12,639,998	13,776,146
Changes in current assets and liabilities (Note 6)	(4,977,231)	12,406,391
Changes in other assets and liabilities		
Unbilled revenues	(1,033,760)	(25,160)
Employee termination	475,117	237,637
Deferred revenues	785,883	(106,963)
	227,240	105,514
Net financial resources provided by operating activities	7,890,007	26,288,051
Investing activities:		
Capital assets		
Acquired	(13,583,424)	(7,850,322)
Contributed	(3,915,000)	(27,491,000)
Net financial resources used by investing activities	(17,498,424)	(35,341,322)
Financing activities:		
Contributed capital	3,915,000	27,491,000
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(5,693,417)	18,437,729
Accumulated net charge against the Fund's authority account, beginning of year	18,437,729	
Accumulated net charge against the Fund's authority account, end of year (Note 3)	12,744,312	18,437,729

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

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996

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 operations.

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996—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, 1996, the Treasury Board liability for CIPO employees is \$5.5 million. The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

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. 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:

	1996	1995
	\$	\$
Accumulated net charge against the		
Fund's authority	(12,744,312)	(18,437,729)
Contributed capital	63,848,000	59,933,000
Accumulated surplus	15,469,876	4,076,832
	<u>66,573,564</u>	<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 contribution to the development of the TECHSOURCE automation project as at March 31, 1996 is \$63,848,000 which is comprised of the following:

	\$
At April 1, 1994	32,442,000
1995	27,491,000
1996	3,915,000
	<u>63,848,000</u>

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

Accumulated surplus

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, 1996—Concluded

4. Capital assets and accumulated amortization

Cost	Cost March 11, 1995	Acquisitions	Cost March 31, 1996	Amortization	Net carrying value
	\$	\$	\$	\$	\$
Leasehold improvements	3,654,317	517,208	4,171,525	730,864	3,440,661
Software	163,007	119,921	282,928	88,549	194,379
Hardware	1,274,783	1,711,678	2,986,461	644,744	2,341,717
Equipment	40,848	14,111	54,959	9,551	45,408
Furniture	99,633	1,361,940	1,461,573	24,280	1,437,293
Systems under development					
TECHSOURCE	62,275,746	12,714,487	74,990,233		74,990,233
INTREPID	2,036,446	798,203	2,834,649		2,834,649
Other		260,876	260,876		260,876
Total	69,544,780	17,498,424	87,043,204	1,497,988	85,545,216

Of the systems under development balance, \$63,848,000 relates to departmental appropriated funds for the TECHSOURCE patent automation project. These are accounted for as contributed capital.

5. Contractual obligations

TECHSOURCE

CIPO has contracted IBM Canada to produce a turn-key patent automation system by 1996-97, the final year of the contract. Amounts committed in 1996-97 comprise:

	\$
Prime contract	5,337,991
On-going facilities maintenance	3,727,702
	<u>9,065,693</u>

Lease

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

	\$
1997	3,026,454
1998	2,833,181
1999	2,753,602
2000	2,753,602

6. Changes in working capital

Components of the change in working capital include:

	1996	1995
	\$	\$
Petty cash		(2,150)
Accounts receivable	(31,645)	(2,747,935)
Unbilled revenues	986,600	941,432
Prepaid expenses	(21,149)	86,299
Deposit accounts	116,159	
Accounts payable	(5,877,724)	12,828,080
Deferred revenues	(149,472)	1,300,665
	<u>(4,977,231)</u>	<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

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

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

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

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

Approved by:

E. MASSEY
Executive Director,
Canadian Pari-Mutuel Agency

D. KAM
Senior financial officer

August 2, 1996

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net surplus for the year . .		994,592		913,299
Add: items not requiring use of funds	150,000	37,046	120,000	112,789
Operating sources of funds	150,000	1,031,638	120,000	1,026,088
Net capital acquisitions	(150,000)	(286,419)	(120,000)	(35,111)
Working capital change		359,092		(195,390)
Other items		(359,092)		195,390
Authority provided		745,219		990,977

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority	(3,325,417)	(2,149,032)
Add: PAYE charges against the appropriation account after March 31	1,977,443	523,196
Less: amounts credited to the appropriation account after March 31	1,270,453	247,372
Net authority provided, end of year	(2,618,427)	(1,873,208)
Authority limit	2,000,000	2,000,000
Unused authority carried forward	4,618,427	3,873,208

Canadian Pari-Mutuel Agency Revolving Fund —
Continued

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	1,270,453	247,372	Outside parties		
Accountable advance to employees	15,049	11,549	Accounts payable	1,977,443	523,196
	1,285,502	258,921	Vacation pay	121,925	190,499
Capital assets, appraisal plus additions				2,099,368	713,695
at cost (Note 3)	2,075,097	1,859,342	Long-term		
Less: accumulated amortization	1,257,864	1,189,962	Allowance for employee termination		
	817,233	669,380	benefits	405,989	435,435
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(3,325,417)	(2,149,032)
			Accumulated surplus	2,922,795	1,928,203
				(402,622)	(220,829)
	2,102,735	928,301		2,102,735	928,301

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

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues		
Pari-mutuel levy	14,656,548	14,368,156
Others	6,570	22,282
	14,663,118	14,390,438
Operating expenses		
Personnel		
Salaries and wages	2,922,951	3,117,064
Contribution to employee benefit		
plans	477,222	495,202
Allowance for employee termination		
benefits	(101,520)	14,212
Transportation and communications	531,555	437,230
Information	25,017	44,089
Professional and special services		
Drug control	5,006,735	4,845,675
Race patrol	2,828,164	2,680,632
Photo finish	694,933	747,032
Drug research	581,166	579,109
Other professional and special		
services	190,288	109,830
Rentals	173,116	158,060
Purchased repairs and maintenance	22,934	32,329
Utilities, materials and supplies	176,014	113,922
Miscellaneous	1,385	4,176
Loss on disposal of capital assets		5,144
Amortization	138,566	93,433
Total expenditures	13,668,526	13,477,139
Net surplus	994,592	913,299

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance, beginning of year	1,928,203	1,014,904
Net surplus for the year	994,592	913,299
Balance, end of year	2,922,795	1,928,203

Canadian Pari-Mutuel Agency Revolving Fund — *Continued*

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities:		
Net surplus	994,592	913,299
Add: amortization	138,566	93,433
loss on disposal of capital assets		5,144
allowance for employee termination benefits	(101,520)	14,212
	1,031,638	1,026,088
Change in current assets and liabilities	359,092	(195,390)
Change in other assets and liabilities	(29,446)	10,576
Payments on and change in allowance for employee termination benefits	101,520	(14,212)
Net financial resources provided by operating activities	1,462,804	827,062
Investing activities:		
Capital assets		
Purchased	(286,419)	(35,111)
Net financial resources used by investing activities	(286,419)	(35,111)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,176,385	791,951
Accumulated net charge against the Fund's authority account, beginning of year	2,149,032	1,357,081
Accumulated net charge against the Fund's authority account, end of year	3,325,417	2,149,032

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996

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, 1996—*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	238,115	22,030		260,145
Electronic data pro- cessing equipment	754,651	248,623		1,003,274
Automotive	193,471	15,766	70,664	138,573
Buildings	574,582			574,582
Land	98,523			98,523
	1,859,342	286,419	70,664	2,075,097

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture and equipment	160,304	17,915		178,219
Electronic data pro- cessing equipment	640,141	85,619		725,760
Automotive	172,004	12,049	70,664	113,389
Buildings	217,513	22,983		240,496
	1,189,962	138,566	70,664	1,257,864

Consulting and Audit Canada Revolving Fund

MANAGEMENT REPORT

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

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

The Government has taken specific measures to reduce employment in the Public Service. The cost of these restructuring measures, based on individual entitlement, is discussed in Note 4 of these financial statements. These special termination costs have been totally absorbed by this Fund, and 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, 1996 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*

August 12, 1996

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year	2,036,000	(2,069,230)		(3,798,136)
Add: items not requiring use of funds	1,084,000	1,761,558	1,090,000	1,883,091
Operating source (use) of funds	3,120,000	(307,672)	1,090,000	(1,915,045)
Net capital acquisitions	(844,000)	(497,005)	(931,000)	(318,721)
Working capital change	(80,000)	(2,970,623)	(909,000)	1,552,817
Other items		1,600,010		(1,028,189)
Authority provided (used)	2,196,000	(2,175,290)	(750,000)	(1,709,138)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Credit (debit) balance in the accumulated net charge against the Fund's authority account ...	25,675,897	21,900,596
1991-92 operating transactions carried forward ⁽¹⁾	4,899,387	4,899,387
	30,575,284	26,799,983
Add: PAYE charges against the appropriation account after March 31	14,577,649	15,823,123
Less: amounts credited to the appropriation account after March 31	21,158,590	20,804,053
Net authority used (provided), end of year	23,994,343	21,819,053
Authority limit	30,000,000	30,000,000
Unused authority carried forward	6,005,657	8,180,947

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

Consulting and Audit Canada Revolving Fund — Continued

AUDITORS' REPORT

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

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1996 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 conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Consulting and Audit Canada as at March 31, 1996 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 19, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current assets			Current liabilities		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada	5,971,367	6,586,916
Service billings	17,769,849	17,133,865	Outside parties	8,074,750	8,023,261
Other	2,876,037	2,067,615	Allowance for compensation (Note 4)	68,882	1,228,000
Outside parties	163,319	351,796		14,114,999	15,838,177
	20,809,205	19,553,276	Long-term portion of allowance for		
			employees	1,184,054	967,401
Capital assets, at cost (Note 3)	5,240,595	5,477,665		15,299,053	16,805,578
Less: accumulated amortization	3,313,061	2,493,748			
	1,927,534	2,983,917			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	25,675,897	21,900,596
			Accumulated deficit	(18,238,211)	(16,168,981)
				7,437,686	5,731,615
	22,736,739	22,537,193		22,736,739	22,537,193

Consulting and Audit Canada Revolving Fund — Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenue	59,712,661	62,935,146
Cost of subcontracting and related travel	31,524,550	30,811,991
Net revenue	28,188,111	32,123,155
Operating expenses		
Salaries and employee benefits	20,211,128	24,048,464
Accommodation	2,287,472	2,846,151
Professional and special services	1,811,437	1,263,079
Amortization	1,380,608	1,039,666
Interest	805,387	1,004,006
Repairs, supplies and miscellaneous	494,005	539,984
Communications	346,530	364,603
Provision for employee termination benefits	208,168	623,275
Travel and removal	135,562	133,935
Rental of equipment	105,822	91,460
Information	82,688	80,287
Freight	57,667	48,431
	27,926,474	32,083,341
Profit from operations	261,637	39,814
Work force adjustment		
Salaries and other costs, including interest	2,330,867	2,609,950
Provision for compensation (Note 4)		1,228,000
	2,330,867	3,837,950
Loss for the year	(2,069,230)	(3,798,136)
Accumulated deficit, beginning of year	(16,168,981)	(12,370,845)
Accumulated deficit, end of year	(18,238,211)	(16,168,981)

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Funds provided by (used in)		
Operating activities:		
Loss for the year	(2,069,230)	(3,798,136)
Add: amortization	1,380,608	1,039,666
loss on disposal of capital assets	172,781	220,150
increase in provision for employee termination benefits	216,653	623,275
	(299,188)	(1,915,045)
Changes in current assets and liabilities	(2,979,108)	1,552,817
Net financial resources used in operating activities	(3,278,296)	(362,228)
Investing activities:		
Capital assets		
Purchases	(517,871)	(358,721)
Disposals	20,866	40,000
Net financial resources used in investing activities	(497,005)	(318,721)
Net financial resources used, during the year	(3,775,301)	(680,949)
Accumulated net charge against the Fund's authority account, beginning of year	(21,900,596)	(21,219,647)
Accumulated net charge against the Fund's authority account, end of year	(25,675,897)	(21,900,596)

NOTES TO FINANCIAL STATEMENTS MARCH 31, 1996

1. Purpose and authority

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

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

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

Consulting and Audit Canada Revolving Fund — Concluded

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996—Concluded

2. Significant accounting policies

Revenue and expenses

Revenue 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	3 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 \$6,000,000 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/ adjustments	Balance end of year
	\$	\$	\$	\$
Furniture	1,196,364	3,000	(465,773)	733,591
EDP equip- ment and software	4,217,338	501,255	(391,095)	4,327,498
Printing equipment	42,113		26,335	68,448
Other	21,850	13,616	75,592	111,058
	<u>5,477,665</u>	<u>517,871</u>	<u>(754,941)</u>	<u>5,240,595</u>
Accumulated amortization	Balance beginning of year	Increase in amortiza- tion	Decrease/ adjustments	Balance end of year
	\$	\$	\$	\$
Furniture	340,119	109,638	(201,519)	248,238
EDP equip- ment and software	2,110,102	1,244,430	(405,845)	2,948,687
Printing equipment	33,318	13,690	5,585	52,593
Other	10,209	12,851	40,483	63,543
	<u>2,493,748</u>	<u>1,380,609</u>	<u>(561,296)</u>	<u>3,313,061</u>

4. Public service restructuring

In 1994-95, the Government took specific measures to reduce employment in the public sector over the next three years. These measures include early retirement incentives and cash-based departure incentives. The estimated costs as at March 31, 1996 of these incentives are based on individual entitlements still outstanding.

5. 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.

6. Contractual commitments

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

	\$
1997	1,628,989
1998	460,930
1999	299,863
2000	114,756

CORCAN Revolving Fund**MANAGEMENT REPORT**

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

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

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control at appropriate cost. Although CORCAN operates under financial systems different from Correctional Service Canada (CSC), its capital assets are still recorded in CSC financial system. No physical inventory of these assets has been taken. CORCAN is in the process of developing and implementing its own capital assets computerized system. Part of the process of implementing such a system requires that a detailed physical count be made. The physical stocktaking will be done yearly thereafter.

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

Approved by:

P. ANDRÉ MARTEL
Comptroller

THOMAS TOWNSEND
Chief executive officer

September 13, 1996

**STATEMENT OF AUTHORITY PROVIDED (USED)
FOR THE YEAR ENDED MARCH 31, 1996**

	1995-96		1994-95	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net (loss) profit for the year	100,000	(2,506,217)	1,190,000	(7,023,260)
Add: items not requiring use of funds	3,560,000	3,462,004	1,760,000	3,857,181
Operating source of funds	3,660,000	955,787	2,950,000	(3,166,079)
Net capital acquisitions	(4,000,000)	(886,075)	(6,500,000)	(1,980,053)
Working capital change	(2,910,000)	4,832,806	(1,760,000)	(871,949)
Changes in balance sheet long-term items				
Termination benefits	(400,000)	(524,955)		(408,928)
Deferred service charges	(250,000)	(485,572)		(226,619)
Cash provided (used)	(3,900,000)	3,891,991	(5,310,000)	(6,653,628)
Net adjustments to convert to modified cash accounting basis		(2,957,715)		5,276,245
Authority used	(3,900,000)	934,276	(5,310,000)	(1,377,383)

**RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996**

	1995-96	1994-95
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	30,185,758	34,077,749
Add: PAYE charges against the appropriation account after March 31	8,893,393	5,597,595
Less: amounts credited to the appropriation account after March 31	11,385,307	11,556,402
transfer from TB Vote 5	394,206	
other items	509,178	
Net authority used, end of year	26,790,460	28,118,942
Authority limit	45,000,000	45,000,000
Unused authority carried forward	18,209,540	16,881,058

CORCAN Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1995-96	1994-95	LIABILITIES	1995-96	1994-95
	\$	\$		\$	\$
Current			Current (Note 5)		
Accounts receivable			Accounts payable		
Government of Canada	11,140,628	11,381,366	Government of Canada	5,182,133	3,331,584
Outside parties	2,059,871	1,604,866	Outside parties	3,613,563	2,102,981
Less: allowance for doubtful accounts	16,443	27,948	Deferred revenues	370,156	740,313
	13,184,056	12,958,284		9,165,852	6,174,878
Inventories (Note 3)	11,870,959	14,091,247	Long-term		
Livestock	2,726,533	2,591,444	Employee termination benefits	1,241,029	1,441,465
Other	120,267	102,672		10,406,881	7,616,343
	27,901,815	29,743,647			
Capital assets (Note 4)			EQUITY OF CANADA		
At cost	23,418,554	22,532,479	Contributed capital	10,085,814	10,085,814
Less: accumulated amortization	11,370,049	8,383,990	Accumulated net charge against the		
	12,048,505	14,148,489	Fund's authority	30,185,758	34,077,749
Other			Accumulated deficit	(9,706,496)	(7,200,279)
Deferred charges less amortization	1,021,637	687,491		20,479,262	26,877,470
	40,971,957	44,579,627		40,971,957	44,579,627

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1995-96	1994-95
	\$	\$
Revenues:		
Industries	17,453,610	17,187,358
Agribusiness (including Forestry)	9,460,988	11,156,441
Services	4,853,792	4,010,800
Construction activities	6,021,082	1,761,299
Training and correctional activities	16,795,000	16,568,000
Total revenues	54,584,472	50,683,898
Expenses:		
Cost of goods sold		
Industries	21,003,080	22,959,937
Agribusiness (including Forestry)	11,059,468	11,064,269
Services	3,512,623	3,843,035
Construction activities	4,993,908	1,567,072
	40,569,079	39,434,313
Gross margin	14,015,393	11,249,585
Operating expenses	7,339,613	7,516,052
Selling and marketing expenses	2,891,998	2,452,824
Administrative expenses	5,840,664	7,608,428
Cost of capital	1,749,732	1,821,216
Total expenses	17,822,007	19,398,520
Net operating loss	(3,806,614)	(8,148,935)
Other revenues (Note 6)	1,300,397	1,125,675
Net loss	(2,506,217)	(7,023,260)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996

	1995-96	1994-95
	\$	\$
Balance, beginning of year	(7,200,279)	(177,019)
Net loss for the year	(2,506,217)	(7,023,260)
Balance, end of year	(9,706,496)	(7,200,279)

CORCAN Revolving Fund—Continued

STATEMENT OF CHANGES IN THE FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996

	1995-96	1994-95
	\$	\$
Operating activities:		
Net loss for the year	(2,506,217)	(7,023,260)
Add: provision for termination		
benefits	324,519	325,117
amortization	2,986,059	3,414,378
amortization of deferred charges	151,426	117,686
	955,787	(3,166,079)
Changes in current assets and liabilities	4,832,806	(871,949)
Changes in other assets and liabilities:		
Deferred service charges	(485,572)	(226,619)
Payments on and changes in provision for		
employee termination benefits	(524,955)	(408,928)
Net financial resources provided (used) by		
operating activities	4,778,066	(4,673,575)
Investing activities:		
Capital assets purchased	(886,075)	(1,980,053)
Net financial resources provided (used) by		
investing activities	(886,075)	(1,980,053)
Net financial resources provided (used) and		
change in the accumulated net charge		
against the Fund's authority account,		
during the year	3,891,991	(6,653,628)
Accumulated net charge against the Fund's		
authority account, beginning of year	(34,077,749)	(27,424,121)
Accumulated net charge against the Fund's		
authority account, end of year	(30,185,758)	(34,077,749)

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996

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 and raw materials at 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

	1995-96	1994-95
	\$	\$
Raw materials (based on actual costs) . . .	4,784,524	4,270,605
Work in progress (based on standard costs)	370,847	836,596
Finished goods (based on standard costs) .	6,715,588	8,984,046
	11,870,959	14,091,247

CORCAN Revolving Fund—ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions ⁽¹⁾	Disposals	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	16,947,538	638,413		17,585,951
Office furni- ture and equipment	790,042	51,750		841,792
Computer equip- ment	2,329,440	172,606		2,502,046
Vehicle fleet	2,465,459	23,306		2,488,765
	22,532,479	886,075		23,418,554
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Plant and equipment	5,510,989	2,386,145		7,897,134
Office furni- ture and equipment	136,042	34,399		170,441
Computer equip- ment	1,711,970	528,284		2,240,254
Vehicle fleet	1,024,989	37,231		1,062,220
	8,383,990	2,986,059		11,370,049

⁽¹⁾ Acquisitions are net of disposals.

5. Current liabilities

The details of the current liabilities are as follows:

	1995-96	1994-95
	\$	\$
Accounts payable:		
Government of Canada		
Regular interdepartmental payables . .	953,452	1,435,212
Employee benefits to transfer to Treasury Board		
Employee benefit plans	728,841	4,639
Health insurance benefits	1,637,159	
	2,366,000	4,639
Tax collected—Revenue Canada	112,949	70,533
Interest payable—Finance	1,749,732	1,821,200
	5,182,133	3,331,584
Outside parties	3,613,563	2,102,981
Deferred revenues	370,156	740,313
	9,165,852	6,174,878

6. Other revenues

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

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

Defence Production Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Defence Production Revolving Fund have been prepared by Public Works and Government Services 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 of Canada* and with ministerial reports. Significant accounting policies used in the preparation of the financial statements are included in the notes to financial statements.

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

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

G. BERGERON
for the Director General, Finance

J. C. STOBBE
*Assistant Deputy Minister
Government Operational Service*

July 17, 1996

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
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
Plus: forgiveness of debt due to Crown from CAE Aircraft Limited *	1,724,007	
Net authority available for the Fund's account.	100,000,000	98,275,993
Unused authority carried forward	100,000,000	98,275,993

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Joint authority limit	100,000,000 ⁽¹⁾	100,000,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Fund.	100,000,000 *	98,275,993
Net authority available for the loan account.	*	1,724,007
Net authority used.	*	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.

* A loan of \$1,724,007 was forgiven through the Supplementary Estimates Vote 21a.

Defence Production Revolving Fund —Concluded

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996

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, 1995 and 1996 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. These financial statements were prepared by the management of the Fund in accordance with significant accounting policies set out in Note 2 of the financial statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

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

The Department's Corporate Services Sector (CSS) 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 costs. The accounting systems have evolved over the years 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.

In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by the Audit and Evaluation Branch of the Department of Natural Resources Canada and 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 opinion appended to these financial statements.

Approved by:

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

DAVID BICKERTON
for the Assistant Deputy Minister, Corporate Services
(Senior financial officer)

August 23, 1996

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss (profit)	(311,000)	297,703	(978,000)	(583,228)
Add: items not requiring use of funds amortization	881,000	170,245	790,000	119,858
Operating use of funds	570,000	467,948	(188,000)	(463,370)
Net capital acquisitions	(599,000)	(292,830)	(885,000)	(203,646)
Working capital change	(373,000)	(4,234,347)	241,000	1,031,476
Other items		2,064,011		(1,711,820)
Authority used	(402,000)	(1,995,218)	(832,000)	(1,347,360)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
(Debit) credit balance in the accumulated net charge against the Fund's authority	3,649,219	(387,444)
Add: PAYE charges against the appropriation account after March 31	1,344,064	2,589,147
Less: amounts credited to the appropriation account after March 31	1,650,705	854,343
Net authority used, end of year	3,342,578	1,347,360
Authority limit	8,000,000	8,000,000
Unused authority carried forward	4,657,422	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, 1996, as well as the statements of operations, accumulated deficits, 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 revenue and expense items, a detailed analysis was performed in accordance with generally accepted auditing practices.

Our detailed examination revealed that the financial statements present fairly the financial situation as of March 31, 1996, 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

MARCEL GIBEAULT
*Director General
Audit and Evaluation Branch*

August 15, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable (Note 3)			Accounts payable		
Government of Canada	1,801,239	833,260	Government of Canada	2,342,429	3,239,875
Outside parties	2,353,180	1,105,643	Outside parties	743,192	856,523
Inventory (Note 4)	1,525,062	1,390,022	Sales taxes payable		24,727
Work in process	743,533	249,914	Deferred revenues	73,489	407,777
Prepaid expenses	10,679	4,497	Vacation pay	71,713	84,359
	6,433,693	3,583,336	Current portion for termination benefits payable		1,551
Capital (Note 5)				3,230,823	4,614,812
At cost	930,837	638,007	Long-term		
Less: accumulated amortization	290,103	119,858	Termination benefits payable	45,549	22,984
	640,734	518,149			
			EQUITY OF CANADA		
			Contributed capital	434,361	434,361
			Accumulated net charge against the Fund's authority	3,649,219	(387,444)
			Accumulated deficit	(285,525)	(583,228)
				3,798,055	(536,311)
	7,074,427	4,101,485		7,074,427	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, 1996**

	1996	1995
	\$	\$
Revenues		
Product revenues	9,430,184	7,925,519
Services revenues	4,190,642	3,995,566
Consulting revenues	1,911,138	647,833
Net revenues	15,531,964	12,568,918
Cost of sales (Note 6)	2,551,994	1,877,735
Gross profit on sales	12,979,970	10,691,183
Direct expenses		
Salaries	3,070,726	2,422,955
Transport/Communication	797,977	754,166
Information	543,162	283,160
Professional and special services	2,591,770	2,885,222
Rentals	388,216	468,012
Purchased repair and upkeep	698,381	933,045
Utilities, materials and supplies	1,080,952	903,853
All other expenditures	1,663	3,286
Total direct expenses	9,172,847	8,653,699
Indirect expenses		
Corporate services	1,148,995	753,975
Occupancy	624,362	587,426
Divisional services	416,855	464,469
Employee benefits	561,407	450,935
Sector services	370,992	198,959
Amortization	170,245	119,858
Provision for employee termination benefits	24,564	24,535
Bad debts		20,555
Interest	192,000	
Total indirect expenses	3,509,420	2,620,712
Total expenses	12,682,267	11,274,411
Net income (loss)	297,703	(583,228)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Balance, beginning of year	(583,228)	
Net operating (loss) profit	297,703	(583,228)
Balance, end of year	(285,525)	(583,228)

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Operating activities:		
Net loss before extraordinary items	297,703	(583,228)
Add: amortization	170,245	119,858
Working capital change	(4,234,347)	1,031,477
Net financial resources provided by operating activities	(3,766,399)	568,107
Investing activities:		
Capital assets: (Note 5)		
Purchased	(292,830)	(203,646)
Net financial resources used by investing activities	(292,830)	(203,646)
Financing activities:		
Liabilities for unused annual leave and employee termination benefits	22,565	22,984
Net financial resources provided by financing activities	22,565	22,984
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(4,036,664)	387,445
Accumulated net charge against the Fund's authority account, beginning of year	387,445	
Accumulated net charge against the Fund's authority account, end of year	(3,649,219)	387,445

**NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996****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.

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.

Geomatics Canada Revolving Fund—ContinuedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996—Continued

2. Significant accounting policies

(a) Accrued revenue

Accrued revenue represents the estimated amount of revenue 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.

(g) Corporate services

Included in the Corporate overhead expense is an adjustment of \$208,558, which represents a correction in the 1994-95 billing.

3. Accounts receivable

Included in the Government of Canada receivables of \$1,801,239 is an amount due from appropriation of \$46,393.

The outside parties receivables can be broken down as follows:

	\$
Receivables	2,383,180
Allowance for doubtful accounts	(30,000)
Total	<u>2,353,180</u>

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

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.

	1996	1995
	\$	\$
Topographic maps	1,142,499	783,544
Aeronautical maps	349,072	436,877
Geographic maps	33,491	33,490
Air information publications		136,111
Total	<u>1,525,062</u>	<u>1,390,022</u>

Geomatics Canada Revolving Fund—ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996—Concluded

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
EDP equipment ..	307,895	319,490	(2,046)	625,339
Furniture.....	175,929		1,205	177,134
Instruments.....	3,090			3,090
Mechanical equip- ment	44,624		(10,031)	34,593
Office equipment..	94,441		(15,788)	78,653
Vehicles	11,991			11,991
Special surveying and mapping equipment	37			37
Total	638,007	319,490	(26,660)	930,837

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
EDP equipment ..	78,157	122,240	(7,089)	193,308
Furniture.....	13,533	28,624	15,091	57,248
Instruments.....	515	516	1	1,032
Mechanical equip- ment	13,211	8,993	(6,076)	16,128
Office equipment..	8,409	10,686	(2,769)	16,326
Vehicles	5,996	3,012	(2,984)	6,024
Special surveying and mapping equipment	37			37
Total	119,858	174,071	(3,826)	290,103

Identifiable assets (includes financial assets, capital assets and other assets)

Financial assets ...	3,611,014	1,768,480	1,065,870	6,445,364
Capital assets	558,444	71,937	10,353	640,734
Capital expendi- tures	306,847	12,643		319,490
Amortization	104,338	63,264	2,643	170,245

The financial coding needed to provide a breakdown by product type was not available for 1994-95.

6. Statement of information by Industrial Segment and Geographic Area

	1996			
	Products	Services	Consulting	Total
	\$	\$	\$	\$
Revenues				
Government departments ..	1,596,692	423,209	1,298,800	3,318,701
External customers ...	7,833,492	3,767,433	612,338	12,213,263
Total revenue	9,430,184	4,190,642	1,911,138	15,531,964
Cost of sales	2,551,994			2,551,994
Gross profit on sales	6,878,190	4,190,642	1,911,138	12,979,970
Direct expenses ..	4,294,274	3,388,327	1,490,246	9,172,847
Indirect expenses ..	2,551,286	488,767	469,367	3,509,420
Total expenses ...	6,845,560	3,877,094	1,959,613	12,682,267
Net income (loss)	32,630	313,548	(48,475)	297,703

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

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

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

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

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

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

Approved by:

L. SAINT-LAURENT

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

J. C. STOBBE

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

August 21, 1996

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating profit (loss)	(1,381,000)	10,151,394	7,755,000	462,425
Add: items not requiring use of funds	5,914,000	7,203,653	1,947,000	10,097,066
Operating source of funds	4,533,000	17,355,047	9,702,000	10,559,491
Net capital acquisitions	(5,914,000)	(5,996,682)	(8,974,000)	(8,803,094)
Working capital change		(18,283,023)	202,000	16,577,042
Other items		30,079,522		(23,394,288)
Authority provided (used)	(1,381,000)	23,154,864	930,000	(5,060,849)

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

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
(Debit) credit balance in the accumulated net charge against the Fund's authority account ...	4,973,537	(11,595,568)
Add: PAYE charges against the appropriation account after March 31 (Note 3)	33,975,844	8,500,370
Less: amounts credited to the appropriation account after March 31 (Note 3)	62,783,760	202,289
Net authority provided, end of year	(23,834,379)	(3,297,487)
Authority limit	64,000,000	64,000,000
Unused authority carried forward	87,834,379	67,297,487

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

Government Telecommunications and Informatics Services Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1996, and the statements of income, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

Due to internal control weaknesses which mainly arose as a result of changes during the year to the telecommunications revenue billing system, we were unable to completely verify the accounts receivable included in the financial statements totalling \$64,770,160. The

management of the Fund is in the process of analyzing a portion of these accounts, but does not expect to complete this on a timely basis nor are they assured that they will be able to support the amount shown above. Accordingly, we were not able to determine whether any adjustments might be necessary to the accounts receivable, telecommunications revenue, net operating profit and accumulated surplus.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves with respect to the balance of accounts receivable described in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1996, the results of its operations and the changes in its financial position for the year then ended in accordance with accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Ernst & Young
Chartered Accountants

Ottawa, Canada
August 12, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada (Note 3)	62,278,213	18,679,246	Government of Canada (Note 3)	3,974,924	441,677
Outside parties (Note 3)	2,491,947	1,319,627	Outside parties		
	64,770,160	19,998,873	Accounts payable (Note 3)	30,091,795	7,965,400
Prepaid expenses	4,715	201,671	Accrued salaries and benefits	3,780,819	3,211,628
	64,774,875	20,200,544	Current portion of the provision for		
Capital (Note 4)			employee termination benefits	820,845	327,390
At cost.	25,157,377	19,546,523	Current portion of the allowance for		
Less: accumulated amortization	9,708,302	6,276,420	compensation	2,054,436	2,485,416
	15,449,075	13,270,103		40,722,819	14,431,511
Other			Long-term		
Deferred charges	128,000	834,079	Provision for employee termination		
			benefits	9,783,728	13,477,202
			Allowance for compensation	353,601	3,624,710
				10,137,329	17,101,912
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority (Note 3)	4,973,537	(11,595,568)
			Accumulated surplus	24,518,265	14,366,871
				29,491,802	2,771,303
	80,351,950	34,304,726		80,351,950	34,304,726

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, 1996**

	1996	1995
	\$	\$
Telecommunication revenues	198,525,356	202,748,442
Cost of sales	164,811,837	166,866,381
Gross operating profit	33,713,519	35,882,061
Revenues—Informatics and other	156,743,204	115,145,431
Expenses		
Salaries and employee benefits (Note 8)	80,869,924	66,531,585
Provision for employee termination benefits	1,444,953	921,961
Telecommunications, freight and travel	8,600,382	7,135,490
Information	556,444	256,523
Professional and special services	33,595,119	28,112,452
Occupancy costs	8,171,685	7,064,700
Rentals	9,901,814	16,614,319
Purchased repairs and upkeep	27,739,177	10,510,432
Utilities, materials and supplies	4,355,497	2,554,962
Amortization	2,980,002	1,809,451
Bad debts		1,389,219
Interest on drawdown	222,121	554,881
Loss on disposal of capital assets	12,125	
All other expenditures	621,175	998,966
	179,070,418	144,454,941
Operating profit before other expenses	11,386,305	6,572,551
Other expenses		
Provision for compensation (Note 7)	1,234,911	6,110,126
Net operating profit	10,151,394	462,425

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

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Balance, beginning of year	14,366,871	13,904,446
Net operating profit	10,151,394	462,425
Balance, end of year	24,518,265	14,366,871

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

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Operating activities:		
Net operating profit	10,151,394	462,425
Add: provision for employee termination benefits	1,444,953	921,961
provision for compensation	1,234,911	6,110,126
amortization of capital assets—Non- recoverable portion	2,980,002	1,809,451
amortization of capital assets—Re- coverable from OGD's	825,583	569,923
amortization of deferred charges	706,079	685,605
loss on disposal of capital assets	12,125	
	17,355,047	10,559,491
Working capital change	(18,283,023)	16,577,042
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(4,506,020)	(2,485,416)
Payments on and change in provision for employee termination benefits	(5,138,427)	10,504,070
Net financial resources (used) provided by operating activities	(10,572,423)	35,155,187
Investing activities:		
Capital assets (Note 4):		
Acquisitions	(5,996,682)	(8,803,094)
Assumed by the Fund (Net)		(2,551,481)
Net financial resources used by investing activities	(5,996,682)	(11,354,575)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(16,569,105)	23,800,612
Accumulated net charge against the Fund's authority account, beginning of year	11,595,568	(12,205,044)
Accumulated net charge against the Fund's authority account, end of year	(4,973,537)	11,595,568

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

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1996

1. Authority and purpose

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

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

Since the merger, only Headquarters employees from the informatics groups of the former SSC and PWC were transferred to the GTIS Revolving Fund in the fiscal year ended March 31, 1995. The Public Works and Government Services Canada employees from the regional informatics groups were transferred in the current year and thus the financial statements for the current year include costs and revenues related to these employees.

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 is capitalized.

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

Amortization of capital assets

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

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

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

Deferred charges

Deferred charges are linked to acquisitions of telecommunications equipment by GTIS and are amortized 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.

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1996—Continued

Accrued salaries and benefits

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

Employee termination benefits

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

Allowance for compensation

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

3. Changes in accounting policy

In order to reflect the financial position of the Fund as at March 31, 1996, amounts received and disbursed after that date are not reflected in these accounts. In previous years receipts and disbursements after the balance sheet date were included for the extended accounting periods used for the Government of Canada.

The change has no effect on the net operating profit or the accumulated surplus.

This change affected accounts as follows:

	Other Government departments	Outside parties	Total
	\$	\$	\$
Accounts receivable.	32,546,394	153,004	32,699,398
Accounts payable.	3,664,045	19,947,599	23,611,644
ANCAFA			<u>9,087,754</u>

This change was not applied retroactively because the necessary data was not readily determinable.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Office equip- ment.	15,428,335	4,672,510	(60,871)	20,039,974
Furniture and fixtures.	786,721	17,188		803,909
Automobiles	89,969	4,500	16,623	111,092
Telecommunications equipment	3,241,498	1,302,484	(341,580)	4,202,402
	<u>19,546,523</u>	<u>5,996,682</u>	<u>(385,828)</u>	<u>25,157,377</u>
Accumulated amortization	Balance at beginning of year	Current year amortiza- tion	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Office equip- ment.	(4,816,477)	(2,914,592)	32,123	(7,698,946)
Furniture and fixtures.	(393,978)	(59,026)		(453,004)
Automobiles	(89,969)	(6,384)		(96,353)
Telecommunications equipment	(975,996)	(825,583)	341,580	(1,459,999)
	<u>(6,276,420)</u>	<u>(3,805,585)</u>	<u>373,703</u>	<u>(9,708,302)</u>
Net.	<u>13,270,103</u>		<u>(12,125)</u>	<u>15,449,075</u>

5. Transfer of regional employees capital assets and amortization

Capital assets reflecting the transfer of regional employees from the informatics groups of Public Works and Government Services Canada are not recorded in the fiscal year ended March 31, 1996. A major review of the capital assets policies and systems will resolve the capital assets transfer issue in fiscal year 1996-97.

6. Comparative figures

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

Comparative figures reflecting the transfer of regional employees from the informatics groups of Public Works and Government Services Canada are not available and thus cannot be provided.

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 three years, excluding severance pay and unused vacation pay which are recorded separately.

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

NOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1996—Concluded

8. Salaries and employee benefits

Workforce adjustment costs of \$7,239,000 incurred during 1995-96 were applied to the following liability accounts:

	\$
Allowance for compensation	4,937,000
Employee termination benefits	2,027,000
Accrued salaries and benefits	275,000
Total workforce adjustment costs	<u>7,239,000</u>

9. Assumed assets and liabilities

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

	1996	1995
	\$	\$
Assets:		
Capital assets (net of amortization)	2,551,481	2,551,481
Liabilities:		
Employee termination benefits	8,179,077	10,797,049
Net liabilities assumed	<u>5,627,596</u>	<u>8,245,568</u>

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. These financial statements were prepared by the management of the Fund in accordance with the significant accounting policies as set out in Note 2 of statements, on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

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

The Senior General Director, Administration and Operations develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting of financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain

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

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

Approved by:

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

GILLES ROY
Senior General Director
Administration and Operations
(Senior financial officer)

July 11, 1996

National Film Board—Continued

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation for the year		(83,551,551)		(79,959,418)
Less: items not requiring use of funds		11,440,263		4,494,895
Operating source of funds	(70,176,000)	(72,111,288)	(75,465,000)	(75,464,523)
Net capital acquisitions	(5,313,000)	(5,146,100)	(5,813,000)	(6,608,319)
Authority used	(75,489,000)	(77,257,388)	(81,278,000)	(82,072,842)
Statutory authority				
Working capital change	(375,000)	4,265,640	(375,000)	(6,032,280)
Other items		(2,417,838)		3,131,093
Authority used	(375,000)	1,847,802	(375,000)	(2,901,187)
Total authority used	(75,864,000)	(75,409,586)	(81,653,000)	(84,974,029)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	12,039,118	17,392,512
Add: PAYE charges against the appropriation account after March 31	9,583,372	6,877,710
Less: amounts credited to the appropriation account after March 31	894,673	606,849
Net authority used, end of the year	20,727,817	23,663,373
Authority limit	25,000,000	25,000,000
Unused authority carried forward	4,272,183	1,336,627

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, 1996 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, 1996 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
May 31, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current assets			Current liabilities		
Cash	285,552	91,028	Accounts payable		
Accounts receivable			Government of Canada	2,847,408	1,035,306
Government of Canada	555,152	652,496	Outside parties	6,777,562	6,501,680
Outside parties	2,834,507	3,650,978	Accrued salaries and vacations	1,332,395	1,409,161
Inventories (Note 3)	1,332,161	2,442,966	Advances on productions	222,279	243,619
Deposits	394,912	802,943	Obligation for employee termination		
Prepaid expenses	444,732	381,148	benefits (Note 5)	9,500,000	2,500,000
	5,847,016	8,021,559		20,679,644	11,689,766
Capital assets (Note 4)			Long-term liabilities		
Cost	50,031,886	46,266,687	Obligation under capital		
Less: accumulated amortization	32,667,064	27,803,849	leases (Note 6)	109,929	12,118
	17,364,822	18,462,838	Provision for employee termination		
			benefits	5,009,183	6,809,628
				5,119,112	6,821,746
				25,798,756	18,511,512
			Commitments and contingencies (Notes 11 and 12)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7)	12,039,118	17,392,512
			Accumulated deficit (Note 8)	(14,626,036)	(9,419,627)
				(2,586,918)	7,972,885
	23,211,838	26,484,397		23,211,838	26,484,397

Approved by Management:

GILLES ROY

Senior General Director
Administration and Operations

SANDRA MacDONALD

Government Film Commissioner

Approved by the Board:

FRANÇOIS MACEROLA

Member

JOHN D. KENNY

Member

National Film Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentation		
Board's program	30,199,813	32,264,460
Sponsored production	1,183,114	975,868
Marketing of films and other forms of visual presentation	7,561,760	6,839,158
	38,944,687	40,079,486
French programming		
Production of films and other forms of visual presentation		
Board's program	18,966,203	19,921,527
Sponsored production	906,478	1,302,764
Marketing of films and other forms of visual presentation	4,095,860	4,479,896
	23,968,541	25,704,187
International programming		
Marketing of films and other forms of visual presentation	2,394,928	2,337,499
General services		
Distribution and other services	11,414,507	11,911,543
Research and development	872,013	596,128
	12,286,520	12,507,671
Management and administration	8,260,190	8,709,332
Cost of operations after employee termination benefits	85,854,866	89,338,175
Employee termination benefits (Note 5)	7,414,136	1,400,000
Cost of operations before employee termination benefits	93,269,002	90,738,175
Revenues		
Production and marketing of films and other forms of visual presentation		
English programming	1,191,828	1,043,198
French programming	964,935	1,413,108
Film prints, rentals and royalties		
Canadian distribution	2,997,849	3,922,644
International distribution	3,289,690	3,135,393
Services and miscellaneous	1,273,149	1,264,414
	9,717,451	10,778,757
Net cost of operations for the year	83,551,551	79,959,418

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance, beginning of year	9,419,627	9,596,880
Net cost of operations for the year	83,551,551	79,959,418
	92,971,178	89,556,298
Parliamentary appropriation—Operations	(78,345,142)	(80,136,671)
Balance, end of year	14,626,036	9,419,627

STATEMENT OF ACCUMULATED NET CHARGE
AGAINST THE REVOLVING FUND'S AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities		
Net cost of operations for the year	(83,551,551)	(79,959,418)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Obligation for employee termination benefits	5,400,000	342,129
Amortization	6,378,527	3,831,224
(Gain) loss on disposal of capital assets	(144,673)	840,924
Decrease in the provision for employee termination benefits	(200,445)	(481,790)
Increase (decrease) in the provision of accrued vacations	6,854	(37,592)
	(72,111,288)	(75,464,523)
Decrease (increase) in the funded components of working capital	4,265,640	(6,032,280)
	(67,845,648)	(81,496,803)
Investing activities		
Acquisition of capital assets	(5,180,164)	(6,430,625)
Acquisition under capital leases	(192,148)	(87,000)
Proceeds from disposal of capital assets	236,474	59,932
	(5,135,838)	(6,457,693)
Financing activities		
Parliamentary appropriation	77,257,388	82,072,842
Decrease (increase) in the net book value of capital assets, net of obligation under capital leases	1,087,754	(1,936,171)
	78,345,142	80,136,671
Obligation under capital leases	192,148	87,000
Payments on obligations under capital leases	(202,410)	(237,626)
	78,334,880	79,986,045
Increase (decrease) for the year	(5,353,394)	7,968,451
Balance, beginning of year	17,392,512	9,424,061
Balance, end of year	12,039,118	17,392,512

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996

1. Authority and purposes

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

- produce and distribute and to promote the production and distribution of films designed to interpret Canada to Canadians and to other nations;

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1996—Continued

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

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. 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 under 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. 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 life of the assets, as follows:

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

Leasehold improvements are charged to operations as incurred.

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which 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.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996—Continued

3. Inventories

	1996	1995
	\$	\$
Materials and supplies	788,245	1,017,824
Film prints and other forms of visual presentation held for sale	283,841	336,006
Productions in progress	260,075	1,089,136
	<u>1,332,161</u>	<u>2,442,966</u>

4. Capital assets

Cost	Balance, beginning of year	Acquisi- tions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	31,585,254	3,303,977	529,241	34,359,990
Data processing equipment	11,481,571	2,020,990	877,101	12,625,460
Office furniture	1,817,967	30,253	126,870	1,721,350
Office equip- ment	1,272,004	17,092	54,066	1,235,030
Rolling stock	109,891		19,835	90,056
	<u>46,266,687</u>	<u>5,372,312</u>	<u>1,607,113</u>	<u>50,031,886</u>
Accumulated amortization	Balance, beginning of year	Amortiza- tion	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	20,078,790	4,106,858	513,401	23,672,247
Data processing equipment	6,289,668	1,806,905	864,178	7,232,395
Office furniture	835,355	237,235	76,656	995,934
Office equip- ment	517,700	216,797	44,712	689,785
Rolling stock	82,336	10,732	16,365	76,703
	<u>27,803,849</u>	<u>6,378,527</u>	<u>1,515,312</u>	<u>32,667,064</u>

The above assets include equipment under capital leases for a total value of \$1,266,477 (1995—\$1,361,507) less accumulated amortization of \$1,053,742 (1995—\$759,565).

5. Employee termination benefits

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

The current year expenses include \$7,414,136 in additional expenses (1995—\$1,400,000), of which \$6,800,000 is related to these new programs and \$614,136 represents an adjustment to estimates regarding previous programs. The short-term liability of \$9,500,000 in the balance sheet includes \$2,700,000 representing regular termination benefits accumulated in prior years.

6. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$1,266,477 using implicit interest rates varying from 7 percent to 15 percent. The related obligations are liquidated over the 3-year and 5-year lease terms and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$232,409 for the year ended March 31, 1996, including interest of \$30,000, were charged to operations.

The obligation under capital leases includes the following:

	\$
Future lease payments:	
1997	84,573
1998	77,181
1999	66,195
	<u>227,949</u>
Less: interest	56,608
	<u>171,341</u>
Short-term portion	61,412
Long-term portion	109,929

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

	1996	1995
	\$	\$
Net book value of capital assets	17,364,822	18,462,838
Funded components of working capital	(5,154,363)	(888,723)
Obligation under capital leases	(171,341)	(181,603)
	<u>12,039,118</u>	<u>17,392,512</u>

8. Accumulated deficit

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

	1996	1995
	\$	\$
Accrued vacations	116,853	109,999
Employee termination benefits		
Short-term	9,500,000	2,500,000
Long-term	5,009,183	6,809,628
	<u>14,626,036</u>	<u>9,419,627</u>

National Film Board—Concluded

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996—Concluded

9. Expenses

	1996	1995
	\$	\$
Salaries and benefits	41,795,526	46,074,466
Rentals	9,970,630	10,607,676
Professional and special services	9,500,473	8,040,831
Materials and supplies	5,093,390	3,809,012
Transportation and communications	4,632,721	5,266,843
Amortization	6,378,527	3,831,224
Cash financing in co-productions	2,706,541	3,860,983
Contracted film production and laboratory processing	2,517,353	2,929,191
Information	1,224,594	1,363,208
Repair and upkeep	1,076,452	1,305,024
(Gain) loss on disposal of capital assets	(144,673)	840,924
Miscellaneous	1,103,332	1,408,793
	85,854,866	89,338,175
Employee termination benefits (Note 5) ..	7,414,136	1,400,000
	93,269,002	90,738,175

10. 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 leased accommodation from Public Works and Government Services for the amount of \$8,551,000 (1995—\$8,160,000).

11. Commitments

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

	Premises	Equipment	Total
	\$	\$	\$
1997.....	257,000	105,000	362,000
1998.....	255,000	33,000	288,000
1999.....	135,000	9,000	144,000
2000.....	15,000		15,000
2001.....	15,000		15,000
	677,000	147,000	824,000

12. Contingencies

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

13. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 1996.

Optional Services Revolving Fund

MANAGEMENT REPORT

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

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

The Finance sector, within the department's Government Operational Service Branch, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. 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.

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. This sub-activity was closed effective April 1, 1996.

To the best of our knowledge, the financial statements which follow present a complete and proper disclosure of the Optional Services Revolving Fund. However, since the audit of these financial statements by the external auditors has not been completed at the date indicated below, it is possible that some of the amounts

disclosed for the fiscal year ended March 31, 1996, may be subject to revision at a later date. Accordingly, we have indicated that our statements for the year then ended are "unaudited" for purposes of this presentation.

The accounting systems and financial statements of the Fund 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)*

August 21, 1996

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net operating loss	(8,000)	(11,274,346)	(1,855,000)	(25,153,052)
Add: items not requiring use of funds	608,000	3,498,676	404,000	3,436,821
Operating use of funds	600,000	(7,775,670)	(1,451,000)	(21,716,231)
Net capital acquisitions	(667,000)	(838,082)	(774,000)	(418,413)
Working capital change		14,335,925	370,000	(15,325,121)
Other items		(6,055,332)		16,125,445
Authority used	(67,000)	(333,159)	(1,855,000)	(21,334,320)

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

RECONCILIATION OF UNUSED AUTHORITY AS AT MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	59,135,281	63,021,834
Add: PAYE charges against the appropriation account after March 31 (Note 7)	14,588,982	13,618,050
Less: amounts credited to the appropriation account after March 31 (Note 7)	29,438,818	32,687,598
Net authority used, end of year	44,285,445	43,952,286
Authority limit	200,000,000	200,000,000
Unused authority carried forward	155,714,555	156,047,714

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

Optional Services Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1996—Unaudited

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable (Note 7)			Accounts payable and accrued liabilities		
Government of Canada	23,006,802	39,710,932	(Note 7)		
Outside parties (net)	5,855,993	1,885,778	Government of Canada	5,860,173	1,165,148
	28,862,795	41,596,710	Outside parties	10,655,492	13,696,259
Net investment in leases			Allowance for compensation		8,208,687
(Note 3)	421,250	675,352		16,515,665	23,070,094
Inventories	815,380	8,717,717			
	30,099,425	50,989,779	Long-term		
Capital (Note 4)			Provision for employee termination		
At cost	3,456,276	7,503,853	benefits (Note 5)	2,807,297	3,328,575
Less: accumulated amortization	1,588,728	4,290,053			
	1,867,548	3,213,800			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority (Notes 6 and 7)	59,135,281	63,021,834
			Accumulated deficit	(46,491,270)	(35,216,924)
				12,644,011	27,804,910
				31,966,973	54,203,579
	31,966,973	54,203,579			

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

INCOME STATEMENT
FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996	1995
	\$	\$
Sales	127,571,953	251,286,298
Cost of sales	94,123,278	202,954,243
Gross profit on sales	33,448,675	48,332,055
Operating expenses		
Personnel (Note 11)	16,644,540	26,288,671
Provision for employee termination		
benefits	1,423,816	2,398,025
Professional and special services	3,505,238	10,109,246
Accommodation	4,192,602	5,552,207
Repairs, supplies and miscellaneous	7,010,864	6,992,046
Freight	1,678,826	3,345,191
Interest on drawdown and other	2,336,440	3,111,844
Information	251,870	513,944
Postage	99,670	419,555
Travel and removal	371,489	673,200
Amortization	917,819	983,710
Communications	600,693	742,155
Inventories and other losses	1,527,313	2,869,671
Tenant services	38,224	97,920
Loss on disposal of capital assets	1,157,041	55,086
Rentals	1,109,029	1,123,949
	42,865,474	65,276,420
Operating loss before other expenses and		
exceptional items	(9,416,799)	(16,944,365)
Other expenses		
Provision for compensation		8,208,687
Miscellaneous revenues and expenses		
(Note 12)	1,857,547	
	1,857,547	8,208,687
Net operating loss	11,274,346	25,153,052

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

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996	1995
	\$	\$
Balance, beginning of year	(35,216,924)	(10,063,872)
Net operating loss	(11,274,346)	(25,153,052)
Balance, end of year	(46,491,270)	(35,216,924)

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

Optional Services Revolving Fund —Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996—Unaudited

	1996	1995
	\$	\$
Operating activities:		
Net operating loss	(11,274,346)	(25,153,052)
Add: provision for employee termination		
benefits	1,423,816	2,398,025
amortization	917,819	983,710
loss on disposal of capital assets	1,157,041	55,086
	(7,775,670)	(21,716,231)
Working capital change	14,335,925	(15,325,121)
Net financial resources provided (used) by		
operating activities	6,560,255	(37,041,352)
Changes in other assets and		
liabilities		
Payments on/changes to employee		
termination benefits	(1,945,094)	332,364
Net investment in		
leases		179,272
	(1,945,094)	511,636
Investing activities:		
Capital assets (Note 4):		
Acquisitions	(838,082)	(418,413)
Assumed (net of amortiza-		
tion)		(1,346,301)
Disposal/adjustments	109,474	139,500
	(728,608)	(1,625,214)
Net financial resources used by investing		
activities	(2,673,702)	(1,113,578)
Net financial resources provided (used) and		
change in the accumulated net charge		
against the Fund's authority account,		
during the year	3,886,553	(38,154,930)
Accumulated net charge against the Fund's		
authority account, beginning of year	(63,021,834)	(24,866,904)
Accumulated net charge against the Fund's		
authority account, end of year	(59,135,281)	(63,021,834)

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

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996

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.

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.

Optional Services Revolving Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996—Continued

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 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. 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.

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements	397,964		(352,899)	45,065
Furniture and equipment	1,297,156	48,645	(768,632)	577,169
EDP equipment	2,974,616	789,437	(2,038,019)	1,726,034
Automotive	406,780		(213,429)	193,351
Warehouse equipment	2,427,337		(1,512,680)	914,657
	<u>7,503,853</u>	<u>838,082</u>	<u>(4,885,659)</u>	<u>3,456,276</u>
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	\$	\$	\$	\$
Leasehold improvements	277,045	13,712	(290,757)	
Furniture and equipment	371,968	202,706	(414,547)	160,127
EDP equipment	1,072,025	276,418	(754,796)	593,647
Automotive	240,925		(84,546)	156,379
Warehouse equipment	2,328,090	424,983	(2,074,498)	678,575
	<u>4,290,053</u>	<u>917,819</u>	<u>(3,619,144)</u>	<u>1,588,728</u>
Net	<u>3,213,800</u>		<u>(1,266,515)</u>	<u>1,867,548</u>

5. Employee benefits liability

An accrued liability of \$3,328,575 for employee termination benefits earned prior to the establishment of the Optional Services Revolving Fund on April 1, 1992 was set up. In 1995-96 this liability was reduced to \$2,807,297.

Optional Services Revolving Fund—Concluded

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996—Concluded

6. Assumed assets and liabilities

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

7. Change in an accounting policy

In order to reflect the financial position of the Fund as at March 31, 1996, amounts received and disbursed after that date are not reflected in these accounts. In previous years receipts and disbursements after the balance sheet date were included for the extended accounting periods used for the Government of Canada.

This change affected accounts as follows:

	Other Government departments	Outside parties	Total
	\$	\$	\$
Accounts receivable.....	13,638,519	5,296,478	18,934,997
Accounts payable.....	3,059,215	8,398,254	11,457,469
ANCAFA			<u>7,477,528</u>

The change has no effect on the net operating loss or the accumulated deficit.

This change was not applied retroactively because the necessary data was not readily determinable.

8. Comparative figures

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

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

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

	1995-96	1994-95
	\$	\$
Sales.....	30,652	88,913
Cost of sales	<u>24,917</u>	<u>64,085</u>
Gross profit on sales	5,735	24,828
Operating expenses.....	<u>19,490</u>	<u>30,484</u>
Net operating loss from discontinued SIS operation.....	<u>(13,755)</u>	<u>(5,656)</u>

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

	1995-96	1994-95
	\$	\$
Net operating loss before discontinued SIS operation.....	11,274	25,153
Discontinued SIS operation	<u>13,755</u>	<u>5,656</u>
Net profit (loss).....	<u>2,481</u>	<u>(19,497)</u>

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. Most of the benefits payable under this provision were paid in the 1995-96 fiscal year. It was determined that the remaining liability was not significant.

11. Workforce adjustment costs

Workforce adjustment costs of \$8,015,870 incurred during 1995-96 were offset to the following liability accounts:

	\$
Allowance for compensation	5,674,390
Employee termination benefits	1,945,094
Accrued salaries and benefits	<u>396,386</u>
	<u>8,015,870</u>

12. Other expenses

"Other miscellaneous (revenues) and expenses", totalling \$1,857,547 in 1995-96 were not included in "Revenues" or "Expenses" because they should not affect the contribution margin. These amounts represent corrections of errors and adjustments to disbursements, and miscellaneous revenues and expenses.

Parks Canada Enterprise Units Revolving Fund

MANAGEMENT REPORT

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

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

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

Approved by:

PETER HOMULOS
*Assistant Deputy Minister
Corporate services*

ALAN LATOURELLE
*Director general
Financial Management*

August 27, 1996

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(371,000)	(374,913)	(405,000)	(205,541)
Add: items not requiring use of funds	755,000	588,431	495,000	499,853
Operating source of funds	384,000	213,518	90,000	294,312
Net capital acquisitions	(3,000,000)	(2,917,381)	(1,500,000)	(492,562)
Working capital change		391,324		364,829
Other items	(245,000)	(391,324)	(500,000)	(364,829)
Authority used during the year	(2,861,000)	(2,703,863)	(1,910,000)	(198,250)

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996

	1996	1995
	\$	\$
Credit (debit) balance in the accumulated charge against the Fund's authority	2,145,960	(166,579)
Add: charges against the appropriation account after March 31	887,595	457,762
Less: amounts credited to the appropriation account after March 31	131,442	92,933
Net authority used, end of year	2,902,113	198,250
Authority limit	8,000,000	6,000,000
Unused authority carried forward	5,097,887	5,801,750

Parks Canada Enterprise Units Revolving Fund —
Continued

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	131,442	92,933	Government of Canada	567,411	219,728
			Outside parties	320,184	238,034
				887,595	457,762
Capital (Note 3)			Long-term		
At cost	6,695,343	3,777,962	Allowance for employee termination		
Less: accumulated amortization	1,024,277	466,757	benefits	64,007	33,096
	5,671,066	3,311,205			
			EQUITY OF CANADA		
			Contributed capital	3,285,400	3,285,400
			Accumulated net charge against the Fund's		
			authority	2,145,960	(166,579)
			Accumulated deficit	(580,454)	(205,541)
				4,850,906	2,913,280
	5,802,508	3,404,138		5,802,508	3,404,138

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

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues		
Admissions	2,511,837	2,625,359
Rentals	297,975	129,140
Other	69,761	21,764
Concession rents	40,922	37,967
Swim lessons	9,204	9,060
Staff housing	5,183	9,336
	2,934,882	2,832,626
Direct costs		
Salaries and employee benefits	1,691,300	1,623,341
Amortization	538,869	459,150
Utilities, materials and		
supplies	307,822	326,464
Professional and special services	196,508	28,169
Purchased repairs and upkeep	132,409	144,809
Park administrative costs	66,374	103,344
Transportation and communication	50,353	51,288
Provision for employee termination		
benefits	29,470	31,218
Total direct costs	3,013,105	2,767,783
Contribution margin	(78,223)	64,843
Overhead costs		
Other	137,144	130,577
Salaries and employee benefits	89,072	130,322
Interest on drawdown	50,382	
Amortization	18,651	7,607
Provision for employee termination		
benefits	1,441	1,878
	296,690	270,384
Net loss	(374,913)	(205,541)

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance at beginning of year	(205,541)	
Net loss for the year	(374,913)	(205,541)
Balance, end of year	(580,454)	(205,541)

Parks Canada Enterprise Units Revolving Fund — Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities:		
Net loss before extraordinary items	(374,913)	(205,541)
Add: provision for termination		
benefits	30,911	33,096
amortization	557,520	466,757
	213,518	294,312
Changes in current assets and liabilities	391,324	364,829
Net financial resources provided by operating activities	604,842	659,141
Investing activities:		
Capital assets:		
Purchased	(2,917,381)	(492,562)
Net financial resources used by investing activities	(2,917,381)	(492,562)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(2,312,539)	166,579
Accumulated net charge against the Fund's authority account, beginning of year	166,579	
Accumulated net charge against the Fund's authority account, end of year	(2,145,960)	166,579

NOTES TO THE FINANCIAL STATEMENTS MARCH 31, 1996

1. Authority and purpose

The Parks Canada Enterprise Unit (Hot Springs) Revolving Fund was established on April 1, 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.

The authority was increased to \$8,000,000 and the name of the Fund was changed to "Parks Canada Enterprise Units Revolving Fund" as per the Supplementary Estimates Vote 26b 1995-96.

2. Significant accounting policies

Capital assets

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

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

Pension Plan

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

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. No accrual is made for severance entitlements on service prior to April 1, 1994. Benefits earned 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

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
	\$	\$	\$	\$
Buildings	3,462,262	2,823,351		6,285,613
Furniture and fixtures	166,525	18,133		184,658
Machinery and equipment	79,718	74,892		154,610
Vehicles	49,266			49,266
Computers	20,191	1,005		21,196
	3,777,962	2,917,381		6,695,343
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	\$	\$	\$	\$
Buildings	429,254	557,521		986,775
Furniture and fixtures	25,463	28,616		54,079
Machinery and equipment	3,189	15,560		18,749
Vehicles	7,505	9,853		17,358
Computers	1,346	8,338		9,684
	466,757	619,888		1,086,645

Parks Canada Enterprise Units Revolving Fund —
Concluded

NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996—*Concluded*

4. Subsequent event

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

The Hot Springs Enterprise Unit would only incur a financial obligation as a result of these measures in the event of an employee takeover. Management has estimated the resulting maximum liability to be \$345,000. This amount is not recorded in the accounts as at March 31, 1996.

Passport Office Revolving Fund

MANAGEMENT REPORT

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

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

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

Approved by:

M. S. CONWAY
Director General,
Client Services Bureau
(Senior full-time financial officer)

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

June 28, 1996

STATEMENT OF AUTHORITY PROVIDED (USED)
FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net profit (loss) for the year	(5,417,291)	8,996,016	(1,656,943)	6,758,499
Add: items not requiring use of funds	2,389,204	1,852,044	1,796,132	1,798,106
Operating source of funds	(3,028,087)	10,848,060	139,189	8,556,605
Net capital acquisitions	(7,800,000)	(3,515,447)	(1,219,600)	(5,541,597)
Working capital change	2,624,087	(2,299,804)	(891,881)	915,594
Other items		1,558,078		(817,807)
Authority provided (used)	(8,204,000)	6,590,887	(1,972,292)	3,112,795

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996

	1996	1995
	\$	\$
Debit balance in the accumulated net charge against the Fund's authority account	(25,591,442)	(26,687,214)
Add: PAYE charges against the appropriation account after March 31	2,511,736	4,367,221
Less: amounts credited to the appropriation account after March 31	261,570	180,396
Net authority provided, end of year	(23,341,276)	(22,500,389)
Authority limit	4,000,000	4,000,000
Unused authority carried forward	27,341,276	26,500,389

Passport Office Revolving Fund—Continued

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	167,529	195,779	Government of Canada	820,602	1,190,295
Outside parties	220,736	77,066	Outside parties		
Inventories, at cost and average cost			Accounts payable	1,865,752	3,237,928
(Note 3)	2,060,430	1,031,379	Vacation pay	728,648	373,407
Prepaid expenses	81,909	65,937	Current portion of the provision for employee		
	2,530,604	1,370,161	termination benefits	180,360	143,730
Capital (Note 4)			Deferred revenues	419,229	208,592
At cost	10,830,069	9,965,165		4,014,591	5,153,952
Less: accumulated amortization	7,445,799	6,327,657	Long-term		
	3,384,270	3,637,508	Provision for employee termination		
Other capital assets (Note 4)			benefits	3,022,160	2,953,536
Technology Enhancement Plan Project	8,014,668	5,650,822			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(25,591,442)	(26,687,214)
			Accumulated surplus	32,484,233	29,238,217
				6,892,791	2,551,003
	13,929,542	10,658,491		13,929,542	10,658,491

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

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Revenues		
Fees earned	53,083,595	49,352,492
Miscellaneous revenues	72,142	257,253
	53,155,737	49,609,745
Operating expenses		
Salaries and employee benefits	20,960,761	20,635,744
Provision for employee termination		
benefits	447,205	488,560
Passport materials and application forms	6,019,640	5,416,506
Passport operations at missions		
abroad	4,447,460	4,447,460
Accommodation	3,374,598	3,418,141
Professional and special services	2,457,517	2,696,859
Freight, express and cartage	1,833,196	1,612,551
Amortization	1,344,056	1,287,396
Telecommunications	941,761	1,155,411
Printing, stationery and supplies	779,041	724,155
Travel and removal	408,114	323,218
Miscellaneous expenses	376,478	115,585
Repair and maintenance	330,454	274,123
Information	183,041	52,613
Rentals	123,261	101,004
Postal services and postage	72,355	79,770
Loss on disposal of capital assets	60,783	22,150
	44,159,721	42,851,246
Net profit	8,996,016	6,758,499

STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Balance, beginning of year as previously		
reported	29,238,217	22,479,718
Transfer of part of the accumulated surplus		
to the accumulated net charge against		
the Fund's authority account (Note 1)	(5,750,000)	
	23,488,217	22,479,718
Net profit for the year	8,996,016	6,758,499
Balance, end of year	32,484,233	29,238,217

Passport Office Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Operating activities:		
Net profit for the year	8,996,016	6,758,499
Add: provision for termination		
benefits	447,205	488,560
amortization	1,344,056	1,287,396
loss on disposal of capital	60,783	22,150
	10,848,060	8,556,605
Changes in current assets and liabilities	(2,299,804)	915,594
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(378,581)	(234,505)
Net financial resources provided by operating activities	8,169,675	9,237,694
Investing activities:		
Capital		
Purchased	(3,515,447)	(5,541,597)
Net financial resources used by investing activities	(3,515,447)	(5,541,597)
Financing activities:		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account	(5,750,000)	
Net financial resources used by financing activities	(5,750,000)	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(1,095,772)	3,696,097
Accumulated net charge against the Fund's authority account, beginning of year	26,687,214	22,991,117
Accumulated net charge against the Fund's authority account, end of year	25,591,442	26,687,214

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996

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. Pursuant to Treasury Board Decisions 823628, 821117, 821156, 822015 dated December 14, 1995 and Treasury Board Decision 822296 dated December 8, 1994, \$5,750,000 was authorized to be transferred in fiscal year 1995-96, from the Fund's accumulated surplus to the Accumulated net charge against the Fund's authority.

2. Significant accounting policies

(a) Inventories

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

(b) Capital

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

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

(c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs will be amortized on a straight line basis over 5 years starting at the completion of the project estimated to be in 1997-98.

(d) Employee termination benefits

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

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

3. Inventories

	1996	1995
	\$	\$
Materials and supplies	1,881,496	940,723
Work in process	178,934	90,656
	2,060,430	1,031,379

Passport Office Revolving Fund—ConcludedNOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996—Concluded

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold im- provements.	2,860,730	131,183		2,991,913
Furniture.	1,735,542	342,874	78,163	2,000,253
EDP equipment . . .	3,162,462	510,465	148,038	3,524,889
Other equipment . .	2,206,431	167,079	60,496	2,313,014
	9,965,165	1,151,601	286,697	10,830,069
Accumulated amortization	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	\$	\$	\$	\$
Leasehold im- provements.	2,116,792	601,338		2,718,130
Furniture.	603,043	115,188	47,091	671,140
EDP equipment . . .	2,318,170	444,236	135,845	2,626,561
Other equipment . .	1,289,652	183,294	42,978	1,429,968
	6,327,657	1,344,056	225,914	7,445,799
Other capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	\$	\$	\$	\$
Technology enhance- ment plan project	5,650,822	2,363,846		8,014,668
	5,650,822	2,363,846		8,014,668

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1996 and April 30, 2000.

Accommodation expense and tenant services consisted of:

	1996	1995
	\$	\$
Rentals.	3,374,598	3,418,141
Tenant services	55,745	52,804
	3,430,343	3,470,945

6. Contingent liability

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

RADIAN Revolving Fund**MANAGEMENT REPORT**

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

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

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

Although the RADIAN Revolving Fund has ceased its business activities on March 31, 1996, the Fund has prepared a submission to Treasury Board to officially terminate its operations on March 31, 1997 in order to accommodate employment contracts that cannot be cancelled.

Approved by:

JOHANNE BERNARD

Chief, financial services

(Senior full-time financial officer)

CAROLE JOLICOEUR

Director General, Corporate services

(Senior financial officer)

July 16, 1996

**STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1996**

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(1,036,000)	(1,280,072)	(1,219,000)	(1,168,425)
Add: items not requiring use of funds	71,000	183,215	44,000	58,900
Operating source of funds	(965,000)	(1,096,857)	(1,175,000)	(1,109,525)
Net capital acquisitions	(75,000)	44,056	(311,000)	(277,835)
Working capital change		(43,495)		41,158
Other items		43,495		(41,158)
Authority used	(1,040,000)	(1,052,801)	(1,486,000)	(1,387,360)

**RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1996**

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	2,442,498	1,346,202
Add: PAYE charges against the appropriation account after March 31		59,658
Less: amounts credited to the appropriation account after March 31	2,337	18,500
Net authority used, end of year	2,440,161	1,387,360
Authority limit	10,000,000	10,000,000
Unused authority carried forward	7,559,839	8,612,640

RADIAN Revolving Fund — Continued**BALANCE SHEET AS AT MARCH 31, 1996**

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	2,337	18,500	Government of Canada		37,024
Capital assets			Outside parties		
At cost		277,835	Vacation pay		22,634
Less: accumulated amortization		50,564			59,658
		227,271	Long-term		
			Provision for employee termination		
			benefits	8,336	8,336
				8,336	67,994
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	2,442,498	1,346,202
			Accumulated deficit	(2,448,497)	(1,168,425)
				(5,999)	177,777
				2,337	245,771
	2,337	245,771			

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

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Revenues	1,152,567	802,114
Operating expenses		
Salaries and employee benefits	900,390	732,658
Provision for employee termination		
benefits		8,336
Transportation and communications	346,166	158,815
Information	66,229	411,386
Professional and special services	574,736	131,662
Rentals	146,585	107,208
Purchased repairs and upkeep	6,780	87,533
Utilities, materials and		
supplies	29,237	27,089
Amortization	68,325	50,564
Other expenses	179,301	255,288
	2,317,749	1,970,539
Net loss before extraordinary item	(1,165,182)	(1,168,425)
Extraordinary item (Note 4)	(114,890)	
Net loss	(1,280,072)	(1,168,425)

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Balance, beginning of year	(1,168,425)	
Net loss for the year	(1,280,072)	(1,168,425)
Balance, end of year	(2,448,497)	(1,168,425)

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Operating activities:		
Net loss	(1,280,072)	(1,168,425)
Add: provision for employee termination		
benefits		8,336
amortization	68,325	50,564
Net resources used by operation		
before extraordinary		
item	(1,211,747)	(1,109,525)
Loss on disposal of assets (Note 4)	114,890	
Resource after extraordinary item	(1,096,857)	(1,109,525)
Changes in current assets and liabilities	(43,495)	41,158
Net financial resources used by operating		
activities	(1,140,352)	(1,068,367)
Investing activities:		
Capital assets		
Purchased	(71,044)	(277,835)
Proceed on disposal of capital assets	115,100	
Net financial resources used by investing		
activities	44,056	(277,835)
Net financial resources used and change in the		
accumulated net charge against the Fund's		
authority account, during the year	(1,096,296)	(1,346,202)
Accumulated net charge against the Fund's		
authority account, beginning of year	(1,346,202)	
Accumulated net charge against the Fund's		
authority account, end of year	(2,442,498)	(1,346,202)

RADIAN Revolving Fund — ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996

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 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	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture	100,371		100,371	
Equipment	34,658		34,658	
EDP and word processing equipment	92,242	71,044	163,286	
	227,271	71,044	298,315	
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture	11,152	11,152	22,304	
Equipment	8,665	8,665	17,330	
EDP and word processing equipment	30,747	48,508	79,255	
	50,564	68,325	118,889	

4. Extraordinary item

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

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

5. Termination of the RADIAN Revolving Fund

Although the RADIAN Revolving Fund has ceased its business activities on March 31, 1996, the Fund has prepared a submission to Treasury Board to officially terminate its operations on March 31, 1997 in order to accommodate employment contracts that cannot be cancelled.

Public Service Commission — Staff Development and Training Revolving Fund

MANAGEMENT REPORT

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

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

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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, 1996

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1996

	1996		1995	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Net loss for the year	(733,000)	(149,886)	(581,000)	(542,547)
Add: items not requiring use of funds	550,000	436,278	634,000	558,438
Operating source of funds	(183,000)	286,392	53,000	15,891
Net capital acquisitions	(500,000)	(109,695)	(800,000)	(68,198)
Working capital change	(88,000)	(620,698)		(1,577,800)
Other items		699,685		1,752,188
Authority (used) provided	(771,000)	255,684	(747,000)	122,081

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996	1995
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority account	880,245	294,244
Add: PAYE charges against the appropriation account after March 31	1,614,874	1,853,238
Less: amounts credited to the appropriation account after March 31	4,271,582	3,668,261
Net authority provided, end of year	(1,776,463)	(1,520,779)
Authority limit	4,500,000	4,500,000
Unused authority carried forward	6,276,463	6,020,779

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

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	1995	LIABILITIES	1996	1995
	\$	\$		\$	\$
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	4,393,454	3,933,961	Government of Canada	1,130,235	1,431,198
Outside parties	379,718	319,074	Outside parties		
Prepaid expenses	174,654	165,577	Accounts payable	496,332	429,788
	4,947,826	4,418,612	Vacation pay	442,415	440,881
Capital assets (Note 4)			Current portion of provision for employee		
At cost	4,115,707	4,012,312	termination benefits	280,000	138,000
Less: accumulated amortization	3,031,874	2,788,538	Deferred revenues		600
	1,083,833	1,223,774		2,348,982	2,440,467
			Long-term		
			Provision for employee termination		
			benefits	1,815,186	1,770,543
				4,164,168	4,211,010
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	880,245	294,244
			Accumulated surplus	987,246	1,137,132
				1,867,491	1,431,376
	6,031,659	5,642,386		6,031,659	5,642,386

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

**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Revenues		
Course fees and services	9,061,545	10,539,091
Subsidies	5,291,740	3,988,433
	14,353,285	14,527,524
Operating expenses		
Salaries and employee benefits	8,420,033	8,747,458
Provision for employee termination		
benefits	186,642	276,044
Rentals	1,884,057	1,930,435
Professional and special services	2,069,333	1,898,845
Travel and communications	686,406	714,087
Administration and financial services	316,800	316,800
Material and supplies	477,049	519,329
Information	202,210	369,399
Amortization	249,636	282,394
Repairs	10,352	12,452
Other	653	2,828
	14,503,171	15,070,071
Net loss for the year	(149,886)	(542,547)

**STATEMENT OF ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Balance, beginning of year	1,137,132	1,679,679
Net loss for the year	(149,886)	(542,547)
Balance, end of year	987,246	1,137,132

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

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Operating activities:		
Net loss for the year	(149,886)	(542,547)
Add: provision for employee termination benefits	186,642	276,044
amortization	249,636	282,394
	286,392	15,891
Change in current assets and liabilities	(620,698)	(1,577,800)
Transfer of long-term provision for employee termination benefits to current	(142,000)	48,000
Net financial resources provided by operating activities	(476,306)	(1,513,909)
Investing activities:		
Capital assets Purchased	(109,695)	(68,198)
Net financial resources used by investing activities	(109,695)	(68,198)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	(586,001)	(1,582,107)
Accumulated net charge against the Fund's authority account, beginning of year	(294,244)	1,287,863
Accumulated net charge against the Fund's authority account, end of year	(880,245)	(294,244)

**NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996**

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) 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 fringe benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplement Retirement Benefits Accounts.

(b) Employee termination benefits

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

(c) Capital assets and amortization

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

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

(d) Prepaid expenses

The operations of the Fund are charged with expenses coincident with the provision of services. Prepaid expenses include the inventory of photocopies and supplies at March 31, 1996.

(e) Deferred revenues

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

3. Subsidized operations

Appropriation funds in the amount of \$5,291,740 were received by the Staff Development and Training Revolving Fund for the 1995-96 fiscal year to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered.

In 1994-95, appropriation funds in the amount of \$3,988,433 were received by the Staff Development and Training Revolving Fund to fund activities necessary to carry out the roles and responsibilities assigned to the Commission, which cannot be recovered through user fees and to fund a pilot project to establish and test methods to enhance the effectiveness and accessibility of training services in the regions.

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

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1996—*Concluded*

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
	\$	\$	\$	\$
Furniture	962,124		6,300	955,824
Equipment	550,709			550,709
EDP equipment . .	2,499,479	109,695		2,609,174
	4,012,312	109,695	6,300	4,115,707

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
	\$	\$	\$	\$
Furniture	517,608	44,452	6,300	555,760
Equipment	380,179	25,579		405,758
EDP equipment . .	1,890,751	179,605		2,070,356
	2,788,538	249,636	6,300	3,031,874

5. Subsequent event

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

Management has estimated the resulting financial obligation to be \$5,707,000. This amount is not recorded in the accounts as at March 31, 1996.

Translation Bureau Revolving Fund

MANAGEMENT REPORT

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

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

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

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

Approved by:

L. SAINT-LAURENT

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

J. C. STOBBE

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

August 21, 1996

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1996

	1996
	Actual
	\$
Net loss	(15,174,031)
Add: items not requiring use of funds	7,727,805
Operating source of funds	(7,446,226)
Net capital acquisitions	(1,688,674)
Working capital change	(8,676,408)
Other items	8,189,068
Authority used	(9,622,240)

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

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1996

	1996
	\$
Credit balance in the accumulated net charge against the Fund's authority account	10,430,403
Add: PAYE charges against the Revolving Fund account after March 31	7,327,438
Less: amounts credited to the Revolving Fund account after March 31	19,675,601
Net authority used, end of year	(1,917,760)
Authority limit	75,000,000
Unused authority carried forward	76,917,760

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

Translation Bureau Revolving Fund—Continued**AUDITORS' REPORT**

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

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 1996, and the statements of operations, accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Translation Bureau Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit 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 Translation Bureau Revolving Fund as at March 31, 1996 and the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada as described in Note 2.

Price Waterhouse
Chartered Accountants

Ottawa, Canada
July 30, 1996

BALANCE SHEET AS AT MARCH 31, 1996

ASSETS	1996	LIABILITIES	1996
	\$		\$
Current		Current	
Accounts receivable		Accounts payable and accrued liabilities	
Government of Canada	19,868,807	Government of Canada	1,772,210
Outside parties	171,661	Outside parties	
	<u>20,040,468</u>	Accounts payable	5,555,228
Capital (Note 4)		Accrued benefits	1,877,527
At cost	7,029,674	Current portion of the allowance for employee	
Less: accumulated amortization	<u>2,660,867</u>	termination benefits	744,769
	4,368,807	Current portion of the allowance for compensation	<u>1,414,326</u>
Other			11,364,060
Deferred employee benefit expenses	13,429,168	Long-term	
		Allowance for employee termination benefits	13,434,049
		Allowance for compensation	<u>4,177,962</u>
			17,612,011
		EQUITY OF CANADA	
		Accumulated net charge against the Fund's authority	10,430,403
		Accumulated deficit	<u>(1,568,031)</u>
			8,862,372
	<u>37,838,443</u>		<u>37,838,443</u>

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

Translation Bureau Revolving Fund—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996**

	1996
	\$
Translation revenues	73,694,909
Expenses	
Salaries and employee benefits	51,442,937
Provision for employee termination benefits	749,650
Workforce adjustment (excluding employee termination benefits and unused annual leave)	153,838
Transportation and communications	1,386,840
Information	49,689
Professional and special services	18,228,931
Occupancy costs	4,552,836
Rentals	109,385
Purchased repairs and upkeep	155,812
Utilities, materials and supplies	1,872,565
Amortization	1,385,867
Interest on drawdown	81,064
Other expenditures	16,238
	80,185,652
Plus: Charge backs from Supply and Services Program for corporate and administrative services	3,091,000
	83,276,652
Operating loss before other expenses	(9,581,743)
Provision for compensation (Note 5)	5,592,288
Net loss	(15,174,031)

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

**STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1996**

	1996
	\$
Balance, beginning of year	—
Net loss	(15,174,031)
Deletion of net loss (Note 1)	13,606,000
Balance, end of year	(1,568,031)

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

**STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1996**

	1996
	\$
Operating activities:	
Net loss	(15,174,031)
Add: provision for termination benefits	749,650
provision for compensation	5,592,288
amortization	1,385,867
	(7,446,226)
Working capital change	(8,676,408)
Changes in other assets and liabilities:	
Deferred employee benefit expenses	351,619
Payments on and change in allowance for compensation	(1,414,326)
Payments on and change in allowance for employee termination benefits	(1,096,388)
Net financial resources used by operating activities	(18,281,729)
Investing activities:	
Capital assets:	
Acquisitions	(1,688,674)
Assumed by the Fund (net)	(4,066,000)
Net financial resources used by investing activities	(5,754,674)
Financing activities:	
Deletion of net loss (Note 1)	13,606,000
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(24,036,403)
Accumulated net charge against the Fund's authority account, beginning of year	
Accumulated net charge against the Fund's authority account, end of year	(24,036,403)

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

Translation Bureau Revolving Fund—ContinuedNOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1996

1. Authority and purpose

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

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

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

Treasury Board (TB) decision 822560 dated February 22, 1995, gave the Translation Bureau the authority to delete net operating losses for the first three years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal year 1998-99. The amounts deleted totalled \$13,606,000 for 1995-96 as indicated in the Supplementary Estimates.

2. Significant accounting policies

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

Revenue and expenses

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

Capital assets and amortization

Certain capital assets previously under the custodianship of the Department of Secretary of State were assumed by the Fund as of April 1, 1995 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, 1995 are recorded at cost.

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

Office equipment	5 years
Furniture and fixtures	5 years

The current year acquisitions are amortized at half the current rate.

Pension plan

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

Accrued benefits

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

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. 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.

Amortization of deferred employee benefit expenses

Deferred employee benefit expenses refers to the termination benefits payments that will be made in the future for those employees moving from an appropriation to a Revolving Fund regime funded operations effective April 1, 1995. Amortization of deferred employee benefit expenses is calculated based on the actual amount paid during the year.

3. Assets and liabilities assumed

Certain capital assets and liabilities for employee unused annual leave and employee termination benefits, originally funded from departmental appropriations, are accounted for in the Translation Bureau Revolving Fund. As of April 1, 1995 an amount of

Translation Bureau Revolving Fund—ConcludedNOTES TO FINANCIAL STATEMENTS
AS AT MARCH 31, 1996—Concluded

\$2,066,000 representing net assets assumed, excluding provision for employee termination benefits, was charged to the Fund's accumulated net charge against the Fund's authority (ANCAFA). In addition, an amount of \$13,000,000 was debited to deferred employee benefit expenses and credited to provision for employee benefits to reflect the termination benefits payments that will be made in the future for those employees moving from an appropriation to a Revolving Fund regime effective April 1, 1995.

Capital assets were recorded at their estimated book value as at March 31, 1995. Liabilities were recorded at their estimated value at the same date. The opening balances as of April 1, 1995 are as follows:

	(in thousands of dollars)
Assets:	
Capital assets at cost	5,341
Accumulated amortization	(1,275)
Deferred employee benefit expenses	13,000
	<u>17,066</u>
Liabilities:	
Accrued salaries and benefits	2,000
Provision for employee termination benefits	13,000
	<u>15,000</u>
Equity of Canada:	
Net assets assumed	2,066
	<u><u>17,066</u></u>

4. Capital assets and accumulated amortization

Capital assets	Assets assumed by the Fund	Acquisitions	Balance at end of year
	\$	\$	\$
Office equipment	5,341,000	1,662,970	7,003,970
Furniture and fixtures		25,704	25,704
	<u>5,341,000</u>	<u>1,688,674</u>	<u>7,029,674</u>
Accumulated amortization	Assumed by the Fund	Current year amortization	Balance at end of year
	\$	\$	\$
Office equipment	1,275,000	1,383,297	2,658,297
Furniture and fixtures		2,570	2,570
	<u>1,275,000</u>	<u>1,385,867</u>	<u>2,660,867</u>
Net	<u>4,066,000</u>		<u>4,368,807</u>

5. Provision for compensation

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

6. Subsequent event

A Treasury Board submission has been prepared and is currently pending decision. This submission requests authority for the Translation Bureau to increase the net operating losses in the Revolving Fund in the second and third year of operation from \$8 million and \$6 million to \$16.6 million and \$12.2 million respectively, and extending the authority to delete projected net operating losses until the year 1999-2000. (\$8 million in 1998-99 and \$3.5 million in 1999-2000). The Bureau expects to break even in fiscal year 2000-2001.

SECTION 2

1995-96

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations and Other Entities

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FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS

Atomic Energy Control Board

MANAGEMENT REPORT

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

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

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

Dr. A.J. BISHOP
President

G.C. JACK
Director General of Administration

(Appointed May 15, 1996)

Ottawa, Canada
June 3, 1996

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, 1996. 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, 1996, in accordance with the accounting policies set out in Note 2 to the financial statement.

Wm.F. Radburn, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 3, 1996

Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	29,215,747	28,374,481
Professional and special services	7,439,397	7,326,595
Accommodation	3,635,055	762,330
Travel and relocation	2,710,598	2,326,633
Furniture and equipment	1,394,138	1,571,108
Communication	804,147	692,131
Utilities, materials and supplies	730,455	567,386
Information	432,712	196,022
Board Members' expenses	288,662	195,534
Repairs	186,910	169,347
Equipment rentals	108,786	94,802
Miscellaneous	27,106	46,773
	46,973,713	42,323,142
Grants and contributions		
Safeguards Support Program	497,850	502,770
Other	141,740	132,120
	639,590	634,890
	47,613,303	42,958,032
Non-tax revenue		
Licence fees	27,923,061	25,992,778
Design assessment for foreign sales	1,825,877	198,560
Foreign training	985,635	1,386,454
Refunds of previous years' expenditure	164,049	89,138
Capital assets disposal	18,199	4,456
Fines and penalties	4,229	10,670
Miscellaneous	1,960	2,802
	30,923,010	27,684,858
Net cost of operations (Note 4)	16,690,293	15,273,174

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

Approved by:

DR. A.J. BISHOP

President

G.C. JACK

Director General of Administration

(Appointed May 15, 1996)

NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996

1. Authority, objective and operations

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

Bill C-23, otherwise known as the *Nuclear Safety and Control Act*, received first reading in the House of Commons on March 21, 1996. If passed, the AECB would be replaced by the Canadian Nuclear Safety Commission.

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

The AECB administers the *Nuclear Liability Act*, including designating nuclear installations and prescribing basic insurance to be carried by the operators of such nuclear installations, and the administration of supplementary insurance coverage premiums for these installations. The sum of the basic insurance and supplementary insurance totals \$75 million for each designated installation (see Note 10). The number of installations requiring insurance coverage is 14.

The AECB's expenditure is funded by a budgetary lapsing authority. 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:

Atomic Energy Control Board—ContinuedNOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996—Continued

(a) Expenditure recognition

Expenditures are recorded on the accrual basis in the year they are charged to the Board's appropriation, with the exception of employee termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

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

Revenue for foreign training and design assessment for foreign sales 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.

All other 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

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, 1996, there are unearned licence fees received in the amount of \$17,390,371 (1995—\$15,830,844).

4. Parliamentary Appropriations

	1996	1995
	\$	\$
Natural Resources Canada		
Vote 35	43,194,000	39,675,000
Frozen allotment*	2,074,699	
Lapsed	2,031,079	1,869,088
	39,088,222	37,805,912
Statutory contributions to employee benefit plans	3,411,000	3,287,000
Total appropriations used	42,499,222	41,092,912
Add: Services provided without charge by other Government departments:		
Accommodation	3,414,005	604,003
Employee benefits	1,424,088	945,756
Other	275,988	315,361
	5,114,081	1,865,120
	47,613,303	42,958,032
Less: Non-tax revenue	30,923,010	27,684,858
Net cost of operations	16,690,293	15,273,174

* Funds not available for use in the year.

The difference in costs for accommodation is the result of the expiration of an 18 month rent free period for AECB head office. AECB head office accommodations were rent free from September 1993 through February 1995, inclusive. As a result, in 1996 the rental cost for the AECB head office was \$3,009,752 (1995—\$250,813).

5. Liabilities

At year end the amounts of liabilities are as follows:

	1996	1995
	\$	\$
(a) Accounts payable		
Payables at year end	1,994,047	2,217,936
Payments in process	2,251,374	2,377,427
Contractors holdbacks	244,638	234,623
	4,490,059	4,829,986
Salaries payable	32,230	151,850
	4,522,289	4,981,836
(b) Other liabilities		
Vacation pay	1,879,595	1,934,836
Employee termination benefits	2,152,958	2,196,934
	4,032,553	4,131,770

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's pay for every year of continuous service to a maximum of 13 weeks pay.

6. Accounts Receivable

At year end the amounts for accounts receivable are as follows:

	1996	1995
	\$	\$
Licence fees	738,323	363,211
Design assessment for foreign sales	836,867	177,822
Foreign training	481,932	94,767
	2,057,122	635,800

7. Licences provided free of charge

The value of licences provided free of charge to educational institutions, publicly funded non-profit health care institutions and federal government departments for the year ended March 31, 1996, amounted to \$2,384,663 (1995—\$2,233,365).

8. Contingent liabilities

At March 31, 1996, 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.

2.4 FINANCIAL STATEMENTS OF DEPARTMENTAL CORPORATIONS AND OTHER ENTITIES

Atomic Energy Control Board—Concluded**NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996—Concluded****9. Related party transactions**

AECEB 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, 1996 which calls for annual payments of up to \$2.3 million a year. For 1996, AECL charged \$1,280,627 (1995—\$1,177,341) to this program.

The AECEB has undertaken a project to conduct special safety and licensability assessments of new nuclear facility designs which AECL plans to sell on the foreign market. The cost of this review is being recovered from AECL in accordance with the terms of the contract. For 1996, the AECEB recognized revenue of \$1,825,877 (1995—\$198,560) from this project.

10. Nuclear liability reinsurance account

Under the *Nuclear Liability Act*, all premiums paid by the operators of nuclear installations for supplementary insurance coverage are credited to a Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund. Any claims against the supplementary insurance coverage are payable out of the Consolidated Revenue Fund and charged to the Account. There have been no claims against or payments out of the Account since its creation. The balance of the Account as at March 31, 1996, is \$544,321 (1995—\$541,521).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1996, is \$590,000,000 (1995—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

11. Comparatives Figures

For comparative purposes, some 1995 figures have been reclassified to conform with the 1996 presentation.

**REVENUE AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1996**

	1996				1995
	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	18,570,572		18,570,572	24,690,058	24,290,497
Research reactors	16,200	162,672	178,872	410,832	461,145
Nuclear research and test establishments	1,107,731		1,107,731	1,660,475	1,654,039
Uranium mines	2,974,419		2,974,419	3,889,506	3,281,468
Nuclear fuel facilities	861,602		861,602	905,045	889,970
Prescribed substances	64,909	60,289	125,198	233,227	154,438
Accelerators	100,719	371,048	471,767	332,564	303,541
Radioisotopes	2,723,326	1,660,585	4,383,911	6,724,581	6,324,698
Transportation	84,865	2,358	87,223	481,410	214,810
Waste management and decommissioning	1,410,955	114,548	1,525,503	1,630,847	1,361,530
Dosimetry	7,763	13,163	20,926	175,115	141,017
Import/export				321,939	258,772
	27,923,061	2,384,663	30,307,724	41,455,599	39,335,925
Non-Regulatory activities					
Design assessment for foreign sales	1,825,877		1,825,877	3,353,279	370,436
Foreign training	985,635		985,635	1,082,210	1,623,081
Other	188,437		188,437	1,722,215	1,628,590
	2,999,949		2,999,949	6,157,704	3,622,107
Total	30,923,010	2,384,663	33,307,673	47,613,303	42,958,032

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 of Canada* is consistent with that in these financial statements, unless indicated otherwise.

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

Approved by:

M. CAPPE

Chairperson

DAVID A. GOOD

Senior Financial Officer

August 1, 1996

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Expenditure		
Employment and Insurance Program		
Employment	1,807,450	1,951,667
Unemployment Insurance	557,879	492,234
CEC Management and Joint services	249,486	249,810
	<u>2,614,815</u>	<u>2,693,711</u>
Corporate Management and Services Program		
Corporate Management and Administration ..	239,746	285,322
Systems	49,006	40,079
Policy and Communication	33,216	31,751
	<u>321,968</u>	<u>357,152</u>
Total of expenditure	<u>2,936,783</u>	<u>3,050,863</u>
Revenue		
Revenue credited to the vote		
Recovery of Unemployment Insurance		
Account administrative costs	1,193,638	1,260,499
Non-tax revenue		
Refunds of previous years' expenditures	16,019	14,926
Proceeds from sales	412	406
Services and service fees	238	230
Privileges, licences and permits	132	135
Other revenues		
Government annuities surplus	334	1,893
Unemployment insurance fines	1,167	1,220
Other	148	179
Recovery of Employee Benefit Cost UI	96,040	
Total of revenue	<u>1,308,128</u>	<u>1,279,488</u>
Net cost of operations	<u>1,628,655</u>	<u>1,771,375</u>

Canada Employment and Immigration Commission — Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996

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 for 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 year's expenditure

Refunds of previous year's 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)

	1996	1995
Employment and Insurance Program		
Vote 5	216,952	106,015
Lapsed	76,390	42,865
	140,562	63,150
Vote 10	1,368,635	1,570,369
Lapsed	69,795	38,695
	1,298,840	1,531,674
Statutory contributions to employee benefit plans	25,110	94,169
Statutory refunds of amounts credited to revenue in previous years	4	49
Statutory retirement benefits to annuities agents pensions	36	37
Total program	1,464,552	1,689,079
Corporate Management and Services Program		
Vote 1	66,306	55,208
Lapsed	10,764	5,751
	55,542	49,457
Statutory contributions to employee benefit plans	17,861	14,133
Statutory spending of proceeds from disposal of surplus Crown assets	318	489
Total program	73,721	64,079
Total use of appropriations	1,538,273	1,753,158

Canada Employment and Immigration Commission — Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Continued

4. Accounts receivable

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

	1996	1995
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services		
Miscellaneous	144	297
Secondments	133	279
	277	576
Outside parties		
Employment and insurance		
Unemployment insurance benefit overpayments	367,446	344,412
Unemployment Insurance Section 33 ..	208,559	185,832
Unemployment insurance fines	3,898	5,835
National Institutional		
Training	1,502	2,962
Other programs	1,502	787
CJS Developmental use of		
UI Funds	1,147	951
Job Entry	1,041	2,670
Community futures	871	1,171
Social assistance recipients	477	581
Job Development	351	1,727
Other programs—CJS	279	2,087
Skill investment	254	310
National Training Program—Purchase of training	253	574
Outreach Program	92	142
Young Canada Works	85	74
Canada Works	78	824
Summer Canada Works	77	768
Local Employment Assistance Program	77	228
Canada Manpower Mobility Program	72	76
Skill shortages	70	260
TAGS	39	42
Canada Community Development	36	108
CJS Challenge	24	263
Career Access	18	16
Local Employment Assistance and Development Program	14	35
Summer Employment Experience Development Program	11	29
Youth Training Option Program	3	4
General Industrial Training	2	24
JOBS CORPS	1	1
National labour market innovation		804

	1996	1995
	(in thousands of dollars)	
Work sharing		187
Local Initiative Program		34
Industrial Assessment		
Incentive		9
Need overpayment		4
	588,279	553,831
Corporate Management and Services		
Secondments	211	472
Miscellaneous	274	354
Salary overpayments	34	83
	519	909
Total	589,075	555,316

5. Specified purpose accounts

The Canada Employment and Immigration Commission also has the responsibility to administer and control the following 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.

Canada Employment and Immigration Commission — Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Continued

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

	1996	1995
Receipts and other credits		
Premiums—		
Employers and employees	18,921	19,371
Penalties	47	44
Interest earned	35	17
	19,003	19,432
Payments and other charges		
Benefits	13,512	14,961
Administration costs	1,351	1,285
Interest expense	228	423
	15,091	16,669
Net change	3,912	2,763
Repayments	(3,386)	(2,718)
Balance at beginning of year	(499)	(544)
Balance at end of year	27	(499)

(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)

	1996	1995
Balance as at April 1	692,871	733,953
Receipts and other credits		
Interest from Canada	45,116	48,001
Premiums	116	170
Other	87	95
	45,319	48,266
Payments and other charges		
Annuity payments	84,847	87,719
Premium refunds	862	909
Unclaimed annuities	568	386
	86,277	89,014
Net increase or (decrease)	(40,958)	(40,748)
Actuarial surplus, excess of recorded unpaid annuities at the end of the year over calculated unpaid	(1,735)	(334)
Balance as at March 31	650,178	692,871

(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 \$11,262 and payments from the account amounted to \$10,476.

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

	1996	1995
	\$	\$
Balance as at April 1	15,382	14,294
Receipts and other credits	11,262	11,890
Payments and other charges	10,476	10,802
Net increase or (decrease)	786	1,088
Balance as at March 31	16,168	15,382

Canada Employment and Immigration Commission — Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Concluded

(d) Summer Employment—Experience Development Program

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

This account records advance payments made by the provinces against their share of cost of projects, and held in trust pending disbursements to project sponsors. During the year, deposits totalled \$456,546 and disbursements totalled \$175,000 consisting in payments to sponsors.

TRANSACTIONS IN THE SUMMER EXPERIENCE DEVELOPMENT PROGRAM

	1996	1995
	\$	\$
Balance as at April 1	(281,546)	(123)
Receipts and other credits	456,546	3,000,123
Payments and other charges	175,000	3,281,546
Net increase or (decrease)	281,546	(281,423)
Balance as at March 31		(281,546)

6. Contingent liabilities

Ten claims totalling \$2,040,000 have been brought against Employment and Insurance Commission: one for damage to property by a private citizen, three for general damages (all by private citizens), two for charter of rights violations (all by private citizens), three for unjust dismissal (by former employees) and one for harassment charges (by a former employee).

7. 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, 1996 (in thousands of dollars)

	1996	1995
Disbursements		
Employment and Insurance Program		
Unemployment Insurance Benefits	13,512,450	14,960,533
Employment	1,807,450	1,951,667
Unemployment Insurance	644,166	581,259
Unemployment Insurance interest expense	227,859	423,849
CEC Management and Joint Services ..	249,486	249,810
Summer Employment Experience Development Program—Payments and refunds to provinces	175	3,282
Corporate Management and Services Program		
Corporate Management and Administration	293,619	333,732
Systems	49,006	40,079
Policy and Communications	33,216	31,751
	<u>16,817,427</u>	<u>18,575,962</u>
Receipts		
Unemployment Insurance premiums	18,969,467	19,415,012
Unemployment Insurance advances	(3,386,400)	(2,718,600)
Annuity interest, etc.	45,330	48,278
Unemployment insurance interest—Revenue	35,385	17,288
Refund of previous years' expenditure	16,020	14,926
Net adjustment to the unemployment insurance administration cost	6,141	7,458
Summer employment experience Development Program deposits	457	3,000
Proceeds from sales	412	406
Services and service fees	238	230
Privileges, licences and permits	132	135
Return on investments		
Other revenues		
Government annuities surplus	334	1,893
Unemployment insurance fines	1,167	1,220
Other	148	179
Unemployment Insurance (U.I.) EBP recovery	96,040	
	<u>15,784,871</u>	<u>16,791,425</u>
Net cost of operations	<u>1,032,556</u>	<u>1,784,537</u>
Reconciliation to use of appropriations		
Net cost of operations	1,032,556	1,784,537
Decrease in unemployment Insurance deficit	526,420	44,532
Revenue credited to non-tax revenue related to appropriations	114,490	18,989
From Annuities Account—Actuarial surplus	1,735	334
Increase in the Annuities Pensions Agent	1	1
Net Adjustment of EBP	19,623	
Decrease in the Summer employment experience development program	281	(281)
Decrease in unpaid annuities	(42,693)	(41,082)
Use of appropriations	<u>1,652,413</u>	<u>1,807,030</u>

Canadian Centre for Management Development

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Centre for Management Development in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation.

The responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements and gives due consideration to materiality. To fulfill this accounting and reporting responsibility, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

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

Approved by:

JOHANNE BERNARD
(Senior Full-time Financial Officer)

CAROLE JOLICOEUR
(Senior Financial Officer)

July 17, 1996

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditure		
Personnel	6,759,834	6,847,141
Professional and special services	5,518,075	5,101,909
Transportation and communications	1,120,036	1,584,386
Information	206,968	532,185
Furniture and equipment	511,340	459,244
Utilities, materials and supplies	641,060	563,681
Rentals	169,490	253,902
Repairs and maintenance	103,874	113,790
Transfer payments	149,000	176,000
	15,179,677	15,632,238
Less: recovery of costs from departments	6,124,148	5,762,835
Less: revenue netted against expenditures		
Net cost of operations (Note 3)	9,055,529	9,869,403

The accompanying notes are an integral part of this statement.

Canadian Centre for Management Development—*Concluded*NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1996

1. Authority and purpose

The Canadian Centre for Management Development was established in 1991 by the *Canadian Centre for Management Development Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in teaching and research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of senior managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal Government.

2. Significant accounting policies

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

(a) Expenditure recognition

All expenditure is recorded on the cash basis.

(b) Capital purchases

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

	1996	1995
	\$	\$
Canadian Centre for Management Development Vote 5	9,049,000	10,285,000
Supplementary estimates "5A"	497,046	
	<u>9,546,046</u>	<u>10,285,000</u>
Lapsed	1,287,517	1,187,597
	<u>8,258,529</u>	<u>9,097,403</u>
Contributions to employee benefit plans	797,000	772,000
Total use of appropriations	<u>9,055,529</u>	<u>9,869,403</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 judgment 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 of Canada* is consistent with this financial statement, unless indicated otherwise.

The Centre's directorate of financial services develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The Centre maintains systems of financial management and internal control 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 independent 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, CGA
Comptroller

June 7, 1996

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, 1996. 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, 1996 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 7, 1996

Canadian Centre for Occupational Health and Safety — *Continued*

STATEMENT OF OPERATIONS **FOR THE YEAR ENDED MARCH 31, 1996**

	1996	1995
	\$	\$
Expenditure		
Operations		
Salaries and employee benefits	4,587,220	4,697,584
Professional and special services	750,282	644,196
Accommodation	320,160	320,160
Transportation and communications	293,708	277,988
Utilities, materials and supplies	182,607	223,062
Information	278,873	215,737
Purchased repair and upkeep	128,346	128,056
Capital assets	97,143	85,745
Rentals	39,253	33,020
Employee termination benefits	11,069	20,889
	6,688,661	6,646,437
Administration		
Salaries and employee benefits	194,880	194,494
Governors, executive board and committees	11,658	10,660
Travel	3,234	7,800
Professional and special services	5,010	1,844
Utilities, materials and supplies	711	989
	215,493	215,787
Total expenditure	6,904,154	6,862,224
Non-tax revenue credited to the vote (Note 3)	4,649,517	3,984,415
Net cost of operations (Note 5)	2,254,637	2,877,809

The accompanying notes are an integral part of this statement.

Approved by:

NICOLE SÉNECAL
Chairperson

J. ARTHUR ST-AUBIN
President and Chief Executive Officer

BRIAN HUTCHINGS, CGA
Comptroller

NOTES TO THE STATEMENT OF OPERATIONS **MARCH 31, 1996**

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 expenditures are recorded on an 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 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 and represent the total liability to the Centre.

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

(g) Joint venture

Transactions resulting from the joint venture agreement are accounted on a cash basis.

3. Non-tax revenue credited to the vote

	1996	1995
	\$	\$
Proceeds from sales:		
Subscription—CCINFOdisc	2,241,263	2,142,790
Subscription—Specialty discs	406,114	293,747
Diskette Based Products	81,486	72,665
Single copy publications	55,064	45,917
Subscription—CCINFOline	45,707	29,463
CCINFOtapes	25,488	25,252
Memberships	14,670	20,414
Others	3,664	2,901
	2,873,456	2,633,149
Cost recoveries:		
Technical services	914,959	758,615
Inquiries services	740,000	510,500
Travel expenses	121,102	82,151
	1,776,061	1,351,266
	4,649,517	3,984,415

Canadian Centre for Occupational Health and Safety — Continued

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Continued

4. Joint venture

In 1991, CCOHS entered into a contract with the Ontario Training Corporation (OTC) for 50 percent 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 installments. The total installments received from OTC to date, amount to \$399,000. The remaining balance of \$141,000 of the contract is contingent on the ongoing 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 cannot 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 1995-96 year were \$14,977 (\$13,147 in 1994-95) of which \$3,744 (\$3,287 in 1994-95) was forwarded to IOC.

Product ownership will revert to CCOHS when IOC has received revenue totalling one million dollars.

5. Parliamentary appropriation

	1996	1995
	\$	\$
Human Resources Development— Vote 50	2,026,000	
Human Resources Development— Vote 45		2,425,000
Human Resources Development— Vote 50A	124,921	
Human Resources Development— Vote 45D		212,000
	2,150,921	2,637,000
Amount lapsed	225,744	89,351
Total use of appropriation	1,925,177	2,547,649
Add: services provided without charge by Government departments	329,460	330,160
Net cost of operations	2,254,637	2,877,809

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, 1995	Acquisi- tions	Disposal	March 31, 1996
	\$	\$	\$	\$
Computer equip- ment	1,990,532	88,343		2,078,875
Furniture and equipment	919,934	8,800		928,734
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,673			2,673
	3,545,858	97,143		3,643,001
Accumulated amortization	March 31, 1995	Amortiza- tion	Disposal	March 31, 1996
	\$	\$	\$	\$
Computer equip- ment	1,779,600	107,795		1,887,395
Furniture and equipment	882,581	13,678		896,259
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,140	533		2,673
	3,297,040	122,006		3,419,046

7. Accounts receivable

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

	March 31, 1996	March 31, 1995
	\$	\$
Outside parties	478,783	341,548
Government departments	75,577	17,644
	554,360	359,192

**Canadian Centre for Occupational Health and Safety —
Concluded**
**NOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996—Concluded**
8. Liabilities

	March 31, 1996	March 31, 1995
	\$	\$
(a) Accounts payable		
Payables at year end	115,235	29,103
Payments on due date	187,378	174,078
	302,613	203,181
Accrued salaries	119,551	114,497
	422,164	317,678
(b) Other liabilities		
Vacation pay	285,874	264,452
Employee termination benefits	848,498	795,785
	1,134,372	1,060,237
(c) Prepayment on products		
Outside parties	279,603	49,967
Government departments	5,294	5,499
	284,897	55,466

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

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

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

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

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

9. Contingent liability

During 1994/95, a claim for wrongful dismissal totalling \$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 statements as the likelihood of loss remains indeterminable.

10. Donations

In accordance with section 6(3) of its Act, the Centre has a cumulative total of \$79,251 at March 31, 1996 from donations. Donations of \$956 were received in 1995-96. These funds are carried forward in a special account in the Consolidated Revenue Fund which does not lapse.

11. Comparative figures

Certain of the figures presented for comparative purposes have been reclassified to conform with the financial statement presentation adopted for 1996.

Canadian Polar Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Canadian Polar Commission in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Commission.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill this accounting and reporting responsibility, the Commission maintains a set of accounts which provides a centralized record of the Commission's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

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

Management presents these financial statements to the Auditor General of Canada, who audits and provides an independent opinion which has been appended to this financial statement.

Approved by:

WHIT FRASER
(Chairman)

ALBERT HALLER
(Executive Officer)

June 24, 1996

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, 1996. 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, 1996 in accordance with the accounting policies set out in Note 2 to the financial statement.

Wm. F. Radburn, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 24, 1996

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditure		
Operations		
Travel and relocation	202,381	244,642
Professional and special services	133,524	140,110
Accommodation	104,467	95,463
Honoraria to Board members	53,330	47,678
Printing and publishing	42,239	40,629
Contributions	20,000	21,000
Furniture and equipment	11,497	1,550
	567,438	591,072
Administration		
Salaries and employee		
benefits	424,942	387,937
Telephone and telecommunications	21,627	26,343
Materials and supplies	11,446	13,998
Advertising	10,915	4,263
Office expenses and equipment	10,324	19,620
Postage and courier service	7,162	9,792
	486,416	461,953
Cost of operations (Note 3)	1,053,854	1,053,025

The accompanying notes are an integral part of this statement.

Approved by the Board:

Whit FRASER
Chairman

J. K. GRANT
Member

NOTES TO THE FINANCIAL STATEMENT
FOR THE YEAR ENDED MARCH 31, 1996

1. Authority and purpose

The Canadian Polar Commission was established on February 1, 1991 by the *Canadian Polar Commission Act* and is a departmental corporation named in Schedule II of the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating 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 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) Capital purchases

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

(c) Refunds of previous years' expenditures

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

3. Parliamentary appropriations

	1996	1995
	\$	\$
Indian Affairs and Northern		
Development Vote 50	1,003,000	1,035,000
Supplementary		
estimates "A"	50,164	9,948
	1,053,164	1,044,948
Lapsed	47,310	39,923
	1,005,854	1,005,025
Statutory contributions to employee		
benefit plans	48,000	48,000
Total use of appropriations	1,053,854	1,053,025

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 information included in the financial statement is based on management's best estimates and judgments and gives 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 of Canada* 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 communication 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, considered in its entirety, presents fairly, in conformity with stated accounting policies, the CTAISB's financial transactions.

Approved by:

JOHN W. STANTS

Chairman

KEN JOHNSON

Executive Director

June 7, 1996

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, 1996. 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, 1996 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 20, 1996

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditures		
Board		
Personnel (note 5)	433,817	726,005
Transportation and communications	40,475	44,382
Accommodation	25,221	42,702
Professional and special services	7,685	14,094
Other	5,144	8,849
	512,342	836,032
Operations		
Personnel (note 5)	16,238,116	16,153,216
Professional and special services	1,652,478	2,033,407
Accommodation	1,597,989	1,571,479
Transportation and communications	1,153,644	1,535,561
Construction and/or acquisition of machinery and equipment	323,166	644,337
Information	409,021	546,049
Utilities, materials and supplies	400,702	510,542
Purchased repair and upkeep	334,104	446,443
Rentals	35,706	61,548
Other	3,916	2,052
	22,148,842	23,504,634
Administration		
Personnel (note 5)	2,732,262	2,803,384
Professional and special services	483,117	428,697
Accommodation	269,522	274,534
Construction and/or acquisition of machinery and equipment	76,854	258,438
Transportation and communications	258,881	240,976
Utilities, materials and supplies	129,657	187,642
Purchased repair and upkeep	144,768	121,915
Information	18,389	37,199
Rentals	10,510	29,975
Other	302	420
	4,124,262	4,383,180
Total expenditures	26,785,446	28,723,846
Non-tax revenue		
Refunds of previous years' expenditure	37,837	23,029
Proceeds from sales	5,297	13,026
Services and service fees	2,214	5,236
	45,348	41,291
Net cost of operations (note 3)	26,740,098	28,682,555

The accompanying notes are an integral part of this statement.

Approved by:

JOHN W. STANTS
Chairman

KEN JOHNSON
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996

1. Authority and purpose

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

2. Significant accounting policies

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

(a) Expenditure recognition

All expenditure is recorded on an accrual basis, except termination benefits, vacation pay and compensatory leave which are recorded on a cash basis.

(b) Revenue recognition

Revenue is recorded on a cash receipts 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, 1996—Concluded

3. Parliamentary appropriation

	1996	1995
	\$	\$
Privy Council Vote 15	22,367,000	24,079,000
Supplementary estimates (1993-94 C/F)		
Vote 15d.		1,087,200
Lapsed.	898,281	1,376,122
	21,468,719	23,790,078
Spending of proceeds from the disposal of surplus		
Crown assets	7,995	17,457
Statutory contributions to employee benefit plans	2,354,000	2,270,000
Use of appropriation	23,830,714	26,077,535
Add: services provided without charge by Government departments (note 4)	2,954,732	2,646,311
Deduct: non-tax revenue	45,348	41,291
Net cost of operations	26,740,098	28,682,555

4. Services provided without charge by Government departments

	1996	1995
	\$	\$
Public Works and Government Services Canada		
- accommodation and accommodation alteration	1,892,732	1,888,715
- administration of cheque issue and Personnel Management System ..	32,000	33,000
Treasury Board (employer's share of health insurance premium)	983,000	673,596
Labour Canada (administration of workers' compensation)	47,000	51,000
	2,954,732	2,646,311

5. Exceptional expenditures

In conjunction with its downsizing activities during the year the CTAISB has incurred expenditures totalling approximately \$1.4 million. This amount includes approximately \$511,000 for the payment of regular severance pay and accrued vacation pay, as well as an amount of approximately \$926,000 relating to the government downsizing incentives such as the Early Departure Incentive, the Early Retirement Incentive and the Executive Employment Transition Policy programs.

The following amounts are included in the figures reported on the Statement of Operations under the Personnel item of the three sectors:

	\$
Board	8,682
Operations	1,171,072
Administration	257,824
	1,437,578

Director of Soldier Settlement

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

Director, Veterans' Land Act

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

Fisheries Prices Support Board

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

Medical Research Council

MANAGEMENT REPORT

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

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

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

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

Approved by:

I. SHUGART

Executive Director

GUY D'ALOISIO

Director, Finance & Administration

June 24, 1996

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, 1996. 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, 1996 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 24, 1996

Medical Research Council—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Expenditure		
Grants and Scholarships (see Schedule)		
Grants	145,924	150,818
Multi-disciplinary	27,924	31,078
Salary support	22,570	22,716
Research training	20,436	22,817
Travel and Exchange	228	415
Other activities	3,025	3,269
Networks of centres of excellence	17,837	23,051
Human Genome Program	5,243	3,470
	243,187	257,634
Operations		
Salaries and employee benefits	3,267	3,117
Employee termination benefits	124	25
Travel (Note 4)	1,333	920
Professional and special services	572	523
Accommodation	330	322
Communications	289	257
Publications	242	317
Materials and supplies	161	181
Equipment repair and maintenance	132	176
Furniture and equipment	77	252
	6,527	6,090
Administration		
Salaries and employee benefits	1,205	1,130
Employee termination benefits		8
Professional and special services	273	109
Travel (Note 4)	171	208
Publications	158	127
Accommodation	148	144
Communications	107	93
Materials and supplies	59	60
Equipment repair and maintenance	49	64
Furniture and equipment	28	91
Interest	15	
	2,213	2,034
	251,927	265,758
Non-tax revenue		
Refunds of previous years' expenditure	585	646
Net cost of operations (Note 3)	251,342	265,112

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, 1996

1. Authority and purpose

The Medical Research Council was established in 1969 by the *Medical Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to help attain the quality and scale of research in the health sciences essential to the maintenance and improvement of health services. The Council's operating and grants expenditures are funded by a budgetary lapsing authority. Employee benefits are authorized by a statutory authority.

2. Significant accounting policies

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

(a) Expenditure recognition

Grants and scholarships are charged to 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—ContinuedNOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996—Concluded

3. Parliamentary appropriations

	1996	1995
	(in thousands of dollars)	
Department of Health		
Vote 25 —Grants	243,232	258,021
Lapsed	45	387
	243,187	257,634
Vote 20 —Operating expenditure	7,727	7,417
Lapsed	150	367
	7,577	7,050
Statutory contributions to employee benefit plans	485	483
Statutory collection agency fees		1
Total use of appropriations	251,249	265,168
Add: Services provided without charge by Government departments	678	590
Less: Non-tax revenue	585	646
Net cost of operations	251,342	265,112

4. Travel

Expenditure for travel charged to operations is related to the peer review process and was incurred by the members of 30 grant committees, 10 award committees and the staff of the Council to meet, assess and rate grant and award applications. In addition, travel expenditure incurred by the Council, its executive and standing committees and other non-staff advisory personnel is also charged to operations.

Travel expenditure charged to operations in 1996 is significantly higher than 1995 because of the approval and implementation of the two competitions per year policy. Expenditures reflect the cost of two competitions in 1996 compared to only one in 1995.

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:

	1996	1995
	(in thousands of dollars)	
Operations:		
Grant committees	749	454
Site Reviews	118	
Award committees	88	95
Human Genome	76	53
Advisory groups	63	17
Standing committees	54	78
Council/Executive	53	56
Staff	132	167
	1,333	920
Administration:		
Advisory groups	95	116
Staff	76	92
	171	208

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	
	1996	1995	1996	1995
	(in thousands of dollars)			
Balance, beginning of year	77	81	1,325	1,496
Add: donations received ... interest received ...			2,021	1,158
Less: grants paid ..	4	4	88	84
		8	878	1,413
Balance, end of year	81	77	2,556	1,325

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:

	1996	1995
	(in thousands of dollars)	
Year of payment		
1995-1996		213,182
1996-1997	194,674	136,540
1997-1998	132,041	74,878
1998-1999	77,460	33,379
1999-2000	28,826	8,448
2000-2001	12,707	1,061
2001-2002	974	
	446,682	467,488

Medical Research Council—Concluded

SCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Grants		
Operating	134,823	137,330
Maintenance	2,803	2,868
Equipment	797	1,518
Special Projects	2,248	2,681
University-Industry Grants	5,253	6,421
	145,924	150,818
Multi-disciplinary		
MRC Groups	15,010	13,844
Program Grants	11,548	14,849
Development Grants	1,366	2,385
	27,924	31,078
Salary Support		
MRC Groups	3,457	3,600
Development Grants	2,915	3,321
Career Investigators	1,321	1,956
MRC Scientists	3,642	3,203
Senior Scientists	225	
Distinguished Scientists	104	
Scholarships	8,830	8,846
Clinician Scientists 2	1,144	1,043
University-Industry Salary Support	932	747
	22,570	22,716
Research Training		
Clinician Scientists 1	1,411	1,477
Centennial Fellowships	656	735
Fellowships	11,450	12,840
Dental Fellowships	225	297
Studentships	5,324	5,914
Farquharson Research Scholarships	756	819
University-Industry Training Awards	614	735
	20,436	22,817
Travel and Exchange		
Visiting Scientists and Professorships	95	207
Travel grants, Symposia and Workshops	133	208
	228	415
Other Activities		
President's Fund	333	609
Other Grants	2,692	2,660
	3,025	3,269
All Core Programs	220,107	231,113
Networks of Centres of Excellence	17,837	23,051
Human Genome Program	5,243	3,470
	243,187	257,634

The National Battlefields Commission

MANAGEMENT REPORT

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

Management is responsible for the integrity and objectivity of the financial information in this report. The role of the commissioners is to ensure that management fulfills its duty regarding financial information and internal control. Some of the information included in the financial statement is based on management's best estimates and judgments 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 of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada performed an audit on the financial statement for the year ended March 31, 1996 according to generally accepted auditing standards, his role being to express an informed opinion to see if the financial statement presents fairly the results of operations of the National Battlefields Commission for this period.

The opinion of the Auditor General is attached.

Approved by:

ANDRÉ JUNEAU
Chairman

MICHEL LEULLIER
Secretary

July 15, 1996

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, 1996. 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, 1996 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 7, 1996

The National Battlefields Commission—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditures		
Ex gratia payments (Note 5)	2,392,549	2,392,551
Operations		
Salaries and benefits	940,212	990,978
Employee termination benefits		39,848
Professional services	369,962	382,069
Maintenance	240,927	248,441
Utilities, materials and supplies	188,684	176,206
Capital assets (Note 6)	175,269	316,269
Information	59,654	54,560
Rentals	11,873	37,238
Miscellaneous	1,148	1,697
	1,987,729	2,247,306
Administration		
Salaries and benefits	309,603	327,628
Professional services	41,579	26,644
Transportation and communications	35,207	34,273
Compensation for damage claims	31,136	
Office supplies	4,791	3,008
Accounting services provided without charge by a Government department	6,000	5,623
	428,316	397,176
Total expenditures	4,808,594	5,037,033
Non-tax revenues		
Parking (Note 7)	216,495	115,396
Fees for visits, services and the use of facilities	37,847	
Fines and penalties	16,381	6,977
Miscellaneous	2,125	12,558
	272,848	134,931
Net cost of operations (Note 4)	4,535,746	4,902,102

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER
Secretary

Approved by the Commission:

ANDRÉ JUNEAU
ChairmanNOTES TO THE STATEMENT OF OPERATIONS
MARCH 31, 1996

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields in Quebec* for the purpose of acquiring, preserving and developing an historic battlefield park in Quebec.

The Commission is a departmental corporation named in Schedule II to the *Financial Administration Act*

2. Significant accounting policies

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

- Expenditures are recorded on an accrual basis, except for employee termination benefits and annual leaves which are recorded on a cash basis.
- Acquisitions of capital assets, supplies and small tools are charged to operating expenditures in the year of purchase.
- Expenditures include estimated amounts for services provided without charge by a Government department.
- Revenues are recorded on a cash basis.
- Contributions to the Superannuation plan administered by the Government of Canada, with respect to current and admissible past services, are charged to expenditures when paid. All employees of the Commission participate in this plan. The employees and the Commission contribute equally to the cost of the plan. The contributions represent the total liability of the Commission under the plan.

3. Changes in financial statement presentation

The allocation of expenses between operations and administration has been revised to more closely reflect the nature of activities of the National Battlefields Commission. The net result is an increase in administration expenses and a corresponding decrease in operations expenses in the amount of \$34,899 for the previous year.

4. Parliamentary appropriation

	1996	1995
	\$	\$
Canadian Heritage		
Vote 95—(Vote 100 in 1995)	4,413,000	4,590,000
Vote 100 (d)		124,524
	4,413,000	4,714,524
Lapsed	1,225	4,700
	4,411,775	4,709,824
Deficit of Vote 100 (in regards to salaries) funded by an allotment from the Treasury Board		
Vote 5		39,848
	4,411,775	4,749,672
Statutory—contributions to employee benefit plans	139,000	161,000
Spending of revenue in accordance with section 29.1(1) of the FAA	249,998	115,396
Spending of proceeds from the disposal of Crown assets surplus	1,821	5,342
Total use of appropriations	4,802,594	5,031,410
Add: services provided without charge by a Government department ..	6,000	5,623
Less: Non-tax revenues	(272,848)	(134,931)
Net cost of operations	4,535,746	4,902,102

The National Battlefields Commission—Concluded

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996—Concluded

5. Ex-gratia payments

The Treasury Board approved ex-gratia payments, not exceeding in aggregate \$9,600,000, to be made in four annual instalments from 1992-93 to 1995-96. These payments relate to the municipal and school taxes, for the years 1986 to 1991 of the National Battlefields Park, for which no grants in lieu of taxes were paid to the cities of Quebec and Sillery. These ex-gratia payments are subject to regulations and procedures applicable to grants made pursuant to the *Municipal Grants Act*. Since 1992, grants in lieu of taxes are paid by the Department of Public Works and Government Services.

6. Capital assets

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

	March 31, 1995	Additions	Disposals	March 31, 1996
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,197,732	59,564		1,257,296
Parking lots	372,715			372,715
Buildings	892,500	260,008		1,152,508
Martello Towers ..	2,074,470			2,074,470
Interpretation centre at the Musée du Québec	974,829			974,829
Equipment	1,311,706	113,825	21,255	1,404,276
	<u>7,548,662</u>	<u>433,397</u>	<u>21,255</u>	<u>7,960,804</u>
Financed by parliamentary appropriation ...	7,064,522	141,923	21,255	7,185,190
Financed by revenues in accordance with Section 29.1(1) of the FAA	39,365	33,346		72,711
Financed by Trust Fund (Note 8)	444,775	258,128		702,903
	<u>7,548,662</u>	<u>433,397</u>	<u>21,255</u>	<u>7,960,804</u>

7. Parking revenues

Friends of the Plains of Abraham Inc., of which a member of the board of directors is also commissioner of the Commission, manages parking lots on behalf of the Commission. For the year ended March 31, 1996, the Commission received \$216,495 (\$115,396 in 1995). It used this revenue for the purpose of its program, in accordance with Section 29.1(1) of the *Financial Administration Act* (FAA).

8. 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 in Quebec. Since September 1984, the Trust Fund is governed by the new subsection 9.1 of the *Act respecting the National Battlefields in Quebec*, which authorises such amounts to be expended for the purpose for which such money was given to the Commission.

	1996	1995
	\$	\$
Receipts		
Donations	432,575	443,266
Interest	15,668	12,775
	<u>448,243</u>	<u>456,041</u>
Disbursements		
Capital assets (Note 6)	258,128	338,176
Professional services	83,937	26,556
	<u>342,065</u>	<u>364,732</u>
Excess of receipts over disbursements	106,178	91,309
Balance at the beginning of the year	234,708	143,399
Balance at year end, deposited with Receiver General of Canada	<u>340,886</u>	<u>234,708</u>

9. Contractual commitments

The Commission has entered into an agreement with the City of Quebec to foster dialogue and cooperation between the two in order to develop projects for the benefit of the City of Quebec's population and its visitors. Pursuant to this agreement, the Commission is committed, among other things, to participate in the financing of projects for a minimum of \$1,588,000. As at March 31, 1996, its accumulated financial participation since the beginning of the agreement amounted to \$678,325.

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 basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years started April 1, 1991.

The National Battlefields Commission concluded a protocol agreement with the Department of National Defence. In accordance with this protocol, the Commission is authorised to use a portion of the land of the Drill Hall on Grande Allée. In counterpart, the Commission is committed among other conditions, to snow removal (annual estimated cost of \$13,000). This protocol expires in June 1997.

National Research Council of Canada

MANAGEMENT REPORT

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

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Corporation.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Corporation maintains a set of accounts which provides a centralized record of the Corporation's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this in the financial statement, unless indicated otherwise.

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

The National Research Council, under the Finance and Information Management Services Branch, operates a variety of proven corporate accounting and reporting systems. During this past year the branch has undertaken several major initiatives:

1. A "Finance Data Warehouse" system has been fully implemented across the NCR. The warehouse integrates operational data from NCR's four main financial systems: the financial control system (FINCON); the Accounts Receivable system; the Salary forecasting Module and the Project Accounting System (TRAX). Using commercially available software products from Cognos Inc., NRC finance and managers at all levels now have powerful, flexible and easy to use reporting tools to get at the NRC's operational and business related information.

The Warehouse approach replaces NRC's previous end-user reporting products and systems and delivers a much improved reporting capability at less cost.

2. A new Integrated Enterprise Business System (IEBS) project which is in compliance with the Treasury Board FIS project, is addressing NRC's management information needs leading up to the year 2000 and beyond. This is a far reaching initiative which will impact all of NRC's administrative branches and dramatically change the way NRC handles its business affairs. The project involves the selection of a commercially available software package

that addresses NRC's systems requirements in the following key areas: Finance, Material Management, Human Resources and Project Accounting. The objective is to replace all current NRC legacy systems with this one new enterprise package and possibly outsource the system operation and maintenance activities. Evaluations of two leading software packages are underway. Final selection and other key business decisions should be completed by the fall 1996. Work on the set up and design is scheduled for January 1997, with implementation starting in 1998.

M. K. PAWLOWSKI
Senior Financial Officer

J-G. SÉGUIN
Senior full-time Financial Officer

July 3, 1996

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996

	1996	1995
	\$	\$
Expenditures		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	4,239,998	4,240,000
International affiliations	965,281	914,781
	5,205,279	5,154,781
Contributions		
Assistance to industry	79,243,082	76,116,397
TRIUMF project	33,318,000	33,250,000
Canada-France-Hawaii Telescope Corporation	5,813,638	3,722,543
James Clerk Maxwell Telescope	2,566,206	3,915,613
Biotechnology Research Program	1,900,466	2,817,897
The Gemini telescopes		6,499,999
Other		78,000
	128,046,671	131,555,230
Capital		
Minor capital expenditures	27,316,418	31,927,468
Major Capital Replacement Program	9,592,537	14,619,796
Other	4,567,258	15,477,881
	41,476,213	62,025,145
Operations		
Salaries and employee benefits	153,913,609	159,601,411
Termination benefits	17,688,976	4,685,907
Utilities, materials and supplies	35,027,517	38,504,470
Professional and special services	12,977,774	14,626,261
Transportation and communications	11,877,029	12,548,453
Information	5,703,133	4,908,455
Rentals	4,045,105	4,691,528
Other	169,522	50,279
	241,402,665	239,616,764

National Research Council of Canada—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996—Concluded

	1996	1995
	\$	\$
Administration		
Salaries and employee benefits	29,035,653	33,280,969*
Termination benefits	2,471,717	1,206,955
Utilities, materials and supplies	11,750,086	12,353,601
Professional and special services	7,983,365	8,961,418
Transportation and communications	2,084,580	2,990,185
Rentals	356,827	244,318
Information	104,791	2,586
Other	92,912	83,511
	53,879,931	59,123,543*
	464,805,480	492,320,682*
Non-tax revenue		
Revenue from operations		
Service fees	22,229,674	22,758,102
Sales of publications	9,405,186	7,071,478
Other	3,091,148	3,039,492
Transfer from prior year	10,453,522	2,199,150
	45,179,530	35,068,222
Other revenue		
Refund of previous years expenditures	651,972	4,144,340
Other	6,917	8,926
Proceeds from the disposal of surplus Crown assets	324,487	484,473
	46,162,906	39,705,961
Net cost of operations	418,642,574	452,614,721*

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

*Amends reporting in previous year's *Public Accounts of Canada*.

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDING MARCH 31, 1996

1. Authority and purpose

The National Research Council of Canada was established under the *National Research Council Act 1966-67* and is a departmental corporation named in Schedule 2 to the *Financial Administration Act*. The objectives of the Council are to create, acquire and promote the application of scientific and engineering knowledge to meet Canadian needs for economic, regional and social development and to promote and provide for the use of scientific and technical information by the people and Government of Canada to meet Canadian needs for economic, regional and social development. The Council's operating, capital and grant expenditures are funded through budgetary lapsing appropriations and statutory vote derived from operating revenue. 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 operation 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' expenditures

Refund of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures.

3. Changes in reporting prior year amounts

The amounts reported for 1995 for "Services provided without charge by other Government departments" have been revised.

a) The estimated accommodation costs previously charged are no longer required since these accommodations are owned, operated and maintained by NRC. The net result is a reduction of \$27,373,000 to the Operation-Rentals and services provided without charge by council and other government departments was reduced accordingly.

b) In 1995 the Workmen's compensation-HRDC was estimated at \$397,000 and the actual amount was \$541,000. The net result was an increase of \$144,000 to the Administration-Salaries and employee benefits and services provided without charge by the council and other government departments was increased accordingly.

4. Changes in accounting practice

In prior years, NRC reported its revenues as Revenues credited to the vote, standard object 13. Starting 1995-96, as a result of discussions with Treasury Board, NRC reported its revenues as Non-tax revenue, standard object 14. A Statutory Expenditure account was established to record expenditures derived from the generation of its revenue. These changes are reflected in the 1995 comparative amounts. This change means that revenues and expenditures derived from these revenues are no longer recorded as a credit and debit to votes 65 and 70 but are recorded separately to non-tax revenue and statutory expenditures.

National Research Council of Canada—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDING MARCH 31, 1996—Concluded

5. Parliamentary appropriations

	1996	1995
	\$	\$
Vote 65	239,042,025	248,094,336
Lapsed	1,891,808	2,707,163
	237,150,217	245,387,173
Vote 70	36,897,001	49,642,000
Lapsed	7,662	2,395
	36,889,339	49,639,605
Vote 75	128,100,637	133,837,001
Lapsed	53,966	2,281,771
	128,046,671	131,555,230
Statutory-Expenditure NRC Act		
Section 5(1)(e)-NRC	45,179,530	35,068,222*
Available for use in subsequent year	15,379,985	
(A)	29,799,545	35,068,222*
Statutory contributions to		
employee benefits (B)	22,149,000	21,324,000
Spending of proceeds from Crown		
assets surplus	349,487	509,473*
Lapsed	7,779	7,021
Available for use in subsequent year	25,000	25,000
(C)	316,708	477,452
Total Statutory (A+B+C)	52,265,253	56,869,674*
Total use of appropriations	454,351,480	483,451,682
Add: services provided without charge by the Council		
and other Government departments	10,454,000	8,869,000
Less: Non-tax revenue		
Statutory revenue fund	45,179,530	35,068,222
Other non-tax revenue	983,376	4,637,739
Total non-tax revenue	46,162,906	39,705,961
Net cost of operations	418,642,574	452,614,721

*Amends reporting in previous year's *Public Accounts of Canada*.

6. Accounts receivable

At year end, accounts receivable from the provision of services and sales of publications are as follows:

	1996	1995
	\$	\$
Current:		
Outside parties	7,217,432	6,386,870
Government of Canada	24,177	
	7,241,609	6,386,870

7. Trust accounts

The Council keeps in trust monies received from organizations to cover expenditures made on their behalf.

	1996	1995
	\$	\$
Balance, beginning of year	10,047,429	9,177,373
Payments made	10,832,339	6,887,919
Monies received	10,433,828	7,757,975
Balance, end of year	9,648,918	10,047,429

8. 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 \$14,365,000.

9. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$16,833,000 in 1996-97; \$1,967,000 in 1997-98 for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1996 the Corporation has spent \$15,507,000 on the programs.

National Round Table on the Environment and the Economy

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the National Round Table on the Environment and the Economy in accordance with the reporting requirements and standards of the Receiver General for Canada. The primary responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Round Table. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Executive Committee of the Round Table.

This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year's figures have been reclassified to conform to the current year's presentation.

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 of Canada* is consistent with this financial statement, unless indicated otherwise.

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

This financial statement has been audited by the Auditor General of Canada, his role being to express an opinion as to whether the Round Table's financial statement presents fairly, in accordance with stated accounting policies, the Round Table's results of operations.

Approved by:

EUGENE NYBERG
*Corporate Secretary and
Acting Executive Director*

PIERRETTE GUITARD
Manager, Finance and Administration

June 20, 1996

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 year ended March 31, 1996. 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 for the year ended March 31, 1996 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 20, 1996

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

	1996 (12 months) \$	1995 (11 months) \$
Expenditure		
Operating		
Salaries and employee benefits	1,033,333	632,033
Professional and special services	1,024,537	877,656
Transportation and communications	289,040	476,247
Publications	226,332	230,324
Rentals	128,501	138,374
Utilities, materials and supplies	73,143	79,583
Acquisitions of capital assets	70,944	46,796
Repairs and maintenance	10,896	10,513
Other	11	619
	<u>2,856,737</u>	<u>2,492,145</u>
Executive Committee		
Honoraria	7,050	637
Travel and living expenses	11,464	596
	<u>18,514</u>	<u>1,233</u>
Other Committees		
Honoraria	116,204	154,157
Travel and living expenses	132,732	161,473
	<u>248,936</u>	<u>315,630</u>
Total cost of operations (Note 3)	<u>3,124,187</u>	<u>2,809,008</u>

The accompanying notes form an integral part of this statement.

Approved by:

STUART SMITH
Chair

EUGENE NYBERG
*Corporate Secretary and
Acting Executive Director*

NOTES TO THE STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established as a departmental corporation under Schedule II of the *Financial Administration Act* in accordance with the *National Round Table on the Environment and the Economy Act* that became effective April 28, 1994. The Round Table fulfils its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating 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 for Canada for departmental corporations. The most significant accounting policies are as follows:

(a) Expenditure recognition

All expenditure are recorded on the accrual basis with the exception of vacation pay which is 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 from Government Departments are included in the operating 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) Pension plan

Employees participate in the Public Service Superannuation Plan administered by the Government of Canada. The employees and the Round Table contribute equally to the cost of the Plan. The Round Table's contributions are recorded as expenditure in the year they are made.

3. Parliamentary appropriation

	1996 (12 months) \$	1995 (11 months) \$
Privy Council - Vote 28d		2,731,568
Privy Council - Vote 30	3,133,000	
Supplementary Vote 30b	163,178	
	<u>3,296,178</u>	<u>2,731,568</u>
Less: amount lapsed	443,042	157,812
	<u>2,853,136</u>	<u>2,573,756</u>
Add: statutory contributions to employee benefit plans	146,000	77,000
spending of proceeds from the disposal of Crown assets surplus	51	
Total use of appropriation	<u>2,999,187</u>	<u>2,650,756</u>
Add: services provided without charge by Government Departments	115,000	127,072
amount received from other Government Departments for cost-sharing activities	10,000	31,180
Total cost of operations	<u>3,124,187</u>	<u>2,809,008</u>

National Round Table on the Environment and the Economy—Concluded

NOTES TO THE STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996— *Concluded*

4. 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.

	1996	1995
	\$	\$
Balance at beginning of year	126,302	
Receipts	197,736	245,150
	324,038	245,150
Disbursements	253,444	118,848
Balance at end of year	70,594	126,302

5. Liabilities

	1996	1995
	\$	\$
(a) Accounts payable	464,402	403,984
(b) Accrued salaries	39,735	182,906
	504,137	586,890
(c) Other liabilities		
Accrued vacation pay	22,074	13,837

Capital assets at cost

Informatics equipment	
Office furniture and equipment	

Accumulated Amortization

Informatics equipment	
Office furniture and equipment	

6. 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.

7. Comparative figures

Some comparative figures have been reclassified to conform with the presentation adopted for the current year.

8. Subsequent event

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution will be done through a distributor who will be entitled to a fifty percent commission fee on the price of each publication sold.

This program will permit the Round Table to recover a portion of the costs associated with the production and printing of its publications. It will also enable the Round Table to finance and develop future reprints or new publications.

9. 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.

March 31, 1995	Acquisitions	Disposal	March 31, 1996
\$	\$	\$	\$
156,758	61,478	39,823	178,413
24,335	9,466		33,801
181,093	70,944	39,823	212,214

March 31, 1995	Amortizations	Disposal	March 31, 1996
\$	\$	\$	\$
82,717	28,988	31,294	80,411
18,271	3,131		21,402
100,988	32,119	31,294	101,813

Natural Sciences and Engineering Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Natural Sciences and Engineering Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year. Some previous year figures have been reclassified to conform to the current year's presentation. Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement unless indicated otherwise.

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

Management presents this financial statement to the Auditor General of Canada, who audits it and provides an independent opinion which has been appended to this financial statement.

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

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 5, 1996

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, 1996. 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, 1996 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
July 5, 1996

Natural Sciences and Engineering Research Council — Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996 (in thousands of dollars)

	1996	1995
Grants and Scholarships (Schedule I)		
Grants	359,561	370,658
Scholarships and fellowships	67,570	72,961
Networks of Centres of Excellence	24,725	31,376
	451,856	474,995
Operating		
Salaries and termination benefits	8,603	8,875
Employee benefits	1,216	1,182
Professional and special services	2,845	2,217
Transportation and communications	2,105	2,394
Information	777	769
Utilities, materials and supplies	613	578
Acquisition of machinery and equipment	598	1,293
Purchased repair and upkeep	151	186
Rentals	111	118
	17,019	17,612
Accommodation, administrative or other services provided without charge by government departments and agencies	1,726	1,574
	18,745	19,186
Total Expenditures	470,601	494,181
Non-tax revenues	395	161
Net cost of operations (Note 3)	470,206	494,020

THOMAS A. BRZUSTOWSKI

President

BRUCE MITCHELL

Director General of the Common Administrative Services Directorate and
Treasurer

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996

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 for Canada for departmental corporations. The most significant accounting policies are as follow:

(a) Expenditure recognition

Grants and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. All operating expenditures are recorded on the accrual basis, with the exception of vacation pay and compensator leave which are recorded on a cash 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, 1996—Concluded

3. Parliamentary appropriations

	1996	1995
	(in thousands of dollars)	
Industry Canada		
Operating expenditures: Vote 80		
(Vote 85 1994-95)	16,842	17,491
Less: Operating expenditures	15,803	16,430
Operating lapse	1,039	1,061
Symposium on Research		
and Development impact	112	
Less: Symposium expenditures	109	
Symposium lapse	3	
Total lapse	1,042	1,061
Grants: Vote 85		
(Vote 90 1994-95)	451,856	475,295
Less: Grants expenditures	451,856	474,995
Frozen allotment		300
Statutory contributions to employee		
benefit plans	1,216	1,182
Total use of appropriations	468,875	492,607
Add: Services provided without charge		
by Government departments and		
agencies	1,726	1,574
Less: non-tax revenue	395	161
Net cost of operations	470,206	494,020

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.

	1996	1995
	(in thousands of dollars)	
Balance, beginning of year	681	482
Funds received	789	672
Interest received	32	36
	1,502	1,190
Less: Disbursements (Schedule II)	506	510
Balance, end of year, represented by		
deposit with Receiver General		
for Canada	996	680

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.

	1996	1995
	(in thousands of dollars)	
Balance, beginning of year	76	10
Funds received	48	351
Less: Disbursements	124	285
Balance, end of year, represented by		
deposit with Receiver General		
for Canada		76

7. Comparative figures

Comparative figures have been reclassified to conform with the presentation adopted in the current year.

Natural Sciences and Engineering Research Council — Concluded

SCHEDULE I SCHEDULE OF GRANTS AND SCHOLARSHIPS FOR THE YEAR ENDED MARCH 31, 1996 (in thousands of dollars)

	1996	1995
Research grants	271,779	283,270
Research partnerships	85,734	84,814
General support	2,048	2,574
	359,561	370,658
Training (scholarships and fellowships)	67,570	72,961
Networks of Centres of Excellence	24,725	31,376
	451,856	474,995

SCHEDULE II 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, 1996 (in thousands of dollars)

	1996	1995
Visiting fellowships		
Agriculture and Agri-Food	1,959	2,078
Natural Resources Canada	1,062	1,535
Environment Canada	819	1,020
National Research Council	642	571
Fisheries and Oceans	544	644
Health Canada	542	755
National Defence	412	444
Forestry Canada	399	520
Canadian Space Agency	173	116
Industry Canada	91	
Canadian Museum of Nature	35	29
Communications Canada		101
Atomic Energy of Canada Limited (AECL) ...	3	50
	6,681	7,863
Research Partnerships		
R & D grants		
National Research Council	1,500	
Agriculture and Agri-Food	996	999
Industry Canada	988	
Forestry Canada	327	495
Canadian Space Agency	154	134
	3,965	1,628
NATO science fellowships		
North Atlantic Treaty Organization	503	460
Industrial research chairs		
Environment Canada	103	143
CIDA/NSERC research associateships		
Canadian International Development		
Agency	186	215
Japan Science and Technology Fund		
Foreign Affairs		792
	11,438	11,101

Social Sciences and Humanities Research Council

MANAGEMENT REPORT

We have prepared the accompanying financial statement of the Social Sciences and Humanities Research Council in accordance with the reporting requirements and standards of the Receiver General for Canada. This financial statement was prepared in accordance with the significant accounting policies set out in Note 2 of the statement on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in this financial statement rests with the management of the Council. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit and Review Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfill these accounting and reporting responsibilities, the Council maintains a set of accounts which provides a centralized record of the Council's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

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

Management presents this financial statement to the Auditor General of Canada who audits and provides independent opinion which has been appended to this financial statement.

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

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 5, 1996

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, 1996. 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, 1996 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
July 5, 1996

Social Sciences and Humanities Research Council — Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1996 (in thousands of dollars)

	1996	1995
Expenditure		
Grants		
Research Grants	45,812	46,851
Fellowships	28,227	29,345
Strategic Grants	12,960	11,053
Research Communication		
Grants	4,573	6,139
International relations Grants	150	415
Special Grants	397	209
Negotiated Grants		15
	92,119	94,027
Operations		
Salaries and employee benefits	4,015	4,167
Employee termination benefits	246	80
Accommodation	866	891
Expenditure for Council and its committees ..	370	339
Professional and special services	317	432
Communications and travel	224	259
Advertising and publication	172	223
Material and supplies	152	131
Acquisition of office furniture and		
equipment	107	440
Repairs and maintenance	80	52
Postage and freight	76	130
Program evaluation	65	93
Rental of facilities and equipment	39	104
	6,729	7,341
Administration		
Salaries and employee benefits	1,616	1,523
Employee termination benefits	47	14
Professional and special services	549	277
Accommodation	354	329
Material and supplies	53	37
Acquisition of office furniture and		
equipment	44	163
Repairs and maintenance	33	19
Communications and travel	32	49
Postage and freight	31	48
Rental of facilities and equipment	16	38
Advertising and publication		6
	2,775	2,503
	101,623	103,871
Non-tax revenue		
Refunds of previous years'		
expenditure	819	689
Net cost of operations (Note 3)	100,804	103,182

Approved by the Council:

LYNN PENROD

President

BRUCE MITCHELL

Director General - Common Administrative Services Directorate

NOTES TO THE STATEMENT OF OPERATIONS MARCH 31, 1996

1. Authority and objective

The Social Sciences and Humanities Research Council (SSHRC) was established in 1977 by the *Social Sciences and Humanities Research Council Act* and is a departmental corporation named in Schedule II to the *Financial Administration Act*. The objective of the Council is to promote and assist research and scholarship in the social sciences and humanities.

The operating and grants expenditures are funded by budgetary lapsing authorities. 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 and scholarships are charged to expenditures when the entitlement of the recipient has been established, the commitment has been authorized and approved for payment before the end of the fiscal year. Operating expenditure is recorded on an accrual basis, except for vacation pay and compensatory leave which are recorded on a 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, 1996—Concluded**
3. Net cost of operations

The net cost of operations is provided by Parliamentary appropriations. These appropriations are recorded when used and any amount not used lapses. Appropriations are as follows:

	Grants		Operating expenditures	
	1996	1995	1996	1995
	(in thousands of dollars)			
Industry Canada				
Main Estimates				
Vote 90 (Vote 95 in 1995)			7,160	7,670
Vote 95 (Vote 100 in 1995)	89,188	92,822		
Supplementary Estimate (A)	2,295		384	
Supplementary Estimate (B)	96		84	
Supplementary Estimate (D)				470
Amount lapsed			(282)	(390)
	91,579	92,822	7,346	7,750
Contributions to employee benefit plans			643	627
Total use of appropriations	91,579	92,822	7,989	8,377
Add: Funding from other departments for Joint Initiatives	540	1,205		
	92,119	94,027	7,989	8,377
Add: Services provided without charge by other Government departments			1,515	1,467
Deduct : non-tax revenue			(819)	(689)
Net cost of operations	92,119	94,027	8,685	9,155

4. Supplementary information
(a) Accounts receivable

Accounts receivable from award holders amounting to \$131,386 at March 31, 1996 (1995—\$146,571) 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:

	1996	1995
	(in thousands of dollars)	
Balance, beginning of year	266	270
Add—Interest earned	16	15
Deduct—Fellowships paid	(16)	(19)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council ...	266	266

(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:

	1996	1995
	(in thousands of dollars)	
Balance, beginning of year	8.5	8.0
Add : donations received	20.0	5.0
Add : interest earned	0.5	0.5
Deduct : fellowship paid	(20.0)	(5.0)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council ...	9.0	8.5

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, 1996 are payable as follows:

	(in millions of dollars)
1997	71.3
1998	38.8
Subsequent years	20.9
	131.0

FINANCIAL STATEMENTS OF OTHER ENTITIES

Agricultural Products Board

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Agricultural Products Board in accordance with the reporting requirements and standards of the Receiver General for Canada. The financial statements were prepared in accordance with generally accepted accounting policies as set out in Note 2 of the statements on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of data in the financial statements rests with the management of the Board.

The information included in the financial statements is based on management's best estimates and judgements with due consideration to materiality. To fulfill this accounting and reporting responsibility, the Board maintains a set of accounts which provide a centralized record of the Board's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with this financial statement, unless indicated otherwise.

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

G. LAVOIE
Chairman
Agricultural Products Board

N. FLORAKAS
Director
Resource Management & Administration
Division, Policy Branch

July 10, 1996

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, 1996 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, 1996 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, 1996, the *Financial Administration Act* and regulations and the *Agricultural Products Board Act*.

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

Ottawa, Canada
July 10, 1996

Agricultural Products Board—ContinuedBALANCE SHEET AS AT MARCH 31, 1996
(in thousands of dollars)

ASSETS	1996	1995	LIABILITIES AND EQUITY	1996	1995
Account receivable			Accounts payable and accrued liabilities		1,587
Government of Canada—Parliamentary			Equity of Canada		
appropriations		1,587			
Note receivable	3,722	3,722			
Less: allowance for doubtful account					
(note 3)	(3,722)	(3,722)			
		1,587			1,587

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

Approved by:

G. LAVOIE
Chairman
*Agricultural Products Board*N. FLORAKAS
Director
Resource Management & Administration
*Division, Policy Branch*STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Sales		7,880
Cost of sales		7,880
Loss on sales		
Settlement of claim (note 4)	2,476	(2,476)
Interest earned	39	7
Income/(Loss) from operations	2,515	(2,469)
Administrative expenses	(20)	(102)
Income/(Loss) for the year	2,495	(2,571)

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

STATEMENT OF EQUITY
FOR THE YEAR ENDED MARCH 31, 1996
(in thousands of dollars)

	1996	1995
Equity at beginning of the year		7,739
Income/(Loss) for the year	2,495	(2,571)
Services provided without charge by other		
Government departments		11
Parliamentary appropriations (note 5)	(2,456)	2,820
Receipts remitted to the Consolidated		
Revenue Fund	(39)	(7,999)
Equity at end of the year		

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

Agricultural Products Board—ConcludedNOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 1996

1. Authority, objectives and operations

The Agricultural Products Board (the Board), was established in 1951, operates under the authority of the *Agricultural Products Board Act* (the Act) and comprises four members appointed by the Governor in Council.

The objective of the Board is to stabilize the prices of agricultural commodities through the purchase and sale or delivery of surplus commodities in times of depressed markets.

During the year, the Board incurred administrative and legal expenses relating to the 1988 Surplus Ontario Grape Program, as described in Note 4, 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 has introduced legislation to repeal the Act.

2. Accounting policies

The Board follows the accrual basis of accounting.

The Board records parliamentary appropriations as the related expenditures or losses are incurred, to the extent they have been authorized by the Governor in Council in accordance with the Act.

3. Note receivable

The Board has established an allowance for a doubtful account of \$3,722 thousand against the note receivable for the 1988 Maple Syrup Program based on management's assessment of its collectability. The Board is seeking approval for the remission of the debt.

4. Settlement of Claim - 1988 Surplus Ontario Grape Program

During the year, the United States Court of Appeal overturned a verdict against the Board for \$1,365 thousand (US) plus 6 percent interest (total of \$2,476 thousand (CDN) at March 31, 1996) arising from the 1988 Surplus Ontario Grape Program. As specified in the previous year's financial statements, settlement resulting from the resolution of the appeal has been accounted for in the year in which settlement occurred.

5. Parliamentary appropriations

	1996	1995
	(in thousands of dollars)	
Purchases, processing and carrying charges		
Mink pelts		253
Administrative expenses	20	102
Settlement of claim	(2,476)	2,476
Less: services provided without charge by Government departments		(11)
Parliamentary appropriations	(2,456)	2,820
Reconciliation to the accounts of Canada		
Adjustment for accrual on settlement of claim	582	(582)
Previous year's expenditure charged to current year's parliamentary appropriations		1,370
	582	788
Amount recorded in the accounts of Canada	(1,874)	3,608

Because the verdict was overturned (see note 4) the amount of \$582 thousand accrued in 1995, primarily for interest on the settlement of claim, is no longer chargeable to the parliamentary appropriations. The accrued amount has been reversed in 1996.

6. Related party transactions

In addition to those related party transactions disclosed elsewhere in these financial statements, the Board is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations. The Board enters into transactions with these entities in the normal course of business.

7. Financial statement presentation

A statement of changes in financial position has not been presented since the Board's financing activities are disclosed in the statement of equity.

SECTION 3

1995-96

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

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Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.23
Accountable advances	3.27
Losses of public money and property	3.30

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—	
Department	9,000
Justice—	
Department	1,410,652
National Revenue	1,995,416,044
Solicitor General—	
Correctional Service	985,929
	<i>1,997,821,625</i>
CUSTOMS TARIFF (SECTION 76)—	
National Revenue	139,112,957
CUSTOMS TARIFF (SECTION 79)—	
National Revenue	420,701
CUSTOMS TARIFF (SECTION 101)—	
National Revenue	107,646,561
CUSTOMS TARIFF (SECTION 133)—	
National Revenue	1,663,446
Total	2,246,665,290

* 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
	\$		\$
PURSUANT TO SECTION 23 OF THE FAA			
CITIZENSHIP AND IMMIGRATION			
Department			
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	9,000	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.	7,321,752
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	1,410,652	PC 1969-1224, June 17, 1969, remission of Customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project.	3,616
NATIONAL REVENUE			
PC 1945-88/2969, April 25, 1945, Governor General (Excise Taxes) Remission Order, provides for the remission of excise taxes payable by the Governor General on some purchases and importations	2,919	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.	4,321,225
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	568,039	PC 1972-215, February 10, 1972, remission of Customs duties on off-highway vehicles, parts and accessories and parts thereof.	5,478,169
PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	1,459	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.	1,572
PC 1965-1144, June 21, 1965, remission of Customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	4,155	PC 1972-585, March 28, 1972, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof	55,353
PC 1966-2184, November 24, 1966, remission of Customs duties and a portion of the sales tax on defence supplies	66,514	PC 1973-2529, August 21, 1973, remission of Customs duties and excise taxes on goods for use in cases of emergency	36,948
PC 1967-38/393, March 13, 1967, remission of Customs duties and a portion of the sales tax on used white oak whiskey barrels imported into Canada by Canadian distillers for export production purposes effective January 1, 1967	28,710	PC 1974-2522, November 19, 1974, remission of Customs duties and excise tax on certain kinds of advertising material	22,862
		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.	126
		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)	389,765,791
		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)	27,484,307
		PC 1975-3025, December 23, 1975 Domestic Wine Spirits Remission Order, grants a remission of excise duty on spirits used for the treatment of wine in any bonded manufactory	44,209,061

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 1976-325, February 17, 1976, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof.....	2,226	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.....	2,371
PC 1976-958, April 27, 1976 Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost to breakage in a warehouse or while in transit.....	414,105	PC 1979-395, February 15, 1979, remission of Customs duties and excise taxes in respect of non-commercial importations with warranty adjustments.....	24,490
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.....	7,321,076	PC 1980-278, January 25, 1980, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Ottawa Truck Bodies Limited.....	261
PC 1976-1314, June 1, 1976, remission of Customs duties and excise taxes on Canadian exposed and processed film and recorded video tape.....	26,294	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.....	300,751
PC 1976-1884, July 20, 1976, remission of Customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada.....	2,989,080	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.....	4,321,382
PC 1976-2984, December 2, 1976, remission of Customs duties and excise taxes on samples of negligible value.....	1,299,464	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.....	44,686
PC 1977-297, February 10, 1977, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof.....	306,196	PC 1982-993, April 1, 1982, remission of Customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft.....	5,665
PC 1978-763, March 16, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Sturdy Truck Body Limited.....	5,070	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.....	52,031,781
PC 1978-842, March 23, 1978, remission of Customs duties and sales tax on certain pleasure cruisers.....	307,218	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.....	17
PC 1978-2835, September 6, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dominion Truck Bodies Ltd.....	1,008	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.....	18,953,992
PC 1978-2852, September 13, 1978, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of D & G Roussy Industries Ltd.....	361	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.....	3,934
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.....	768,028	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..	1,032

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 1983-30, 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.....	6,325	PC 1985-277, January 31, 1985, remission of Customs duties and sales tax on computer carrier media.....	12,371,143
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.....	688	PC 1985-812, March 14, 1985, remission of Customs duties on automobiles of Mazda Canada Inc.....	99,974
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.....	24,836	PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated.....	3,125,159
PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited.....	8,469,772	PC 1985-818, March 14, 1985, remission of Customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada.....	1,411,392
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.....	160,173,490	PC 1985-1757, May 30, 1985, remission of Customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project.....	2,506,119
PC 1983-3414, November 3, 1983, remission of Customs duties on shade fabrics imported for use in growing horticultural crops.....	23,480	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.....	3,802
PC 1984-51, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Québec Truck Bodies Boîtes de Camions Inc.....	309	PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, goods and services tax and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel.....	78,266
PC 1984-52, January 11, 1984, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilsie Truck Bodies Limited.....	902	PC 1985-2954, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods imported by mail.....	2,102
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.....	536,829	PC 1985-2955, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods transported into Canada by courier services.....	52,413
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.....	506	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.....	10,614
PC 1984-1159, April 5, 1984, remission of Customs duties and sales tax on specified commercial vehicles, parts and accessories and parts thereof of PK Welding & Fabricators Limited.....	1,727	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.....	4,874
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.....	10,742,041	PC 1986-963, April 17, 1986, remission of Customs duties and sales tax on pet food imported for testing.....	3
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.....	4,010	PC 1987-195, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Capital Truck Bodies.....	2,837

**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 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	9,536	PC 1987-1600, July 30, 1987, remission of Customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated.	156,837
PC 1987-198, February 5, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Raytel Equipment Limited	644	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.	8,199,703
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.	2,954	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.	3,751,270
PC 1987-324, February 19, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited	513	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.	6,124,702
PC 1987-442, March 12, 1987, remission of Customs duties and sales tax on certain books and other printed matter	994	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.	79,029,827
PC 1987-443, March 12, 1987, remission of Customs duties and sales tax on certain computer parts and semiconductors	13,225,037	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	1,560
PC 1987-620, March 26, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Fabricants de Boîtes de Camions Bell (1986) Incorporée	307	PC 1988-1203, June 17, 1988, remission of Customs duties on pasta	574,037
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	31,608	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	26,728
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	7,534	PC 1988-2897, December 30, 1988, remission of Customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	511,281
PC 1987-947, May 7, 1987, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	23,065	PC 1988-2898, December 30, 1988, remission of Customs duties on vehicles of Toyota and parts thereof	29,410,217
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	431,698	PC 1988-2899, December 30, 1988, remission of Customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof	38,969,000
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits that are unfit for human consumption	50,183	PC 1988-2901, December 30, 1988, remission of Customs duties in respect of vehicles of Toyota Canada Inc. and parts thereof	281
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	54,730	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.	2,044
		PC 1988-2910, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.	122,583,218

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 1988-2914, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Durabody and Trailer Ltd.....	32,490	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.....	4,601,687
PC 1988-2915, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd.....	2,293	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988.....	82,627
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.....	72,954	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.....	441,342
PC 1988-2917, December 30, 1988, remission of Customs duties on specified commercial vehicles parts and accessories and parts thereof of G G Cargo Trailer Industries Inc.....	2,233	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.....	1,637,596
PC 1988-2918, December 30, 1988, remission of Customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.....	2,075,387	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.....	251
PC 1988-2920, December 30, 1988, remission of Customs duties on automobiles, automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.....	15,277	PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the government.....	861,487,818
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.....	7,727	PC 1991-264, February 14, 1991, amended the Indian Remission Order, made by Order in Council PC 1985-2446 of August 7, 1985 extending the application of the Remission Order to the 1988, 1989 and 1990 taxation years.....	14,262
PC 1988-2922, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Les Boîtes de Camions Alco Inc.....	741	PC 1991-1661, September 5, 1991, amended the Income Earned in Québec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989, with respect to the 1989 to 1991 taxation years.....	290,063
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.....	13,411	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 1986 taxation years.....	1,037
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.....	3,942	PC 1992-658, April 2, 1992, remission of income tax refunds payable to certain taxpayers in respect of taxation years 1980 to 1984.....	39,705
PC 1988-2930, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Universal Truck Body Ltd.....	867	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.....	1,950

**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 1992-1052, May 14, 1992, Indians and Bands on Certain Settlements Remission Order, grants a remission of certain income taxes and the goods and services tax paid or payable by Indians bands or designated corporations on certain Indian settlements that are not yet designated as reserves	4,058,088	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to the members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties excise duties and the taxes imposed under the Excise Tax Act. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	206,297
PC 1992-2397, November 19, 1992, remission of Customs duties under the Customs Tariff and a portion of the sales tax under the Excise Tax Act on machinery and equipment imported into Canada for use in servicing foreign aircraft	33,438	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	3,353,181
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the Excise Tax Act) Remission Order, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces	6,423,208	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	524,825
PC 1992-2415, November 26, 1992, remission of Customs duties on defence supplies	34,862,453	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	104,959
PC 1992-2496, December 3, 1992, Cameco Corporation Remission Order, grants a remission of the goods and services tax paid or payable in respect of supplies of uranium concentrates by Cameco Corporation to non-resident purchasers who are not registered under Part IX of the Excise Tax Act, for use or consumption in Canada solely in the production of goods for export	2,980,233	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 years	3,170
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	181,144	PC 1994-1780, October 25, 1994, remission of income tax, penalties and interest that would not be payable by non-residents if a 1991 amendment to section 217 of the Income Tax Act were not applicable to taxation years 1991 and 1992	56,282
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	1,923	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	4,339

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 1995-201, February 7, 1995, remission of income tax payable by a taxpayer that would not be payable if the part of any amount received by the taxpayer after 1987 and before 1996 by reason of section 63.1 of the Canada Pension Plan that was payable for a month in a year preceding the year in which it was received had been received in that preceding year, and all relevant penalties and interest.	194,705	SOLLICITOR GENERAL Correctional Service PC 1995-3/2144, December 13, 1995, remission of the debt, including any interest thereon, arising out of the capital contribution made to the Government of the Province of Saskatchewan under the 1986 Saskatchewan-Canada Exchange of Services Agreement	985,929
P.C. 1995-317, February 28, 1995, Goods and Services Tax Builders Remission Order, provides for a remission of the goods and services tax to builders of additions to multiple unit residential complexes where the additions were partially built or completed before January 1, 1991.	72,025	PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF NATIONAL REVENUE 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.	6,964
PC 1995-692, April 26, 1995, remission of income tax and all relevant interest payable by certain taxpayers for the 1983 to 1987 and the 1991 to 1993 taxation years.	51,654	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.	1,882
PC 1995-693, April 26, 1995, remission of a Unemployment Insurance Benefit repayment and all relevant interest payable by Gaston Proulx for the 1993 taxation year.	1,168	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.	1,070
P.C. 1995-860, May 30, 1995, Mohawk Council of Akwesasne Sewage Treatment Plant Remission Order, provides for a remission of an amount of sales tax paid in error for the period September 1, 1990, to December 31, 1990, in respect of certain system goods used in the construction of a sewage treatment plant at St. Regis, Quebec.	47,170	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.	16,668
PC 1995-945, June 13, 1995, remission of income tax, penalties and all relevant interest payable by certain taxpayers for the 1982 to 1984, 1992 and 1993 taxation years.	44,541	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.	69,018
PC 1995-1695, October 3, 1995, remission of income tax, a penalty and all relevant interest payable by certain taxpayers for the 1991 to 1994 taxation years.	18,237	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.	10,830
PC 1996-25, January 4, 1996, remission of income tax and all relevant interest payable by certain taxpayers for the 1990 to 1994 taxation years.	31,157	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.	23,969
Total	1,995,416,044	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.	77,205
		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.	8,133
		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.	30,527
		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.	36,433

**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
	\$		\$
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	47,556	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.	39,300
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	58,721	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.	5,344
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	139,639	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.	31,035
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	36,072	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.	35,246
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	155,985	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.	46,443
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	31,972	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.	52,136
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	93,442	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.	183,427
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	127,597	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.	40,517
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	43,399	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.	13,125
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	90,220	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.	27,150
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	41,224	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.	27,890
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	85,969	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.	31,089
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	61,203	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.	21,118
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	28,500	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.	32,985

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 1989-17, September 5, 1989, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	11,703	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	186,231
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	88,411	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	379,494
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	52,250	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	383,034
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	83,998	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	161,654
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	62,456	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	389,567
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	131,264	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	664,868
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	26,711	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	158,157
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	24,752	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	124,304
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	47,917	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	265,884
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	102,270	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	225,537
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	59,450	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	367,197
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	74,652	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	39,188
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	98,192	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	389,331
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	185,312	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	517,097

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 1990-20, October 22, 1990, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	660,297	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	1,083,944
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	509,664	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	86,139
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	484,028	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	1,188,896
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	450,922	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	876,919
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	361,623	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	602,389
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	164,457	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	822,787
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	414,747	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	615,917
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	692,945	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	130,598
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	493,899	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	335,720
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	394,908	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	5,588,824
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	508,378	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	689,907
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	77,893	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	776,523
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	200,805	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	194,353
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	1,346,125	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	312,590

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 1992-4, April 6, 1992, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	221,883	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	902,389
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	2,833,881	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	799,283
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	1,434,579	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	623,513
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	1,196,179	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	1,319,248
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	531,125	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	1,542,456
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	822,498	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	1,651,420
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	615,016	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	3,004,964
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	543,275	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	2,915,026
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	955,032	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	1,331,157
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	1,350,619	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	1,133,146
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	2,785,380	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	1,234,672
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	1,970,015	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	5,420,891
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	2,924,682	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	1,139,670
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	2,994,564	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	1,140,414

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 1993-15, November 30, 1993, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,620,744	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	1,838,418
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	988,630	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	483,635
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	1,377,140	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	1,273,174
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	686,065	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	2,208,848
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	434,122	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	1,271,828
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	1,705,647	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	1,769,793
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	792,950	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	2,232,230
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	2,171,264	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	6,183,243
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	1,567,398	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	5,232,666
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	3,548,947	DRA 1995-4, March 14, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,172,241
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	1,814,716	DRA 1995-5, April 4, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	3,425,992
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	926,276	DRA 1995-6, April 25, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,062,329
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	1,451,418	DRA 1995-7, May 16, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,883,916
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	2,991,328	DRA 1995-8, June 6, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	943,599

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 1995-9, June 27, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,595,123	PURSUANT TO SECTION 79 OF THE CUSTOMS TARIFF	
DRA 1995-10, July 18, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,743,162	NATIONAL REVENUE	
DRA 1995-11, August 8, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	2,428,090	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	13,822
DRA 1995-12, August 29, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,357,680	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	9,969
DRA 1995-13, September 19, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	466,846	PC 1994-0F04, March 23, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	127
DRA 1995-14, October 17, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,003,787	PC 1994-0F06, May 9, 1994, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	6,648
DRA 1995-15, October 31, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	849,269	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	235,234
DRA 1995-16, November 15, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,296,303	PC 1995-0F03, March 17, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	42,169
DRA 1995-17, November 28, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	132,201	PC 1995-0F04, May 29, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	56,181
DRA 1995-18, December 12, 1995, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	78,087	PC 1995-0F05, May 29, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	10,485
DRA 1996-1, January 16, 1996, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	344,288	PC 1995-0F07, May 29, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	37,800
DRA 1996-2, February 13, 1996, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	144,506	PC 1995-0F15, November 14, 1995, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	44
Total	139,112,957	PC 1996-0F01, February 6, 1996, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	1,470
		PC 1996-0F02, February 27, 1996, remission of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada	6,752
		Total	420,701

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 101 OF THE		PC 1990-2255, October 18, 1990, remission	
CUSTOMS TARIFF		of Customs duties and a portion of the sales	
NATIONAL REVENUE		tax on synthetic netting imported for game bird	
PC 1987-2746, December 31, 1987, remission of		pens	1,413
Customs duties on certain parts classified		PC 1990-2492, November 22, 1990,	
under specific tariff items enumerated in the		remission of Customs duties on textured	
Schedule	2,150	textured polyester filament yarn imported	
PC 1988-1242, June 23, 1988, remission of		for weaving broadwoven fabric	165,335
Customs duties on tailored collar shirts		PC 1991-505, March 21, 1991,	
imported by eligible shirt manufacturers		remission of Customs duties and a	
during the period January 1, 1989 to		portion of the sales tax on pointe	
December 31, 1997	15,799,170	shoes or block toe shoes	73
PC 1988-1243, June 23, 1988, remission		PC 1991-976, May 30, 1991, remission	
of Customs duties on specified shirting		of Customs duties on titanium anodes	11,695
fabric imported by eligible shirting		PC 1991-977, May 30, 1991, remission	
fabric producers, converting mills and		of Customs duties on certain	
shirt manufacturers during the period		broadwoven shirting fabrics	1,813
January 1, 1989 to December 31, 1997	1,895,496	PC 1992-779, April 30, 1992, remission	
PC 1988-1244, June 23, 1988, remission of		of Customs duties on certain disodium	
Customs duties on blouses and shirts imported		carbonate for use in the manufacture	
by eligible blouse and shirt manufacturers		of glass bottles	68,765
and coordinated apparel manufacturers		PC 1993-420, March 9, 1993, remission	
during the period January 1, 1989 to		of Customs duties on carbon fibres and	
December 31, 1997	18,699,706	filaments	115,180
PC 1988-1245, June 23, 1988, remission		PC 1993-898, May 4, 1993, remission	
of Customs duties on denim fabrics		of Customs duties on certain products	409,935
produced in the United States and		PC 1993-1212, June 8, 1993, remission	
imported by eligible denim fabric		of Customs duties on certain designers'	
producers and denim apparel		samples of apparel	864,013
manufacturers during the period		PC 1993-1664, August 5, 1993, remission	
January 1, 1989 to December 31,		of Customs duties on beer originating in	
1993	54,119	the United States	36,403,987
PC 1988-1246, June 23, 1988, remission		PC 1993-1678, August 26, 1993, remission	
of Customs duties on outerwear apparel		of Customs duties on certain products	5,066,308
and fabrics imported by eligible outerwear		PC 1993-1808, September 23, 1993, remission	
apparel manufacturers and fabric producers		of Customs duties on jacquard woven coated	
during the period January 1, 1989 to		fabric for use in the manufacture of upholstered	
December 31, 1997	4,278,298	furniture	197
PC 1988-1247, June 23, 1988,		PC 1993-1811, September 23, 1993, remission	
remission of Customs duties on greige		of Customs duties on shade fabrics for use in	
outerwear fabrics, imported by eligible		growing horticultural crops	446,059
converting mills during the period		PC 1993-2090, December 15, 1993, remission	
January 1, 1989 to December 31, 1997	700,000	of Customs duties on distilled spirits entitled to	
PC 1989-1668, August 24, 1989, remission		the benefit of the United States Tariff or the	
of Customs duties on certain specialty yarns		Mexico Tariff and imported into Canada by	
and fabrics for use in the manufacture of		distillers for the purpose of bottling in bond	53,913
apparel after 1988	3,330,156	PC 1993-2191, December 29, 1993,	
PC 1989-2103, October 19, 1989, remission		remission of duties on local area	
of Customs duties on certain tropical products		network apparatus	7,819,569
imported on or after July 1, 1989	108,702	PC 1994-663, April 28, 1994, remission	
PC 1989-2465, December 14, 1989, remission		of Customs duties on titanium anodes	95,301
of Customs duties and sales tax on electrical		PC 1994-1008, June 16, 1994, remission	
power transformers and parts	94,427	of Customs duties on liquid epoxide resin	8,823
PC 1990-109, January 25, 1990, remission		PC 1994-1077, June 23, 1994, remission	
of duties on nuclear power generation		of Customs duties on certain implants for	
components and systems imported		use in fattening cattle	73,251
temporarily into Canada for testing			
purposes by Stern Laboratories Inc	45,998		

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 1994-1083, 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	385	PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF NATIONAL REVENUE	
PC 1994-2066, December 14, 1994, remission of Customs duties on pointe shoes or block toe shoes	123,249	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.	1,710
PC 1994-2103, December 14, 1994, remission of Customs duties on manufactured tobacco imported into Canada for further manufacture.	7,267,454	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.	2,718
PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions	76,304	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.	2,149
PC 1995-218, February 14, 1995, remission of Customs duties on electrical power transformers, shunt reactors and parts	408,168	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.	1,303
PC 1995-219, February 14, 1995, remission of Customs duties on certain potatoes imported for use in the manufacture of potato chips	48,519	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.	1,331
PC 1995-313, February 28, 1995, remission of Customs duties on textured polyester filament yarn imported for weaving broadwoven fabric	120,939	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.	1,190
PC 1995-1024, June 23, 1995, remission of Customs duties on certain fibre optic cable and telecommunications equipment imported by Teleglobe Canada Inc.	1,770,485	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.	7,208
PC 1995-1199, July 26, 1995, remission of Customs duties on certain fresh and semi-processed fruits and vegetables imported for processing	359,185	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.	2,033
PC 1995-1202, July 26, 1995, remission of Customs duties imposed under the Customs Tariff and the tax imposed under Division III of Part IX of the Excise Tax Act on printed material imported for use by foreign carriers	503,294	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.	11,511
PC 1995-2200, December 20, 1995, remission of a portion of the customs duties paid in respect of an electric generator, a gas turbine and parts of a gas turbine imported into Canada by Pratt & Whitney Canada Inc.	283,205	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.	2,673
PC 1995-2236, December 28, 1995, remission of Customs duties on certain products	147	PC 1983-1399, May 12, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	2,254
PC 1996-299, March 12, 1996, remission of Customs duties on certain implants for use in fattening cattle	71,375	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.	1,441
Total	107,646,561	PC 1983-2072, July 7, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada.	1,053

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 1983-2599, August 24, 1983, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	7,206	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	7,661
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	6,298	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	2,143
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	1,160	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	1,399
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	1,111	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	15,578
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	2,583	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	13,191
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	2,080	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	2,663
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	1,580	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	45,871
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	3,453	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	1,019
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	12,587	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	2,594
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	1,696	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	61,803
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	11,523	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	26,623
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	1,364	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	7,290
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	1,374	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	2,482
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	3,552	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	8,250

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 1984-3397, October 18, 1984, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	4,837	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	4,609
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	7,891	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	13,918
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	6,543	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	2,213
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	20,448	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	1,567
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	10,261	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	27,238
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	2,448	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	11,537
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	16,788	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	22,312
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	9,541	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	10,467
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	9,784	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	12,244
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	2,627	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	10,963
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	3,684	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	1,057
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	7,754	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	3,245
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	35,199	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	7,501
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	2,679	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	33,932

**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 1985-2775, September 12, 1985, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	1,254	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	2,694
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	3,223	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	16,733
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	67,133	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	7,216
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	58,299	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	2,654
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	31,979	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	3,007
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	5,492	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	21,366
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	3,975	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	3,173
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	6,945	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	6,596
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	6,477	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	5,625
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	6,630	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	4,267
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	6,915	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	84,377
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	23,379	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	1,993
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	2,866	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	3,815
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	4,056	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	5,272

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 1986-1171, May 15, 1986, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	28,508	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	5,090
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	1,992	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	16,306
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	3,294	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	6,801
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	3,731	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	6,053
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	11,981	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	2,616
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	5,112	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	6,194
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	13,508	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	29,236
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	3,033	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	12,226
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	8,313	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	2,609
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	1,924	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	7,910
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	68,541	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	33,190
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	9,713	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	3,905
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	4,093	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	5,337
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	3,793	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	26,486

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 1987-8, April 27, 1987, remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada	6,862	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	6,134
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	6,626	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	170,826
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	3,007	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	13,450
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	5,904	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	7,347
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	8,047	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	4,471
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	36,136	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	7,217
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	36,330	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	4,016
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	20,172	Total	1,663,446

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		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department	A	3,079	4,135,292						3,079	4,135,292
Canadian Grain Commission										
Revolving Fund	A	30	2,845						30	2,845
CANADIAN HERITAGE—										
Department (Communications)	A	43	10,717						43	10,717
CITIZENSHIP AND IMMIGRATION—										
Department	A/C	1,384	8,049,405			*	245	9,000	1,629	8,058,405
ENVIRONMENT—										
Department	A	35	5,347						35	5,347

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 23**

Debts, obligations and claims written off or forgiven —Continued

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FISHERIES AND OCEANS—										
Department	A	265	203,110						265	203,110
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—										
Department	A	392	1,160,465						392	1,160,465
Canadian International Development Agency	A	10	32,624						10	32,624
International development assistance loans	E					21b	5	11,910,000	5	11,910,000
HEALTH—										
Department (National Health and Welfare)	A	56	9,581						56	9,581
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) ..	A	8,954	34,954,274						8,954	34,954,274
Canadian Centre for Occupational Health and Safety	A	13	4,828						13	4,828
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department	A	260	573,677						260	573,677
Indian economic development fund loans	A/D			99	744,504	6b	99	2,612,271	198	3,356,775
Indian housing assistance fund loans	D					6b	9	56,100	9	56,100
Inuit fund loans	A/D			16	290,205	36b	16	538,369	32	828,574
INDUSTRY—										
Department	A	386	34,529,493						386	34,529,493
Federal Office of Regional Development—										
Quebec	A	35	18,184,911						35	18,184,911
National Research Council of Canada	A	208	18,533						208	18,533
Social Sciences and Humanities Research Council	A	2	5,380						2	5,380
Statistics Canada	A	140	10,751						140	10,751
JUSTICE—										
Department	A/C	34	14,720			*	14,752	1,410,652	14,786	1,425,372
Federal Court of Canada	A	4	2,118						4	2,118
NATIONAL DEFENCE—										
Department	A	671	206,632						671	206,632
NATIONAL REVENUE—										
Department	A	207,844	753,780,199						207,844	753,780,199
NATURAL RESOURCES—										
Department	A	142	97,723						142	97,723
PRIVY COUNCIL—										
Department	A	2	161,323						2	161,323
Canadian Transportation Accident Investigation and Safety Board	A	1	24						1	24

Debts, obligations and claims written off or forgiven —Continued

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
PUBLIC WORKS AND GOVERNMENT SERVICES—										
Department (Public Works and Supply and Services)	A	3	5,692						3	5,692
Defence production loan	E					21a	1	1,724,007	1	1,724,007
SOLICITOR GENERAL—										
Correctional Service	A/C	250	36,678			*	1	985,929	251	1,022,607
Royal Canadian Mounted Police	A	33	21,937						33	21,937
TRANSPORT—										
Department	A	1,275	5,553,619						1,275	5,553,619
VETERANS AFFAIRS—										
Department	A	237	389,163						237	389,163
WESTERN ECONOMIC DIVERSIFICATION—										
Department	A	29	3,792,257						29	3,792,257
		225,817	865,953,318	115	1,034,709	15,128	19,246,328	241,060		886,234,355
BANKRUPTCY AND INSOLVENCY ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department	A	52	460,916						52	460,916
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration)	A	10	42,476						10	42,476
NATIONAL REVENUE—										
Department	A	25,278	241,247,807						25,278	241,247,807
		25,340	241,751,199						25,340	241,751,199
CN COMMERCIALIZATION ACT—										
TRANSPORT—										
Department	E	1	1,101,017,008 ⁽²⁾						1	1,101,017,008
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD—										
Department—										
Canadian Grain Commission										
Revolving Fund	A	1	10,863						1	10,863
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration)	B	520	1,014,194						520	1,014,194
PARLIAMENT OF CANADA ACT—										
PARLIAMENT—										
House of Commons	A	3	1,918						3	1,918

Debts, obligations and claims written off or forgiven —Concluded

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
PETRO-CANADA PUBLIC PARTICIPATION ACT—										
FINANCE—										
Department	E	1	1,327,593,352 ⁽³⁾						1	1,327,593,352
UNEMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT—										
Department (Employment and Immigration) .	A	42,160	38,921,001						42,160	38,921,001
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS—										
Department	A	950	637,409						950	637,409
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—										
Department—										
Indian housing assistance fund loans ⁽⁴⁾	E	51	50,993						51	50,993
SOLICITOR GENERAL—										
Correctional Service—										
Parolee loans ⁽⁵⁾	E	528	14,766						528	14,766
		295,372	3,576,966,021	115	1,034,709		15,128	19,246,328	310,615	3,597,247,058
SUMMARY—										
Write-offs	A/D	294,271	1,147,275,708	115	1,034,709		124	3,206,740	294,510	1,151,517,157
Remissions (Section 23 of the FAA)	C						14,998	2,405,581	14,998	2,405,581
Forgiveness	B/E	1,101	2,429,690,313				6	13,634,007	1,107	2,443,324,320
		295,372	3,576,966,021	115	1,034,709		15,128	19,246,328	310,615	3,597,247,058

(*) 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) This amount represents an adjustment in the accounts of Canada, for the difference between the book value and the amount realized from the sale of the Canadian National Railway Company, as authorized by the Minister pursuant to the *CN Commercialization Act*.

(3) This amount represents an adjustment in the accounts of Canada, for the difference between the book value and the amount realized from the sale of shares of Petro-Canada, as authorized by the Minister pursuant to the *Petro-Canada Public Participation Act*.

(4) 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.

(5) 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 advancesNote: 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, 1996		Advances settled in April 1996		Advances outstanding as at April 30, 1996*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD—						
Department	1,336	577,665	1,292	538,053	44	39,612
ATLANTIC CANADA OPPORTUNITIES						
AGENCY—						
Department	9	2,338	9	2,338		
CANADIAN HERITAGE—						
Department (Communications)	941	602,811	902	572,831	39	29,980
Canadian Radio-television and Telecommunications Commission	40	39,751	40	39,751		
National Archives of Canada	64	36,907	25	24,857	39	12,050
National Film Board	93	43,760	26	12,455	67	31,305
National Library	21	10,047	12	6,572	9	3,475
Public Service Commission	90	75,725	88	75,586	2	139
Status of Women—Office of the Co-ordinator	6	13,905	6	13,905		
	1,255	822,906	1,099	745,957	156	76,949
CITIZENSHIP AND IMMIGRATION—						
Department	1,110	796,538	975	712,720	135	83,818
Immigration and Refugee Board of Canada	77	67,781	75	67,331	2	450
	1,187	864,319	1,050	780,051	137	84,268
ENVIRONMENT	1,098	1,039,336	1,071	1,009,256	27	30,080
FINANCE—						
Department	80	139,785	80	139,785		
Auditor General	178	257,895	178	257,895		
Canadian International Trade Tribunal	7	913	7	913		
Office of the Superintendent of Financial Institutions	52	15,629	52	15,629		
	317	414,222	317	414,222		
FISHERIES AND OCEANS—						
Department	1,974	1,549,456	1,646	1,363,966	328	185,490
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—						
Department	3,084	7,614,873	2,955	7,290,007	129	324,866
Canadian International Development Agency	238	560,986	238	560,986		
International Joint Commission	19	13,420	19	13,420		
Northern Pipeline Agency	1	75	1	75		
	3,342	8,189,354	3,213	7,864,488	129	324,866
GOVERNOR GENERAL	7	2,850	7	2,850		
HEALTH—						
Department (National Health and Welfare)	1,170	612,662	984	560,463	186	52,199
Medical Research Council	4	5,595	3	2,257	1	3,338
Patented Medicine Prices Review Board	2	740	2	740		
	1,176	618,997	989	563,460	187	55,537
HUMAN RESOURCES DEVELOPMENT—						
Department (Employment and Immigration)	3,517	2,193,577	3,298	2,124,804	219	68,773
Canada Labour Relations Board	7	7,900	7	7,900		
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	3,525	2,202,277	3,306	2,133,504	219	68,773
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—						
Department	825	518,020	752	450,895	73	67,125
Canadian Polar Commission	4	8,600	4	8,600		
	829	526,620	756	459,495	73	67,125

Accountable advances—Continued

Summary of outstanding accountable advances—Continued

Department and agency	Advances outstanding as at March 31, 1996		Advances settled in April 1996		Advances outstanding as at April 30, 1996*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDUSTRY—						
Department	1,673	1,388,762	1,569	1,306,956	104	81,806
Canadian Space Agency	195	230,607	133	120,275	62	110,332
Federal Office of Regional Development—Quebec	74	35,738	72	35,418	2	320
National Research Council of Canada	184	275,559	179	270,478	5	5,081
Natural Sciences and Engineering Research Council	3	3,708	2	3,073	1	635
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	696	379,381	691	372,638	5	6,743
	2,828	2,317,355	2,646	2,108,838	182	208,517
JUSTICE—						
Department	332	209,545	308	200,096	24	9,449
Canadian Human Rights Commission	33	11,322	33	11,322		
Commissioner for Federal Judicial Affairs	528	1,062,085	385	787,329	143	274,756
Federal Court of Canada	68	22,428	68	22,428		
Offices of the Information and Privacy Commissioners of Canada	5	1,850	5	1,850		
Supreme Court of Canada	1	1,000	1	1,000		
Tax Court of Canada	11	6,450	11	6,450		
	978	1,314,680	811	1,030,475	167	284,205
NATIONAL DEFENCE—						
Department	15,588	21,861,813	12,412	16,882,479	3,176	4,979,334
Emergency Preparedness Canada	31	15,150	31	15,150		
	15,619	21,876,963	12,443	16,897,629	3,176	4,979,334
NATIONAL REVENUE						
	3,140	1,998,629	3,068	1,951,309	72	47,320
NATURAL RESOURCES—						
Department	844	729,726	828	711,704	16	18,022
Atomic Energy Control Board	118	124,611	118	124,611		
National Energy Board	80	63,167	80	63,167		
	1,042	917,504	1,026	899,482	16	18,022
PARLIAMENT—						
The Senate		6,050		6,050		
House of Commons	26	27,334	26	27,334		
	26	33,384	26	33,384		
PRIVY COUNCIL—						
Department	142	127,872	142	127,872		
Canadian Centre for Management Development	20	82,988	20	82,988		
Canadian Intergovernmental Conference Secretariat	9	3,695	9	3,695		
Canadian Transportation Accident Investigation and Safety Board	85	44,075	7	4,450	78	39,625
Chief Electoral Officer	32	247,287	21	223,474	11	23,813
Commissioner of Official Languages	20	14,362	20	14,362		
Public Service Staff Relations Board	26	12,719	15	11,150	11	1,569
	334	532,998	234	467,991	100	65,007
PUBLIC WORKS AND GOVERNMENT SERVICES—						
Department (Public Works and Supply and Services)	880	558,507	857	528,436	23	30,071
SOLICITOR GENERAL—						
Department	44	16,076	42	15,369	2	707
Canadian Security Intelligence Service	1	700,000	1	700,000		
Correctional Service	1,818	923,659	1,810	907,481	8	16,178
National Parole Board	30	35,915	30	35,915		
Royal Canadian Mounted Police	3,271	7,669,350	3,271	7,669,350		
	5,164	9,345,000	5,154	9,328,115	10	16,885

Accountable advances—Concluded**Summary of outstanding accountable advances—Concluded**

Department and agency	Advances outstanding as at March 31, 1996		Advances settled in April 1996		Advances outstanding as at April 30, 1996*	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
TRANSPORT—						
Department	2,016	1,790,210	1,702	1,575,200	314	215,010
National Transportation Agency	48	55,671	48	55,671		
	<i>2,064</i>	<i>1,845,881</i>	<i>1,750</i>	<i>1,630,871</i>	<i>314</i>	<i>215,010</i>
TREASURY BOARD—						
Secretariat	64	61,242	64	61,242		
VETERANS AFFAIRS	265	235,836	254	225,557	11	10,279
WESTERN ECONOMIC DIVERSIFICATION	55	23,083	55	23,083		
Total	48,514	57,871,402	43,143	51,064,052	5,371	6,807,350

* The details of accountable advances outstanding as at March 31, 1996 are no longer published.

Losses of public money and property

Note: Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

Losses of revenue due to fraud or willful misrepresentation—Discovered or detected in 1995-96

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL REVENUE					
Theft of revenue by employee	1	14,658	7,787	6,871	

Losses of public money and property—Continued**Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 1995-96**

Brief description of loss	Charged to 1995-96 Vote	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD					
Department					
Cashier shortages	1	738		738	
Theft of petty cash	1	546		546	
Theft of receipts	1	334		334	
Theft of traveller's cheques	1	400	400		
False or fraudulent claims for grants and contributions		140,100		136,350	3,750
CANADIAN HERITAGE					
Department (Communications)					
Theft of petty cash at Pacific Yukon regional office	1	229		229	
Theft of cash at Banff National Park	25	1,200		1,200	
Net result of cashier overages and shortages	25	1,585		1,585	
Estimate of uncollectable credit card rejects ⁽¹⁾	25	9,265		9,265	
Loss on credit cards transactions ⁽²⁾	25	26,000	25,000	1,000	
Theft of call authorization code resulting in fraudulent telephone charges		14,664		14,664	
Theft of travel authorization number resulting in fraudulent use		805		805	
National Film Board					
Theft of petty cash money in the Montreal office	115	300		300	
National Library					
Theft of receipts		873		873	
CITIZENSHIP AND IMMIGRATION					
Department					
Loss of petty cash	15	200		200	
Cashier shortages	15	785	25	560	200
Cash bond shortages	15	5,000		5,000	
Transportation loan shortages	15	60		60	
Fees not collected	15	100		100	
Counterfeit money	15	185		185	
ENVIRONMENT					
Theft of petty cash at the Environmental Science Centre in North Vancouver BC	1	362		362	
FISHERIES AND OCEANS					
Department					
Cashier shortage		65		65	
Fraudulent use of Government of Canada MasterCard	1	7,618		7,618	
Theft of petty cash at Edmonton office	1	94		94	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Receipts of counterfeit notes by Missions	1	852		852	
Theft of Mission funds	1	46,004		3,114	42,890
Loss of Mission funds	1	1,182	949	192	41
Falsification of a written offer	1	132	132		
Fraudulent travel claims	1	14,256	11,956		2,300
Forged endorsement of payment instruments	1	9,048			9,048
Canadian International Development Agency					
Fraudulent claim for contribution payments in Africa		160,000		160,000	
HEALTH					
Department (National Health and Welfare)					
Cash receipts	1	7,072	2,200	2,272	2,600

Losses of public money and property—Continued**Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Charged to 1995-96 Vote	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT					
Department (Employment and Immigration)					
Theft—Petty cash from Charlottetown Income					
Security Office	25	161		161	
Unexplained loss of petty cash:					
Regional bank	5	47		47	
Montreal centretown	5	16		16	
Montreal Papineau CEC	5	10		10	
Longueuil CEC	5	20	20		
False petty cash claims	98	123			123
False travel claim	1	339			339
Loss of receipts due to negligence, Woodstock CEC	9	40			40
Loss of receipts due to negligence, Willowdale CEC	5	380			380
Loss of petty cash—Downsview CEC	98	125		125	
False claims for contribution payments re: Training					
Programs (2 cases)	10	63,551			63,551
Cashier shortages	3	494		494	
Cash float shortage	1	10		10	
Loss of petty cash—Penticton CEC	5	148		148	
Loss of petty cash—Langley CEC	5	127		127	
Cashiers shortage	9	30		30	
Loss of petty cash—BC Labour Program	15	65		65	
Fraudulent claims for benefits:					
Old Age Security	Statutory	558,177	14,130		544,047
Canada Pension Plan	Statutory	724,248	23,965		700,283
Unemployment Insurance Benefits		168,374,825	50,446,344	4,580,825	113,347,656
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Theft of petty cash—Headquarters region	(3)	65		65	
Theft of travel advance—Headquarters region (2 cases)	(3)	397	397		
Theft of credit card and taxi chits	(3)	100			100
Theft of American Express travellers cheques—British					
Columbia region	(3)	4,500			4,500
Theft of petty cash—Yukon region	(3)	25		25	
Theft of receipts—Yukon region	(3)	212	122	90	
INDUSTRY					
Canadian Space Agency					
American Express travellers cheques missing and cashed—					
Space Station	40	540		540	
Money missing in the petty cash—Space Station	40	200		200	
Federal Office of Regional Development—Quebec					
Loss of a reservation depot	45	100		100	
National Research Council of Canada					
Theft of petty cash	65	240		240	
Loss of safe hand payment	65	972		972	
Theft of sales receipts		64		64	
JUSTICE					
Department					
Discrepancy in project funds held by sector	1	9,292			9,292
Discrepancies in use of credit card	1	15,285	7,053		8,232
Erroneous payment to wrong payee	1	42,278			42,278

Losses of public money and property—Continued**Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Charged to 1995-96 Vote	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
NATIONAL DEFENCE					
Department					
Fraudulent claim for posting allowance and moving expenses, CFB Valcartier		3,191			3,191
Fraudulent travel duty advances held by cashier, CFB Halifax		17,850			17,850
Discrepancy in cash advance, CCUNPF Primosten		17,857			17,857
Fraudulent moving claim, 8 Wing Trenton		2,730	2,730		
Theft of clothing store receipts, CFB Toronto		115			115
Theft from standing advance, CFB Edmonton		7,395			7,395
Fraudulent travel duty advances held by cashier, CFS St Johns		47,100			47,100
Fraudulent receipts in bulk claim submitted by member, 8 Wing Trenton		40,995	40,995		
Theft from standing advance, 17 Wing Winnipeg		570	570		
Theft from standing advance, CTCHQ Gagetown	1	30		30	
Discrepancy in standing advance, CFB Montreal	1	2,046		2,046	
Counterfeit United States currency, CCUNPF Primosten	1	124		124	
Fraudulent travel advances, 15 Wing Moose Jaw		2,200	2,200		
Fraudulent alteration to a CDBA cheque by member, CFB Kingston		200	200		
Fraudulent endorsement of a CDBA cheque, CFB Edmonton		271	271		
Theft from standing advance, CFB Kingston		1,400			1,400
Fraudulent travel claim submitted by member, CFB Kingston		5,689			5,689
Counterfeit German currency, CCUNPROFOR Camp Polom	1	189		189	
Theft of petty cash, CFB Toronto		285			285
Theft from standing advance, 8 Wing Trenton	1	149		149	
Discrepancy in standing advance, GRN Saint-Jean		44			44
Discrepancy in standing advance, HMCS Iroquois		50			50
Discrepancy in money held by cashier, GRN Saint-Jean		106			106
Discrepancy in money held by sub-cashier, CTCHQ Gagetown		100			100
Discrepancies in standing advances, CDLS (W)		5,391			5,391
Cashier shortages: Total gross shortages		2,569		2,569	
NATIONAL REVENUE					
Cashier shortages: (gross shortages: \$6,184; gross overages: \$5,991)	1	6,184		6,184	
Fraudulent use of Government telephone services (3 cases)		6,152	6,152		
Fraudulent travel claims (2 cases)		831	831		
Fraudulent children's special allowance claim		8,449	4,088		4,361
Loss of cash		1,173		1,173	
Theft of travel advance		771	485	286	
Fraudulent cheque issue by an employee for a child tax benefit		2,988			2,988
Avoidance of taxes and duties on the part of an inspector		27	27		
Fraudulent cheque issue		2,818	322		2,496
NATURAL RESOURCES					
Department					
Theft of petty cash		119			119
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department (Public Works and Supply and Services)					
Theft of petty cash at Complex Guy Favreau	4	392		392	
Theft of petty cash at NCR and Headquarters	5	399		399	
Theft of travel reimbursement	5	97		97	
Unauthorized use of Government calling card	5	2,028	2,028		
Unauthorized use of departmental credit card and other instruments to procure goods for non-work related and/or personal use	4	94,257 ⁽⁴⁾			94,257

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 33**

Losses of public money and property—Continued**Losses of public money due to an offence, illegal act or accident—Occurrence or discovery in 1995-96—Concluded**

Brief description of loss	Charged to 1995-96 Vote	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Receiver General—Cheque Redemption Control Directorate					
Receiver General cheques including unemployment insurance warrants and Bank of Canada cheques—					
Forged endorsements (14,598 cases)		4,600,237	4,475,849	124,388	
Irregular endorsements (453 cases)		220,832	219,038	1,794	
Not endorsed (934 cases)		381,730	326,891	54,839	
Others (2,888 cases)		4,872,858	4,841,590	31,268	
Ministerial Bank Accounts—					
Forged endorsements (2 cases)		331	331		
Others (10 cases)		1,754	1,754		
SOLICITOR GENERAL					
Department					
Loss of petty cash	1	106		106	
Canadian Security Intelligence Service					
Theft of petty cash	1	1,000		1,000	
Correctional Service					
Petty cash shortage	15	26		26	
Theft of inmate trust fund money (2 cases)	15	225		225	
Net cashier shortage (gross shortages \$205)	15	205		205	
Loss of petty cash (not charged to the Vote)		221		221	
Loss of standing travel advance	15	750		750	
Royal Canadian Mounted Police					
Loss of cash exhibit	1	31		31	
Loss of Firearms Acquisition Certificate money	1	50	50		
Loss of fine money (2 cases)	1	638		138	500
Theft of money from prisoner's effects (2 cases)	1	535		535	
Accidental destruction of cash exhibit	1	878		878	
TRANSPORT					
Department					
Theft of money from parking meters		100,973	772	100,201	
Receipt of counterfeit currency		40		40	
VETERANS AFFAIRS					
False or fraudulent claims for War Veterans Allowance benefits		61,330			61,330
Forged or fraudulent endorsement of disability pensions cheques cashed following death of payee		71,625	5,094		66,531
Fraudulent claim for Veterans Independence Program benefits		1,040			1,040
Fraudulent claim for veterans travel expenses		5,566			5,566
		180,855,568	60,464,961	5,263,200	115,127,407

(1) Errors occurred in processing manual credit card transactions by phone or during electrical power failure.

(2) Due to a communication software programming error, credit card transactions were processed as credits, instead of debits. Customers were then debited twice, but \$1,000 was not recovered.

(3) The loss was discovered during this fiscal year but will be charged to next fiscal year's appropriation.

(4) Pending an RCMP investigation, this estimated amount was reported as recoverable even though its recovery is unknown at this time.

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damages (vandalism) to departmental property and buildings	11,725		11,725	
Damages (vandalism) to Government vehicles	5,924		5,924	
Theft of computer equipment and software	78,570		78,570	
Theft of propane tanks	100		100	
Theft of lumber	400		400	
Theft of Government vehicle	15,700		15,700	
Theft of hubcaps from Government vehicles	80		80	
Theft of light fixtures	1,000		1,000	
Theft of telecommunication equipment	7,207		7,207	
Theft of chairs and calculators	820		820	
Theft of scale	3,950		3,950	
Theft of insurance decals	18		18	
Theft of VCR (videocassette recorder)	500		500	
Theft of briefcase	250		250	
Theft of airline ticket	1,661	1,661		
Theft of technical equipment	2,900			2,900
CANADIAN HERITAGE				
Department (Communications)				
Theft of a dictaphone	190		190	
Theft of computer equipment	50,200		50,200	
Theft of hand pump truck	970		970	
Theft of coffee dispensing machine	3,219		3,219	
Theft of signs (3 cases)	700		700	
Theft of megaphone and binoculars	351		351	
Theft of a computer	3,126		3,126	
Theft of canoe	1,400		1,400	
Theft of firefighting equipment	250		250	
Vandalism to Government property, Atlantic Region, (25 cases)	5,310		5,310	
Vandalism to ticket stand and recreation centre, Quebec Region	100		100	
Theft of microphone and fax machine	1,609		1,609	
Theft of a telephone	200		200	
Theft of two computers, photocopier, and fax machine	9,000		9,000	
Vandalism—Broken windows, Quebec Region	3,110		3,110	
Vandalism—Broken windows and toilets, Quebec Region	1,415		1,415	
Theft of soil compactor	2,650		2,650	
Theft of extinguisher	200		200	
Theft of thermopump	8,000		8,000	
Theft of aluminium pipe	800		800	
Theft of a radio	1,000		1,000	
Theft of firewood	50		50	
Theft of electric lighting equipment	250		250	
Theft of a paddle boat, chain and lock	1,200		1,200	
Vandalism to glass door, Quebec Region	450		450	
Theft of wall-mounted lighting	3,100		3,100	
Vandalism to windows of the Parc Cartier-Brébeuf Centre	170		170	
Theft of a light fixture from the Quebec District Administrative Building	500		500	
Theft of assorted hand tools	1,491		1,491	
Theft of power hand tools, drills, skill saws, pumps	3,950		3,950	
Theft of two push lawn mowers	744		744	
Theft of three riding lawn mowers	8,800		8,800	
Theft of two outboard motors	4,761		4,761	
Theft of a power telescope	4,700		4,700	
Theft of laptop computers (3 cases)	10,339		10,339	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of a person counter	2,800		2,800	
Theft of miscellaneous clothing	128		128	
Theft of a video cassette recorder	500		500	
Theft of a video camera	3,500		3,500	
Theft of an old laptop computer	750		750	
Theft of a camera	810		810	
Theft of a printer	800		800	
Lost camera	829		829	
Canadian Radio-television and Telecommunications				
Commission				
Theft of CRTC telephone set	100		100	
Theft of motherboard with CPU (central processing unit)	850		850	
Theft of laptop computer	3,500		3,500	
Theft of five memory chips	3,500		3,500	
Theft of Harrap's Shorter Electronic french/english dictionary	203		203	
Theft of two Motorola walkie/talkies	3,000		3,000	
Destruction of (3) Unican locks on glass doors	900		900	
Theft of Sony am/fm radio	100		100	
National Archives of Canada				
Theft of computer equipment	17,395		17,395	
Theft of small tools	200		200	
Theft of office supplies	189		189	
Theft of shipping blankets	300		300	
Theft of dock plate	300		300	
National Film Board				
Theft of PowerMac computer	6,500	1,500	5,000	
Theft of a Apple color monitor	1,200		1,200	
Theft of a VHS Player recorder	575		575	
Theft of a VHS Hitachi Multisystem	825		825	
Theft of a Sony Television (2 cases)	2,023		2,023	
Theft of a VHS Hitachi	329		329	
Theft of a Hitachi Television	420		420	
Theft of a Sharp electronic agenda	490		490	
Theft of a leather case	40		40	
Theft of a Veltron tripod for video	75		75	
Theft of 2 telephones	160		160	
Theft of a Selectric typewriter	558		558	
Theft of a Sony VCR (4 cases)	8,326		8,326	
Theft of a recorder player Sony	1,595		1,595	
Theft of a Hortson Projector	29,601		29,601	
Theft of an Interlock Plan cabinet file	608		608	
Theft of mobile cart	758		758	
Theft of a precision system	7,939		7,939	
Theft of TV Sony Monitor (2 cases)	3,655		3,655	
Theft of a VT 320 terminal	768		768	
Theft of a Superprint 400E Decoder Unit	714		714	
Theft of a Bryston Amplifier Pro	858		858	
Theft of a Recorder Sony	780		780	
Theft of a Toshiba Printer	3,134		3,134	
Theft of a Blonder Tongue	1,399		1,399	
Theft of a computer terminal	1,928		1,928	
Theft of a VT 220 terminal	1,448		1,448	
Theft of a Monitor TV	549		549	
Theft of a VHS Video Recorder	550		550	
National Library				
Theft of computer equipment	12,800		12,800	
Theft of stand-up freezer	798		798	
Theft of telephones	525		525	
Theft of office supplies	1,130		1,130	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Public Service Commission				
Theft of tools	160		160	
Theft of personal computers	19,747		19,747	
Theft of technical equipment	305		305	
Theft of laptop computer	3,000		3,000	
CITIZENSHIP AND IMMIGRATION				
Department				
Loss of telephone	160		160	
Loss of VCR	300		300	
Loss of micro equipment/furniture	4,000	4,000		
Theft of laser printer	1,780		1,780	
Theft of telephone	160		160	
Theft of technical equipment	5,300		5,300	
Theft of tools	45		45	
Theft of label printer	300		300	
Theft of laptop computers	28,400		28,400	
Theft of computer hardware	61,991		61,991	
Immigration and Refugee Board of Canada				
Theft of a VCR, calculator and three microphones	640		640	
Theft of a CPU, monitor, keyboard, mouse and modem	3,000		3,000	
ENVIRONMENT				
Theft of computer and computer equipment (including laptop)	68,380		68,380	
Theft of equipment	16,775	300	16,475	
Theft of vehicle	65,700	61,440	4,260	
Theft of boat	50,000 ⁽¹⁾		25,000	25,000
Vehicle break-in and theft of equipment	24,075		24,075	
Vehicle vandalism	4,650		4,650	
Theft of telephone and fax machine (including cellular phone)	7,215		7,215	
FINANCE				
Department				
Loss of personal computers	2,265		2,265	
Loss of a fax machine	1,200		1,200	
Auditor General				
Theft of microcomputers	20,201		20,201	
FISHERIES AND OCEANS				
Department				
Theft of computer and computer equipment	88,706	7,910	80,796	
Theft of radio equipment, video camera and accessories	9,887		9,887	
Theft of diving equipment	2,265		2,265	
Theft of tools and equipment	5,800		5,800	
Theft of motors	11,801		11,801	
Theft of office equipment and supplies	525		525	
Theft of scientific equipment	12,261		12,261	
Theft of 3 solar interceptors	6,600		6,600	
Theft of 6 containers	34,608		34,608	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computers	13,200		13,200	
Theft of vehicles	30,000		30,000	
Theft of computer components	46,300		46,300	
Theft of some warehouse inventory	17,000		17,000	
Loss of printer during shipping	3,000		3,000	
Theft of portable cellular phone	400		400	
Theft of garage equipment	3,100		3,100	
Theft of calculator	60		60	
Theft of cutlery	600		600	
Loss of works of art	23,906		23,906	

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 37**

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Canadian International Development Agency				
Stolen laptop computer while loaned to an employee	4,000		4,000	
Stolen laptop computer while on business trip	5,195		5,195	
Lost laptop computer—Possibly stolen from the office	6,000		6,000	
Lost "Walkie-Talkies"—Possibly stolen from the office	2,875		2,875	
Stolen memory chips from office computers (5 cases)	4,240		4,240	
Stolen hard drive	880		880	
Stolen desk top computer	3,278		3,278	
Missing telephones (9 cases)	1,800		1,800	
HEALTH				
Department (National Health and Welfare)				
Theft of laptop computers (2 cases)	5,600		5,600	
Theft of printer	700		700	
Theft of automobile hubcaps	120		120	
Theft of electronic data processing equipment	25,000		25,000	
Vandalism to Health Canada Nursing Residence	1,077	1,077		
HUMAN RESOURCES DEVELOPMENT				
Department (Employment and Immigration)				
NEWFOUNDLAND				
Car vandalism and theft of parts	4,267		4,267	
NEW BRUNSWICK				
Theft of Government car, Fredericton	16,800		16,800	
Theft of Government car, Moncton, recovered but incurred damages	6,400		6,400	
NOVA SCOTIA				
Theft of microcomputers	20,554		20,554	
QUEBEC				
Theft of laser printer	1,965		1,965	
Theft of tape recorder	250		250	
Theft of 25 micro-computers	63,885		63,885	
Theft of job research counter	2,600		2,600	
Theft of television/magnetoscope	1,500		1,500	
Theft of telecopier	600		600	
Theft of projector	15,525		15,525	
Theft of softwares	965		965	
Theft of cellular phone	670		670	
ONTARIO				
Theft of microcomputers and related equipment	47,280		47,280	
Theft of VCR (Weston CEC)	350		350	
Theft of cellular phone (Toronto Centre CEC)	150		150	
Theft of telephone (Bank Street CEC)	350		350	
Theft of Daytimer (RHQ-Financial Services)	100		100	
Theft of Polaroid camera (RHQ-Facilities Management)	350		350	
Break and enter: damages (Pickering CEC)	350		350	
Break and enter: damages (Milton CEC)	200		200	
Break and enter: damages (Scarborough South CEC)	1,500		1,500	
Vandalism: damages (Hamilton CEC)	245		245	
Vandalism: damages (Simcoe CEC)	250		250	
ALBERTA				
Break and enter	29,000		29,000	
Vandalism—Building	1,000		1,000	
BRITISH COLUMBIA				
Employment and Insurance Program —				
Vandalism of Government vehicle	277		277	
Theft of 2 computers	6,000		6,000	
Theft of 3 printers	4,700		4,700	
Theft of microcomputer	2,200		2,200	
Theft of laptop	2,500		2,500	
Theft of AT&T cordless telephone	220		220	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Income Security Program—				
Theft of laptop	3,200		3,200	
Theft of 2 Mind PC's (2 monitors, 2 CPU's, 2 keyboards, speakers, etc)	4,475		4,475	
Theft of Epson colour printer	400		400	
Theft of laptop computer	3,000		3,000	
Theft of Nikon camera and zoom lens	200		200	
National Headquarters—				
Theft of Sony Television set	502		502	
Theft of JVC VCR	348		348	
Theft of Samsung Television set	450		450	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of microcomputers (Headquarters (HQ), Quebec, Alberta and British Columbia region)	66,503	3,150	38,982	24,371
Theft of telephone equipment (HQ and British Columbia region)	3,899		3,899	
Theft of computer equipment (HQ and British Columbia region)	9,066		8,027	1,039
Theft of office equipment (HQ and British Columbia region)	2,040		2,040	
Theft of electrical equipment (Yukon region)	11,200	525		10,675
Theft of sleeping bags (Yukon region)	3,100		3,100	
Theft of technical equipment (Yukon region)	1,110			1,110
Theft of shotguns (Yukon region)	700			700
INDUSTRY				
Department				
Theft of computers (12 cases)	41,508		41,508	
Theft of a computer harddrives	706		706	
Theft of computer chips (2 cases)	10,200		10,200	
Theft of a computer chips and computer equipment	2,000		2,000	
Theft of vehicle parts in Edmonton Regional Office	1,000		1,000	
Theft of computer in Halifax Office	2,000		2,000	
Theft of a camera in Saskatoon Regional Office	50		50	
Theft of a VCR	349		349	
Theft of computer memories (23 cases)	35,444		35,444	
Theft of telephones (5 cases)	900		900	
Theft of laptop computer (6 cases)	26,676		26,676	
Theft of a TV converter	120		120	
Theft of a fax modem	270		270	
Theft of computer equipment (2 cases)	5,170		5,170	
Theft of a CPU (3 cases)	4,503		4,503	
Theft of a CPU chip	350		350	
Theft of a cellular telephone	485		485	
Vandalism to a vehicle	8,000		8,000	
Theft of modem	300		300	
Theft of cellular phone batteries	100		100	
Theft of a cell telephone	499		499	
Theft of a typewriter	572		572	
Theft of a fax machine	1,500		1,500	
Theft of computer servers and CD ROMS	47,499		47,499	
Theft of hard drives and computer equipment	3,000	3,000		
Canadian Space Agency				
Two phones missing in Space Science Department—Ottawa	240		240	
Federal Office of Regional Development—Quebec				
Theft of cellular phone	1,500		1,500	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
National Research Council of Canada				
Theft of computers (5 cases)	162,291		162,291	
Theft of computer tools	3,204		3,204	
Theft of laptop computers (2 cases)	18,408		18,408	
Theft of computer and camera	4,000		4,000	
Theft of camera	7,200		7,200	
Theft of TV and VCR	3,500	3,500		
Theft of tools	1,111		1,111	
Theft of furnishings	3,419		3,419	
Natural Sciences and Engineering Research Council				
Theft of a laptop computer	8,000		8,000	
JUSTICE Department				
Theft of microcomputer	2,396		2,396	
Theft of portable microcomputer	3,271		3,271	
Canadian Human Rights Commission				
Theft of 2 microcomputers	5,500		5,500	
NATIONAL DEFENCE Department				
Theft of computer equipment	9,292		9,292	
Theft of clothing	11,787	625	11,162	
Theft of technical equipment	4,817		4,817	
Equipment unreturned from personal loan	91,935		91,935	
Theft of electronic equipment	7,405	132	7,273	
Theft of tools	21,929		21,929	
Theft of safety equipment	4,199		4,199	
Theft of personal equipment	16,893	3,802	11,948	1,143
Theft of launcher	14,698		14,698	
Theft of radio equipment	2,600		2,600	
Theft of optical equipment	9,139		9,139	
Theft of sleeping bags and associated items	2,082		2,082	
Theft of flags	742		742	
Theft of generating equipment	2,321		2,321	
Theft of ammunition, rifles and related equipment	6,929		6,879	50
Inventory deficiencies due to theft	3,231		3,231	
Theft of equipment from residence	2,803		2,803	
Theft of equipment from messing facility	367		367	
Theft of equipment from personal vehicle	899		899	
Emergency Preparedness Canada				
Theft of an amateur radio with accessories and a video tape recorder (Valcartier)	2,395		2,395	
NATIONAL REVENUE				
Theft of computers, peripherals and related equipment (52 cases)	348,961	5,171	329,740	14,050
Theft of a departmental briefcase	100		100	
Damage to departmental vehicles	1,250		1,250	
Theft of video cassette recorder	200		200	
Theft of two adding machines	40		40	
Thefts of two cellular telephones (2 cases)	1,284		1,284	
NATURAL RESOURCES Department				
Theft of informatics and related equipment	53,096		53,096	
Theft of other equipment	15,043		15,043	
Theft of a vehicle	19,500	2,721	16,779	

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
PRIVY COUNCIL				
Department				
Theft of cellular phones	4,550		4,550	
Theft of microcomputers and peripherals	49,600		49,600	
Canadian Centre for Management Development				
Theft of two video cameras and accessories	2,600		2,600	
Canadian Intergovernmental Conference Secretariat				
Theft of a microcomputer	5,218		5,218	
Canadian Transportation Accident Investigation and Safety Board				
Theft of camera	500		500	
Chief Electoral Officer				
Theft of microcomputers at the Ottawa headquarters	5,560		5,560	
Theft of microcomputer and peripherals in the Electoral District of Waterloo	3,740		3,740	
Theft of microcomputer and peripherals in the Electoral District of Thunder Bay-Nipigon	3,725		3,725	
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre	3,189			3,189
National Round Table on the Environment and the Economy				
Theft of a CPU	2,115		2,115	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department (Public Works and Supply and Services)				
Theft of monitors	2,867		2,867	
Theft of computers	76,082	2,587	73,495	
Theft of laptop computers	52,974	1,950	51,024	
Theft of computer memory	27,770		27,770	
Theft of computer hardware and equipment	85,412		85,412	
Theft of telephone	325		325	
Theft of VCR	400		400	
Theft of calculator	42		42	
Theft of chair	300		300	
Theft of cellular phone	3,458		3,458	
Theft of video camera	2,500		2,500	
Theft of power drill	1,400		1,400	
Theft of small office machinery	599		599	
Theft of small tools	1,415		1,415	
Theft of survey equipment	7,200		7,200	
Theft of cameras	350		350	
Theft of cassette recorders	800		800	
Theft of pocket diary and pocket organizer	345		345	
Theft of technical equipment	3,745		3,745	
Theft of office equipment	1,178		1,178	
Theft of two walkie-talkies	2,000		2,000	
SOLICITOR GENERAL				
Department				
Theft of cellular phone	100		100	
Correctional Service				
Vehicle stolen and destroyed in a collision	11,000		11,000	
Vandalism of motor vehicles	13,916		13,916	
Vandalism to property and equipment	73,691	534	72,799	358
Loss of asset inventories	80,851		80,851	
Theft of equipment	50,192		50,192	
Loss of tokens	1,712		1,712	
Theft of canteen inventories	33,965		28,073	5,892
Loss of equipment/property due to arson	3,039		3,039	

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 41**

Losses of public money and property—Continued**Losses of public property due to an offence or other illegal act—Occurrence or discovery in 1995-96—Concluded**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
TRANSPORT				
Department				
Theft of tools	1,000		1,000	
Theft of two notebook computers	13,000		13,000	
Theft of a laptop computer	5,899		5,899	
Theft of a portable computer, notebook	3,500		3,500	
Theft of a processor, NED, Portatif	5,895		5,895	
Theft of a laptop	6,131		6,131	
Theft of oscilloscope	3,450		3,450	
Theft of a meter modulation	2,200		2,200	
Theft of a personal computer	2,950		2,950	
Theft of a CPU, c/w Monitor, Keyboard and Mouse (2 cases)	7,600		7,600	
Theft of a bender, Greenlee	1,300		1,300	
Theft of a printer	7,630		7,630	
Theft of a Bernoulli	1,800		1,800	
Theft of a CPU, laptop	4,000		4,000	
Theft of a Nikon, F3HP (2 cases)	2,950		2,950	
National Transportation Agency				
Theft of computer processing units	15,000		15,000	
Theft of memory chips	2,400		2,400	
TREASURY BOARD				
Secretariat				
Loss of personal computers	28,321		28,321	
VETERANS AFFAIRS				
Theft of cellular phone	507		507	
Theft of microcomputers, carrying cases, and charger	14,115		14,115	
	3,325,801	105,585	3,129,740	90,476

⁽¹⁾ A boat was stolen while at the repair shop. A certain amount may be recovered.

Losses of public money and property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1995-96**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Damage following vehicle accidents	56,922		56,922	
Loss of fleet vehicle following accident	14,000	4,000	10,000	
CANADIAN HERITAGE				
Department (Communications)				
Damage caused by a vehicle crashing into a compound fence	2,000		2,000	
Loss of two portable radios	4,400		4,400	
Loss of binoculars	132		132	
Accidental destruction of material	490		490	
Loss of a transmitter/receiver	785		785	
Loss of a cellular telephone	602		602	
Damage to a Crown vehicle	558		558	
Furniture destroyed in fire at Peterborough Lift Lock	1,927		1,927	
Damage to motor vehicle, accident, Banff National Park	2,774		2,774	
Damage to motor vehicle, accident, Yoho National Park	3,486		3,486	
Damage to motor vehicle, accident, Kootenay National Park	4,400		4,400	
Flood damage in Waterton Lakes National Park, June 1995	52,545		52,545	
ENVIRONMENT				
Vehicle—Damage following accidents	10,719	1,000	9,719	
Battery fire in truck	2,500		2,500	
Inventory shortage attributed to overissuing or entry errors on computer	3,424		3,424	
Lost 2 binoculars during fieldwork season, Suffield Alb.	175		175	
Lost tools during fieldwork season, Baffin Island NWT.	130		130	
Lost binoculars, tape recorder, case and battery charger during fieldwork season, Saskatoon Sask.	903		903	
Lost sleeping bag, scare cannons, camp cots, camera lens, outboard motor and rifle scope during fieldwork season, Last Mountain Lake Sask.	688		688	
Manure spreader destroyed by exposure, Last Mountain Lake Sask.	600		600	
Freezer and refrigerator destroyed in Lasher House renovations, Last Mountain Lake Sask.	400		400	
Pump lost in well cave-in, Last Mountain Lake Sask.	230		230	
Magnifier destroyed by fall, remaining pieces cleaned up and dumped, Last Mountain Lake Sask.	170		170	
Clothing destroyed after fieldwork, Last Mountain Lake Sask.	500		500	
FISHERIES AND OCEANS				
Department				
Damages repairs to Crown vehicle	71,182		71,182	
Inventory shortages	289,620		289,620	
Lost at sea	236,961		236,961	

Losses of public money and property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1995-96—Continued**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Damage in flood	4,050		4,050	
Damage to workstation inadvertently disposed	500		500	
Damages following accident	11,002		11,002	
Damages following fire	22,000		22,000	
Refrigerators inadvertently disposed	2,444		2,444	
Loss of Crown vehicle	12,856	2,100	10,756	
Loss of projector during emergency landing of plane	1,451		1,451	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Damage following car accidents	38,070		38,070	
Fire in Canadian Embassy, Conakry, Guinea	353,100		353,100	
Damage to a portable computer during transportation	5,918	1,629	4,289	
HEALTH				
Department (National Health and Welfare)				
Automobile accidents (9 cases)	56,077		56,077	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Damage to motor vehicle (4 cases—Atlantic region)	12,233		12,233	
Damage to motor vehicle (8 cases—Saskatchewan region)	46,995	1,133	45,862	
INDUSTRY				
National Research Council of Canada				
Small fire 100 Sussex	100		100	
Small fire Building M-13	3,000		3,000	
NATIONAL DEFENCE				
Department				
Loss of equipment, MARPAC HQ	4,988		4,988	
Loss of equipment, AIRCOM HQ	19,586		19,586	
Loss of equipment, LFAA HQ	37,280		37,280	
Loss of equipment, HMCS Quebec City	7,863		7,863	
Loss of equipment, HMCS Cormorant	11,280		11,280	
Loss of rations, HMCS Cormorant	1,524		1,524	
Loss of equipment, HMCS Gatineau	60,000		60,000	
Loss of equipment, HMCS Iroquois	3,547		3,547	
Emergency Preparedness Canada				
Accidental loss of laptop computer on subway train (Toronto)	3,899		3,899	
NATIONAL REVENUE				
Loss of pagers, calculators, dispatch case, TV/VCR stand, Edmonton	572		572	
Departmental vehicles damaged in accident (47 cases)	77,749	10,989	66,760	
NATURAL RESOURCES				
Department				
Loss of a vehicle due to a highway accident	17,654	1,134	16,520	
Vehicle damage—Accident with a deer	2,500		2,500	
Vehicle damage—Accident with another vehicle	2,000		2,000	
Damage to computer while moving	4,015	4,015		
Loss of scientific instruments due to a fire	64,643	227	64,416	
Loss of vehicle due to a fire	17,184	1,280	15,904	
PRIVY COUNCIL				
Department				
Damaged cellular phones	350		350	
Loss of technical equipment	1,280		1,280	

Losses of public money and property—Continued**Losses of public property due to accidental destruction or damage—Occurrence or discovery in 1995-96—Concluded**

Brief description of loss	Amount of loss	Amount recovered in 1995-96	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)				
Damage to vehicle windshield from rock tossed from another vehicle while enroute to Matsqui office, Abbotsford BC	326		326	
Damage to vehicle from ladder falling off roof of the vehicle, Kelowna BC	150		150	
Damage to Crown vehicle in collision with courier vehicle, Surrey BC	640		640	
Damage to Crown vehicle due to rockfall, Merit BC	574		574	
Damage to Crown vehicle due to falling tree during windstorm at employee's home, Vancouver BC	1,000		1,000	
Damage to Crown vehicle from accidentally driving into curb stone, New Westminster BC	1,418		1,418	
Crown vehicle write-off due to accident with two other vehicles	9,700		9,700	
SOLICITOR GENERAL				
Correctional Service				
Damage following motor vehicle accidents	65,793	10,931	54,862	
Damage due to fires	45,395	900	44,495	
Computer discarded in error	5,000		5,000	
Damage to goods falling off delivery truck	1,351		1,351	
Damage to goods—Freezer unplugged	323		323	
Damage to computer equipment	112		112	
Damage to water pipe break	53,295		53,295	
Property damage due to water	5,184		5,184	
Damage to plate glass window	470		470	
Damage to Deister clock	900		900	
Royal Canadian Mounted Police				
Police vehicle damages	1,472,844	77,184	1,374,771	20,889
Damage to police aircrafts	90,383	72,383	18,000	
Damage/loss of equipment	16,962		14,562	2,400
TRANSPORT				
Department				
Damage following accident (2 cases)	62,943		62,943	
Damage following fire	1,256		1,256	
Accidental damage of cellular phone	500		500	
Accidental damage to vehicle	1,019		1,019	
Damage to overhead door	203	203		
Damage to overhead sign	2,333	2,333		
Damage to pillar	572			572
Damage to guardrails and window	7,665		7,665	
Damage to hangar door	455			455
Damage to roll-up doors	1,023			1,023
Damage to equipment following accident	3,939		3,939	
Damage to building and structures	3,679		3,679	
Damage to vehicles	245		245	
VETERANS AFFAIRS				
Damages to Government vehicle caused by an accident	1,800			1,800
	3,530,385	191,441	3,311,805	27,139

Losses of public money and property—Continued**Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada***

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	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	1992-93	5,883				5,883
False or fraudulent claims for grants and contributions	1993-94	193,263 ⁽¹⁾			59,231 ⁽¹⁾	134,032
False or fraudulent claims for grants and contributions	1994-95	59,821			47,496	12,325
CANADIAN HERITAGE						
National Archives of Canada						
Theft of computer equipment	1994-95	6,500			6,500	
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	51,502	8,347		49,854
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	5,543	1,984		649
National Library						
Sound equipment	1994-95	1,400			1,400	
CITIZENSHIP AND IMMIGRATION						
Department						
Theft of travellers cheque	1994-95	750		750		
ENVIRONMENT						
Theft of travellers cheque at Technical Development Branch, Hull Que	1993-94	400				400
Theft of Toshiba laptop computer—Ontario region	1994-95	4,228			4,228	
Theft of Mitsubishi cellular phone—Ontario region	1994-95	1,035			1,035	
Loss of hospitality advance, Burlington Ont	1994-95	208			208	
FISHERIES AND OCEANS						
Department						
Theft of petty cash at the Tracadie-Sheila area office	1993-94	632			632	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department						
Theft of immigration, mission visa/consular funds	1992-93	41,116	2,505			38,611
Theft of immigration, mission visa/consular funds	1994-95	176,857				176,857
Theft of immigration, mission visa/consular funds	1994-95	14,640 ⁽¹⁾⁽²⁾				14,640
Loss of money, mission funds	1993-94	3,557			2,558	999
Receipts of counterfeit notes by Missions	1994-95	676		276	400	
Loss of passport receipts	1994-95	626	263	214		149
Loss of petty cash advance funds	1994-95	384	250		134	
Misappropriation of public funds	1993-94	24,068	9,751	4,600		9,717
Canadian International Development Agency						
Loss of food aid due to loss of ship	1992-93	4,094,163 ⁽¹⁾		2,900,316	1,193,847	
Loss of and damage to vehicles due to accident	1992-93	250,000	10,000		240,000	
HEALTH						
Department (National Health and Welfare)						
Theft of cash receipts	1994-95	2,883			2,883	

Losses of public money and property—Continued**Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada—Continued***

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT						
Department (Employment and Immigration)						
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1986-87	17,500				17,500
Falsification of documents to permit a third party to receive contributions through the Job Development Program, Quebec CEC	1994-95	11,960	375	675		10,910
Misappropriation of receipts for the replacement of social insurance number cards—Longueuil Employee Centre	1993-94	260	230			30
Falsification of trainee documents on Industrial Subsidized Jobs agreements (now Job Opportunities—Social Assistance Recipients) Scarborough CEC	1993-94	145,590				145,590
Receipt books had not been recorded and deposited—Toronto East CEC	1993-94	12,910				12,910
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	50,000				50,000
Allegation of misappropriation by contractor for North Simcoe Community Futures/Industrial Research Development Institute	1994-95	300,000		300,000		
Unemployment Insurance Benefits obtained by fraud	1990-91	107,423,982	91,922,399	1,724,442	13,777,141	
Unemployment Insurance Benefits obtained by fraud	1991-92	107,582,013	85,565,735	4,155,281	4,289,042	13,571,955
Unemployment Insurance Benefits obtained by fraud	1992-93	146,306,971	106,006,003	8,552,204	3,448,263	28,300,501
Unemployment Insurance Benefits obtained by fraud	1993-94	148,255,302	83,117,639	15,851,449	3,766,505	45,519,709
Unemployment Insurance Benefits obtained by fraud	1994-95	155,339,711	46,573,016	36,669,231	4,938,665	67,158,799
Fraudulent claims for benefits:						
Family Allowances	1985-86	53,146	21,156		28,985	3,005
Family Allowances	1986-87	43,256	21,584		14,344	7,328
Family Allowances	1987-88	90,058	61,886		24,771	3,401
Family Allowances	1988-89	120,284 ⁽¹⁾	55,090		47,432	17,762
Family Allowances	1989-90	95,663	39,648 ⁽¹⁾	2,235	30,960	22,820
Family Allowances	1990-91	32,464 ⁽¹⁾	12,855	506	7,786	11,317
Family Allowances	1991-92	73,703 ⁽¹⁾	23,531	1,320	30,809	18,043
Family Allowances	1992-93	46,804 ⁽¹⁾	18,203	615	9,757	18,229
Family Allowances	1993-94	150,329 ⁽¹⁾	10,880 ⁽¹⁾	4,005	21,205	114,239
Family Allowances	1994-95	3,690				3,690
Old Age Security	1986-87	164,619	94,458	1,200	56,238	12,723
Old Age Security	1987-88	339,615	174,401	14,939	35,501	114,774
Old Age Security	1988-89	1,046,431	468,624	15,913	138,650	423,244
Old Age Security	1989-90	729,935	219,710 ⁽¹⁾	8,053	115,963	386,209
Old Age Security	1990-91	639,880	205,732 ⁽¹⁾	18,715	81,281	334,152
Old Age Security	1991-92	617,627 ⁽¹⁾	111,568 ⁽¹⁾	7,571	155,577	342,911
Old Age Security	1992-93	1,083,941 ⁽¹⁾	124,645 ⁽¹⁾	80,604	39,241	839,451
Old Age Security	1993-94	419,721 ⁽¹⁾	27,035 ⁽¹⁾	19,116		373,570
Old Age Security	1994-95	1,162,228 ⁽¹⁾	59,279 ⁽¹⁾	74,867		1,028,082
Canada Pension Plan	1986-87	7,040	5,456 ⁽¹⁾	300		1,284
Canada Pension Plan	1987-88	8,978	3,168		2,215	3,595
Canada Pension Plan	1989-90	240,526	101,280	5,775	34,805	98,666
Canada Pension Plan	1990-91	1,124,922 ⁽¹⁾	357,472 ⁽¹⁾	19,899	82,886	664,665
Canada Pension Plan	1991-92	440,733	24,687	9,664		406,382
Canada Pension Plan	1992-93	1,374,457 ⁽¹⁾	104,186 ⁽¹⁾	76,271	66,207	1,127,793
Canada Pension Plan	1993-94	764,682 ⁽¹⁾	550 ⁽¹⁾	25,609		738,523
Canada Pension Plan	1994-95	496,472 ⁽¹⁾	26,027	18,581		451,864

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 47**

Losses of public money and property—Continued

Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*—Continued

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
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	7,560	1,044		12,180
Fraudulent claims for social assistance payment, Saskatchewan Region	1988-89	5,170	1,000		1,170 ⁽¹⁾	3,000 ⁽¹⁾
Unauthorized or fraudulent use of telephone for long distance call, Headquarters Region	1991-92	13,755	10,665		2,878	212
Misappropriation of receipts, Saskatchewan Region	1992-93	8,890	6,750	2,140		
Fraudulent claims for social assistance payment, Yukon Region (2 cases)	1992-93	2,812 ⁽¹⁾	900 ⁽¹⁾			1,912 ⁽¹⁾
Fraudulent claims for social assistance payment, Saskatchewan Region (3 cases)	1992-93	9,471	3,800	1,375		4,296
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases) ⁽¹⁾	1993-94	36,754 ⁽¹⁾	2,385	1,506	4,134 ⁽¹⁾	28,729 ⁽¹⁾
Fraudulent claims for education assistance, British Columbia Region	1993-94	5,500				5,500
False or fraudulent claims for Isolated Post Allocation, Yukon Region	1993-94	3,102	3,102 ⁽¹⁾			
Theft of petty cash, Headquarters region	1994-95	180			180	
Theft of computer equipment, Headquarters region	1994-95	700		400	300	
Fraudulent travel claim, Manitoba region	1994-95	82			82	
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495 ⁽¹⁾	1,352		888 ⁽¹⁾	6,255 ⁽¹⁾
Loss of trust funds, Alberta region	1994-95	2,755			2,755	
INDUSTRY						
Department						
Theft of petty cash (2 cases)		214			214	
NATIONAL DEFENCE						
Department						
False receipts in standing advance, CFB Det Penhold	1991-92	10,496		8,884	1,612	
Theft from standing advances, 15 Wing Moose Jaw	1993-94	1,997	500	1,497		
Fraudulent Acquittance Rolls Regiment de la Chaudière (HQ LFQA)	1993-94	29,266 ⁽¹⁾				29,266
Discrepancy in money held by cashier, 7 Wing Ottawa	1994-95	1,100		1,100		
Discrepancy in standing advance, CFSU(E) Selfkant	1994-95	766				766
Discrepancy in bulk claim advance, 7 Wing Ottawa 412 Squadron (2 cases)	1994-95	2,772		2,076	696	
Discrepancy in bulk claim advance, 18 Wing Edmonton	1994-95	100			100	
Discrepancy in bulk claim advance, 17 Wing Winnipeg	1994-95	200		200		
Discrepancy in standing advance, CANSUP Elmendorf	1994-95	1,096		1,096		
Discrepancy in standing advance, CDLS (W) (3 cases)	1994-95	3,460		1,527		1,933
Discrepancy in money held by cashier, CDLS (W)	1994-95	3,354			3,354	
Discrepancy in standing advance, 8 Wing Trenton	1994-95	1,223			1,223	
Discrepancy in money held by cashier, CCUNPROFOR	1994-95	288			288	
Discrepancy in money held by cashier, CFSU(E) Selfkant	1994-95	2,929		2,929		

Losses of public money and property—Continued**Losses of public money or property—Update to cases reported in previous years' *Public Accounts of Canada*—Continued**

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL REVENUE						
Recoverable fraudulent leave	1989-90	8,147	2,258			5,889
Embezzlement on the part of an employee	1994-95	2,821,012	692,664		479,646 ⁽¹⁾	1,648,702 ⁽¹⁾
Theft of receipts	1994-95	98,434	1,059		7,457	89,918
Theft of shipment of microcomputers and peripherals	1994-95	10,530	4,000	2,234		4,296
Fraudulent personal use of Government telephone services	1994-95	3,702	1,992	1,710		
Stealing of cash in employee's vehicle	1994-95	60			60 ⁽¹⁾	⁽¹⁾
NATURAL RESOURCES						
Department						
Theft of receipts	1994-95	16,248	15,526		722	
PRIVY COUNCIL						
Department						
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a temporary help person	1992-93	11,827	250			11,577
Fraudulent overtime claims, travel advances and personal use of taxi vouchers by a term employee	1992-93	108,267	8,446		18,241	81,580
Canadian Transportation Accident Investigation and Safety Board						
Theft of microcomputers	1994-95	8,500		2,500	6,000	
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department (Public Works and Government Services)						
Theft of travellers cheques at the cashier's office along with unauthorized payments made to his personal company	1994-95	6,079	807	5,051	221	
Receiver General—Cheque Redemption Control Directorate						
Receiver General cheques including unemployment insurance warrants and Bank of Canada cheques	1994-95	6,172,024	5,985,848	186,176		
SOLICITOR GENERAL						
Correctional Service						
Vandalism to a motor vehicle	1994-95	32,393		3,200	29,193	
Royal Canadian Mounted Police						
Loss of seized drug exhibit money	1993-94	8,740			8,740	
Vandalism of police vehicles	1993-94	63,853	537	662	57,507	5,147
Loss of fingerprint account money	1994-95	320		320		
Theft of money from prisoner's effects	1994-95	200		200		
Loss of unit standing advance	1994-95	1,714		1,714		
Vandalism of police vehicles	1994-95	49,631	974		48,657	
Theft of equipment	1994-95	24,848			24,789	59
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	17,673	600		24,533

Losses of public money and property—Concluded**Losses of public money or property—Update to cases reported in previous years' *Public accounts of Canada*—Concluded**

Brief description of loss	Year loss reported in <i>Public Accounts of Canada</i>	Amount of original loss	Amount recovered in previous years	Amount recovered in 1995-96	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
VETERANS AFFAIRS						
Misappropriation of public funds by an employee	1988-89	69,414	22,964			46,450
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1989-90	52,165	13,120	600	733	37,712
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	3,566	1,107		23,984
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1991-92	38,699	9,050	4,200		25,449
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1992-93	97,219	475	1,425		95,319
False or fraudulent claims for War Veterans Allowance benefits	1993-94	60,793	34,904	2,753		23,136
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1994-95	120,906	3,900	7,000	57,779	52,227
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee	1993-94	125,492	2,217		20,284	102,991
Fraudulent endorsement of Canadian Pension Commission cheques cashed following death of payee	1994-95	54,146	96	863	52,995	192
Fraudulent endorsement of Canadian Pension Commission cashed following death of payee	1992-93	2,097				2,097
Fraudulent claims for Veterans Independence Program (2 cases)	1993-94	27,503	1,800	4,400		21,303
Fraudulent claims for Veterans Independence Program	1994-95	1,000		1,000		
WESTERN ECONOMIC DIVERSIFICATION						
Theft of a CPU and 16MB of RAM	1994-95	1,400				1,400
		692,164,909	422,500,462	70,829,016	33,637,679	165,197,752

⁽¹⁾ Amends previous year's *Public Accounts of Canada*.⁽²⁾ An amount of \$2,812 was previously reported as a loss and should have been reported as a theft.

SECTION 4

1995-96

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

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Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies and are presented in this statement.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of all or any amounts which may not be collected. The column Internal accounts receivable represents tax revenues receivable from Government bodies. Since these amounts do not represent cash to be received they are not included in the total net accounts receivable. A Government body is an organization which is part of the Government of Canada as a reporting entity.

Accounts receivable written-off or forgiven are included in Section 3 of this volume (Statement of debts, obligations and claims written-off or forgiven).

Accounts receivable for non-tax revenues and revenues netted against expenditures are recorded in the accounts of Canada and reported as an asset in the Statement of Assets and Liabilities. Details of the balances for these accounts receivable are included in Section 7 of Volume I.

Accounts receivable for tax revenues as at March 31 (in thousands of dollars)

Categories of accounts receivable for tax revenues	1996			1995	
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal	4,957,216	398,621	4,558,595		4,085,487
Corporation ⁽¹⁾	1,392,541	81,649	1,310,892		1,454,494
Scientific Research Tax Credit ⁽²⁾	49,942	39,954	9,988		10,144
Non-resident	260,827	30,256	230,571		144,694
Other income tax revenues	31,407	8,794	22,613		24,807
	6,691,933	559,274	6,132,659		5,719,626
Unemployment insurance premiums	137,691	15,996	121,695		113,103
Excise taxes and duties—					
Goods and services tax	1,655,335	230,309	1,425,026	456	1,159,242 *
Customs import duties	402,805	48,337	354,468	10	259,443 *
Other excise taxes and duties	228,953	65,000	163,953		182,083 *
Energy taxes	3,056	2,856	200		390
	2,290,149	346,502	1,943,647	466	1,601,158
Total tax revenues receivable	9,119,773	921,772	8,198,001	466	7,433,887

⁽¹⁾ Included in the statement is corporate Part VII tax of \$1,651 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" (\$9,988 net) and reassessments 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.

^(*) Amounts have been revised.

4.2 ACCOUNTS RECEIVABLE

SECTION 5

1995-96

PUBLIC ACCOUNTS OF CANADA

Professional and Special Services

CONTENTS

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Professional and special services	5.2

Professional and special services

The following statement presents the total amount spent in the current fiscal year for each main classification of services by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

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	1,671,736	76,471	932,521	3,863	11,015,793
Canadian Dairy Commission.....	25,557				28,060
	1,697,293	76,471	932,521	3,863	11,043,853
ATLANTIC CANADA OPPORTUNITIES AGENCY—					
Department	2,152,450				1,425,179
CANADIAN HERITAGE—					
Department (Communications)—					
Corporate Management Services					
Program	81,263		13,494		829,536
Canadian Identity Program.....	21,160		11,979		104,108
Parks Canada Program.....	31,519	230	26,813,427		358,533
Advisory Council on the Status of Women					
Canadian Radio-television and Telecommunications Commission.....					1,217,381
National Archives of Canada.....	500		229,843		302,183
National Battlefields Commission.....					
National Film Board.....	12,177				330,962
National Library	32,237		57,995		2,025,434
Public Service Commission.....	19,885				4,219,812
Status of Women—Office of the Co-ordinator					60,653
	198,741	230	27,126,738		9,448,602

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year;
- the total amount spent for each main classification of services; and,
- a detailed listing for each main classification of services of the aggregate of all payments (i.e. cash payments and accrual charges) to one individual or one organization that totals \$100,000 or over. Details include the name and location of the payee together with the total amount paid.

Legal services	Protection services	Scientific services	Training and educational services		Other professional services	Other services	Total
			Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
602,512	1,174,777	3,045,084	4,419	4,282,630	33,599,495	26,673,386	83,082,687
162,673				27,204	84,081	188,052	515,627
765,185	1,174,777	3,045,084	4,419	4,309,834	33,683,576	26,861,438	83,598,314
49,596				409,874	4,629,457	2,138,037	10,804,593
170	305,390			837,055	2,342,143	3,130,887	7,539,938
71,116	53,063	78,429		430,550	5,792,523	3,117,954	9,680,882
169,860	1,582,002	3,429,825		1,573,879	11,012,518	16,656,606	61,628,399
				20,597	80,186	16,266	117,049
3,535	126,071			262,570	735,086	545,596	2,890,239
9,519	930,183	9,000		432,340	1,824,169	2,913,616	6,651,353
23,996	196,692	180,865				9,718	411,271
45,845	318,724			278,730	376,835	881,090	2,244,363
865	58,020	8,314		133,392	833,191	2,709,898	5,859,346
14,384	331,973		20,440	2,133,892	3,529,052	2,575,631	12,845,069
	19,815			39,382	705,709	131,257	956,816
339,290	3,921,933	3,706,433	20,440	6,142,387	27,231,412	32,688,519	110,824,725

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	123,583	270,061		35,045,417	10,204,293
Immigration and Refugee Board of Canada	19,540				587,193
	143,123	270,061		35,045,417	10,791,486
ENVIRONMENT	120,106		2,629,104	6,825	3,306,623
FINANCE—					
Department—					
Financial and Economic Policies Program					146,910
Special Program					
Auditor General	572,420				299,711
Canadian International Trade Tribunal	1,505			240	20,410
Office of the Superintendent of Financial Institutions	2,588,825				1,127,035
	3,162,750			240	1,594,066
FISHERIES AND OCEANS—					
Department	2,349,362	20,495	16,096,677	163,917	13,522,201
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—					
Department	1,074,110	1,104	3,643,182	106,565	13,191,655
Canadian International Development Agency	151,728		45,520		6,627,552
International Joint Commission					
NAFTA Secretariat, Canadian Section					1,066
Northern Pipeline Agency					
	1,225,838	1,104	3,688,702	106,565	19,820,273
GOVERNOR GENERAL					105,058

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
477,628	330,113			2,813,842	18,779,271	5,569,266	73,613,474
57,413	197,973			462,881	4,419,960	959,050	6,704,010
535,041	528,086			3,276,723	23,199,231	6,528,316	80,317,484
181,266	1,045,075	29,333,175	377,677	2,534,065	35,663,123	39,172,873	114,369,912
1,065,566	784,755			640,227	2,524,105	4,722,114	9,883,677
501,805							501,805
9,241			80,270	398,247	2,780,865	1,757,023	5,897,777
				43,587	192,011	79,448	337,201
32,183	66,699			332,804	1,014,152	772,244	5,933,942
1,608,795	851,454		80,270	1,414,865	6,511,133	7,330,829	22,554,402
2,903,900	2,835,044	24,973,916	97,316	5,997,471	32,597,808	44,418,915	145,977,022
4,360,733	14,602,451		2,830,955	5,612,357	25,336,347	42,511,946	113,271,405
39,133	2,533,219			2,087,081	2,943,317	1,693,710	16,121,260
11,115			127	14,133	171,553	253,452	450,380
427,715				47,768	239,211	21,677	737,437
					26,040	7,914	33,954
4,838,696	17,135,670		2,831,082	7,761,339	28,716,468	44,488,699	130,614,436
				53,881	314,014	724,080	1,197,033

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	327,774	428	956,243	186,481,554	6,610,022
Hazardous Materials Information Review Commission					13,065
Medical Research Council			3,536		
Patented Medicine Prices Review Board					12,488
	327,774	428	959,779	186,481,554	6,635,575
HUMAN RESOURCES DEVELOPMENT—					
Department (Employment and Immigration)—					
Corporate Services Program	7,410,565	108,190	706	46,626	7,219,839
Employment and Insurance Program	81,254,559	48,081	235,167	7,898	6,320,035
Labour Program		48	620	25,505	514,108
Income Security Program	19,600	748		7,919,173	43,780,498
Social Development and Education Program	658,913	87	40,895	7,334	276,989
Canada Labour Relations Board					
Canadian Artists and Producers Professional Relations Tribunal					30,000
Canadian Centre for Occupational Health and Safety				180,991	
	89,343,637	157,154	277,388	8,187,527	58,141,469
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—					
Department—					
Administration Program	562,823		3,443,110	7,613	1,079,361
Indian and Inuit Affairs Program	590,237	479	15,809,875	184,522	4,071,854
Northern Affairs Program	28,530		762,287	1,418	677,735
Canadian Polar Commission	30,000				7,000
	1,211,590	479	20,015,272	193,553	5,835,950

Legal services	Protection services	Scientific services	Training and educational services		Other professional services	Other services	Total
			Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
17,835,927	1,159,720	15,894,578		3,927,661	61,847,670	18,121,082	313,162,659
38,292	516			3,258	33,142	9,790	98,063
				14,368	563,887	254,911	836,702
193,362	752	47,252		39,685	213,088	40,049	546,676
18,067,581	1,160,988	15,941,830		3,984,972	62,657,787	18,425,832	314,644,100
30,293	1,193,604			3,545,097	10,784,565	6,980,331	37,319,816
519,216	788,736			6,445,653	56,823,416	17,633,450	170,076,211
261,725				306,896	2,740,735	14,633,408	18,483,045
52,264	126,521	520		592,457	5,700,766	6,639,737	64,832,284
4,422,618		15,735		193,309	11,972,795	2,115,284	19,703,959
141,506				59,115		702,380	903,001
3,002	214			4,966	193,865	132,481	364,528
	3,387		1,127	22,163	240	538,993	746,901
5,430,624	2,112,462	16,255	1,127	11,169,656	88,216,382	49,376,064	312,429,745
10	24,181	151	9,462	488,521	2,912,222	514,121	9,041,575
2,788,711	343,342	53,820	70,013	1,353,324	13,946,391	6,316,175	45,528,743
563,653	37,722	301,612	21,319	372,913	7,730,922	3,260,924	13,759,035
					65,956	30,568	133,524
3,352,374	405,245	355,583	100,794	2,214,758	24,655,491	10,121,788	68,462,877

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
	\$	\$	\$	\$	\$
INDUSTRY—					
Department—					
Industry and Science Development					
Program	2,889,731	19,639	1,954,948	2,687	13,442,976
Services to the Marketplace Program	335	1,626	482,333	379	10,718,274
Canadian Space Agency	181,513	12,069	33,873,128		1,577,892
Competition Tribunal					164
Copyright Board					
Federal Office of Regional Development—					
Quebec	212,888		32,914		59,873
National Research Council of Canada	105,443	894	2,657,762	120,613	1,707,041
Natural Sciences and Engineering Research Council			16,933		1,541,566
Social Sciences and Humanities Research Council	673				
Statistics Canada	1,258				3,841,281
	3,391,841	34,228	39,018,018	123,679	32,889,067
JUSTICE—					
Department	219,539	14,636		12,148	6,923,221
Canadian Human Rights Commission				2,413	156,698
Commissioner for Federal Judicial Affairs . .					
Federal Court of Canada			62,723		5,483
Offices of the Information and Privacy					
Commissioners of Canada	4,500				16,830
Supreme Court of Canada	47,168		3,150		59,106
Tax Court of Canada					24,917
	271,207	14,636	65,873	14,561	7,186,255
NATIONAL DEFENCE—					
Department	673,516	24,554	333,277,998	25,380,611	28,526,958
Emergency Preparedness Canada	197,759				298,784
	871,275	24,554	333,277,998	25,380,611	28,825,742
NATIONAL REVENUE	1,607,184	2,099	236,798	1,058,063	30,561,338

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
1,070,768	1,795,856	222,876		3,840,405	79,361,363	18,744,644	123,345,893
1,167,494	108,585	132,206		1,008,284	4,486,784	5,595,833	23,702,133
5,741	491,184	19,072,756	59,339	1,246,719	28,905,303	2,925,692	88,351,336
81,791				10,429	76,099	148,816	317,299
				800	21,366	21,554	43,720
626	329,320			219,974	1,826,466	1,142,687	3,824,748
493,858	1,895,925	2,735,297	39,082	1,803,553	2,713,547	8,334,784	22,607,799
1,813	1,475	180,857		143,892	460,185	538,102	2,884,823
	28,106			65,104	67,895	816,019	977,797
1,558	980,689			2,855,901	8,374,179	12,613,894	28,668,760
2,823,649	5,631,140	22,343,992	98,421	11,195,061	126,293,187	50,882,025	294,724,308
3,099,703	692,100			1,098,543	5,472,537	9,859,546	27,391,973
776,213				112,294	854,996	515,784	2,418,398
			416,948	475,677	213,072	576,911	1,682,608
	1,084,142			110,793	1,245,422	1,009,924	3,518,487
51,708	3,667			29,136	313,427	142,182	561,450
	18,264			72,104	632,573	1,009,084	1,841,449
	197,588			116,993	1,705,174	1,342,487	3,387,159
3,927,624	1,995,761		416,948	2,015,540	10,437,201	14,455,918	40,801,524
1,201,787	36,240,015	42,149	3,956,980	40,647,289	198,921,253	124,691,909	793,585,019
	614,396			159,876	435,812	384,477	2,091,104
1,201,787	36,854,411	42,149	3,956,980	40,807,165	199,357,065	125,076,386	795,676,123
6,093,149	7,507,731	6,405,254	106,816	6,801,665	9,906,598	32,850,278	103,136,973

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
	\$	\$	\$	\$	\$
NATURAL RESOURCES—					
Department—					
Energy, Mines and Resources					
Program	801,249	6,041	1,262,372	3,906	5,420,973
Forest Program			658,228	1,794	494,167
Atomic Energy Control					
Board			910,748	43,828	211,344
National Energy Board			13,175		646,349
	801,249	6,041	2,844,523	49,528	6,772,833
PARLIAMENT—					
The Senate			36,000	792	
House of Commons	125,630			4,049	1,459,465
Library of Parliament					3,961
	125,630		36,000	4,841	1,463,426
PRIVY COUNCIL—					
Department	37,677				2,432,004
Canadian Centre for Management					
Development	5,000			61,080	149,637
Canadian Intergovernmental Conference					
Secretariat					5,414
Canadian Transportation Accident					
Investigation and Safety					
Board			12,600	9,040	663,413
Chief Electoral Officer	31,035				3,235,558
Commissioner of Official Languages					116,318
National Round Table on the Environment					
and the Economy					64,589
Public Service Staff Relations					
Board	3,600				177,215
Security Intelligence Review					
Committee					1,772
	77,312		12,600	70,120	6,845,920

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
305,361	1,791,992	4,784,578		2,582,276	44,046,085	31,416,541	92,421,374
19,432	283,835	964,205		389,645	2,825,658	3,725,373	9,362,337
4,834	12,791	4,374,194		590,657	727,080	308,575	7,184,051
110,786				325,731	2,365,331	773,850	4,235,222
440,413	2,088,618	10,122,977		3,888,309	49,964,154	36,224,339	113,202,984
223,777				184,553	3,100,165	860,139	4,405,426
244,925	139,253			1,428,939	2,992,387	1,468,959	7,863,607
29,893				20,686	43,004	97,824	195,368
498,595	139,253			1,634,178	6,135,556	2,426,922	12,464,401
3,373,661	850,844			343,903	5,934,497	2,259,283	15,231,869
	105,407		300	3,284,104	653,327	1,833,956	6,092,811
	4,774			17,282	211,060	32,068	270,598
2,622	25,733			162,950	499,517	735,405	2,111,280
163,278	71,502			99,451	1,272,709	1,145,076	6,018,609
195,327				85,595	406,124	169,744	973,108
	4,917			5,683	758,962	306,726	1,140,877
17,666			8,750	39,336	344,961	154,793	746,321
59,963	647			17,299	70,591	14,998	165,270
3,812,517	1,063,824		9,050	4,055,603	10,151,748	6,652,049	32,750,743

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
	\$	\$	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES—					
Department (Public Works and Supply and Services)—					
Services Program	595,135	4,000	73,368,680	41,132	3,805,946
Real Property Program	992,245	317	40,370,763		637,989
Supply and Services Program	8,210,354	8,992	885,274	7,927	7,558,154
	9,797,734	13,309	114,624,717	49,059	12,002,089
SOLICITOR GENERAL—					
Department	33,820				139,223
Correctional Service	155,291	159		67,406,610	3,107,104
National Parole Board					81,814
Office of the Correctional Investigator					
Royal Canadian Mounted Police	486,319			27,564,327	12,048,534
Royal Canadian Mounted Police External Review Committee					45,797
Royal Canadian Mounted Police Public Complaints Commission	43,763				64,161
	719,193	159		94,970,937	15,486,633
TRANSPORT—					
Department	401,553	44,641	59,346,246	599,773	18,796,533
Civil Aviation Tribunal					21,210
National Transportation Agency	7,789			10,848	114,652
	409,342	44,641	59,346,246	610,621	18,932,395
TREASURY BOARD—					
Secretariat—					
Central Administration of the Public Service Program					436,555
					436,555

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
2,427,096	25,038,300	753,058		3,657,614	27,779,739	118,174,237	255,644,937
21,687	368,409			303,099	3,921,853	230,842,720	277,459,082
247,934	1,453,467	783,149	473,025	4,681,762	91,264,106	186,203,725	301,777,869
2,696,717	26,860,176	1,536,207	473,025	8,642,475	122,965,698	535,220,682	834,881,888
371,204	431,228			145,856	3,624,942	11,069,018	15,815,291
310,484	4,011,884		15,558,317	1,644,976	40,951,643	40,619,760	173,766,228
15,612	140,278			207,051	193,140	428,213	1,066,108
55,522	220			1,160		17,609	74,511
1,117,957	26,228,892	88,748	2,053,228	4,067,088	1,562,858	44,470,839	119,688,790
				585	115,245	61,578	223,205
144,864	130,907			18,569	205,663	242,586	850,513
2,015,643	30,943,409	88,748	17,611,545	6,085,285	46,653,491	96,909,603	311,484,646
3,433,683	13,376,205	1,591,008		12,307,525	70,671,640	89,988,713	270,557,520
26,472				7,250	188,979	8,918	252,829
29,120			50,012	326,054	312,722	358,541	1,209,738
3,489,275	13,376,205	1,591,008	50,012	12,640,829	71,173,341	90,356,172	272,020,087
5,396	27,528			545,606	7,324,701	2,504,432	10,844,218
5,396	27,528			545,606	7,324,701	2,504,432	10,844,218

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
	\$	\$	\$	\$	\$
VETERANS AFFAIRS—					
Department—					
Veterans Affairs Program	86,795		5,889	170,302,874	308,580
Canadian Pension Commission Program					
Bureau of Pensions Advocates Program				4,860	
Veterans Appeal Board Program					
Veterans Review and Appeal Board Program				100	
	86,795		5,889	170,307,834	308,580
WESTERN ECONOMIC DIVERSIFICATION	2,374,604	3,219			849,571
Total	122,466,030	669,308	621,194,843	522,829,315	304,230,739

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
27,849	1,225,122			1,407,070	4,525,061	9,863,921	187,753,161
				8,570		16,986	25,556
				28,597	2,360	33,804	69,621
				5,453		10,261	15,714
750				667		46,131	47,648
28,599	1,225,122			1,450,357	4,527,421	9,971,103	187,911,700
45,032	203,938			169,919	2,640,103	764,366	7,050,752
65,150,744	159,087,850	119,502,611	26,235,922	149,201,817	1,035,606,146	1,286,569,665	4,412,744,990

SECTION 6

1995-96

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Land, Buildings and Works

CONTENTS

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Construction or acquisition of land, buildings and works	6.2

Construction or acquisition of land, buildings and works

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or contact Public Works and Government Services Canada at (819) 956-8551 if the form has been removed from the volume. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrual charges) and the total expenditures to date.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Total
	\$
AGRICULTURE AND AGRI-FOOD—	
Department	38,052,327
CANADIAN HERITAGE—	
Department (Communications)—	
Corporate Management Services Program	949
Canadian Identity Program	4,561
Parks Canada Program	39,624,824
National Battlefields Commission	41,614
	39,671,948
ENVIRONMENT.....	2,827,595
FISHERIES AND OCEANS—	
Department	44,743,858
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—	
Department	26,308,002
HEALTH —	
Department (National Health and Welfare)—	
Health Program	22,761,071
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Indian and Inuit Affairs Program	2,674,704
Northern Affairs Program	159,529
	2,834,233

**6.2 CONSTRUCTION OR ACQUISITION
OF LAND, BUILDINGS AND WORKS**

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Total
	\$
INDUSTRY—	
Department—	
Industry and Science Development Program	680,479
Services to the Marketplace Program	11,177
Canadian Space Agency	160,154
National Research Council of Canada	12,859,033
	13,710,843
NATIONAL DEFENCE—	
Department	188,972,968
NATIONAL REVENUE	8,897,854
NATURAL RESOURCES—	
Department—	
Energy, Mines and Resources Program	11,684,581
Forest Program	1,727,199
	13,411,780
PRIVY COUNCIL—	
Chief Electoral Officer	58,270
PUBLIC WORKS AND GOVERNMENT SERVICES—	
Department (Public Works and Supply and Services)—	
Services Program	506,213,368
Real Property Program	225,144,393
	731,357,761
SOLICITOR GENERAL—	
Correctional Service	127,826,290
Royal Canadian Mounted Police	64,286,427
	192,112,717
TRANSPORT—	
Department	76,194,321
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	1,735,874
Total	1,403,651,422

SECTION 7

1995-96

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Machinery and Equipment

CONTENTS

	<i>Page</i>
Construction or acquisition of machinery and equipment	7.2

Construction or acquisition of machinery and equipment

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
AGRICULTURE AND AGRI-FOOD—			
Department	5,036,259		2,557,871
Canadian Dairy Commission			
	5,036,259		2,557,871
ATLANTIC CANADA OPPORTUNITIES AGENCY—			
Department	35,388		9,096
CANADIAN HERITAGE—			
Department (Communications)—			
Corporate Management Services Program	210,486		80,337
Canadian Identity Program	98,318		59,738
Parks Canada Program	3,018,905		612,850
Advisory Council on the Status of Women			
Canadian Radio-television and Telecommunications Commission			
National Archives of Canada	26,317		46,247
National Battlefields Commission	18,679		
National Film Board			
National Library			49,933
Public Service Commission			65,668
Status of Women—Office of the Co-ordinator			22,509
	3,372,705		937,282
CITIZENSHIP AND IMMIGRATION—			
Department	343,933		1,660,402
Immigration and Refugee Board of Canada			47,255
	343,933		1,707,657
ENVIRONMENT	974,531		1,656,579

**7.2 CONSTRUCTION OR ACQUISITION
OF MACHINERY AND EQUIPMENT**

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
21,167,278 62,265	6,806,192	1,209,697	162,329	255,010	3,995,856	41,190,492 62,265
21,229,543	6,806,192	1,209,697	162,329	255,010	3,995,856	41,252,757
1,408,889		46,973			8,375	1,508,721
2,133,169 678,714 4,495,708 10,836	1,506 64,008 299,967	47,141 30,198 502,030	177,905	71,993 41,132 91,665	48,000 84,068 1,205,018	2,592,632 1,056,176 10,404,048 10,836
631,400 1,149,217	18,657 35,542	40,371 106,403		8,920 46,350	6,548,214 79,434	680,691 7,941,405 133,655
1,256,770 1,616,152 3,415,950 130,957	1,444	37,382 152,599 63,399 18,561		10,869 2,250 22,984	3,838,293 84,188 259,591	5,143,314 1,906,566 3,827,592 172,027
15,518,873	421,124	998,084	177,905	296,163	12,146,806	33,868,942
8,942,603 2,303,823	178,784	256,584 130,635		386,503 2,395	7,111 117,423	11,775,920 2,601,531
11,246,426	178,784	387,219		388,898	124,534	14,377,451
20,386,727	10,448,298	975,064		385,528	4,129,373	38,956,100

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
FINANCE—			
Department—			
Financial and Economic Policies Program	23,364		50,572
Auditor General			57,420
Canadian International Trade Tribunal	15,875		1,500
Office of the Superintendent of Financial Institutions			19,558
	39,239		129,050
FISHERIES AND OCEANS—			
Department	25,961,905		3,955,584
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—			
Department	3,431,917		8,171,979
Canadian International Development Agency			
International Joint Commission			
NAFTA Secretariat, Canadian Section			2,139
	3,431,917		8,174,118
GOVERNOR GENERAL			
HEALTH—			
Department (National Health and Welfare)—			
Health Program	1,860,694		382,003
Hazardous Materials Information Review Commission			
Medical Research Council			10,422
Patented Medicine Prices Review Board			
	1,860,694		392,425

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
2,682,759		49,242				2,805,937
662,428		83,723				803,571
149,756		4,854				171,985
773,979		170,387			93,877	1,057,801
4,268,922		308,206			93,877	4,839,294
16,827,741	16,520,139	1,587,299	475,692	2,711,798	9,230,081	77,270,239
11,232,618	2,180,952	8,502,516		1,899,808	3,426,375	38,846,165
969,824		256,087		721,364		1,947,275
27,923		17,890		8,210		54,023
61,982		4,622				68,743
12,292,347	2,180,952	8,781,115		2,629,382	3,426,375	40,916,206
103,063		1,757		1,935	15,198	121,953
9,481,228	8,079,747	2,682,873	48,399	2,949,618	2,596,468	28,081,030
				2,370		2,370
78,078		16,191				104,691
65,812		12,847		18,035		96,694
9,625,118	8,079,747	2,711,911	48,399	2,970,023	2,596,468	28,284,785

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT—			
Department (Employment and Immigration)—			
Corporate Services Program	279,020		1,812,571
Employment and Insurance Program	660,946		2,389,739
Labour Program	79,965		354,015
Income Security Program	68,381		42,183
Social Development and Education Program			269,257
Canada Labour Relations Board			
Canadian Artists and Producers Professional Relations Tribunal			10,463
Canadian Centre for Occupational Health and Safety			
	1,088,312		4,878,228
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—			
Department—			
Administration Program			13,274
Indian and Inuit Affairs Program	436,404		279,355
Northern Affairs Program	320,511		112,405
Canadian Polar Commission			
	756,915		405,034
INDUSTRY—			
Department—			
Industry and Science Development Program	197,823		1,660,071
Services to the Marketplace Program	970,164		491,618
Canadian Space Agency			1,039,569
Competition Tribunal			
Copyright Board			
Federal Office of Regional Development—Quebec	36,759		8,283
National Research Council of Canada	100,750		635,014
Natural Sciences and Engineering Research Council			4,893
Social Sciences and Humanities Research Council			1,337
Statistics Canada	19,527		12,147
	1,325,023		3,852,932
JUSTICE—			
Department	43,040		51,633
Canadian Human Rights Commission			53,562
Commissioner for Federal Judicial Affairs			
Federal Court of Canada			107,375
Offices of the Information and Privacy Commissioners of Canada			2,500
Supreme Court of Canada	5,637		2,554
Tax Court of Canada			
	48,677		217,624

**7.6 CONSTRUCTION OR ACQUISITION
OF MACHINERY AND EQUIPMENT**

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
9,297,643	106,720	2,157,461	580,843	337,673	295,695	14,867,626
41,230,626	68,461	3,752,599	928,216	1,556,559	594,151	51,181,297
1,395,556	5,061	330,369	17,547	266,235	50,038	2,498,786
528,190		12,743	8,278	15,862	58,379	734,016
1,338,971	6,350	273,772	69,901	124,951	19,269	2,102,471
70,353		13,199		151,778		235,330
59,055		6,420		27,025		102,963
88,343		4,300		4,500		97,143
54,008,737	186,592	6,550,863	1,604,785	2,484,583	1,017,532	71,819,632
964,109	694	54,534		26,758	3,235	1,062,604
3,558,775		255,604		208,485	132,000	4,870,623
1,141,775	185,869	181,253		153,560	230,126	2,325,499
9,437		2,220				11,657
5,674,096	186,563	493,611		388,803	365,361	8,270,383
16,507,595	1,814,039	1,381,825		806,023	3,157,438	25,524,814
7,036,748	3,784,287	1,450,101		120,792	469,303	14,323,013
7,576,706	112,513,835	157,668		1,332,844	1,235,322	123,855,944
3,518						3,518
14,143						14,143
1,231,565		13,698		13,728		1,304,033
8,316,545	15,654,141	596,777	568,112	19,273	1,121,019	27,011,631
580,370		3,820		6,231	3,120	598,434
124,259		25,074				150,670
1,667,491		392,107		12,224,540	681,156	14,996,968
43,058,940	133,766,302	4,021,070	568,112	14,523,431	6,667,358	207,783,168
6,212,022		295,233		174,880		6,776,808
353,256		16,037			(80,000)	342,855
118,639		20,851		13,057		152,547
753,584		232,867			84,109	1,177,935
71,373		29,950		5,310		109,133
207,530		51,520		10,440	15,363	293,044
325,195		33,877		2,295		361,367
8,041,599		680,335		205,982	19,472	9,213,689

CONSTRUCTION OR ACQUISITION
OF MACHINERY AND EQUIPMENT 7.7

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
NATIONAL DEFENCE—			
Department	1,320,681,562	205,257,006	388,451,513
Emergency Preparedness Canada			158,437
	1,320,681,562	205,257,006	388,609,950
NATIONAL REVENUE	976,140		2,751,615
NATURAL RESOURCES—			
Department—			
Energy, Mines and Resources Program	333,644		683,391
Forest Program	94,917		297,136
Atomic Energy Control Board	61,905		175,781
National Energy Board			12,020
	490,466		1,168,328
PARLIAMENT—			
The Senate			
House of Commons	21,711		3,172,603
Library of Parliament			
	21,711		3,172,603
PRIVY COUNCIL—			
Department	62,573		376,294
Canadian Centre for Management Development			24,491
Canadian Intergovernmental Conference Secretariat			
Canadian Transportation Accident Investigation and Safety Board	39,552		47,827
Chief Electoral Officer			
Commissioner of Official Languages	22,914		
National Round Table on the Environment and the Economy			
Public Service Staff Relations Board			1,330
Security Intelligence Review Committee			
	125,039		449,942

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
207,237,486	153,797,142	15,669,398	743,405	1,128,028	46,454,319	2,339,419,859
64,378		41,788		4,922	6,767	276,292
207,301,864	153,797,142	15,711,186	743,405	1,132,950	46,461,086	2,339,696,151
43,536,320	2,315,418	2,017,043		356,642	605,644	52,558,822
13,328,994	6,853,879	590,955	140,047	101,991	2,693,825	24,726,726
2,053,415	1,169,746	49,245	10,055	37,175	414,973	4,126,662
975,156	59,121	71,671		50,504		1,394,138
700,345		37,710		21,386		771,461
17,057,910	8,082,746	749,581	150,102	211,056	3,108,798	31,018,987
983,846		193,913		1,450,122		2,627,881
2,854,664		647,347		227,252	40,028	6,963,605
23,303		7,043		6,237	810	37,393
3,861,813		848,303		1,683,611	40,838	9,628,879
2,047,387	5,853	1,399		4,593	42,106	2,540,205
544,184		9,999			3,710	582,384
45,207		5,500		4,600		55,307
259,457		6,440		12,426	34,317	400,019
842,522		55,233				897,755
282,662		4,940				310,516
61,478		9,466				70,944
53,640				15,525		70,495
88,493						88,493
4,225,030	5,853	92,977		37,144	80,133	5,016,118

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Continued

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES—			
Department (Public Works and Supply and Services)—			
Services Program	103,849		212,539
Real Property Program			4,537
Supply and Services Program	149,164		3,189,783
	253,013		3,406,859
SOLICITOR GENERAL—			
Department	14,581		3,650
Correctional Service	3,323,039		13,336,110
National Parole Board	177,257		34,525
Office of the Correctional Investigator			3,600
Royal Canadian Mounted Police	46,383,914		13,178,567
Royal Canadian Mounted Police Public Complaints Commission			
	49,898,791		26,556,452
TRANSPORT—			
Department	15,364,473		2,023,985
National Transportation Agency			8,824
	15,364,473		2,032,809
TREASURY BOARD—			
Secretariat—			
Central Administration of the Public Service Program			89,716
			89,716
VETERANS AFFAIRS—			
Department—			
Veterans Affairs Program	181,460		57,519
Canadian Pension Commission Program			
Bureau of Pensions Advocates Program			
Veterans Review and Appeal Board Program			
	181,460		57,519

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
4,255,919	1,333,868	3,831,339	34,380	377,724	4,235,632	14,385,250
729,589	15,509	145,210		2,965	19,898	917,708
18,318,034	2,698	145,627		48,545	1,120,349	22,974,200
23,303,542	1,352,075	4,122,176	34,380	429,234	5,375,879	38,277,158
845,060		13,599		9,790	14,355	901,035
16,257,756		2,526,563	158,921		8,340,843	43,943,232
483,018		38,452		5,090	111,626	849,968
39,855						43,455
38,577,308	4,670,523	5,147,433	101,296	173,807	8,400,464	116,633,312
81,728		5,663		1,655		89,046
56,284,725	4,670,523	7,731,710	260,217	190,342	16,867,288	162,460,048
10,094,652	32,369,083	3,481,224	246,319	3,118,974	6,565,938	73,264,648
190,742						199,566
10,285,394	32,369,083	3,481,224	246,319	3,118,974	6,565,938	73,464,214
1,503,556		254,470		1,531		1,849,273
1,503,556		254,470		1,531		1,849,273
4,009,787	191,740	716,707		115,560	125,617	5,398,390
2,200						2,200
29,642				5,493		35,135
66,726		144,633			4,590	215,949
4,108,355	191,740	861,340		121,053	130,207	5,651,674

SUMMARY OF EXPENDITURES FOR THE CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT
—Concluded

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
WESTERN ECONOMIC DIVERSIFICATION.....			20,131
Total	1,432,268,153	205,257,006	457,189,404

⁽¹⁾ This category includes ships and boats, \$602,783,769; aircraft, \$408,511,472; military road motor vehicles, \$304,157,319; non-military road motor vehicles, \$106,104,932; and, miscellaneous vehicles, \$10,710,661.

⁽²⁾ This category includes items such as measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories; radar equipment; safety and sanitation equipment, alarm and signal systems; etc.

⁽³⁾ This category includes items such as conveying, elevating and materiel-handling and other equipment.

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
898,155		43,129		7,585	24,207	993,207
596,057,685	381,559,273	64,666,343	4,471,645	34,531,658	123,096,684	3,299,097,851

SECTION 8

1995-96

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

CONTENTS

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Transfer payments

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or 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	1,789,562,034
ATLANTIC CANADA OPPORTUNITIES AGENCY—	
Department	323,767,745
CANADIAN HERITAGE—	
Department (Communications)—	
Canadian Identity Program	454,934,641
Parks Canada Program	20,986,678
National Archives of Canada	2,147,941
National Film Board	384,278
National Library	452,000
Status of Women—Office of the Co-ordinator	8,599,000
	487,504,538
CITIZENSHIP AND IMMIGRATION—	
Department	245,465,865
ENVIRONMENT.....	54,482,716
FINANCE—	
Department—	
Financial and Economic Policies Program	575,412,332
Fiscal Transfer Payments Program	8,815,750,717
Auditor General	398,000
	9,391,561,049

SUMMARY OF TRANSFER PAYMENTS —Continued

Department and agency	Total
	\$
FISHERIES AND OCEANS—	
Department	78,845,799
FOREIGN AFFAIRS AND INTERNATIONAL TRADE—	
Department	374,932,855
Canadian International Development Agency	1,706,195,541
	2,081,128,396
GOVERNOR GENERAL.....	253,498
HEALTH—	
Department (National Health and Welfare)—	
Health Program	7,805,564,383
Medical Research Council	243,186,879
	8,048,751,262
HUMAN RESOURCES DEVELOPMENT—	
Department (Employment and Immigration)—	
Employment and Insurance Program	1,323,950,219
Labour Program	5,573,630
Income Security Program	21,033,847,167
Social Development and Education Program	10,741,568,827
	33,104,939,843
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT—	
Department—	
Administration Program	458,000
Indian and Inuit Affairs Program	3,595,823,828
Northern Affairs Program	68,463,736
Transfer Payments to the Territorial Governments Program	1,195,689,398
Canadian Polar Commission	20,000
	4,860,454,962
INDUSTRY—	
Department—	
Industry and Science Development Program	688,341,204
Services to the Marketplace Program	1,047,000
Canadian Space Agency	32,643,255
Federal Office of Regional Development—Quebec	348,577,924
National Research Council of Canada	128,046,671
Natural Sciences and Engineering Research Council	451,856,000
Social Sciences and Humanities Research Council	91,579,000
Statistics Canada	396,395
	1,742,487,449

SUMMARY OF TRANSFER PAYMENTS —Continued

Department and agency	Total
	\$
JUSTICE—	
Department	261,389,453
Commissioner for Federal Judicial Affairs	36,550,560
Supreme Court of Canada	1,172,520
	299,112,533
NATIONAL DEFENCE—	
Department	214,103,470
Emergency Preparedness Canada	56,084,153
	270,187,623
NATIONAL REVENUE	131,898,258
NATURAL RESOURCES—	
Department—	
Energy, Mines and Resources Program	206,597,579
Forest Program	72,452,049
Atomic Energy Control Board	639,590
	279,689,218
PARLIAMENT—	
The Senate	544,551
House of Commons	634,061
	1,178,612
PRIVY COUNCIL—	
Department	1,775,700
Canadian Centre for Management Development	149,000
Chief Electoral Officer	109,501
	2,034,201
PUBLIC WORKS AND GOVERNMENT SERVICES—	
Department (Public Works and Supply and Services)—	
Services Program	35,555,412
Real Property Program	401,949,944
Supply and Services Program	1,308,048
	438,813,404
SOLICITOR GENERAL—	
Department	39,744,319
Correctional Service	1,532,971
Royal Canadian Mounted Police	38,753,702
	80,030,992

SUMMARY OF TRANSFER PAYMENTS —*Concluded*

Department and agency	Total
	\$
TRANSPORT—	
Department	395,930,031
National Transportation Agency	266,766,957
	662,696,988
TREASURY BOARD—	
Secretariat—	
Central Administration of the Public Service Program	258,160
Employer Contributions to Insurance Plans Program	328,522
	586,682
VETERANS AFFAIRS—	
Department—	
Veterans Affairs Program	1,391,495,467
WESTERN ECONOMIC DIVERSIFICATION	330,305,686
Total	66,097,234,820

SECTION 9

1995-96

PUBLIC ACCOUNTS OF CANADA

Public Debt Charges

CONTENTS

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Public debt charges

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the amortization of premiums, discounts and commissions on unmatured debt; and,
- the servicing costs and costs of issuing new borrowings.

The following statement presents details of current year's public debt charges.

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
P 1—1936-96	3	55,000,000	1,649,802
T 15—1956-96/98 (conversion loan)	3.75	197,045,000	7,371,053
F 33—1968-95 (matured October 1, 1995)	6.5		3,276,712
F 97—1975/76-95 (matured October 1, 1995)	10		32,678,349
J 2—1976/78-2001	9.5	1,232,750,000	117,008,428
J 7—1977-2002	8.75	213,000,000	18,147,543
J 9—1977/78-97	9.25	876,000,000	81,159,803
J 13—1977-99	9	527,500,000	46,906,729
J 18—1978-2003	9.5	670,500,000	63,595,874
J 22—1978-2000	9.75	500,000,000	48,850,354
J 24—1979-2004	10.25	2,200,000,000	223,778,865
J 25—1979-2002	10	1,850,000,000	185,330,829
J 30—1979/87-2004	10.5	875,000,000	92,064,128
J 34—1979/80/83-2002	11.25	1,625,000,000	183,188,826
J 35—1980/83-2003	11.75	2,700,000,000	317,823,377
J 39—1980/81/82-2000	13.75	1,050,000,000	144,357,708
J 42—1980/81-2001	13	1,325,000,000	172,568,833
J 53—1980-99	13.5	400,000,000	54,034,886
J 66—1981-2001	15.75	425,000,000	67,091,327
J 70—1981-2000	15	175,000,000	26,304,233
J 79—1982-2002	15.5	350,000,000	54,243,503
H 6—1983/85-2005	12.25	1,375,000,000	168,399,674
H 9—1983/84-2005	12	1,775,000,000	212,952,167
H 18—1984/85-2006	12.5	975,000,000	121,847,631
H 22—1984-2004	13.5	550,000,000	74,402,846
H 26—1984-2006	14	1,025,000,000	143,795,400
H 30—1984-2007	13.75	325,000,000	44,677,465
H 36—1984-2007	13	700,000,000	91,187,327
H 41—1984-2008	12.75	750,000,000	95,603,526
H 52—1985-2008	11.75	725,000,000	85,362,862
H 54—1985-95 (matured April 1, 1995)	11.25		624,144
H 58—1985-2009	11.5	400,000,000	46,071,862
H 62—1985/90-95 (matured June 1, 1995)	10.5		52,689,279
H 63—1985/88-2009	10.75	1,300,000,000	140,037,681
H 67—1985/89/90-95 (matured December 15, 1995)	10.75		222,251,729
H 68—1985/87-2009	11	925,000,000	101,959,456
H 74—1985/87/88/89-2008	10	3,450,000,000	345,710,195
H 76—1986/87/88/90/91-96 (matured March 1, 1996)	10.25		235,379,517
H 79—1986-2010	9.75	325,000,000	31,680,384
H 80—1986/87/88/89-96	9.25	3,300,000,000	302,439,558
H 81—1986/87/89/90-2010	9.5	2,975,000,000	283,206,794
H 84—1986/87-96	8.75	2,175,000,000	190,704,265
H 85—1986-2010	8.75	325,000,000	28,496,040
H 87—1986/87/88-2011	9	1,975,000,000	177,710,083
H 97—1987/91-97	8.25	3,400,000,000	275,747,588
H 98—1987-2011	8.5	750,000,000	63,881,232

Public debt charges—Continued

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
A 8—1987/88/90/91-97	9.75	2,775,000,000	258,251,155
A 10—1987/89/90-98	10.75	2,225,000,000	239,158,853
A 17—1988/89/91-98	9.5	3,100,000,000	285,008,855
A 18—1988/89-98	10.25	2,275,000,000	229,710,916
A 23—1989/90/91-2014	10.25	3,150,000,000	322,836,329
A 27—1989-99	9.25	2,825,000,000	261,850,422
A 30—1990-2000	9.75	1,575,000,000	153,878,614
A 32—1990-2000	10.5	2,900,000,000	305,129,104
A 33—1990-2000	11.5	1,200,000,000	137,969,010
A 34—1990-2015	11.25	2,350,000,000	264,919,226
A 37—1990/91-2001	10.5	3,175,000,000	333,300,135
A 39—1990/91-2021	10.5	1,800,000,000	188,977,364
A 40—1991-2001	9.75	3,550,000,000	338,099,139
A 42—1991-96	9.25	3,425,000,000	317,464,670
A 43—1991-2021	9.75	4,650,000,000	454,308,289
A 45—1991-2001	9.75	3,850,000,000	376,147,723
A 47—1991/92-2002	8.5	5,450,000,000	464,203,617
A 49—1991/92-2022	9.25	2,550,000,000	236,360,557
A 50—1992-97	7.5	4,200,000,000	307,663,657
A 52—1992-95 (matured November 1, 1995)	8.25		72,753,235
A 54—1992/93-96 (matured February 1, 1996)	6		177,596,649
A 55—1992/93/94-2023	8	8,200,000,000	657,350,400
A 56—1992/93-98	6.25	6,600,000,000	398,469,874
A 57—1992/93-2003	7.25	6,900,000,000	501,279,783
A 59—1993-96	6.5	3,800,000,000	247,567,625
A 60—1993-98	6.5	6,800,000,000	439,127,782
A 61—1993-2003	7.5	8,800,000,000	661,358,635
A 62—1993-95 (matured September 15, 1995)	6.25		122,594,178
A 70—1993/94-99	5.75	6,700,000,000	378,561,800
A 71—1993/94-96 (matured March 15, 1996)	4.75		222,547,260
A 72—1994-2004	6.5	7,900,000,000	514,557,059
A 73—1994-99	7.75	8,500,000,000	655,850,745
A 74—1994-96	7.75	5,100,000,000	395,202,661
A 75—1994/95-2004	9	7,700,000,000	694,426,566
A 76—1994/95-2025	9	8,900,000,000	597,387,245
A 77—1994/95-2000	8.5	6,500,000,000	540,235,063
A 78—1994/95-97	8	4,800,000,000	383,954,009
A 79—1995-2005	8.75	8,000,000,000	498,717,332
A 80—1995-98	8	5,100,000,000	335,754,952
A 81—1995-2000	7.5	7,600,000,000	408,611,722
A 82—1995-97	7	5,400,000,000	251,398,563
L 25—1991/92/93/94/95-2021	4.25	5,528,269,249	225,288,072
L 26—1995/96-2026	4.25	656,828,414	5,507,924
M 1—1990-2019	10.186	8,436,324	1,454,014
VR 22—1995/96-2001	7.5	9,400,000,000	198,622,502
VT 87—1995/96-98	6	5,700,000,000	56,835,751
VU 50—1996-2006	7	4,400,000,000	142,369
		252,765,328,987	20,596,641,272
Less: Government's holdings		65,385,000	
		252,699,943,987	20,596,641,272
Payable in foreign currencies—			
United States dollars ⁽¹⁾ —			
1985-95 (matured July 15, 1995)	10		23,426,949
1985-95 (matured November 21, 1995)	10.125		(819,307)
1986-96 (matured February 27, 1996)	9		88,139,613
1994-97	6.5	2,718,200,000	174,659,478
1994-99	Floating	2,718,200,000	158,600,196
1995-2000	6.5	2,038,650,000	111,094,804
1995-2005	6.375	2,038,650,000	90,145,130
		9,513,700,000	645,246,863
		262,213,643,987	21,241,888,135

Public debt charges—Continued

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
Interest on Canada savings bonds—			
S 42—1987-97	5.75-6.5-7.5-6.75	3,596,398,650	326,511,807
S 43—1988-98	5.75-6.5-7.5-6.75	3,410,180,800	290,988,269
S 44—1989-2001	5.75-6.5-7.5-6.75	2,715,756,300	216,807,324
S 45—1990-2002	5.75-6.5-7.5-6.75	2,472,671,000	187,967,431
S 46—1991-2003	5.75-6.5-7.5-6.75	3,563,304,300	260,583,273
S 47—1992-2004	5.75-6.5-7.5-6.75	4,119,629,500	293,214,677
S 48—1993-2005	5.75-6.5-7.5-6.75	2,580,527,800	183,840,191
S 49—1994-2006	5.75-6.5-7.5-6.75	4,510,951,400	340,711,630
S 50—1995-2007	5.25	4,458,590,655	83,444,669
		<i>31,428,010,405</i>	<i>2,184,069,271</i>
Less: Government's holdings		968,078,876	
		30,459,931,529	2,184,069,271
Interest on bonds for Canada Pension Plan	various	3,478,234,000⁽²⁾	379,091,281
Interest on Canada notes	various	310,078,665	182,208
Total interest on unmatured debt		296,461,888,181	23,805,230,895
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1994-95 issues			2,886,176,549
Amortization of discounts on 1995-96 issues		166,100,000,000	8,232,137,915
		166,100,000,000	11,118,314,464
Amortization of discounts and premiums on marketable bonds			341,912,432
Amortization of discounts on Canada bills—			
Amortization of discounts on 1994-95 issues			86,585,073
Amortization of discounts on 1995-96 issues		6,985,549,748	217,851,111
		6,985,549,748	304,436,184
Amortization of commissions and remunerations on Canada savings bonds			47,701,661
Total amortization of premiums, discounts and commissions on unmatured debt		173,085,549,748	11,812,364,741
Servicing costs and costs of issuing new borrowings			53,023,569
Total public debt charges related to unmatured debt		469,547,437,929	35,670,619,205
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	64,997,316,133	6,191,172,586
Canadian Forces Superannuation Account	various	37,122,160,427	3,551,180,996
Royal Canadian Mounted Police Superannuation Account	various	7,527,706,009	708,235,808
Members of Parliament Retiring Allowances Account	various	245,777,087	23,982,662
Members of Parliament Retirement Compensation Arrangements Account	various	25,600,159	2,516,179
Retirement Compensation Arrangements Account	various	407,922,500	
Supplementary Retirement Benefits Account	various	49,467,897	3,481,332
		<i>110,375,950,212</i>	<i>10,480,569,563</i>
Allowance for pension adjustments		2,494,000,000	
		107,881,950,212	10,480,569,563
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	3,636,597,886	294,039,846
Government Annuities Account	various	651,742,382	45,122,316
PEI Fixed Link		772,838,000	
Deposit accounts—			
General security deposit	various	150,000	9,584
St. Lawrence Seaway Authority	various	13,000,000	961,287
Contractors' security deposits	various	15,707,585	795,822
Non-interest bearing accounts		146,648,249	
		175,505,834	1,766,693

Public debt charges—Continued

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
Trust accounts—			
Halifax 1917 explosion pension account	various	367,894	23,251
Indian band funds	various	912,285,931	69,983,617
Indian estate accounts	various	6,281,557	478,680
Indian savings accounts	various	154,552,927	12,422,482
Sir William Stephenson Academy—			
Meritorious graduate awards	various		594
Scholastic awards	various	36,454	1,655
Inmates' trust fund	various	7,545,591	17,439
Royal Canadian Mounted Police—Benefit trust fund	various	2,533,073	139,640
Administered trust accounts	various	8,982,639	461,304
Estates fund	various	659,727	92,632
Veterans administration and welfare trust fund	various	2,079,640	51,655
Non-interest bearing accounts		94,652	
		1,095,420,085	83,672,949
Insurance and death benefit accounts—			
Regular forces death benefit account	various	168,100,581	16,654,641
Public Service death benefit account	various	1,231,507,422	116,384,942
Non-interest bearing accounts		25,336,196	
		1,424,944,199	133,039,583
Pension accounts—			
Annuities agents' pension account	various	16,168	548
Royal Canadian Mounted Police—			
Dependants' pension fund	various	26,318,649	2,537,737
		26,334,817	2,538,285
Other specified purpose accounts—			
Crops Sector Companion Program	various	131,072,965	827,748
Net Income Stabilization Account	various	875,597,640	39,596,807
Shared-cost agreements—Research—Agriculture	various	8,112,302	553,303
Mackenzie King trust account	various	288,815	18,540
Public participation funding program	various	179,285	12,645
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽³⁾
Dyskinesia and torticollis research	various	81,286	91,817
Indian compensation funds	various	222,340	108,746
Indian moneys suspense account	various	20,351,941	545,975
Natural Sciences and Engineering Research Council—			
Trust fund	various	997,042	32,469
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	265,569	15,615
Trust fund	various	9,348	529
Federal Court special account	various	6,515,308	345,710
International Energy Agency—Implementing agreement	various	11,129	334
Non-interest bearing accounts		128,248,015	
		1,174,630,756	42,284,127
		116,839,964,171	11,083,033,362
Other accounts—			
Interest on currency swap transactions	Floating	(13,208,149) ⁽⁴⁾	(235,715)
Special drawing rights allocations	various		69,162,647
		(13,208,149)	68,926,932
Total public debt charges related to pension and other accounts		116,826,756,022	11,151,960,294

Public debt charges—Concluded

	Rate of interest	Amount of principal	Amount expended in 1995-96
	%	\$	\$
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)			
Unemployment Insurance Account (net)	various	27,041,525	35,385,455
Agricultural Commodities Stabilization Accounts (net)	various	33,106,899	1,504,684
National Battlefields Commission—Trust fund	various	340,747	15,668
Claudia de Hueck trust fund	various	378,979	22,336
Ship-Source Oil Pollution Fund	various	247,333,080	17,075,258
Non-interest bearing accounts		(5,068,842,254)	
		(4,760,641,024)	54,003,401
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government)		4,760,641,024	
Total public debt charges related to consolidated specified purpose accounts			54,003,401
TOTAL PUBLIC DEBT CHARGES		586,374,193,951	46,876,582,900

(1) Converted to \$1 US = \$1.3591 Cdn.

(2) Term to maturity is 20 years, or such lesser period as may from time to time be fixed by the Minister of Finance on recommendations of the Chief Actuary of the Office of the Superintendent of Financial Institutions, redeemable in whole or in part before maturity only at the option of the Minister of Finance.

(3) Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

(4) No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.

SECTION 10

1995-96

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Payments of claims against the Crown

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		National Archives of Canada	
Department		Accident involving a Crown vehicle—	
Grievance won by an employee, reimbursement of death benefits and pension plan ordered by a judge—		Kealy and Kealy in Trust (Anis vs Queen)	600,000
PWGSC Moncton NB	7,875	Public Service Commission	
PWGSC Montreal Quebec	1,014	Claim related to employment—	
Accidents involving Crown vehicles—		Bailey V	2,000
Bennet C	76,250		712,016
Brebner A	10,000	CITIZENSHIP AND IMMIGRATION	
Inkster, Christie, Hughs, McKay c/o Justice Canada	12,076	Department	
Ives G	1,076	Accident involving a Crown own vehicle—	
Larney F J	2,463	Insurance Corporation of British Columbia	1,209
Olive, Waller, Zinkham & Waller in Trust for James Burdon	5,442	Damage to personal property—	
Saskatchewan Government Insurance	1,081	Sloan R K	68,000
Stevenson J	1,881		69,209
The Manitoba Public Insurance Corporation	1,808	ENVIRONMENT	
Compensation due to resolution of harassment complaint—		Out-of-court settlement of a lawsuit for damages—	
Name withheld ⁽¹⁾	4,000	Larouche P \$ 2,500	
Compensation for legal fees and out-of-court settlement costs to resolve legal action—		Cain, Lamarre, Wells	1,250
Coalgord Lane Farm	58,027		3,750
Larkin R	18,139	Motor vehicle accident involving a Crown vehicle—	
Name withheld ⁽¹⁾	8,000	Amelia Manitobenis (bodily injury)	500
Name withheld ⁽¹⁾	10,000	Amelia Manitobenis (Kings Auto Body)	1,378
Name withheld ⁽¹⁾	25,000	Insurance Corporation of British Columbia	368
Name withheld ⁽¹⁾	7,000	McCaffery Goss Mudry in Trust for Irwin L	40,793
Claims under \$1,000 (24)	8,837	Workers Compensation Board of Nova Scotia	1,000
	259,969	Damage to crop during a tower installation—	
		Gooding J	1,000
		Claims under \$1,000 (2)	100
			48,889
CANADIAN HERITAGE		FINANCE	
Department (Communications)		Auditor General	
PARKS CANADA PROGRAM		Out-of-court settlement for employment-related claim —	
Accidents involving a Crown vehicle—		O'Connor M, Arthur Lust in Trust	90,000
Cabot Insurance \$ 8,549		Claims under \$1,000 (2)	306
House H	300		90,306
Hounsell D	1,935	FISHERIES AND OCEANS	
Alberta Motor Association	2,568	Department	
Dankov H	2,771	Accident involving a Crown vehicle—	
Lucas Bowker White	3,033	Alliantz Insurance \$ 1,075	
Damage to a vehicle by a highway road sander—		McFarlane K	250
Mitchell R	2,561		1,325
Insurance Corporation of British Columbia	1,511	Anstey W	1,045
Fall into the moat at the Halifax Citadel—		Axa Insurance \$ 12,728	
Cochard R	29,500	Gardiner I	250
Out-of-court settlement for the disagreement over extra costs billed not on the contract—			12,978
Matheson & Ranisett in Trust for MacDonald JC	1,905	Boreal Assurance Inc	2,055
Compensation for loss of revenue—		Brake L	3,489
Besnier, Parvu and Dion in Trust for La Relève du Poète Jomphe Inc.	25,000	Budget Rent a Car	3,666
Damage to boat—		Canadian General Insurance for Collier C	1,354
Harris, Harding and Becker in Trust for Elliot J	12,077	D'Entremont JG	3,866
Moore A and Singer I	1,000	Gardian Insurance \$ 1,757	
Claims under \$1,000 (40)	17,306	Martin V	250
	110,016		2,007
		Gillingham T	1,518

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
H P Group Insurance Management for Cochrane C	1,360	Compensation for damages to ackerel traps by vessel—	
Huntsman Marine Science Centre	1,740	Hubley R.	1,800
Hynes A	5,222	Costs associated to the Estai Net —	
Insurance Corporation of B C for Cochrane P	8,539	Central Canada Exhibition Association	50,000
Insurance Corporation of B C for Ewert V	2,215	Damages to fishing vessel & motor —	
Insurance Corporation of B C for Forrest T ... \$ 963		Fudge L.	3,516
Budget Rent a Car for Forrest T	190	Out-of-court settlement of an employee grievance—	
Insurance Corporation of B C for Gilbert S	1,582	Wakeford G R	37,000
Insurance Corporation of B C for Girodat D	1,275	Out-of-court settlement for harrasment complaint —	
Insurance Corporation of B C for Kosokoski G	1,332	Name withheld ⁽¹⁾	\$ 10,000
Insurance Corporation of B C for Powell L ... \$ 3,221		Name withheld ⁽¹⁾	10,000
Raymond Harris for Powell L	200	Out-of-court settlement for injuries sustained in an accident—	
Insurance corporation of B C for Smith G ... \$ 13,431		Lapointe P in Trust for Lamothe D	6,000
Shing Cheong Chu for Smith G	7,500	Settlement of personal injury claim —	
Locke A for Smith G	1,398	Boyne Clarke in Trust for Beaver DC	11,000
Long Span & Associates for Addy B	\$ 1,625	Settlement of Acadia Seafoods Ltd —	
Payne & Edwards for Addy B	1,186	Forbes Roth Basque in Trust	41,000
Dr W J Pratt for Addy B	35	Accident involving a Crown vehicle—	
Loughran A&C&G Auto Ltd for Poole LE	1,379	Klassic Auto Body Specialists Ltd	2,417
L'Unique compagnie d'assurance for Pelate JE	1,399	Settlement for repairs on snowmobile —	
Martin Avis King in Trust for Barnes M, Howe R, Howe T	143,475	Parker B	2,513
Power JJ	1,407	Accident involving a Crown vehicle —	
Robinson Sheppard Shapiro	5,471	La Capitale compagnie d'assurance générales for Munger J P	1,509
Royal Insurance for Cox J	1,648	Compensation for Crown vessel in collision with fishing vessel—	
Taylor & Compagny in Trust for Correla R	18,113	Langlois Robert Gaudreau in Trust for Bennett W et al	314,245
Tulk M	1,424	H A Winters for Lynn Dover Foods	270,000
Wilsanco Ltd	3,350	McLaren System Inc	3,056
Accident involving a Crown vessel—		Compensation for reimbursement of legal fees —	
Bowman G	3,500	Cassel Brock & Blackwell for Stogdale captain	301,366
Compensation for damage to vehicle paint during buoy painting exercise—		Hedley & McQuatty in Trust for Felker J et al	19,936
Family Insurance Corporation for Hynes L	2,166	Nimigan MJ in Trust for Felker J and Matthews et al	3,080
Compensation for Severance Pay —		Felker J	28,460
Power G	5,366	William Morris Law Office in Trust for Matthews et al	28,465
Compensation for unauthorized duplication of software —		Compensation for personal injuries as a result of a fall —	
Donahue Gallagher Woods & Wood in Trust for Auto Desk Inc.	6,800	Turpin M	6,000
Compensation regarding job reclassification grievance—		Claims under \$1,000 (54)	26,503
Augustus P	2,500		1,518,545
Compensation for damage to vessel during SAR incident—			
General Boats Works for Tkatschow M	2,124		
Compensation regarding Canso Canal Stop Logs Project—			
Dineen Construction	43,580		
Compensation for damages to fishing gear—			
Porter T	2,033		
Compensation for time lost in loading pulpwood—			
Great Northern Timber Inc	2,507		
Compensation for damages to Fox Farm by helicopter—			
Anstey H	1,705		
Compensation regarding resolution of harassment complaint—			
Name withheld ⁽¹⁾	1,137		
Compensation for damages to vessel by submerged marker—			
Redmond MR	1,846		
Compensation for damages to vessel by other vessel —			
North L	1,432		

FOREIGN AFFAIRS AND INTERNATIONAL
TRADE

Department

Claim settlement—	
Laing Wimpy Alireza (in liquidation) —	
Chancery construction, Riyadh, Saudi Arabia	
Dr Munifi A (liquidator)	1,351,713
Payments made in settlement of grievance filed by six dismissed employees—	
Names withheld ⁽¹⁾	450,000
Claims under \$1,000 (224)	6,264
	1,807,977

Canadian International Development Agency

Out-of-court settlement for the dismissal of the claim—	
MacLaren Corlett Barristers for Lemieux J M	12,000
	1,819,977

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HEALTH		NORTHERN AFFAIRS PROGRAM	
Department (National Health and Welfare)		Accident involving a Crown owned vehicle—	
Accidents involving Crown vehicles—		Istchenko W	1,217
Canada West Insurance	1,056	Claim under \$1,000 (1)	910
Insurance Corporation of B.C.	1,020		2,127
Lombard Canada Ltd.	7,951		22,159
Manitoba Public Insurance Corporation (2 claims)	2,162		
Monnex Insurance Management	1,384		
Royal Insurance	1,679		
Settlement of contract dispute—		INDUSTRY	
Nelligan-Power in Trust (Williamson N)	11,000	Department	
Compensation for damages—		INDUSTRY AND SCIENCE DEVELOPMENT	
Beauty Industries	30,500	PROGRAM	
Creamer R	2,514	Federal Court Settlement—	
Out-of-court settlement—		Lucenti, Rivard, Orlando and Zytaruk	
Name withheld ⁽¹⁾	200,000	D J Venasse Construction Limited	125,000
Claims under \$1,000 (5)	1,454	Out-of-court settlement for damage arising from nuisance—	
	260,720	Vandor and Company in Trust	
		Burt	3,000
		Provincial Court Settlement—	
HUMAN RESOURCES DEVELOPMENT		Brittain Steel Ltd	
Department (Employment and Immigration)		Davis and Company	12,267
CORPORATE SERVICES		Brittain Steel Ltd	
PROGRAM		Davis and Company	2,833
Settlement of an accident claim of a client for		Brittain Steel Ltd	
personal injury—		Russell and Dumoulin	2,926
Smith A	2,000	Brittain Steel Ltd	
Claims under \$1,000 (5)	2,957	Russell and Dumoulin	12,396
	4,957	City Water International Inc	1,900
EMPLOYMENT AND INSURANCE PROGRAM		Hermes Sygeco Lazo	
Out-of-court settlement for alleged		Irving A Burton Ltd.	1,000
breach of confidentiality—		Settlement of complaints brought to the	
Landry J	5,698	Human Rights Commission—	
Accident involving a Crown vehicle—		Belgrave M	2,500
Maynes, Mahoney & Tremblay in Trust	14,125	Claim under \$1,000 (1)	468
Settlement related to a complaint under			164,290
the <i>Canadian Human Rights Act</i> —		SERVICES TO THE MARKETPLACE	
Thorpe L	5,352	PROGRAM	
Payment for insurance deductible		Accident involving a Crown vehicle—	
re: rental truck accident—		Martin, Whalen, Hennebury and Stamp in Trust	
Discount Car and Truck Rental	1,000	Boone J	13,000
Wage lost, pain and suffering		Damage to private vehicle—	
re: government vehicle accident—		L'Industrielle Alliance	
Deswart M	4,400	Auclair P	1,264
Kinley C	2,465	Claim under \$1,000 (1)	200
Claims under \$1,000 (2)	682		14,464
	33,722	Canadian Space Agency	
	38,679	Out-of-court settlement to recognize previous	
		employment with another Federal government	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT		organization in the calculation of the early departure	
Department		incentive payment following resignation—	
INDIAN AND INUIT AFFAIRS PROGRAM		Cox D	23,792
Error in administration of estate accounts—		Hazell J	2,500
Estate of Mowatt A P	419		26,292
Estate of Johnson K J	3,177	National Research Council of Canada	
Settlement of grievance—		Canadian Human Rights Tribunal Decisions—	
Diabo M	4,000	Grover C P	2,541
Vehicle accident—		Liu A	101,000
Manitoba Public Insurance	10,282	Story B	3,000
Robillard J	445	Worker's Compensation Board—	
Claims under \$1,000 (3)	1,709	Harvey N	24,000
	20,032		130,541
			335,587

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL DEFENCE		Economical Mutual Insurance Company	\$ 2,073
Department		Paradigm Investment Ltd	145
Settlements of a claim as a result of an accident			2,218
involving a department vehicle—		Edwards Ford Sales (Kingston)	4,890
ACE Auto Leasing Ltd	6,461	Elm City Chrysler Ltd	3,071
Aikins G M	1,971	Family Insurance Corporation	1,219
Anderson D C	4,781	1st Guaranty Collision	17,826
Anderson R	1,165	Foley M	1,018
Angus- Miller Ltd Insurance for Geddes A	1,155	Fortin, Reny in Trust for Lebel L	79,995
Arsenault S	40,000	Froehlich R	3,449
Assurance Générales Caisses Desjardins for Brochu R	2,720	Gaudreau C	30,539
Assurance Générales Caisses Desjardins for Dalla É	2,971	General Accident Cie d'assurances Canada	
Assurance Générales Caisses Desjardins for Martin D	3,407	for St-Laurent D	3,004
Auto Body Ltd	1,104	General Accident Insurance Company	1,449
Axa Insurance for Gauthier M	2,522	General Accident Insurance Company	\$ 1,518
Axa Insurance for Grenier D	4,712	Saurette R	250
Axa Insurance	\$ 1,087		1,768
MacLaren D	117	Goose Bay Motors Ltd	1,564
	1,204	Gorgitza B	1,695
Baker D J	1,224	Goudy Motors Ltd	1,054
Baldwin & Company	4,717	Gould B	7,076
Banks K	1,518	Greenfield K	1,745
B C Telephone	2,312	Halifax Insurance re: Goodwin G	1,722
Belair Compagnie d'assurances for Thériault D	1,713	Hall C	5,606
Bell Canada	1,008	Harvey's Glass & Mirror	2,078
Berube J	25,000	Hertz Truck & Car Rental	31,133
Blaikie H	1,667	Hillstead C	7,730
Binkley Motors Ltd	1,885	Hunterline Trucking	2,013
Bourgon A	2,048	Insurance Corporation of B C	5,222
Budget Rent A Car	6,048	Insurance Corporation of B C for Alexander S	4,258
Budget Rent A Car Edmonton Ltd	2,336	Insurance Corporation of B C for Barr J	5,088
Budget Rent A Car of Texarcana for Jean M E	3,040	Insurance Corporation of B C for Bird N	1,041
Byways Rent A Car	2,427	Insurance Corporation of B C for Chapman A	1,203
Cable P	1,200	Insurance Corporation of B C for Gallagher M	1,338
Canadian General Insurance Company for Betts B	3,828	Insurance Corporation of B C for Home J L	1,277
Canadian General Insurance Company		Insurance Corporation of B C for Jones L	4,124
for McIntyre G E	3,023	Insurance Corporation of B C for Large A	14,967
Capital Auto Repairs for Bennett S	\$ 1,297	Insurance Corporation of B C for Wilson K	1,193
Thrifty's Car Rental	338	J D Collision	4,612
	1,635	J Gass & Associates In Trust for Ambrose B	27,091
Carroll Pontiac Buick Ltd for Anstey B L	\$ 2,136	Janet I Dixon Barrister & Solicitor In Trust	
Thrifty Car Rental	194	for Clarke H C	7,500
	2,330	Kaulback A	1,793
Carrossier Sanfacon	1,171	Kelly R	2,579
Casey Rodgers Chisholm, Penny in Trust		Keystone Ford	8,319
for Lines P	\$ 29,328	Kong-Chun S	50,000
Blue Cross	1,226	Korpan Tractors	13,492
Taxation Data Centre	7,510	La Prudentielle d'amérique for Hicks M	1,020
	38,064	Lave O Q	3,386
Centre Suspension des Routiers	7,562	Learning M C	1,482
Cie Assurances Générales for Chagnon C	1,162	Le Groupe Commerce Cie d'assurances	
Clarke D	11,170	for Martel L & Jobin R	1,691
Continental Insurance Management Ltd	\$ 1,185	Le Groupe Commerce Cie d'assurances for Potvin C	1,952
Hachez L	150	Le Groupe Commerce Cie d'assurances for Tremblay Y	9,582
	1,335	Levesque P	3,463
Coops Contracting	4,253	Lionsgate Trailers	1,705
Crowchild G	2,975	Litwiniuk & Company in Trust for Diaz S	15,000
D Brown Motors (Barrie) Ltd	8,479	Lirenman Peterson Barristers & Solicitors	
Dana's Collision Centre re: Lane H	1,282	in Trust for Bailey S	150,000
Dasilva C	2,068	Locam Inc	2,648
Derrick Construction Co Ltd	2,006	Location d'autos et Camions	2,105
Discount Car & Truck Rental Inc	14,562	Manitoba Public Insurance Corp for Eisener A	2,450
Dominion of Canada General Ins Co for Forsyth G P	2,306	Manitoba Public Insurance Corp	\$ 1,106
Downey's Ltd	10,228	Fisk D	200
Eagle Lock & Glass	5,337		1,306
Easton J	4,960	Manitoba Public Insurance Corp for Kasupski L	1,152

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Manitoba Public Insurance Corp.	\$ 1,321	Super Auto Body Ltd.	1,559
Koehring T.	200	Superior Tire	1,038
	1,521	The Economical Insurance Group	2,220
Manitoba Public Insurance Corp.	\$ 1,765	The Co-Operators General Insurance Company	5,431
Martin R.	400	The Co-Operators General Insurance Company	
	2,165	for Blacquiére A.	2,183
Manitoba Public Insurance Corp for Mitchell L.	1,494	The Co-Operators General Insurance Company	
Manitoba Public Insurance Corp for Moreau L.	1,508	for Cassidy G.	1,306
Manitoba Public Insurance Corp for Nicholls P.	1,941	The Co-Operators General Insurance Company	
Manitoba Public Insurance Corp.	\$ 2,251	for Cote K.	1,725
Watson G.	100	The Co-Operators General Insurance Company	
	2,351	for Hall M.	10,121
Manitoba Public Insurance Corp for Williams B.	1,391	The Dominion of Canada General Insurance Co	
Manners L.	1,800	for Cameron D.	3,621
Maritime Brothers Ltd.	1,803	The Dominion of Canada General Insurance Co	
Martin A D.	1,297	for Parsons C.	1,512
McLeod & Company in Trust for Schaffer D.	43,376	The General Accident Assurance Co of Canada	
Mefford Auto.	1,082	for Ambrose B.	5,300
Micheal Motors	1,675	The Halifax Insurance Company	\$ 875
Missisquoi Insurance Co for Caseley B.	4,867	Tupper T J.	289
Missisquoi Insurance Co	\$ 2,519		1,164
Gallant N.	100	The Personal Insurance Company for Carey M.	1,187
	2,619	The Personal Insurance Company for Henderson M.	1,004
Morin R.	1,590	The Personal Insurance Company	\$ 2,862
Murdock Group Inc.	3,333	Jespersen S.	200
Myers Leasing	12,219		3,062
NASAG Co-operators Insurance	2,865	The Personal Insurance Company for Kenny M.	2,007
O'Leary Pontiac Buick Ltd.	1,242	The Personal Insurance Company for O'Hara T.	2,055
O'Sullivan Automotive	15,426	The Personal Insurance Company	\$ 1,599
Ouellette & Palinka Barristers-Solicitors-Notaries		Poirier R.	100
for Ouellette R.	9,500		1,699
Patry Excavating	6,337	The Personal Insurance Company for Welsh F T.	1,839
Pontiac Truck Rentals Limited.	7,419	Tilden Interrent.	15,613
Pospisil D.	3,453	Tirecraft Corp.	1,049
Portage La Prairie Insurance Co	\$ 1,242	Tremblay Y.	1,658
Carr W & P.	200	Watkin A.	4,903
	1,442	Wawanesa Compagnie mutuelle d'assurance	
Promotuel Lanaudière for Dubois R & C.	1,483	for Lebel R.	1,000
Rentway Truck Inc.	1,627	Wellington Insurance Company for Gosling K.	1,257
Rainville D.	5,939	White G.	1,587
Rideout W F.	3,324	Wigg D.	1,458
Roberge L.	2,976	Wight A.	\$ 1,721
Royal Insurance Co of Canada		Discount Car Rental	290
for MacInnis T.	\$ 1,055		2,011
Discount Car & Truck Rentals	87	Willett M J.	8,468
	1,142	Wolch, Pinx, Tapper, Scurfield in Trust	
Saskatchewan Government Insurance	1,469	for Schneider V M.	12,000
Saskatchewan Government Insurance		Woodridge Lincoln Mercury	1,575
for Binns T.	1,716	Woods Motors 1972 Ltd.	21,681
Saskatchewan Government Insurance	\$ 1,529	Out-of-court settlement for injuries sustained	
Bryden D.	500	in an accident—	
	2,029	Garson Know & Macdonald in Trust for Cogswell L.	85,000
Saskatchewan Government Insurance	\$ 2,954	Grease Harman & Company in Trust for Stinner S.	51,328
Cuff J.	100	Hunter and Bean & Associates in Trust for Johnston P.	5,000
	3,054	MacLeod & Company in Trust for Wilcox S.	10,000
Saskatchewan Government Insurance		Nixon Wenger Barristers & Solicitors in Trust	
for Peart A.	1,853	for Moyan R.	32,617
Saskatchewan Government Insurance	\$ 1,077	Settlement of claims as a result of	
Saskatoon Motor Products.	500	personal injuries—	
	1,577	Air Ambulance Program for Maki M J.	2,349
Scott N.	4,235	Boyne Clark Barristers & Solicitors in Trust	
Slone & Munroe Lawyers in Trust for Isenor A T.	8,500	for Arenburg B.	384,000
SNA Société Nationale d'assurance		Cox Downie in Trust for Hum A.	10,500
for Desjardins R Y.	8,314	D R Knight & Associates in Trust for Berg J R.	17,500
Speedy Auto Glass	1,534	Durland, Gillis & Parker in Trust for Caldwell L G.	1,200
Sovereign General Insurance for Krisky A.	4,362	Eric A H Lim Professional Group for Fong A.	10,465
State Farm Insurance.	1,750	Graydon & Hurley in Trust for Kain M.	18,500
State Farm Mutual Automobile		Greenfield, Gilmore in Trust for Comerford S.	14,479
Insurance Company	\$ 1,054		
Duffy V.	125		
	1,179		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
James H Brown & Associate in Trust for Froehlich R	15,250	Dollar S C re: moving expense emergency	
Klebeck & Curtis in Trust for Hlady A	12,718	PMQ evacuation	1,000
Litwiniuk & Company in Trust for Limbaga D.	19,000	Doucette F re: compensation agreement	4,500
Lussier K	2,000	Durand D re: redress of grievance	
McGrath Alexander & MacKenzie in Trust		administrative resolution \$	40,810
for Lake G F.	17,670	Revenue Canada for Durand D	
McRoberts Law Office in Trust for Kusler T	2,500	re: administrative resolution	11,345
Ministry of Health for Kain M	1,576		52,155
Mousseau DeLuca in Trust for Vanaspert M	25,867	Elderfield A N re: loss of interest	1,138
Olstead & Holekamp in Trust for Rickard C	2,063	Englehardt-Labonté E re: harassment	22,223
Orlando & Hicks in Trust for Bailey A	29,000	H MacDonald Insurance Broker Ltd for	
Steiner & Company in Trust for Augustine J	14,824	135853 Canada Inc (O/P Harvey's)	
Settlement of claims for loss and/or damage		re: damage to drive thru	3,281
to personal effects—		Haynes, Lally & Dalziel in Trust for	
D'Anbello A	2,340	Saunders T C re: loss wages	
Desmarais Picard Garceau Pasquin in Trust	6,541	for wrongful dismissal	25,543
Dufour D A	1,089	Lindsey Morden Insurance	1,500
Oliver J M	5,983	Lois M Sparling in Trust for Leach J L	
Whalen L P	3,068	re: false imprisonment	50,000
Wulf R T A	2,012	Low Murchison in Trust for Grant P J	
Out-of-court settlement for termination of employment—		re: wrongful deducted pay	1,016
Harris & Partners for Dennison J	30,000	McCallum M G re: redress of grievance	2,503
Damage to personal property—		Nelligan/Power in Trust for Bull G	
Alfred Boivin Inc	1,038	re: alleged harassment	40,000
American Eagle Insurance Company	40,571	Ontario Ministry of Transportation	
Baldwin M E	1,800	for Bledowski T re: rescue service for	
Bawden W K	1,755	motor vehicle accident	1,320
Budget Rent A Car	21,637	Paquet M re: admin oversight	
Dalton E M	1,705	separation benefits \$	7,550
Elma Mutuel Insurance Co for Grewar A T	14,000	Re: separation benefits withheld in error.	1,887
Excavation Lassier Inc	9,000		9,437
I S R M Gan Canada for Émond J M L	2,270	Pelletier, Lavoie, Boivin Barristers &	
Knockaert D	2,845	Solicitors in Trust for Chouinard D	
L'unique Cie d'assurances Générales for Chagnon C	1,162	re: language complaint	70,454
La Capitale Cie d'assurance Générale for Doré A	2,306	Public Service Commission for Reil B	
Lemieux P	1,077	re: recruiting irregularities	5,000
Location Budget	1,801	Purkis W re: medical expenses \$	1,985
Masters G	1,514	Jason Roth & Associates for medical fees	462
Municipalité De Piopolis	1,092		2,447
Musée De La Défense Aérienne Bagotville	2,465	Sauer P re: Supplementary Death Benefit	
Norris W	1,178	for estate	18,152
Pilote J	3,877	Scott & Aylen in Trust for Clairoux M	
Reding D F	1,387	re: general damages	87,500
Sawatzky J	1,842	Simard D re: loss wages	3,086
Scott T M	4,250	The Stoney Band	250,000
Skyline Maintenance & Avionics	1,910	Tractor K re: damage to rental equipment	
Soverigan General Insurance Company		Exercise Waterleaf 95	32,391
for Totem Lodge	1,625	Claims pursuant to the <i>Canadian Human Rights</i>	
Damage due to flooding—		<i>Act—</i>	
de Muinck Keizer E P	2,885	Beswetherick W	28,000
Settlement of as a result of overflight by		Bourbonnais G	2,500
Canadian Forces Aircraft—		Bradley G W	53,375
Bureau d'expertises Assureurs Ltée for Côté R	31,666	Charbonneau M	1,500
Les Fourrures Alain Côté	27,000	Collier L	2,000
Pinsent W	2,375	Cuming J	2,500
Switzer L	3,700	Foisy G	3,000
Miscellaneous disbursements—		Gasse J	14,438
Ambrose B re: loss of income	1,280	Gendron A	1,000
Beaul D G re: loss wages \$	18,713	Grenier G	53,000
Revenue Canada for Beaul D G	12,039	Lacey K	2,500
	30,752	Lambie J R	14,938
Boyne Clarke Barristers & Solicitors in Trust for		McLaughlin C	5,265
Arenburg B re: loss of income	25,000	Munro L E	20,169
Canadian Tire Corporation (Store #261)		Pineau C	2,500
for Keene G J re: damage to light standard	6,800	Poitrass D	77,363
Commission Scolaire re: decontamination		Riley N	13,164
of firing range	20,485	Savard M A S	5,000
		Swan M	113,519

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Tondreau P S	33,935	NATURAL RESOURCES	
Willmore J	65,773	Department	
Reimbursement of Canada's share with respect		ENERGY, MINES AND RESOURCES	
to damage claims paid through the British		PROGRAM	
Claims Agency, on behalf of Canada, under the		Accident involving Crown, rented and/or	
terms of Article VIII of the NATO Status of Forces		private vehicles—	
Agreement signed April 4, 1949 to—		General Accident Insurance Co.	3,314
Government of Germany claims	1,092,373	Canada Life Insurance Co.	13,872
Claims under \$1,000 (777)	237,289	Royal Insurance Ltd.	1,400
	<u>4,790,261</u>	Insurance Corporation of British Columbia	1,132
NATIONAL REVENUE		Theft and vandalism to a rented vehicle—	
Inadvertent destruction of shipment of video cassettes—		ACE Auto Leasing Ltd.	25,500
158074 Canada Incorporated	16,584	Out-of-court settlement—	
Lost jewellery—		Longo N	30,000
Abdi A M	1,203	Settlement of a claim for damages caused by an	
Damage to sliding door of a van—		explosion which resulted in a fire—	
Atterberry J	1,832	Neisen, Craig, Patterson, Lazanick, Adjusters Ltd.	10,730
Refund of U I premium received by the		Settlement of Claim against the Crown—	
Department in error—		Name withheld ⁽¹⁾	10,000
D G Barker, Barker Terp Gibson Limited	1,150	Cancellation fee for vacation due to	
Previous year's refund of U I premium received		ministerial request—	
by the Department in error—		Laughlin K	3,391
Barker Terp Gibson Limited	3,220	Cancellation fee for courses—	
Leased pagers that were lost—		Learning International Ltd.	1,397
Bell Mobility	6,656	Compensation for damages to personal property	
Payment of legal fees—		caused by the landing of an helicopter—	
Brown I for Nielsen A.	2,644	Parson K L in Trust	3,753
Damage to Roman Erlikh's personal effects—		Claims under \$1,000 (6)	3,212
Capp S	4,000		<u>107,701</u>
Automobile damaged as a result of a collision		PARLIAMENT	
with a Crown vehicle—		House of Commons	
Conrad D	1,676	Claims under \$1,000 (4)	680
Damage to shipment of personal effects at border crossing—		PRIVY COUNCIL	
Dutton Brock MacIntyre and Collier in Trust		Chief Electoral Officer	
for Hasseljo S	1,050	Claim for administrative costs for	
Discharge of lien—		telephone service—	
Ford Motor Credit Corporation	2,814	Deschênes & Fils Ltée	1,530
Refund of U I premium received by the		Claims under \$1,000 (2)	772
Department in error—			<u>2,302</u>
Gibson M from Barker Terp Gibson Limited		PUBLIC WORKS AND GOVERNMENT	
Consulting Engineers	1,150	SERVICES	
Damage to an antique spoon tray—		Department (Public Works and Supply	
Humphries W G	14,700	and Services)	
Damage to packaging during an inspection—		SERVICES PROGRAM	
Pebo Stones Corporation	6,875	Claim settlement—Belair Restoration (Ontario) Inc	
Outstanding warehousing charges—		against PWGSC for Kingston Penitentiary—	
Schenker of Canada	6,000	Belair Restoration (Ontario) Inc	85,000
Damage due to the improper use of		Claim Settlement— Northern Comm Services Ltd	
telephone numbers—		against PWGSC—	
Scotia Securities	6,487	Northern Comm Services Ltd & Thermo	
Damage caused to the union of Auditing Group		Coustics Ltd & Plaza One	115,000
by not collecting union dues—		Claim Settlement—	
Treasury Board Secretariat on behalf of PIPSC	3,757	Raymond Portillo—Human Rights—	
Settlement of claims protected		Portillo R.	48,126
by a privacy clause (11 claims)	93,034		
Claims under \$1,000 (86)	15,763		
	<u>190,595</u>		

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Claim Settlement—Central Automatic Sprinkler Ltd against PWGSC— National Revenue Taxation Central Sprinkler Ltd (off-set against taxes owing)	206,500	Claim Settlement—Vehicle damages at Notre-Dame garage— Paschalidis N	1,904
Claim Settlement—Jones and Manning and Associates against PWGSC— Jones and Manning and Associates	350,000	Claim Settlement—Personal injury at Portage II— Rochon J	1,014
Claim Settlement—M M C Limited against PWGSC— Correctional Service Canada for M M C Limited	40,500	Claim Settlement—Water damage at Booth Building— Schioier G	2,660
Claim Settlement—MacIntosh C against PWGSC— personal injury— MacIntosh C	20,000	Claim Settlement—Water damage at Constitution Building— The General Accident Assurance	5,300
Claim Settlement—Canada Post Corporation against PWGSC— Canada Post Corporation	30,000	Prinzo T	3,642
Claim Settlement—Cys Scientific Instruments Ltd against PWGSC— Cys Scientific Instruments Ltd	7,799	Claim Settlement—Personal injury at Place D'Accueil— Pharand, Belanger, Leblanc	3,000
Claim Settlement—Davis & Company against PWGSC— Davis & Company	25,000	Claims under \$1,000 (32)	7,717
Claim settlement—Insurance Company of British Columbia against PWGSC— Insurance Company of British Columbia	3,097		1,952,923
Claim Settlement—Walter Dobroroisky against PWGSC— Dobroroisky W	1,838	REAL PROPERTY PROGRAM	
Claim Settlement—Woodland & Dick in Trust against PWGSC— Woodland & Dick in Trust	16,975	Claim Settlement—Boyle & Company against PWGSC— Boyle & Company	22,422
Out-of-court settlement of a claim from a sub-contractor Clair, Laplante, Côté, Corriveau & Associates in Trust— Clair, Laplante, Côté, Corriveau & Associates in Trust	3,000	Out-of-court settlement of a claim for work done not on contract— Lavery, DeBilly in Trust	47,500
Out-of-court settlement of a claim for additional work— Construction Cogerez Ltée	109,086	Claim Settlement—Personal injury at L B Pearson Garage— Bunning & Farnand in Trust for Leyla R	8,462
Damages for harassment complaint— Polson S	1,500	Claim Settlement—Delays on the transfer on the Pink Road Site— Canadian Museum of Nature	4,500,000
Compensation for mechanized work spread fertilizer on ground— Les Élevages FJS Inc	5,000	Claim under \$1,000 (1)	100
Claim for hidden defects—Sale of Crown property Cap-aux-meules— Bouchard J and Lussier D	18,974		4,578,484
Provide services for the participation of the Aboriginal Fire-fighter Team to the National Fire-fighter Competition— Kahnawake Fire Brigade	28,000	SUPPLY AND SERVICES PROGRAM	
CSST claim— Veillette P É file	1,246	Claim Settlement—Design changes on a special project— Reich & Petch Architects	49,603
Claim of perishable goods due to the breaking of the St-Augustin quay refrigerated warehouse— Relais Nordic Inc	3,149	Claim settlement—Insurance Company of British Columbia against PWGSC— Insurance Company of British Columbia	11,196
Damages caused to M Gilles Chiasson Group Commerce's vehicle— M Gilles Chiasson Group Commerce	2,896	Claim Settlement—Rights to market products derived from the original HRPT software Kelly, Howard and Santini— Organization Metrics Inc	250,000
Claim—Lawsuit for not awarding a contract (lowest bidder)— CM Security Components	800,000	Claims under \$1,000 (2)	114
Claim Settlement—Blanchard N against PWGSC— Human Rights— Blanchard N	5,000		310,913
			6,842,320
		SOLICITOR GENERAL	
		Correctional Service	
		Canadian Human Rights Commission settlements— Uzoaba J	221,194
		Mulder G	3,000
		Compensation for injuries sustained— Lee J	12,000
		Ryder A	7,500
		Compensation for damaged items— Dépanneur des Arts	1,625
		Reynolds G	1,156
		Riddle J	1,872

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for work related issues—		Campbell Marr Barristers and Attorneys-	
Blanchette R	3,100	at-Law in Trust for Trupp P	\$ 6,882
Lavoie S	2,000	Manitoba Public Insurance Company	449
Kempling C	2,500		
Settlement following a break in the telephone installation—		Carhart B	\$ 3,991
Bell Canada	1,105	Lamb Ford Sales	138
Settlement of motor vehicle accidents—			
Personal Insurance Company Bérubé F	4,016	Cooperators in Trust for Rogers L	1,276
Ace Leasing Company Taylor R	1,166	Corbett J	1,346
Dupis R	4,043	Delta Auto Body Ltd for Aklavik	
Chiasson P	2,337	Housing Assn.	5,241
Beal T	3,392	Delta Auto Body Ltd for GNWT-Dept	
Curtis J	2,506	of Public Works	1,782
Pelchat S	2,849	Delta Auto Body for Driscoll R	1,328
P Savard Entrepreneur Elec	1,605	Dominion of Canada for	\$ 1,996
Begnoche A	1,514	Chan J	200
Heather O'Donnel Scott and York Insurance Co			2,196
Quinte Pest Control	2,534	Dowarsky & Company in Trust for Patel M	1,500
Peace Hill Insurance Eileen Harris	1,720	Dueck Film	13,514
Lahue J	1,000	Dueck on Marine for Brunner Ulrich	1,794
Insurance Corporation of BC Hyatt L	2,410	Eaton J	7,427
Compensation for contract termination—		Eaves Toyota Limited for Reichert S	3,075
E W Aboriginal Consulting	60,000	Ecomonical Mutual Insurance Company	
Compensation for death of daughter by an escaped inmate—		for McNeil D	2,000
Woodward L	190,000	Economical Mutual Insurance Co for	
Compensation for lost items—		Vahrmeyer M	1,042
Gravel F and Gravel R	2,330	Family Insurance Group for Fairbairn S	1,139
Dominique D	1,200	Family Insurance Group in Trust	\$ 8,780
Bowman R	1,967	Miller E	182
Eglin D	1,105		8,962
Compensation for relocation expenses		Finance Minister	1,886
due to Central Removal delay—		General Accident Assurance Corp. of	\$ 11,181
Denver D	1,687	Canada for White L	1,122
Payment for funeral services for inmates—			12,303
Stoon Funeral Home	398	General Accident Assurance Company for	\$ 5,277
Scarborough Chapel	4,012	Sieben P	250
Claims under \$1,000 (607)	83,285		5,527
	634,128	General Accident Assurance Company	
National Parole Board		for Trapp D	1,615
Settlement of a claim out-of-court—		Glen R Kynuck Auto Repairs for Langille C	1,466
Name withheld ⁽¹⁾	32,397	Glenn Autobody Ltd for Wright KC	1,281
Royal Canadian Mounted Police		Griffin M	2,445
Settlements for damages arising from		Groupe Commerce Compagnie	
vehicle accidents—		d'assurance for Langlois J	3,150
Allan Christie's Body Shop for Thibault A	1,173	Guardian Insurance Company for	\$ 4,386
Allianz Canada for Morehouse R	2,883	Hatt Development Ltd	234
Allstate Insurance Company for Mercer F	3,445		4,620
Anderson Nimegeers Law Office in Trust		Harbour View Collision Limited	2,798
for Gross J	13,000	Hardwick R	1,442
Anderson Paul in Trust for Heath C	10,000	Hebson G	2,298
Arrow Auto Body Ltd for Trotta R	4,249	Insurance Corporation of British Columbia	
Axa Insurance for Everett T	6,324	for Abbott J	4,930
Axa Insurance for Walbourne J	4,187	Insurance Corporation of British Columbia	
B C Collision Ltd for Lusignan K	1,065	for Au C	9,112
Beaupre S	3,188	Insurance Corporation of British Columbia	
Belair La Compagnie d'assurance for		for Barrick L	2,345
Huneault D	4,362	Insurance Corporation of British Columbia	
Berlinguette C	2,402	for Byfield M	5,538
Boreal Assurance Inc for Desmeules M	1,305	Insurance Corporation of British Columbia	\$ 1,257
Boreal Insurance Company for Walkowiak R	2,487	for Canales A	200
Boyd Autobody for Yeung H	1,087		1,457
Bronson & Company in Trust for Smith T	16,000	Insurance Corporation of British Columbia	\$ 2,616
Brun L	1,350	for Cassidy R	150
Burke's Auto Body for Leet W	1,653		2,766
		Insurance Corporation of British Columbia	
		for Chan M	2,665
		Insurance Corporation of British Columbia	
		for Cheng E	1,056
		Insurance Corporation of British Columbia	\$ 1,351
		for Dol M	500
			1,851

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		
Insurance Corporation of British Columbia for Dotti U	1,976	Insurance Corporation of British Columbia for Pope D	1,044
Insurance Corporation of British Columbia for Fischer R	1,077	Insurance Corporation of British Columbia for Reddy P	5,103
Insurance Corporation of British Columbia for Giles C	4,520	Insurance Corporation of British Columbia ... \$ 5,528 for Reid G	500 6,028
Insurance Corporation of British Columbia ... \$ 8,808 for Gladue F	1,200 10,008	Insurance Corporation of British Columbia for Smeddon M	7,252
Insurance Corporation of British Columbia for Greenfield S	1,307	Insurance Corporation of British Columbia for Smith S	1,380
Insurance Corporation of British Columbia for Hall R	2,799	Insurance Corporation of British Columbia for Spinks P	1,169
Insurance Corporation of British Columbia for Hegel R	1,628	Insurance Corporation of British Columbia for Spyridis G	\$ 1,499
Insurance Corporation of British Columbia ... \$ 4,082 for Heikkila K	200 4,282	Auto Marine Electric Limited	300 1,799
Insurance Corporation of British Columbia for Hodgson D	3,792	Insurance Corporation of British Columbia ... \$ 4,084 for Tsai G	200 4,284
Insurance Corporation of British Columbia for Horwood E	1,559	Insurance Corporation of British Columbia for Tumaitis H	1,176
Insurance Corporation of British Columbia for Huang C	2,212	Insurance Corporation of British Columbia for Tycholaz R	1,555
Insurance Corporation of British Columbia for Jaciente Investments	1,966	Insurance Corporation of British Columbia for White P	2,060
Insurance Corporation of British Columbia for Jamal P	4,493	Insurance Corporation of British Columbia for Williams C	2,403
Insurance Corporation of British Columbia for Kegay R	7,694	Insurance Corporation of British Columbia for Young K	3,390
Insurance Corporation of British Columbia for Kennedy J	2,652	J Shawn O'Toole in Trust for St. Coeur D	12,500
Insurance Corporation of British Columbia for Kitchen W	1,285	Kelowna Chrysler Dodge Ltd for Sanders M	3,272
Insurance Corporation of British Columbia for Kremer L	6,168	Large A	4,263
Insurance Corporation of British Columbia for Kucey L	3,108	Madden H	1,279
Insurance Corporation of British Columbia for Kupiak P	1,762	Manitoba Public Insurance Corp for Kingdon B	2,428
Insurance Corporation of British Columbia for Lang D	8,216	Manitoba Public Insurance Corp for Attley H	1,585
Insurance Corporation of British Columbia for Lawrie R	1,325	Manitoba Public Insurance Corp for Bannon S	2,239
Insurance Corporation of British Columbia for Lopatinsky B	3,503	Manitoba Public Insurance Corp for Carter E	\$ 3,027
Insurance Corporation of British Columbia ... \$ 1,611 for McNerney D	225 1,836	P & L Auto Body	205 3,232
Insurance Corporation of British Columbia for Mann R and Salsman R	2,107	Manitoba Public Insurance Corp for	\$ 2,468
Insurance Corporation of British Columbia for Mudliar B	2,690	Desaulniers E	125 2,593
Insurance Corporation of British Columbia for Neely E	4,010	Manitoba Public Insurance Corp for Friesen E	1,010
Insurance Corporation of British Columbia for Olsen D	1,505	Manitoba Public Insurance Corp for Manfredi L	1,275
Insurance Corporation of British Columbia ... \$ 958 for Ottens K	200 1,158	Manitoba Public Insurance Corp for	\$ 1,817
Insurance Corporation of British Columbia ... \$ 805 for Overington C	200 1,005	Patrick M	400 2,217
Insurance Corporation of British Columbia ... \$ 5,256 for Phelan I	249 5,505	Manitoba Public Insurance Corp for Sanderson N	1,528
Insurance Corporation of British Columbia ... \$ 2,911 for Price G	180 3,091	Manitoba Public Insurance Corp for Shingleton M	4,831
		Mission Auto Body for Anderson R	2,534
		Nelson (City of)	1,519
		Neyelle G	1,165
		Nioka Enterprises	2,870
		O'Neill Rozenberg in Trust for Black M	5,000
		Pederson R	1,042
		Ranger Transport	2,108
		Regal Auto Refinishing Ltd for Zechel P	1,048
		Royal Insurance Company of Canada	\$ 3,117
		Foulds R	500 3,617
		Ruhr Adjusters Incorporated for Dotti U	1,442
		Salsman R	2,050

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance		Crease Harman & Co in Trust for	
for Albers B	1,668	for Hughes D	\$ 170,000
Saskatchewan Government Insurance		Summit Rehabilitation Inc	2,300
for Belcourt D	1,536		172,300
Saskatchewan Government Insurance \$	5,350	Danylin & Company in Trust for Belanger B	12,000
for Betnar B	715	David A McMillan in Trust for	\$ 105,100
	6,065	Dodge D & Dodge S	95,100
Saskatchewan Government Insurance		David A McMillan in Trust	7,500
for Freisen H	2,273		207,700
Saskatchewan Government Insurance		David H Pihl & Associates in Trust	
for Guenther C	2,700	for Gagnon I	10,500
Saskatchewan Government Insurance		Dorman Baird Bernardino Baker & Baker \$	7,853
for Guest S	1,062	in Trust for Morley D	18,000
Saskatchewan Government Insurance			25,853
for Linklater M	1,059	Dowarsky & Company in Trust for Patel M	1,500
Saskatchewan Government Insurance \$	3,052	Farris Vaughan Wills & Murphy in Trust for	
for McCutcheon J	387	Grimmon D and McDonell R	46,000
	3,439	Fiona M.G. Imrie in Trust for Hatfield B	13,500
Saskatchewan Government Insurance		Forbes Roth Basque in Trust for Leblanc R	19,000
for Morin H	1,206	General Accident Association Company of	
Saskatchewan Government Insurance		Canada in Trust for Snyder M	1,318
for Northway Janitorial Services Ltd	1,042	Hallgren & Company in Trust for Deveau J	
Saskatchewan Government Insurance		& Deveau B	9,975
for Obey B	9,600	Insurance Corporation of British Columbia	
Saskatchewan Government Insurance \$	2,136	for Campbell M	12,922
Patterson T	500	Insurance Corporation of British Columbia	
	2,636	for Ho S	3,000
Saskatchewan Government Insurance		Insurance Corporation of British Columbia	
for Whitehawk D	1,267	for Peterson M	19,369
Smith L	4,814	Kersell B	5,475
Smith M	1,500	Lagimodiere R \$	9,400
Spinks P	1,200	Manitoba Public Insurance Corp	1,666
State Farm Insurance Company for Green D	1,669	Manitoba Health	659
State Farm Insurance Company for Do V	2,432		11,725
State Farm Insurance in Trust for Ouhleda N	2,482	Larson Baron in Trust for Comer N	10,000
Stuart D	1,006	Letcher & Murray in Trust for Penny T	8,879
Thrifty Canda Ltd.	16,782	Machida Mack shewchuk in Trust	
Tilden Car Rental Inc.	9,420	for MacDonald K	27,898
Treiber B	1,408	McVea Wikham & Bishop in Trust	
Vance D	1,701	for Giroux K	9,000
Waterbury Newton & Johnson for Fraser E	8,500	Maitland & Company in Trust for Stacey A	8,500
Wawanesa Mutual Insurance Company		Manitoba Insurance Company in Trust	
for Muir K	1,159	for Knott M	2,172
Wood C	1,919	Maryn Jensen In Trust for \$	10,000
Zurich Canada for Bruneau L	1,570	Hyrman C & Chorbajian J	6,344
Zurich Canada for Langlais L	1,848		16,344
Settlements for injuries arising from motor		Matthews M	3,000
vehicle accidents—		Maynes Mahoney & Tremblay in Trust	
AB Paige & Co in Trust for Desjarlais C	6,000	for Galliah G	10,700
AH Senyk in Trust for Gorman R	14,500	Mockler Perters Oley Rouse & Williams	
Alta Motor Association for Kersell B	7,629	in Trust for Finnamore C	3,000
Arklie K	5,000	Moxham B \$	10,000
Arne Hertz Silverman in Trust for Blom T	5,500	Moxham B	3,000
Becker Mathers in Trust for Davies D	7,000		13,000
Bishop & Company in Trust for Urcullu H	5,248	Pierre Tremblay & Associates in Trust	
Boyle & Company in Trust for Austin A	37,680	for Fillier I	65,019
Boyle & Company in Trust for		Ramsay Thompson Lampman in Trust for	
Vanderzande H	6,343	Simpson A	24,325
C Robert Kennedy in Trust for Brooks C	6,681	Robert Doran in Trust for Gibson P \$	12,285
Carr Harris & Company in Trust for Hamid A	5,000	Robert Doran in Trust	3,972
Charlton & Buxton in Trust for Fong T	7,500		16,257
Cherrington Minten Easington Kearn \$	4,000	Rowe M \$	1,926
Critchley in Trust for Noel-Bergeron L	40,000	Fraser-Burrard Hospital Society	1,737
	44,000	Insurance Corporation of British Columbia	477
Chicoine & Billesberger in Trust for Florek K	29,000		4,140
Collins & Associates in Trust for Rogers W	1,734	Saucier & Company in Trust for Tremblay N	
		& Horwood E	6,500
		Sequin Landriault & Lamoureux in Trust	
		for Perron D	19,553

Payments of claims against the Crown—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Simpson & Company in Trust for Yuen P	8,675	Muir Sinclair & Company in Trust	
Smith Evans in Trust for Hiltz R	54,000	for Chamberlain A	1,500
Washington Mahody in Trust for Oster A	28,000	Perreault G	1,585
Worthington Simm & David in Trust		Settlement for personal injury and/or	
for Carlson D	4,000	pain and suffering—	
Worthington Simm & David in Trust		Worthington Simm & David in Trust	
for Gold D	10,750	for Jeffery J	6,750
Worthington Simm & David in Trust		Worthington Simm & David in Trust	
for Gregory J	15,329	for Newcombe D	10,500
Worthington Simm & David in Trust	\$ 8,455	Worthington Simm & David in Trust	
for Pledsted M	13,000	for Vukelic D	8,015
Worthington Simm & David in Trust		Settlement for breach of contract—	
for Wallace D	12,237	Cassels Brock & Blackwell in Trust	
Zatlyn Holash Arnot in Trust for Janke K	8,000	for Doe J	20,000
Settlements for physical injuries and/or		Settlement for loss of income, pain	
mental stress—		& suffering—	
Beament Green Dust in Trust for Williams W	10,000	Desjarlais B	1,200
Chouinard & Company in Trust for Vukelic D	50,000	Merchant Law Group in Trust for Diduck J	40,792
Farnes J	10,000	Nova Scotia Department of Transportation &	
Milner Fenerty in Trust for Benson K	26,883	Communications Div for Richard D	2,446
Verne D	1,580	Robertson Stromberg Barristers &	
Verne J	2,130	Solicitors for Wiggins L and Wiggins S	20,000
Settlement for damage or loss to property—		Settlements re civil litigation—	
B C Hydro	3,247	Haubrich Bordon Trach & Carls in Trust	
Bathurst Mechanic Plus Limited for Mallet M	2,050	for Ingram C	2,000
Boucher N	1,875	Milne Selkirk in Trust for Nikon A	3,000
Canadian Pacific Limited	2,508	Rosenberg & Rosenberg in Trust for	
Dzyngel B	1,003	Lewis D & Lewis M	66,667
Ferguson Gifford in Trust for Burns D	4,000	Loss of/injury to domestic livestock—	
Finance & Corporate Relations Ministry of	12,668	Bebec R	1,200
Gallant D	1,182	Good G	1,183
Garnier S	1,018	Westview Veterinary Services	2,078
Greeley V	7,517	Reimbursement of costs—	
Highway (13) Transport Ltd	1,887	Dostaler R	5,000
Kelowna City of	2,340	Loss on sale of residence—	
Langley Corp of the Township	1,866	Atyed E	1,686
Maniapik L	1,087	Warner Scarborough Herman & Harvey in Trust	
McLeod B	1,000	for Schock S	35,000
McNally S	7,000	Settlement for loss, destruction & damage	
Minister of Finance Prov of New Brunswick	3,185	to Exhibits—	
Nova Scotia Power	2,154	Glen Orris, QC in Trust for Hahn D	1,900
Paramount Towing	6,630	McFarlane W	2,628
Pickering Hydro	1,755	Penner E	1,091
Saler E	\$ 2,500	Tessier B	2,052
Snow City Leisure for Saler E	797	Settlement for harassment charge—	
Simms G	1,917	Stacey C	13,900
Social Services for Isaac B & Clydale R	6,492	Sweetapple C	\$ 3,000
Theriault J	2,772	Chalker Green and Rowe in Trust	1,178
Theriault P	2,772	Chalker Green and Rowe in Trust	1,053
Settlement for personal injury, assault,		Chalker Green and Rowe in Trust	276
unlawful arrest, excess force, damages—		Settlement of Human Rights dispute—	
Allan W Watchorn in Trust for Ferguson C	5,000	Brar Y	10,000
Boyle & Co in Trust for Vanderzande H	15,000	Claims under \$1,000 (377)	100,240
C Keith Aartsen in Trust for Moyou G	5,000		2,728,649
Campbell & Co in Trust for Tremblay J	4,000		3,395,174
Chesterley & Dreyer in Trust for Davey D	8,271		
Garson R	3,500		
Hope Heinrich in Trust for Murray I	21,000		
James H. Cluff in Trust for Heppner R	9,750		
James W Jardin in Trust for Thomasen M	20,000		
Karam Greenspon in Trust for Rufiange B			
& Rufiange P	40,000		
Kowarsky & Company in Trust for Galle A	1,000		
Lister & Associate for Greyeyes J	352,423		

TRANSPORT

Department

Compensation for damages to vehicle due to
lime deposit—

Anassiss E	1,828
Freemont L	2,051
Fulford J	1,841
Hakim M	1,140

Payments of claims against the Crown—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for damages to vehicle due to gate arm malfunction — Wilson D	1,132	Compensation for damages to rental car — Hertz (Gestion Merkur Inc)	3,850
Compensation for damages to aircraft due to deer on runway — Borden & Elliott in Trust for Newell Aviation	45,673	Myers Leasing Services Ltd	1,195
Compensation for damages to aircraft due to slippery conditions — Canadian Air Lines International	3,580	Tilden Car Rental Inc	3,316
Compensation for personal injury as a result of a fall — Thomson Rogers in Trust for Horth K	4,000	Compensation for damages relating to a motor vehicle accident at Calgary International airport prior to transfer — Macleod Dixon in Trust for Estabillio M, McMahon L, Rudio R	21,129
Compensation for damages due to flood in terminal — Smithbrooks	1,689	Accident involving a Crown vehicle — Brunswick Chrysler Plymouth Ltd for Sproul M	1,479
Compensation for personal injury as a result of a fall — Air Canada Cloutier P & Fournier G	5,000	General Accident Insurance for Banks M	1,138
Air Canada for Dugas JP	5,400	Lombard Insurance for MacDormand E	6,003
Atwood Shaw Lebina for Pile T	10,358	Zurich Canada Insurance for Ashe C	3,611
Galligan and Mavis in Trust for Ducharme H	9,056	Compensation for damages to aircraft — Aikins MacAuley and Thorvaldson for Air Canada	200,000
Hall Ray and Button in Trust for McCloskey HJ	3,000	Ottawa Aviation Services	3,077
JM Peter Firestone and Associates in Trust for Thompson R	43,000	Compensation for settlement of claim for Workmens Compensation Board — Thomson Dorfman Sweatman for Workmens Compensation Board and McLaughlin D	16,300
Lerner and Associates in Trust for Williams R	2,500	Settlement of complaint concerning a loss due to non hiring— Bernatchez A	3,570
Macdonald and Freund Barristers in Trust for Nanji S	13,386	Payment for lien settlement — Deco Interiors Ltd	1,165
Palmer O'Connell Leger Roderick for Yan Lee M	50,000	Kenroc Building Materials	1,045
Compensation for reimbursement of legal fees — W Danial Newton for Murphy C	1,583	Compensation for settlement of claim regarding salary on appointment — Name withheld ⁽¹⁾	2,338
Compensation to farm property for airport runway extension — Humberview farm	13,580	Compensation for settlement of grievance — Name withheld ⁽¹⁾	10,660
Compensation for damages to private vehicle by snow plow — Assurances Générales des Caisses Desjardins for Morin G & Richard F	3,188	Name withheld ⁽¹⁾	6,249
Metro General Insurance for Blundon WJ	2,819	Payment of compensation under the <i>Canadian Human Rights Act</i> — Name withheld ⁽¹⁾	4,000
Compensation for damages to trees on private property — Findlay J&N	4,000	Claims under \$1,000 (73)	22,484
Compensation for damages to all terrain vehicle by Transport equipment — Fox K and Northern Store	7,651		558,922
Compensation for damages to courier truck by airport security gate — Buffalo Express Courier Service	1,018	TREASURY BOARD	
Compensation for damages to vehicle by Transport equipment — Brae Mar Auto Body Ltd for Norris T	1,313	Secretariat	
Chevrolet Oldsmobile for Reeve A	3,199	CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
Compensation for damages to rental car by Transport equipment — Terra Rent A Car	2,028	Settlement of harassment complaint— Name withheld ⁽¹⁾	1,000
Tilden Inter Rent	1,300	VETERANS AFFAIRS	
		Department	
		VETERANS AFFAIRS PROGRAM	
		Payment made in settlement of claim resulting from injury — Walker G	11,384
		Compromise settlement regarding pension penalty— Name withheld ⁽¹⁾	10,000
		Claim under \$1,000 (1)	50
			21,434
		Total	21,086,445

⁽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		Compensation for loss of personal property—	
Department		O'Handley S.	240
Compensation for expenses incurred—		Beaulieu LJ.	130
Ford D O.	500	Hoper E.	272
Compensation for stolen property—		Compensation for loss of potential revenues—	
Turner B A.	250	La Relève du Poète Jomphe Inc.	30,000
Indemnity for a seed exportation company due to		Compensation for loss of income due to suspension	
a permit which did not meet requirements—		of trapping in new national park—	
Semence Gripon Inc. St-Urbain, Québec.	177	Belrose A.	3,081
Employee's stove sold in error—		Craigie A.	2,919
Sonntag B.	500	Golden L.	9,178
Travel advance stolen—		Nixon M.	22,983
Toms S.	112	Pirie I.	2,423
Compensation settlement for grievance hearing—		Richie B.	19,596
Lowden S.	1,000	Wardrop L.	1,652
Payment to a mediator for services—		Wardrop R.	5,652
Swift Current Mediation.	100	Wipp A.	11,994
Compensation for damages to eyeglasses		Wipp J.	16,096
while employee on duty—		Wipp W.	1,624
Langevin P.	225	Compensation for employment termination—	
Compensation for damages to clothing		Klementis P.	56,044
while employees on duty—			186,990
Ianni M.	243	Canadian Radio-television and Telecommunications	
Kovats M.	127	Commission	
Richardson G.	198	Payments under \$100 (2).	17
Young Dr C.	324	National Archives of Canada	
Compensation for damage to rental motor vehicle as a result		Compensation for damaged clothing (TB 941836)—	
of United Way fund raising car wash—		Wallot JP.	172
Wollenschlager B.	287	Payment under \$100 (1).	46
Compensation for damage to rental motor vehicle while			218
employee on travel status—		National Battlefields Commission	
Bell T.	207	As a result of an amendment to the 1980 Regulation	
Payments under \$100 (13).	709	governing grants to municipalities, the National	
	4,959	Battlefields Commission is authorized to make	
ATLANTIC CANADA OPPORTUNITIES		ex gratia payments totalling \$2.4 million to these	
AGENCY		municipalities over a period of four years from	
Department		1992-93 to cover grants that might have been	
Compensation made to cover legal fees incurred by		made during the period from 1985—	
third party, Barry Smyth Walsh—		City of Quebec.	2,385,453
White, Ottenheimer and Baker.	4,813	City of Sillery.	7,096
CANADIAN HERITAGE			2,392,549
Department (Communications)		National Library	
CORPORATE MANAGEMENT		Payment under \$100 (1).	22
SERVICES PROGRAM		Public Service Commission	
Reimbursement for three pairs of shoes stolen from		Compensation for damage to clothing—	
working premises —		Biron-Lange B.	128
Pacheco L.	374	Chevrier J.	242
Payments under \$100 (2).	79	Compensation for broken eyeglasses—	
	453	Rochon D.	110
PARKS CANADA PROGRAM		Payments under \$100 (4).	183
Compensation for damage to a vehicle—			663
Wyatt W.	2,154		2,580,912
Hertz Corp.	952		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CITIZENSHIP AND IMMIGRATION			
Department		Compensation for loss of personal effects while performing duties —	
Compensation for loss or damage to personal property —		Aurel D	192
Sharp G	326	Cowan D	149
Antonio A	300	Drapeau D	192
Lacombe D	285	Fraser D	2,669
Payments under \$100 (12)	700	Mountford M	870
	1,611	Rose DC	4,098
		Salisbury I	107
Immigration and Refugee Board of Canada		Compensation for personal effects damaged and destroyed in accident —	
Payments under \$100 (3)	113	Frechet A	691
	1,724	Fry G	211
		McQuinn I	585
ENVIRONMENT		Musseau L	293
Compensation to replace 50 percent of the cost of a torn by accident in the office —		Schwab P	639
Bertrand S	200	Compensation for damage to eyeglasses broken on the vessel Gerald Joseph —	
Reimbursement of legal fees for private counsel during a harassment case —		Chevrier A	279
Name withheld ⁽¹⁾	2,229	Compensation for damage to camera equipment —	
Compensation for damaged personal property —		MacIntosh B	304
Lamontagne M	325	Compensation for personal effects stolen while on duty —	
Replacement of eyeglasses —		Balfé B	535
Creighton A	314	Compensation for seizure of salmon —	
Compensation for damage to clothing and footwear while attempting to take sample of spilled diesel from tanker cars —		Legere HP	800
Buerfeind K	170	Compensation for reimbursement of the Enterprise Allocation Access Fees —	
Compensation for harassment —		Conpak Seafood Inc	1,532
Name withheld ⁽¹⁾	25,000	Compensation for damages to vessel and fishing gear —	
Payment under \$100 (1)	91	Kitson R	553
	28,329	Zaprorzán J	250
		Compensation for damages to vessel while towing another vessel —	
FINANCE		Robertson D	1,209
Auditor General		Payments under \$100 (8)	340
Compensation for personal items stolen while on a business trip —			19,774
Hong M	300		
Difference in exchange rate and bank charges for payment of membership fees —		FOREIGN AFFAIRS AND INTERNATIONAL TRADE	
International Organization of Supreme Audit Institutions	284	Department	
	584	Compensation for additional car rental costs incurred by Passport Office's clients —	
FISHERIES AND OCEANS		Sztylka A	235
Department		Compensation paid for rescheduled vacation plans —	
Compensation for damages of personal effects while on duty —		Willis A	1,000
Caruana VJ	145	Reimbursement for items stolen —	
Dahlgren DA	404	Pichette MM	984
Forest Power Sports for Running G	250		2,219
Galbraith S	215	Canadian International Development Agency	
Hooker E	104	Compensation for the incurring of car rental expenses in Ethiopia —	
Huot J	346	Rothschild J	1,544
Leonard K	439	Compensation for damages to clothing —	
Matthews E	675	Benoît D	160
Roy Y	156	Payments under \$100 (3)	146
Slaunwhite R	160		1,850
Thompson V	119		4,069
Toohy K	263		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
HEALTH		LABOUR PROGRAM	
Department (National Health and Welfare)		Compensation for loss of personal belongings on travel status—	
HEALTH PROGRAM		Boyle T	350
Compensation for Canadians infected with HIV from blood or blood products from 1978 onwards — (TB 813738 and TB 821428) (128 payments)	3,850,000	INCOME SECURITY PROGRAM	
Compensation for personal items stolen from Pikangikum Nursing Station—		Compensation for legal fees re: an appeal to the Federal Court—	
Durston C.	800	Scarizzi D.	6,518
Daunette T.	250	Compensation for replacement of a stolen coat—	
Compensation for damage to clothing—		Moran D.	150
Bertrand A.	134		6,668
Murphy A.	280	Canada Labour Relations Board	
Compensation for humanitarian reasons—		Payment of fees associated with the resolution of internal Board matters—	
Name withheld ⁽¹⁾	2,000	Scott and Aylan	62,042
Payments under \$100 (3)	142		76,749
	3,853,606		
HUMAN RESOURCES DEVELOPMENT		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department (Employment and Immigration)		Department	
CORPORATE SERVICES PROGRAM		INDIAN AND INUIT AFFAIRS PROGRAM	
Compensation for fire damage to clothing—		Compensation for damaged vehicle—	
Fougere M.	134	Pentinio V.	605
Compensation re: violation ticket for pre-trip inspection—		Marcotte L.	446
Barthel C.	102	Reimbursement of verifiable costs of belongings left behind by the High Arctic Inuit Relocates who moved back to Inukjuak from the High Arctic communities of Resolute Bay and Grise Fjord—	
Replacement of stolen money re: Russian Fellowship Tour—		Makivik Corp (TB 823774)	95,335
Issaeva G P	412	Employment-related claim for harassment, employee being no longer with the department—	
Sankova N V	668	Name withheld ⁽¹⁾	500
Payments under \$100 (7)	374		96,886
	1,690		
EMPLOYMENT AND INSURANCE PROGRAM		INDUSTRY	
Compensation for suitcase stolen while on government business—		Department	
Efford I.	215	INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM	
Compensation for study abroad not permitted by the <i>Unemployment Insurance Act</i> —		Compensation for stolen bag—	
Delpeau P.	356	Van Rosmalen T.	293
Sall I.	240	Payments under \$100 (6)	375
Tremblay D.	206		668
Compensation for not stopping union dues deductions on time—		SERVICES TO THE MARKETPLACE PROGRAM	
Gauvreau M.	403	Compensation to replace an outfit—	
Pagé S.	511	Bourque Y.	140
Compensation for costs incurred due to not promptly advising a client of the cancellation of his training course—		Payment under \$100 (1)	47
Maltais M.	225		187
Stipend paid to three non-government employees for completion of the "work placement" portion of their Adult Education Program—		Canadian Space Agency	
Breadner L.	370	Compensation for theft in vehicle—	
Jay W.	315	insurance deductible—	
Wight T.	225	Hamed S.	200
Compensation for damage to clothing—		Moses P.	200
Poole B.	150	Trudel J.	200
Payment for grievance claim BC 96 - 23 re: handicapped parking—		Compensation for harassment grievance—	
Murphy M.	1,400	Kenshole H.	10,000
Compensation for replacement of a stolen coat—		Payment under \$100 (1)	50
Lavigne D.	685		10,650
Payments under \$100 (12)	698		
	5,999		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
National Research Council of Canada		Financial compensation—	
Compensation for damaged clothing and personal effects—		Aubert J.	1,535
Allegretto E.	126	Beaul D G.	2,500
Gagnon S.	69	Bertrand D.	945
Hackett P.	242	Blais S.	198
Hardwick D.	138	Bilodeau E.	244
Loiselle T.	329	Boivin J J.	242
Vanderhoek T.	103	Casault F.	363
Williams B.	200	Cherry S.	328
Compensation for damage to a vehicle—		Choquette J P.	223
Monsour M.	344	Cote J.	435
	1,551	Deschenes J.	487
	13,056	Despins R.	278
		Desroches M.	2,727
		Dugas A.	209
		Durand M.	2,238
		Ellis S W.	3,135
		Gagne J.	270
		Gagnon J.	1,599
		Gartner H.	734
		Gilbert A.	2,485
		Graveline J L G.	360
		Guillemette J.	567
		Guimond F.	972
		Hoppe K W.	397
		Hutchings S.	4,717
		Lacoste-Asmis C.	849
		Ladouceur J B P.	350
		Larouche F.	470
		Larose M W.	112
		Latreille F.	497
		Lerner & Associates In Trust for Thomson R.	3,779
		Mailhot S.	1,791
		Marcil A.	185
		Martel A.	767
		Meloche L.	100
		Michaud K.	114
		Miller J C R.	148
		Oanh V U.	3,774
		Odgers D W.	2,500
		Oricheskys Y.	706
		Parenteau D A.	151
		Paquette J F P.	130
		Parrott A.	185
		Pfinder H W B.	129
		Reber I E.	830
		Sanford P G.	565
		San Francisco Port Commission.	21,495
		Smart T.	180
		St Pierre Y.	253
		Thibeault J.	524
		Thibodeau J.	621
		Thomson R.	19,664
		Tousignant M.	995
		Town of Bosanquet.	675
		Truefitt W.	185
		Ubranowicz W.	653
		Webster J.	943
		Wertwyn R.	105
		Wright S.	2,416
		Payments under \$100 (44).	2,459
			175,552
JUSTICE			
Department			
Compensation for wrongful conviction—			
Attorney General of Ontario.	250,000		
Garnishment (computer error)—			
Court of Queens Bench.	1,900		
Payment under \$100 (1).	21		
	251,921		
Supreme Court of Canada			
Purchase of eye glasses—			
Laniel J.	185		
Tax Court of Canada			
Payment under \$100 (1).	30		
	252,136		
NATIONAL DEFENCE			
Department			
Compensation for damages to personal property—			
Attagutsiak J.	605		
Champagne J.	664		
Evans R.	2,477		
Fieglar A R.	397		
Gowan S R.	377		
Hesford A J.	445		
Lancaster P C.	2,035		
Northwest Motors.	1,823		
Rajah A.	25,012		
Renaud B.	154		
Residence windows broken.	351		
Simcoe & Erie Group for Clements K B.	1,689		
Torrens T.	35,760		
Compensation for loss of personal property—			
Allard F.	193		
Dallaire R A.	1,063		
Duhamel J S J.	300		
Fedi W.	1,038		
Harper R N.	270		
MacDonald A.	1,950		
Compensation for losses during a break-in—			
Ouellet D.	193		
Settlement for severance pay—			
Loss of wages—			
Morel K O.	431		
Loss of interests—			
Girard A.	410		
Warwick D.	427		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL REVENUE		Reimbursement of linen slacks due to a tear from a desk drawer—	
Damage to Customs inspector's vehicle parked in government building lot—		Smoliga D	125
Armstrong T	116	Damaged shoes—	
Vehicle damage—		Stowe L	135
Ashmead D	231	Error in use of telephone number on brochures causing salary expenses to respond to queries—	
Contact lenses lost while entering a taxi during extreme weather conditions—		Ryan G S Dr	165
Burridge D	239	Clothing damaged as a result of a faulty toner cartridge—	
Damage as a result of a vehicle accident—		Tucker N	123
Cohoe J	265	Payments under \$100 (87)	5,826
Deductible for a broken windshield—			11,750
Crossman B	100	NATURAL RESOURCES	
Employee's eyeglasses were run over in truck lane at border—		Department	
Crosswhite L	184	ENERGY, MINES AND RESOURCES	
Damage to a leather jacket rendering it unrepairable—		PROGRAM	
Demarcia A	500	Replacement of glasses damaged at work—	
Damages as a result of a coat ripping on an elevator—		Cristovic A	150
Duquette G	175	Stacey A	241
Five pairs of pants damaged with acid—		Svitek S	115
Gagné M	126	Compensation re grievance No. 166-2-25260—	
Vandalism to employee's vehicle—		Ramsden H C	9,000
Gauthier G	201	Compensation for torn jacket while at work—	
Reimbursement for considerable time and effort as a result of a misunderstanding relating to an assessment—		Klimczak J	126
Hanson R	250	Compensation for family inconvenience caused as a result of inadequate Crown housing—	
Replacement cost for damaged personal effects—		Beckett E	2,000
Hickey C	120	Compensation for damaged sport jacket at work—	
Cancellation and booking fees reimbursed for a previously approved time sharing arrangement—		Burnett C	532
Joudrey S	172	Compensation for damaged compass while on field trip—	
Portion of theft of cash from auditor conducting departmental business at a taxpayer's office—		Haggart J W	125
Kanjer S	350	Payment for immigration interview and medical examination—	
Damaged coat while on duty—		Li Mao Wen	1,342
Latour N	200	Payments under \$100 (5)	455
Damaged shirt and coat—			14,086
Lauzon G	140	FOREST PROGRAM	
Damaged clothing—		Compensation for contents of purse that were stolen—	
Methot L	110	Kyostia D	200
Damage due to loss of cargo registration—		National Energy Board	
Norbert J	200	Compensation for personal losses while in travel status—	
Coat damaged while on duty—		Caron G	150
Phillips T	181	Harvie I	155
Baggage lost at airport; when located suit was ruined with water—		Payments under \$100 (2)	90
Pranjivan V	354		395
Damage to floor tile caused by employee in the exercise of duty—			14,681
RC Marble and Tile	784	PARLIAMENT	
Reimbursement for the cost of eyeglasses lost during work related activity—		House of Commons	
Roche D	164	Compensation for replacing a coat damaged on the Wellington Building escalator—	
Clothing damaged on duty—		Sigouin N	320
Schilder S	105	Payments under \$100 (2)	188
Seized goods destroyed in error—			508
Shirmohammed F	109		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
PRIVY COUNCIL			
Department		Compensation for reciprocal transfer delay—	
Payments under \$100 (2)	103	Public Service Superannuation Account	
Authority—PC 1994-520		for Bower DM	31,434
Payments made to assist in the payment of costs		Compensation for damaged eyeglasses—	
incurred by intervenors to the Commission of		Wiseman G	539
Inquiry on the Blood System in Canada—		Compensation for damaged clothing—	
Blake, Cassels & Graydon	164,398	Hayne T	120
Buchan, Derrick and Ring	158,726	Compensation for damage to personal belongings—	
Cavalluzzo, Hayes, Shilton, McIntyre & Cornish	30,934	Boudreault K	465
Elliot, Rodrigues and Daffern	198,031	Compensation for theft of petty cash—	
Gignac, Sutts	133,807	Chenier L	467
Goodman and Carr	149,531	Compensation for theft of money held in	
Harvey D	60,238	a security box—	
Kapoor, Selnes, Klimm and Brown	196,105	Roy P	343
Kenneth Arenson	15,917	Compensation for loss of personal property	
Lavigne P	218,013	due to Minister car fire—	
Marchand, Magnan, Melançon, Forget	141,485	Maltais H	479
Powell, Alan T R	15,000	Compensation for loss of personal property —	
	1,482,288	Fleming W	140
		Payments under \$100 (4)	204
			70,379
Canadian Centre for Management Development			85,126
Compensation for damages to luggage and missing			
articles from luggage while on travel status—			
Kwilecki M	580		
Canadian Transportation Accident Investigation and		SOLICITOR GENERAL	
Safety Board		Correctional Service	
Payments under \$100 (4)	249	Payments to assist in the costs incurred by intervenors	
Chief Electoral Officer		to the Commission of inquiry into Certain Events	
Compensation for loss of personal effects while on		at the Prison for Women in Kingston—	
business travel to Haiti—		Bailey D	10,536
Girard J	3,146	Buchan Derrick and Ring	84,093
	1,486,263	Connolly J	31,365
		Mandelcorn M	16,440
		O'Connor F	93,575
		Scully D	4,373
		Thomas E	16,818
		Zambrowsky J	51,764
PUBLIC WORKS AND GOVERNMENT		Compensation for employee's personal effects lost or	
SERVICES		damaged while on duty—	
Department (Public Works and		Abrama D	526
Supply and Services)		Bartel F	129
SERVICES PROGRAM		Bergeron G	134
Compensation for medical treatment and		Blackburn J	285
damaged clothing—		Braun H	275
Kury R H	127	Burke A	151
Settlement of claim without prejudice		Charbonneau R	364
(R Gaydos)—		Duncan D	310
Gashler & Vallance in trust	6,500	Gregoire S	155
Compensation for damaged clothing—		Guimond F	598
Arnett T C	200	Houle M	166
Settlement of claim without prejudice—		Hurrell K	249
Mercredi N	7,500	Langlois M	348
Payments under \$100 (4)	190	Lefebvre J	2,500
	14,517	Lens Crafters	334
REAL PROPERTY PROGRAM		Lynn S	967
Compensation for damaged clothing—		Méinguet J	332
Rodgers W	195	McIntosh A	187
Payment under \$100 (1)	35	Mudry B	205
	230	Paliwada K	288
		Smith R	408
SUPPLY AND SERVICES		Stoltz C	215
PROGRAM		Thiessen N	255
Settlement of claims without prejudice (Canadian		Veilleux L	142
International Trade Tribunal)—		Wells M	208
Martin Marietta Canada Ltd	25,338	Wilkins B	445
Taftek	10,850	Wilson K	150

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation to employees for GSMIP expenses on conversion from provincial to federal employment—		Corner R	116
Anderson A	146	Crampton J	299
Eastland T	101	Dauk PC	324
O'Connell	102	Dupuis M	650
Robertson S	142	Dupuis P	137
Payments under \$100 (51)	2,458	Edwards L	455
	322,239	Girard M	128
Royal Canadian Mounted Police		Gould J	260
<i>Authority—PC 1991-8/1695</i>		Guspondarchuk P	2,000
Damage to glasses or contacts—		Harriman R	251
Andres B	224	Hearty W	262
Angell R	203	Kocon J	169
Battrum B	151	Landry S	564
Brochu Y	109	Lewicki J	115
Chartier A	125	Lewicki N	115
Chin S	168	Livingston R	198
Dallaire R	102	Lymburner W	105
Dewsbery R	115	MacLeod	283
Forster D	242	Martindale G	184
Forsythe W	150	Marvin S	171
Gillis F	140	McAllister P	105
Graham P	140	McLauchlan D	495
Hall L	193	Meester R	3,190
Jones D	118	Montpetit R	245
Knight CW	166	Nowalsky W	215
Kusmack C	307	Reece D	168
Loewen D	259	Richard M	130
MacDonald JG	180	Rioux G	154
MacGregor K	286	Rogers G	205
Marion A	200	Salter S	231
Martens W	183	Selvig LV	150
McKernan TA	148	Shinkaruk GM	134
McPherson M	269	Simonson P	969
Omoto G	155	Stelter D	200
Parnell W	164	Tremblay G	148
Pellitier A	137	Uy E	215
Poirier J	215	Van de Walle L	574
Roberge E	112	Wall R	1,200
Roussel S	211	Whitfield J	130
Sangster RJ	171	Damage to private property—	
Schagena M	110	Aizer Contracting Inc for Clark W	1,005
Schiffner D	190	Bordt S	200
Seibel D	140	Bourassa G	1,309
Sheppard S	120	Brown's Repair Shop Ltd for Schroeder H	182
Shinkaruk G	140	Canmore General and Auxiliary Hospital and Nursing Home	199
St. Pierre J	438	Dene Tha Housing Program for Providence D	359
Tuckey JS	125	EGM Painting & Decorating Services for Grand Fork Hotel	420
Wadden A	164	Finley P	320
Watchorn B	355	Frontier School Division	221
Watts P	122	Hammerman Industries for Leckie S	441
Damage to personal apparel/effects—		Harris S	2,835
Alarie R	139	Karpes WCA	877
Bayles M	234	Meicor Realty Management Services Inc	924
Baylin RD	193	Mercer G	186
Beaudoin R	257	Modern Windows & Siding for Bromley B	341
Bergerman M	754	Moyeur E	1,625
Bloxham BW	199	Office Municipal D'Habitation de Hull	1,360
Boudreau D	114	Paradis L	479
Budgell R	300	Randall's Consulting Sales & Service for Carriage Lane Estates	607
Chartrand D	137	Thompson J	500
Clement G	109	Wong S	176
Clennett B	560		

Ex gratia payments—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Damage to personal vehicle—		TRANSPORT	
Barrett H	170	Department	
Biden W	500	Compensation for the loss of personal items while on	
Blevins JA	218	duty—	
Bott K	139	Adamic P	185
Boughen T	475	Armstrong A	561
Brown C	177	Filippi G	300
Creasser R	200	Kenny J	1,383
Dolan A	1,360	McVeigh G	525
Doyle M	2,865	Compensation for damages to personal effects while	
Fraser B	1,315	on duty—	
Gulaga K	500	Dormody K	175
Hopkins K	440	Everett S	125
Lamouelle R	1,017	Gandhi B	350
Maddaford R	749	Hemphill L	677
Priest J	100	Nauffts L E	110
Roy K	734	Touesnard A	491
Sotheran B	100	Compensation for personal trip cancellation due to	
St Coeur C	311	operational requirements—	
Thrifty Location d'Auto for Haineault P	156	Gilmore W	406
Whiting P	1,119	Parij W T	406
Wright W	175	Wilson G	599
Loss of Money due to Seizure/Towing of Vehicle—		Compensation for damages to rental car—	
Richard R	108	Discount Car Rental	500
Sommerfeld D	500	Tomlinson Pontiac Buick	1,595
Damage to Pagers—		Compensation for cancellation of Pearson International	
Cantel Paging	200	Airport transfer settlement—	
Cantel Paging	400	Goudge S in Trust	1,561,000
Settlements for work related injuries—		Compensation for damages to a private	
Lawrence S	254	aircraft due to a jet blast by	
Pelletier R	223	department aircraft—	
Reimbursement of costs—		Payer M	2,088
Chalifoux L	325	Compensation for damages to private vehicle while	
Lacombe N	300	on duty—	
Minister of Finance	750	Bellefeuille M	250
Village of Midway Corporation of the	7,584	Estabrooks P A	200
Loss of Money—		Compensation for reimbursement of monetary penalty—	
Brown D	111	Wenham G	250
Payment pursuant to transfer costs—		Compensation for damages to farm	
Alexander S	3,140	by aircraft—	
Coolidge G	4,789	Samuel J L	2,500
Compensation for expenses/wages—		Accident involving a Crown vehicle—	
Brault A	115	Manitoba Public Insurance for Ballany J	1,333
Girardeau J	1,807	Skarylar T	485
Haworth T	107	Compensation for grievance settlement—	
Meadows H	2,000	Savary S	2,000
Mowbray S	600	Name withheld ⁽¹⁾	30,000
Saunders M	1,635	Name withheld ⁽¹⁾	15,000
Stoner M	115	Payments under \$100 (16)	807
Negotiated Settlement—			
Sutherland R	10,000		1,624,301
Loss on sale of residence—			
Buckner J	971		
Loss of/Injury to Domestic Livestock—			
All Mobile Veterinary Services for Nohr A	152		
Tilbury N	465		
Payments under \$100 (107)	5,282		
	95,206		
	417,445		

Ex gratia payments—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
TREASURY BOARD		VETERANS AFFAIRS	
Secretariat		Department	
CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM		VETERANS AFFAIRS PROGRAM	
Compensation as directed under the <i>Human Rights Act</i> —		Payment in lieu of separation benefit —	
Bigney J.	500	Moncrieff C.	12,214
Currie A.	500	MacDonald L.	18,827
Jennings D.	500	Payment of funeral home expenses for veteran who died while on pilgrimage to Holland—	
Johnston S.	500	Monuta Funeral Home.	3,223
Lavergne P.	500	Payment to reimburse for loss due to error in processing severance pay—	
Lebeau R.	500	Rive DN.	3,900
Moreau M.	500	Reimbursement for electric razor stolen in Departmental Hospital—	
Rodgers L.	500	D'Artois G.	160
Sarson L.	500	Compensation for personal property loss resulting from Office break-in—	
Smart R.	500	Brown J.	176
Tremblay L.	500	Kmyta D.	124
Compensation in lieu of severance pay for prior service—		Tam C.	114
Boyce G.	15,793	Payment to cover child care expenses—	
Compensation on compassionate grounds in lieu of surviving spouses allowance (TB 823136) —		Ivey T.	120
Ellis F.	5,000	Payments under \$100 (13)	488
Héroux-Mertens B.	7,500		39,346
Katzenberger Z.	5,000	BUREAU OF PENSIONS	
Paterson A.	7,500	ADVOCATES PROGRAM	
Compensation for income tax payable on a damage claim—		Payment to former employee in lieu of overtime—	
Gorman M.	400	Thompson E.	170
	46,693		39,516
		Total.	10,839,432

(1) Name withheld in accordance with terms of settlement.

Court awards

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		JUSTICE	
Department		Department	
<i>Authority—New Brunswick Supreme Court E/C/197/88 & E/C/247/88</i>		<i>Authority—Federal Court of Canada #T-2322-94</i>	
Compensation for improper testing of potato seeds which contained Bacterial Ring Rot—Hughes, Campbell and Associates in Trust for Green Acre Farms Ltd.	564,378	Order to settle Plaintiff's action for wrongful dismissal (breach of employment contract) from Justice - Vancouver—Payable to : Smith and Hughes (Anez F)	5,000
Smith, Townsend in Trust for Beaulieu C, Givskud M, Hansen K & R and Ouellette Seed Farms	2,517,318		
<i>Authority—Federal Court of Canada T-3188-90</i>		NATIONAL DEFENCE	
Department		Department	
<i>Authority—Federal Court Award 92-A-7174</i>		<i>Authority—Federal Court T-1879-93</i>	
Legal costs associated with challenging the implementation of mandatory registration of the pesticide TCMTB-Buscan 30 WB—Murray Lott in Trust for the Pulp and Paper Workers of Canada, Local 8	10,258	Cost awarded with respect to grievance against DND—Osler, Hoskin & Harcourt Barristers & Solicitors in Trust for Drapeau M W	863
	3,091,954	<i>Authority—Alberta Queen's Bench Court #9303-0905</i>	
CITIZENSHIP AND IMMIGRATION		Cost awarded with respect to alleged malicious prosecution—Ackroyd, Piasta, Roth & Day Barristers & Solicitors for Forster K	
Immigration and Refugee Board of Canada			14,244
<i>Authority—Federal Court Award 92-A-7174</i>		<i>Authority—Federal Court T-1215-89</i>	
Taxation of Costs—Rocco Galati in Trust for Perez J	6,742	Cost awarded with respect to collision—Nordpol/Kootenay	169,312
ENVIRONMENT		<i>Authority—Nova Scotia Queen's Bench Court # T-2587-95</i>	
<i>Authority—Regina Provincial Court Award 1893625</i>		Cost awarded with respect to wrongful dismissal—re: ration costs for McFarlane W B	
Settlement (plea bargain) as a result of charges being dropped by Labour Canada for the drowning of two Environment Canada workers who were constructing a cable way on the Grease River (Saskatchewan)—Fine for restitution—Provincial Court of Saskatchewan	20,000		35
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			184,454
Department		NATIONAL REVENUE	
INDIAN AND INUIT AFFAIRS PROGRAM		<i>Authority—Ontario Provincial Court C11450</i>	
<i>Authority—Federal Court Award T-1678-88</i>		Beach, Renee	
Whether contracted-out employees are Public Servants—Payment of salary and benefits Thomas W C and Pequis Band	103,013		7,453
INDUSTRY		<i>2616-95</i>	
Department		Provenzano, McMillan in Trust	
INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM			3,494
<i>Authority—Ontario Court Award TO 159108</i>		<i>Authority—Federal Court of Canada T-182-89, T-181-89</i>	
Payments of costs of a claim as a result of a Competition Act—Davies, Ward & Beck in Trust for Consolidated Fast Freight Fowarders	35,000	Burchell, MacAdam & Hayman in Trust Fancy, Bernard & Dorothy	500
		<i>T-820-90</i>	
		Crease, Harman and Company in Trust Wellburn, WG	
			1,945
		<i>T-1448-83</i>	
		Davis & Company	
		Canadian Imperial Bank	
			78,540
		<i>T989-89</i>	
		Davies, Ward & Beck in Trust	
		Kaneff Properties	
			4,047
		<i>T-2712-91</i>	
		Lancaster, Mix & Welsh in Trust	
		Brown, Charles A	
			1,914
		<i>T110-86, A-358-89</i>	
		Levy, Joseph	
			1,000

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
94-2106(IT)I, A-141-95		92-604(IT)G	
MacLeod, Dixon		Cassels, Brock & Blackwell	
Mann, Randy	693	Smith, Winsome E	1,590
T-1479-90		84-1149(IT)	
Mosseau, Guy	479	Chown, Cairns in Trust	
A-899-92		Kamin, Howard	584
Ogilvy Renault		95-1388(IT)I	
Hydro-Quebec	12,194	Cole, Ralph	100
T-1922-87, A-449-92		91-277(IT)G	
Thorsteinssons in Trust		Collette, Guy J	
Friesen, Jake	27,167	Sanford, Lorraine	2,918
T-2332-93		94-2940(IT)I	
White, Gene R	750	Craig, Gareau, Keen, Despatie, Markell	
A-652-94, A-653-94, A-654-94		Landriault, James R	163
Wildeboer, Rand, Thomson, Apps		86-2010(IT)O	
Tonne, E. (et al)	5,810	Daigle, Bernatchez, Dumas	
Authority--Tax Court of Canada awards and court		Roy, Jean	500
costs with respect to the Income Tax Act		93-1435(IT)I	
Authority--Awards:		David R Abbey Professional Corporation	
93-3281(IT)G, 93-3282(IT)G		Shapka, Brenda Ellen	704
Alan W. Pope in Trust		92-2282(IT)G, 93-302 (IT)G	
Pope, Alan W & Linda F.	1,477	Davies, Ward & Beck in Trust	
91-1082(IT)		Rostland Corporation	13,774
Aird & Berlis in Trust		89-2922(IT)O	
Dunleavy, Francis	3,250	Downs, Paul M	
94-3135(IT)I		Smith, William C	500
Armstrong, Byron	400	94-1941(IT)G	
93-2693(IT)I		Dumoulin & Boskovich	
Armstrong, Nikolich		Capadouca, Anthony P	2,493
Mcanulty, Thomas Stephen	870	Capadouca, Anthony P	120
92-524(IT)G, 92-525(IT)G		95-116(IT)I	
Aston, Berg, Kennedy & Morrissey in Trust		Felesky, Flynn	
Meddaoui, Sue	2,697	Verbonac, Sheila	571
Meddaoui, Houria	2,023	94-435(GST)I	
94-1965(IT)I		Felesky, Flynn	
Baker, Fred A A		O A Brown Ltd	1,100
Bernstein, Martin	681	92-2509(IT)G, A-507-94	
90-3656(IT)O		Felesky, Flynn	
Baker, Fred A A		Bowens, Richard N	4,504
Renz, Adolph	375	90-3209(IT)O	
91-1405(IT)G, 91-1406(IT)		Felesky, Flynn	
Barry & O'Neil in Trust		Jacobson, Tom O	1,341
Deters, Arno & Ingeborg	3,100	89-1002(IT)O	
93-1300(IT)		Felesky, Flynn	
Cain, Lamarre, Wells		Pearson, Donald E	3,401
Lalancette, Tony	1,438	88-1879(IT), 88-1880(IT)	
88-1059(IT)O		Felesky, Flynn	
Carr, Allan J	2,965	Cockrane, William J &	
95-2385(IT)I		Jerram, Walter	2,147
Carson, Gross & McPherson in Trust		92-1785(IT)G	
Henry, Ramawattie	400	Fraser & Beatty in Trust	
93-3348(IT)G		Wollitzer, Guenter	2,945
Cassels, Brock & Blackwell in Trust		95-47(IT)I	
The Frechat Computer Development	1,500	Giffen & Partners in Trust	
93-1264(IT)G		Guerette, April	1,448
Cassels, Brock & Blackwell in Trust		94-2596(IT)I	
Monaghan, Lawrence JW	4,047	Gordon, Alan	129

Court awards—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
92-994(IT)G		92-718(IT)	
Gowling, Strathy & Henderson in Trust		Mandell, Pinder	
Franke, Dieter	1,250	Parenteau, David Joseph	2,637
92-2458(IT)G, 92-2459(IT)G, 92-350(IT)G		92-1539(IT)G, 92-1594(IT)G	
Griffin, Toews, Maddigan		Meighen, Haddad & Co	
Przepiorka, Lavina	200	Szakaly, Sandor & Ilona	3,159
Buffalo, Lefa	200	94-2322(IT)I	
Thomas, Kenneth Carl	600	Mellor & Anderson	
95-1042(IT)I		Johnson, Julia Ann	711
Harris, Sheaffer in Trust		95-1051(IT)I	
Yacyshyn, Lorne	800	Micheal McMahon Law Corporation	
95-340(UI)		Ferguson, Dorothea	1,441
Harvey, Clara Rita	462	93-1080(IT)I, 93-1081(IT)I	
93-2290(GST)I		Miller, Thomson in Trust	
Hleck, Kanuka, Thuringer		Reid, Pamela M	820
Kanuka, Hleck (et al)	650	94-1590(IT)G	
94-2627(IT)G, 94-2625(IT)G		Milner, Fenerty	4,364
Jain, Ramesh & Sujata	800	93-1206(IT)G	
94-432(IT)I		Nazarevich & Koziak	
Jason, Robert R		Wynnyk, Janice Diane	2,409
Wichartz, Marilyn	650	92-2598(IT)G	
93-1328(IT)G		Osler, Hoskin & Harcourt in Trust	
Keyser, Mason, Bell in Trust		Midland Transport Limited	7,225
Karakas, Mike	2,026	95-2368(IT)I	
94-879(IT)G		Pearlman & Lindholm	
Koffman, Birnie & Kalef		McKenzie, James	950
Vieira, Fred	4,594	94-2594(IT)I	
95-575(GST)I		Peddle, Francis K.	
Laprairie, Maurice	600	Arsenault, Francis J	770
93-259-(IT)I, 93-279(IT)I		94-3035(IT)I, 94-3036(IT)I	
Lerner & Associates		Pyne, Richard G (in Trust)	
George, Eloise Adell & Gerald	349	Ver, Artemio & Aida	650
92-1930(IT)G		89-325(IT), 89-326(IT)	
Linke, Elisabeth	448	Pyne, Richard G	
93-647(IT)G		United Colour and Chemicals Limited	1,190
McCarthy, Tetrault		94-1620(IT)I	
Dairy Queen Canada Inc	30,776	Redekopp & Associates	
94-2281(IT)I		Taylor, Gord	700
McDougall, Ready		94-1248(IT)I, 94-1249(IT)I	
Wilson, George W	787	Rendina & Craven	
91-786(IT)I		Hall, Gavin & Johanna	1,087
McDougall, Ready		92-2158(IT)G, 92-2159(IT)G, 92-2160(IT)G,	
Sokwaypnace, Charles	2,310	92-2162(IT)G, 92-2163(IT)G, 92-2164(IT)G,	
94-2792(IT)I		92-2166(IT)G, 92-2167(IT)G, 92-2168(IT)G,	
McGarry, Ronald	25	92-2170(IT)G, 92-2172(IT)G, 92-2174(IT)G,	
94-1888(IT)I		92-2175(IT)G, 92-2177(IT)G, 92-2178(IT)G	
McLachlan, Wilcox & Ducharme		Robin, Appleby & Taub	
Lamondin, Wallace	763	Swansea Shopping Centre	
94-1956(IT)I		Limited Partnership Bryon Alexandroff	18,094
MacPherson, Leslie & Tyerman		91-1669(IT)G	
Gitche Gume Consultants Ltd	1,956	Rowe, Bob	
91-1966(IT)G, 91-1964(IT)G,		Harris Steel Group Inc	6,401
91-1965(IT)G, 91-1963(IT)G		91-1425(IT)G	
Maiocco & Di Gravio		Rusnak, Balacko, Kachur & Rusnak	
Di Renzo, Estate of Antonio (et al)	15,052	Maccala, Dale	4,602

Court awards—Concluded

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>93-565(IT)G</i>		PUBLIC WORKS AND GOVERNMENT SERVICES	
Scott & Aylen in Trust		Department (Public Works and Supply and Services)	
Laplane, Guy	1,700	SERVICES PROGRAM	
<i>93-2130(IT)G</i>		<i>Authority—Justice - 15332-2</i>	
Shuh, Cline & Grossman in Trust		Settlement in contract dispute—	
Peters, Hubert Jack	1,500	Milner Fenerty - In Trust for Artic Tire	3,886
<i>93-1003(IT)G</i>		<i>Authority—Federal Court Award T-2921-91 and</i>	
Shuh, Cline & Grossman in Trust		<i>Justice E61198</i>	
Feldgajer, Oleg	1,700	Settlement for not accepting low bid—	
<i>94-2982(IT)I, 94-2983(IT)I</i>		Cook Duke Cox - In Trust for Carl Muller Const	7,500
Sinotte, Renette & Raymond	404	<i>Authority—Federal Court of Appeals A-641-92</i>	
<i>94-1074(IT)I, 94-1075(IT)</i>		Compensation for the approval of a sand-pit—	
Sinclair, Gerald J		TEKMIN Inc (Degrandpre Godin)	111,282
& Phillips, Donna J	40	<i>Authority—Department of Justice #317633</i>	
<i>94-1025(IT)G</i>		Settlement of dispute Gerry Lowrey Ltd—	
Siskind, Cromarty, Ivey & Dowler in Trust		Osler, Hoskin and Harcourt	7,700
Martin, Ernest B	1,382		130,368
<i>94-1852(GST)I, 94-1854(GST)I, 94-1853(GST)I</i>		REAL PROPERTY PROGRAM	
Snyder & Company		<i>Authority—Justice - 94-0683</i>	
B J Northern Enterprises Ltd (et al)	1,400	Settlement in contract dispute—	
<i>89-1741(IT)</i>		Mullin Demeo Dalsin - DJR Contracting	1,409
Smith, Lyons, Torrance, Stevenson & Mayer		<i>Authority—Justice - 1765-011</i>	
Sliwinski, Henry	2,667	Slip and fall accident at Sinclair Centre—	
<i>92-2569(IT)G</i>		Law Office of Finklestein	17,088
Stewart & Cooper in Trust			18,497
Tingley, Howard	2,000		148,865
<i>94-2606(IT)I</i>			
Sutherland, Behiel, Weber & Will		SOLICITOR GENERAL	
Pratchler, Agnes	500	Correctional Service	
<i>92-1859(IT)G</i>		<i>Authority—Federal Court Award T-1277-86</i>	
Thorsteinssons in Trust		Payment of damages due to claimant	
Jasani, Bharat K	1,595	being placed in segregation—	
<i>94-404(IT)I</i>		Hefferman Y in Trust for Brandon G	8,367
Veltri, Tony	433	<i>Authority - Court of Appeal of Ontario</i>	
<i>91-1759(IT)G, 92-2822(IT)G</i>		<i>Court File No 93-CU-66340 CM</i>	
Waren S. Rapoport, Shibley, Righton		Payment for damages and costs relating to	
Kalef, Harvey	8,567	an assault on the claimant by an inmate—	
<i>94-492(GST)I</i>		Dutton Brock MacIntyre and Collier in Trust	
Waterous, Holden, Amey & Hitchon		for Schamotta Mrs J and family	891,064
Davey, James S	703		899,431
<i>94-2927(IT)I</i>		Total	4,856,130
White, Michele	150		
<i>93-1521(IT)</i>			
William D. McCarthy in Trust			
Dumbrell, Michael	2,181		
	361,671		

SECTION 11

1995-96

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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Federal-provincial shared-cost programs

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Summary of federal-provincial shared-cost programs

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
AGRICULTURE AND AGRI-FOOD				
Department				
Big Game Crop Damage Compensation Program .....	...	...	...	...

Canada/Manitoba partnership agreement on municipal water infrastructure .....	...	...	...	...

Canada/Saskatchewan Agri-Food Innovation Agreement .....	...	...	...	...

Canada/Saskatchewan partnership agreement on rural development .....	...	...	...	...

Canada/Saskatchewan partnership agreement on water- based economic development .....	...	...	...	...

Contributions to 4-H clubs	8	8	14	9
	8	8	15	9
	<i>141</i>	<i>113</i>	<i>224</i>	<i>123</i>
Crop insurance and waterfowl	92	1,004	349	2,213
	84	1,386	376	2,229
	<i>1,053</i>	<i>21,084</i>	<i>5,223</i>	<i>19,271</i>
Crops Sector Companion Program .....	...	...	...	...

Economic and regional development agreements .....	...	136	2,630	627
	1,436	1,381	4,632	348
	<i>6,501</i>	<i>27,545</i>	<i>33,040</i>	<i>31,451</i>
Enhanced Income Protection for Producers of Edible Horticulture Products .....	...	...	...	...

Grape and wine sector adjustment agreements .....	...	...	...	...

Green plan	140	323	283	328
	247	192	350	326
	<i>443</i>	<i>597</i>	<i>907</i>	<i>832</i>

11.2 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...	...	...	314	...	...	314	...	...	314
...	...	...	<i>314</i>	...	...	<i>314</i>	...	...	<i>314</i>
...	...	8,380	...	...	...	8,380	...	...	8,380
...	...	2,746	...	...	...	2,746	...	...	2,746
...	...	<i>20,802</i>	...	...	...	<i>20,802</i>	...	...	<i>20,802</i>
...	...	...	150	...	...	150	...	...	150
...
...	...	...	<i>150</i>	...	...	<i>150</i>	...	...	<i>150</i>
...	...	...	759	...	...	759	...	...	759
...	...	...	608	...	...	608	...	...	608
...	...	...	<i>1,809</i>	...	...	<i>1,809</i>	...	...	<i>1,809</i>
...	...	...	3,437	...	...	3,437	...	...	3,437
...	...	...	1,675	...	...	1,675	...	...	1,675
...	...	...	<i>6,437</i>	...	...	<i>6,437</i>	...	...	<i>6,437</i>
10	58	21	23	29	15	195	...	...	195
9	62	22	24	30	16	203	...	...	203
<i>138</i>	<i>1,156</i>	<i>390</i>	<i>429</i>	<i>523</i>	<i>229</i>	<i>3,466</i>	...	...	<i>3,466</i>
16,254	24,214	18,119	61,832	35,585	3,894	163,556	...	...	163,556
16,433	23,940	18,264	67,087	27,627	4,375	161,801	...	...	161,801
<i>230,664</i>	<i>386,547</i>	<i>350,113</i>	<i>1,261,595</i>	<i>852,262</i>	<i>69,981</i>	<i>3,197,793</i>	...	...	<i>3,197,793</i>
...	...	...	54,500	...	...	54,500	...	...	54,500
...
...	...	...	<i>54,500</i>	...	...	<i>54,500</i>	...	...	<i>54,500</i>
6,360	...	...	...	926	...	10,679	...	...	10,679
8,767	...	...	...	3,643	...	20,207	...	...	20,207
<i>31,657</i>	...	<i>12,797</i>	<i>13,169</i>	<i>8,676</i>	<i>19,555</i>	<i>184,391</i>	...	...	<i>184,391</i>
...
...	2,381	...	...	...	767	3,148	...	...	3,148
...	<i>2,381</i>	...	...	...	<i>767</i>	<i>3,148</i>	...	...	<i>3,148</i>
...
...	...	...	...	...	81	81	...	...	81
<i>236</i>	<i>45,683</i>	...	...	...	<i>13,967</i>	<i>59,886</i>	...	...	<i>59,886(f)</i>
4,525	4,690	2,207	4,440	3,237	1,321	21,494	...	...	21,494
5,131	6,944	...	...	9,449	1,442	24,081	33	47	24,161
<i>12,896</i>	<i>14,793</i>	<i>2,207</i>	<i>4,440</i>	<i>16,067</i>	<i>3,603</i>	<i>56,785</i>	<i>33</i>	<i>47</i>	<i>56,865</i>

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Gross revenue insurance plan .....	...	1,803	354	628
	...	1,563	466	1,129
	...	9,801	2,303	4,798
National farm business management program	105	189	152	138
	217	187	334	321
	619	511	552	646
National soil conservation program .....	...	...	...	...
	...	...	130	...
	100	750	490	1,168
Net Income Stabilization Account	38	1,076	439	621
	26	608	232	553
	148	3,836	1,286	1,567
New Brunswick Debt Refinancing Program .....	...	...	...	114

	...	...	...	114
Payments in connection with the <i>Farm Income Protection Act</i> Transition programs for Red Meats .....	...	...	...	...
	...	181	209	124
	...	181	209	124
Rabies indemnification program .....	...	...	...	...

	...	...	...	5
Tobacco diversification plan .....	...	...	...	...
	...	...	87	...
	...	4,900	566	141
Total ministry	383	4,539	4,221	4,678
	2,018	5,506	6,831	5,039
	9,005	69,318	44,800	60,240
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Department				
Cooperation agreements	22,835	14,479	23,653	22,709
	31,738	14,465	17,209	28,248
	132,463	51,031	56,345	110,100
Economic and regional development agreements .....	...	...	...	...
	...	...	251	...
	28,486	42,757	48,457	37,027
Total ministry	22,835	14,479	23,653	22,709
	31,738	14,465	17,460	28,248
	160,949	93,788	104,802	147,127

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
34,266	37,195	19,424	(55)	5,622	628	99,865	...	...	99,865
57,771	62,699	69,600	142,134	62,278	1,978	399,618	...	...	399,618
250,200	340,748	384,059	902,975	566,683	12,569	2,474,136	...	...	2,474,136
627	1,687	526	1,481	1,180	415	6,500	...	...	6,500
1,666	2,330	747	1,638	1,384	445	9,269	...	...	9,269
4,147	9,423	2,950	6,695	5,374	1,624	32,541	...	...	32,541(f)
...
...	...	...	...	...	...	130	...	...	130
5,195	9,763	6,638	20,828	13,735	2,365	61,032	...	...	61,032(f)
838	28,001	20,828	45,538	23,876	4,763	126,018	...	...	126,018
769	14,171	11,371	117,647	15,935	1,414	162,726	...	...	162,726
4,031	82,997	66,102	279,043	95,420	11,437	545,867	...	...	545,867
...	...	...	...	...	...	114	...	...	114
...
...	...	...	...	...	...	114	...	...	114
(33)	20	...	2	13	...	2	...	...	2
5,250	3,510	2,080	1,106	2,566	288	15,314	...	...	15,314
5,217	3,530	2,080	1,108	2,579	288	15,316	...	...	15,316
1	22	1	...	...	...	24	...	...	24
1	45	6	...	...	...	52	...	...	52
229	2,337	53	18	1	...	2,643	...	...	2,643
...	1,185	...	...	...	...	1,185	...	...	1,185
...	502	...	...	...	...	589	...	...	589
3,217	39,557	...	...	...	...	48,381	...	...	48,381(1)
62,848	97,072	69,506	172,107	70,468	11,036	496,858	...	...	496,858
95,797	116,584	104,836	332,233	122,912	10,806	802,562	33	47	802,642
547,827	938,915	848,191	2,553,510	1,561,320	136,385	6,769,511	33	47	6,769,591
...	66	...	...	...	...	83,742	...	...	83,742
...	...	...	...	...	...	91,660	...	...	91,660
...	66	...	...	...	...	350,005	...	...	350,005
...
...	...	...	...	...	...	251	...	...	251
...	...	...	...	...	...	156,727	...	...	156,727
...	66	...	...	...	...	83,742	...	...	83,742
...	...	...	...	...	...	91,911	...	...	91,911
...	66	...	...	...	...	506,732	...	...	506,732

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
CANADIAN HERITAGE				
Department (Communications)				
Alberta partnership agreement on culture .....	...	...	...	...

Canada/British Columbia development agreement on communications and cultural industries .....	...	...	...	...

Canada/Saskatchewan partnership agreement on culture .....	...	...	...	...

Economic regional development agreements .....	...	...	...	...
	906	218	618	445
	1,688	5,191	1,480	998
New Brunswick cooperation agreement on culture .....	...	...	...	274

	...	...	...	274
Newfoundland cooperation agreement on culture	846	...	...	...

	846	...	...	...
Nova Scotia cooperation agreement on culture .....	...	...	524	...

	...	...	524	...
Official language in education program	3,048	1,599	8,530	20,648
	4,989	1,659	7,968	25,373
	59,423	30,282	104,864	473,907
Prince Edward Island cooperation agreement on culture .....	...	49	...	...

	...	49	...	...
Promotion of official languages .....	...	...	...	...

Western arctic visitor centre agreement .....	...	...	...	...

Winnipeg development agreement on culture .....	...	...	...	...

Total ministry	3,894	1,648	9,054	20,922
	5,895	1,877	8,586	25,818
	61,957	35,522	106,868	475,179

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	158	...	158	...	...	158
...
...	158	...	158	...	...	158
...	888	888	...	...	888
...
...	888	888	...	...	888(1)
...	231	...	...	231	...	...	231
...
...	231	...	...	231	...	...	231(1)
...
...	308	746	75	3,316	...	...	3,316
63,279	26,001	18,725	4,598	3,592	75	125,627	...	...	125,627(f)
...	274	...	...	274
...
...	274	...	...	274
...	846	...	...	846
...
...	846	...	...	846
...	524	...	...	524
...
...	524	...	...	524
53,918	73,275 ⁽²⁾	10,279	14,365	13,815	9,459	208,936	3,978	1,119	214,033
67,591	92,175	11,110	11,186	13,011	10,860	245,922	1,134	1,162	248,218
1,965,425	1,519,283	150,624	129,004	156,271	168,258	4,757,341	13,698	11,627	4,782,666
...	49	...	...	49
...
...	49	...	...	49
...
115,880	115,880	...	...	115,880
228,380	228,380	...	...	228,380(f)
...
...	100	...	100
...	100	...	100(f)
...	...	87	...	...	...	87	...	...	87
...
...	...	87	...	...	...	87	...	...	87
53,918	73,275	10,366	14,596	13,973	10,347	211,993	3,978	1,119	217,090
183,471	92,175	11,110	11,494	13,757	10,935	365,118	1,234	1,162	367,514
2,257,084	1,545,284	169,436	133,833	160,021	169,221	5,114,405	13,798	11,627	5,139,830

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
ENVIRONMENT				
British Columbia Intergrated Federal/Provincial Water .....	...	...	...	...

Canada/Newfoundland agreement—Respecting water management	154	...	...	...
	318	...	...	...
	522	...	...	...
Canada/Newfoundland climate network expansion agreement	76	...	...	...
	78	...	...	...
	974	...	...	...
Canada/Nova Scotia water and economy agreement .....	...	...	93	...
	...	...	53	...
	...	...	146	...
Canada/Quebec climate network expansion agreement .....	...	...	...	...

Contaminated sites remediation program .....	...	...	437	139
	1,985	39	903	457
	2,581	39	1,454	1,558
Crop depredation .....	...	...	...	...

Economic and regional development agreement(ERDA) .....	...	...	262	...
	...	...	2,436	...
	...	...	5,475	...
Flood damage reduction				
British Columbia .....	...	...	...	...

Flood forecast (<i>Canada Water Act</i>) .....	...	...	...	35
	...	...	...	47
	...	...	...	180
Flood risk mapping	87	...	10	20
	128	...	...	20
	1,399	...	699	1,879
Fraser River flood control .....	...	...	...	...

James Bay Consulting committees on environment .....	...	...	...	...

Meteorological observing stations .....	...	...	...	...

11.8 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	32	32	...	...	32
...
...	32	32	...	...	32
...	154	...	...	154
...	318	...	...	318
...	522	...	...	522(f)
...	76	...	...	76
...	78	...	...	78
...	974	...	...	974
...	93	...	...	93
...	53	...	...	53
...	146	...	...	146
396	396	...	...	396
391	391	...	...	391
4,324	4,324	...	...	4,324
1,576	661	12	...	1,600	...	4,425	...	...	4,425
4,171	1,634	349	140	548	...	10,226	...	...	10,226
16,543	20,458	421	725	6,714	1,490	51,983	...	30	52,013(f)
...
...	...	125	234	199	5	563	...	...	563
...	...	3,943	6,807	7,427	61	18,238	...	...	18,238(f)
...	262	...	...	262
...	2,436	...	...	2,436
...	5,475	...	...	5,475(f)
...	223	223	...	...	223
...
...	223	223	...	...	223
...	35	...	...	35
...	47	...	...	47
...	180	...	...	180
283	119	...	519	...	...	519
360	...	3	28	605	162	1,306	...	...	1,306
13,039	8,742	1,753	2,183	2,551	1,162	33,407	...	...	33,407
...
...	294	294	...	...	294
...	73,126	73,126	...	...	73,126(f)
95	95	...	...	95
95	95	...	...	95
1,276	1,276	...	...	1,276
...
...	20	...	20	...	...	20
...	152	...	152	...	...	152(f)

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
North American Waterfowl Management Plan .....	...	...	...	...

Ottawa River regulation .....	...	...	...	...

Peace, Athabasca and Slave Rivers study (Northern River Basin) .....	...	...	...	...

Protection and clean-up of St-Lawrence River .....	...	...	...	...

Pulp and paper .....	...	...	...	...

Sustainable management program for the Fraser River Basin .....	...	...	...	...

Water quality monitoring agreements	140	62	...	85
	197	70	...	122
	1,716	428	...	548
Water quantity survey agreement	312	17	83	149
	307	17	78	107
	3,963	742	2,383	4,290
Weather radio network	43	...	24	6
	43	...	24	6
	984	...	710	344
Total ministry	812	79	909	434
	3,056	126	3,494	759
	12,139	1,209	10,867	8,799

FISHERIES AND OCEANS

Department

Burrard Inlet Environmental Action Plan .....	...	...	...	...

Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation	3,571	...	...	...
	3,513	...	...	...
	9,465	...	...	...
Cooperative agreement for fishing industry development	1,118	...	...	...
	485	...	...	...
	1,603	...	...	...

11.10 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	...	175	285	245	4	709	...	...	709
...
...	...	175	285	245	4	709	...	...	709
87	70	...	...	...	...	157	...	...	157
108	72	...	...	...	...	180	...	...	180
1,081	920	...	...	...	...	2,001	...	...	2,001
...	...	...	...	789	...	789	...	...	789
...	...	...	...	1,260	...	1,260	...	...	1,260
...	...	...	...	4,730	...	4,730	...	...	4,730
2,500	...	...	...	...	...	2,500	...	...	2,500
2,500	...	...	...	...	...	2,500	...	...	2,500
15,210	...	...	...	...	...	15,210	...	...	15,210
300	...	...	...	...	166	466	...	...	466
300	...	...	...	...	107	407	...	...	407
600	...	...	...	...	273	873	...	...	873
...	...	...	...	...	1,634	1,634	...	...	1,634
...	...	...	...	...	102	102	...	...	102
...	...	...	...	...	1,843	1,843	...	...	1,843
...	...	...	...	...	...	287	...	...	287
...	...	...	...	...	...	389	...	...	389
...	...	...	...	...	...	2,692	...	...	2,692
625	380	...	...	...	...	1,566	...	...	1,566
874	1,005	1,500	1,300	1,400	...	6,588	...	...	6,588
17,883	13,582	6,117	5,823	14,211	...	68,994	...	...	68,994
...	...	...	...	...	...	73	...	...	73
...	...	...	...	...	...	73	...	...	73
...	...	...	...	...	...	2,038	...	...	2,038
5,862	1,111	187	285	2,753	2,059	14,491	...	...	14,491
8,799	2,711	1,977	1,702	4,032	670	27,326	...	...	27,326
69,956	43,702	12,409	15,823	36,030	78,214	289,148	...	30	289,178

...	...	...	...	...	80	80	...	...	80
...	...	...	...	...	72	72	...	...	72
...	...	...	...	...	232	232	...	...	232
...	...	...	...	...	...	3,571	...	...	3,571
...	...	...	...	...	...	3,513	...	...	3,513
...	...	...	...	...	...	9,465	...	...	9,465
...	...	...	...	...	...	1,118	...	...	1,118
...	...	...	...	...	...	485	...	...	485
...	...	...	...	...	...	1,603	...	...	1,603

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Economic and regional development agreement	734	...
	...	642	90	...
	...	11,211	15,553	29,172
Forest Renewal BC Watershed Restoration Program

Fraser Basin management program

Fraser River Estuary management

Genetic Studies in Lakewhitefish in Playgreen Lake Manitoba ⁽³⁾

Hamilton Harbour Remedial Action Plan ⁽⁴⁾

Hydrographic Arctic Survey (previously Hydrography)

Hydrographic Arctic Survey—Rankin Inlet

Northern Cod early retirement program	10,723	...	...	...
	11,054	...	...	...
	30,640	...	...	...
Operation of Alouette River hatchery

Plant workers adjustment program
	512	...	14,720	274
	11,562	...	25,911	5,348
Private Land Conservation Strategy

Recreational fisheries	2,375
	3,776
	51	10,753
Remedial Action Plan

Salmon River Fishway

Stealth Radio Tag Recovery

11.12 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	734	...	...	734
...	732	...	...	732
16,765	72,701	...	...	72,701(f)
...	240	240	...	...	240
...
...	240	240	...	...	240
...	301	301	...	...	301
...	275	275	...	...	275
...	862	862	...	...	862
...	100	100	...	...	100
...	90	90	...	...	90
...	290	290	...	...	290
...	...	5	...	...	...	5	...	...	5
...	...	40	...	...	...	40	...	...	40
...	...	62	...	...	...	62	...	...	62
...	200	...	...	...	...	200	...	...	200
...
...	360	...	...	...	...	360	...	...	360
...	220	...	220
...	457	...	457
...	1,488	...	1,488(1)
...	222	...	222
...
...	222	...	222
...	10,723	...	...	10,723
...	11,054	...	...	11,054
...	30,640	...	...	30,640(1)
...	25	25	...	...	25
...	25	25	...	...	25
...	443	443	...	...	443
...
...	15,506	...	...	15,506
...	42,821	...	...	42,821(f)
...	15	15	...	...	15
...	5	5	...	...	5
...	20	20	...	...	20(f)
...	2,375	...	...	2,375
...	3,776	...	...	3,776
...	10,804	...	...	10,804(f)
...	3	...	...	...	...	3	...	...	3
...
...	3	...	...	...	...	3	...	...	3
...	10	10	...	...	10
...	20	20	...	...	20
...	156	156	...	...	156
...	400	400	...	...	400
...	160	160	...	...	160
...	560	560	...	...	560

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Storm Drain marking program .....	...	...	...	...

Total ministry	15,412	...	734	2,375
	15,564	642	14,810	4,050
	53,270	11,211	41,515	45,273
HEALTH				
Department (National Health and Welfare)				
New Horizons	390	169	132	388
	382	340	434	454
	1,733,318	406,007	2,395,585	2,523,597
HUMAN RESOURCES DEVELOPMENT				
Department (Employment and Immigration)				
Agricultural employment development agreement .....	...	...	...	...
	...	2	1	...
	...	827	897	564
Alcohol and Drug Treatment and Rehabilitation	593	...	704	630
	779	...	1,389	626
	1,692	...	4,022	1,846
Canada Assistance Plan	207,480	36,411	285,068	206,529
	199,172	36,237	263,867	203,274
	2,139,198	478,146	2,943,954	2,932,558
Canadian jobs strategy	8,086	1,743	5,836	11,746
	14,631	2,153	9,923	22,274
	324,264	44,589	235,862	334,617
Deinstitutionalization initiatives	3,047	200	...	...
	3,387	170	...	...
	8,496	716	...	...
New Brunswick Works .....	...	...	...	6,000
	...	...	...	7,273
	...	...	...	17,833
Older worker adjustment	2,585	1,362	3,315	...
	993	...	4,138	992
	8,854	1,362	12,153	4,857
Strategic initiatives	3,705	2,204	5,002	8,371
	2,321	159	1,212	6,520
	6,026	2,363	6,214	14,891
Vocational rehabilitation of disabled persons	4,566	360	7,746	4,755
	4,219	364	8,193	5,646
	52,387	5,264	85,547	74,346
Total ministry	230,062	42,280	307,671	238,031
	225,502	39,085	288,723	246,605
	2,540,917	533,267	3,288,649	3,381,512

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...
...
...	3	...	...	...	...	3	...	...	3
...	203	5	...	...	1,171	19,900	442	...	20,342
...	...	40	...	...	647	35,753	457	...	36,210
16,765	366	62	...	...	2,803	171,265	1,710	...	172,975
1,089	4,003	723	651	1,042	1,055	9,642	181	...	9,823
2,609	5,429	1,263	706	1,019	1,995	14,631	178	194	15,003
17,507,182	23,398,314	2,922,768	2,575,042	6,899,621	10,206,475	70,567,909	251,186	72,789	70,891,884
...
340	2	...	...	...	...	345	...	...	345
10,264	12,311	2,773	2,175	3,464	2,446	35,721	...	...	35,721(f)
3,536	5,103	805	766	1,579	1,784	15,500	...	...	15,500
7,870	11,584	379	1,432	2,252	4,063	30,374	...	...	30,374
15,680	43,225	1,289	5,587	7,841	15,042	96,224	...	...	96,224
1,997,264	2,507,572	328,408	242,918	493,305	837,196	7,142,151	32,122	10,266	7,184,539
2,030,544	2,576,230	331,487	236,493	479,365	882,177	7,238,846	28,991	11,581	7,279,418
21,531,292	28,472,684	3,580,677	3,053,096	7,870,230	11,922,798	84,924,633	311,940	94,442	85,331,015
80,194	42,883	8,034	12,685	9,286	38,386	218,879	...	...	218,879
91,752	88,080	11,909	13,951	32,113	44,341	331,127	...	...	331,127
1,882,129	1,930,713	255,698	277,162	610,512	765,224	6,660,770	...	...	6,660,770
...	156	...	918	150	...	4,471	...	...	4,471
...	169	350	550	150	...	4,776	...	...	4,776
...	514	550	1,680	450	28	12,434	...	...	12,434
...	...	...	...	...	...	6,000	...	...	6,000
...	...	...	...	...	...	7,273	...	...	7,273
...	...	...	...	...	...	17,833	...	...	17,833
29,727	9,634	...	...	...	3,285	49,908	...	...	49,908
37,620	8,598	33	185	...	7,816	60,375	...	...	60,375
184,830	119,783	7,403	762	...	25,561	365,565	...	...	365,565
43,769	5,286	445	3,455	1,442	9,223	82,902	2,455	60	85,417
...	17,194	...	...	...	1,994	29,400	675	...	30,075
43,769	22,480	445	3,455	1,442	11,217	112,302	3,130	60	115,492
17,494	68,663	12,413	10,826	22,925	35,211	184,959	53	3,788	188,800
24,575	71,382	6,453	10,375	25,349	41,101	197,657	3,128	115	200,900
106,189	784,218	115,079	116,977	309,002	281,563	1,930,572	9,213	18,340	1,958,125
2,171,984	2,639,297	350,105	271,568	528,687	925,085	7,704,770	34,630	14,114	7,753,514
2,192,701	2,773,239	350,611	262,986	539,229	981,492	7,900,173	32,794	11,696	7,944,663
23,774,153	31,385,928	3,963,914	3,460,894	8,802,941	13,023,879	94,156,054	324,283	112,842	94,593,179

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
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

Forest protection

Hydro land lines

Infrastructure program

Infrastructure rehabilitation—Schefferville

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
2,174	...	...	...	...	...	2,174	...	...	2,174
2,857	...	...	...	...	...	2,857	...	...	2,857
6,148	...	...	...	...	...	6,148	...	...	6,148
...	65	...	...	...	...	65	...	...	65
...	65	...	...	...	...	65	...	...	65
...	11,398	...	...	...	...	11,398	...	...	11,398
...	...	...	...	...	...	...	13	...	13
...	...	...	...	...	...	...	13	...	13
...	...	...	...	...	...	...	129	...	129
...	...	...	...	1,273	...	1,273	...	...	1,273
...	...	...	...	135	...	135	...	...	135
...	...	...	...	5,559	...	5,559	...	...	5,559(f)
...	50	...	...	...	...	50	...	...	50
...	425	...	...	...	...	425	...	...	425
...	950	...	...	...	...	950	...	...	950
44,763	...	...	...	...	...	44,763	...	...	44,763
46,147	...	...	...	...	...	46,147	...	...	46,147
533,242	...	...	...	...	...	533,242	...	...	533,242
82	...	...	...	...	...	82	...	...	82
82	...	...	...	...	...	82	...	...	82
1,378	...	...	...	...	...	1,378	...	...	1,378
...
...	156	...	...	...	...	156	...	...	156
...	2,467	...	...	...	...	2,467	...	...	2,467(f)
...	187	...	...	...	...	187	...	...	187
...	187	...	...	...	...	187	...	...	187
...	963	...	...	...	...	963	...	...	963
...	...	...	...	...	...	...	1,661	...	1,661
...	...	...	...	...	...	...	5,955	...	5,955
...	12	...	...	...	...	12	36,855	...	36,867(f)
...	970	...	...	...	...	970	...	...	970
...	996	...	...	...	...	996	...	...	996
...	7,720	...	...	...	...	7,720	...	...	7,720
...	...	16,050	...	...	...	16,050	...	...	16,050
...	...	12,019	...	...	...	12,019	...	...	12,019
1,000	...	49,509	...	...	...	50,509	...	...	50,509
...	...	...	...	...	...	...	3,105	...	3,105
...	...	...	...	...	...	...	1,000	...	1,000
...	...	...	...	...	...	...	4,105	...	4,105
340	...	...	...	...	...	340	...	...	340
...
1,724	...	...	...	...	...	1,724	...	...	1,724

Summary of federal-provincial shared-cost programs—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
International observer group during the Oka crisis in 1990.....

Joint Education Capital Agreement—IANC, Manow—NAN bands.....

Natural resources development

Newfoundland agreement.....	10,101	...	...	...
	10,057	...	...	...
	65,733	...	...	...
Nishnawbe—Aski Nation CFA

Northeastern Quebec agreement

Northern flood agreement.....

Roads on reserves

Social services

Tripartite agreement—Algonquins of Barrière Lake

Tripartite economic development negotiations

Tripartite Indian services

Tripartite treaty negotiations

Total ministry.....	10,101	...	...	...
	10,057	...	...	...
	65,733	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
112	...	...	...	...	...	112	...	...	112
56	...	...	...	...	...	56	...	...	56
168	...	...	...	...	...	168	...	...	168(f)(1)
...	8,219	...	...	...	...	8,219	...	...	8,219
...	7,036	...	...	...	...	7,036	...	...	7,036
...	28,648	...	...	...	...	28,648	...	...	28,648
...	496	...	...	...	...	496	...	...	496
...	500	...	...	...	...	500	...	...	500
...	8,581	...	...	...	...	8,581	...	...	8,581
...	...	...	...	...	...	10,101	...	...	10,101
...	...	...	...	...	...	10,057	...	...	10,057
...	...	...	...	...	...	65,733	...	...	65,733
...	255	...	...	...	...	255	...	...	255
...	350	...	...	...	...	350	...	...	350
...	1,305	...	...	...	...	1,305	...	...	1,305
1,827	...	...	...	...	...	1,827	...	...	1,827
1,671	...	...	...	...	...	1,671	...	...	1,671
39,655	...	...	...	...	...	39,655	...	...	39,655
...	...	22,750	...	...	...	22,750	...	...	22,750
...	...	1,462	...	...	...	1,462	...	...	1,462
...	...	104,617	...	...	...	104,617	...	...	104,617
...	...	203	...	...	...	203	...	...	203
...	...	204	...	...	...	204	...	...	204
...	...	18,252	...	...	...	18,252	...	...	18,252
...	107,612	...	...	...	...	107,612	...	...	107,612
...	121,466	...	...	...	...	121,466	...	...	121,466
...	968,918	...	...	...	...	968,918	...	...	968,918
504	...	...	...	...	...	504	...	...	504
812	...	...	...	...	...	812	...	...	812
3,159	...	...	...	...	...	3,159	...	...	3,159
...	296	...	...	...	...	296	...	...	296
...	296	...	...	...	...	296	...	...	296
...	1,648	...	...	...	...	1,648	...	...	1,648
...	724	...	...	...	...	724	...	...	724
...	835	...	...	...	...	835	...	...	835
...	6,776	...	...	...	...	6,776	...	...	6,776
...	...	...	...	...	4,229	4,229	...	...	4,229
...	...	...	...	...	3,273	3,273	...	...	3,273
...	...	...	...	...	8,502	8,502	...	...	8,502
49,802	118,874	39,003	...	1,273	4,229	223,282	4,779	...	228,061
51,625	132,312	13,685	...	135	3,273	211,087	6,968	...	218,055
586,474	1,039,386	172,378	...	5,559	8,502	1,878,032	41,089	...	1,919,121

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
INDUSTRY				
Department				
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
	948	886	4,730	841
Tourism co-operative partnership agreements	866	55	1,631	...
	1,683	605	2,335	406
	11,427	4,493	6,611	2,907
Western Economic Partnership Agreements .....	...	...	...	...

Federal Office of Regional Development—Quebec				
Canada/Quebec tourism development				
sub-agreement .....	...	...	...	...

Contributions to the Province of Quebec under the				
Canada Infrastructure Works Agreement ⁽⁵⁾

Total ministry	866	55	1,631	...
	1,725	641	2,384	451
	643,026	316,258	701,550	564,881
JUSTICE				
Department				
Fire-arms	222	74	464	446
	613	218	990	915
	835	292	1,454	1,361
Legal aid	1,730	229	3,209	1,209
	1,730	215	3,209	1,209
	21,680	3,213	41,270	19,608
Native courtworker	86	...	92	...
	98	...	100	...
	1,337	52	262	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
...	259,124	...	...	...	...	259,124	...	...	259,124
...	167,420	...	...	...	...	167,420	...	...	167,420
...	<i>426,544</i>	...	...	...	...	<i>426,544</i>	...	...	<i>426,544</i>
58,518	...	...	...	1,406	...	59,924	...	264	60,188
19,716	...	1,284	210	749	455	22,414	...	...	22,414
<i>409,575</i>	<i>277,847</i>	<i>312,968</i>	<i>193,718</i>	<i>142,342</i>	<i>162,075</i>	<i>3,691,397</i>	<i>30,708</i>	<i>13,439</i>	<i>3,735,544</i>
...
77	...	...	...	...	...	77	...	...	77
<i>64,450</i>	...	...	...	...	<i>5,396</i>	<i>69,846</i>	...	...	<i>69,846</i>
...
198	149	49	38	122	156	884	32	33	949
<i>4,387</i>	<i>9,130</i>	<i>2,834</i>	<i>887</i>	<i>3,536</i>	<i>5,737</i>	<i>33,916</i>	<i>366</i>	<i>349</i>	<i>34,631</i>
383	...	...	...	...	...	2,935	1,426	874	5,235
2,710	1,281	...	...	866	...	9,886	...	931	10,817
<i>3,612</i>	<i>1,281</i>	...	...	<i>3,738</i>	...	<i>34,069</i>	<i>2,894</i>	<i>4,038</i>	<i>41,001</i>
...	...	967	690	...	1,484	3,141	...	...	3,141
...
...	...	<i>967</i>	<i>2,554</i>	...	<i>1,484</i>	<i>5,005</i>	...	...	<i>5,005</i>
2,165	...	...	...	...	...	2,165	...	...	2,165
7,590	...	...	...	...	...	7,590	...	...	7,590
<i>21,384</i>	...	...	...	...	...	<i>21,384</i>	...	...	<i>21,384</i>
197,368	...	...	...	...	...	197,368	...	...	197,368
92,362	...	...	...	...	...	92,362	...	...	92,362
<i>289,730</i>	...	...	...	...	...	<i>289,730</i>	...	...	<i>289,730</i>
258,434	259,124	967	690	1,406	1,484	524,657	1,426	1,138	527,221
122,653	168,850	1,333	248	1,737	611	300,633	32	964	301,629
<i>793,138</i>	<i>714,802</i>	<i>316,769</i>	<i>197,159</i>	<i>149,616</i>	<i>174,692</i>	<i>4,571,891</i>	<i>33,968</i>	<i>17,826</i>	<i>4,623,685</i>
802	2,074	356	249	698	495	5,880	129	101	6,110
2,467	5,979	1,073	809	2,045	1,528	16,637	419	324	17,380
<i>3,269</i>	<i>8,053</i>	<i>1,429</i>	<i>1,058</i>	<i>2,743</i>	<i>2,023</i>	<i>22,517</i>	<i>548</i>	<i>425</i>	<i>23,490</i>
16,646	41,420	3,452	2,585	6,586	9,159	86,225	1,658	427	88,310
16,646	41,420	3,452	2,585	6,586	9,159	86,211	3,101	803	90,115
<i>240,388</i>	<i>482,931</i>	<i>46,562</i>	<i>37,002</i>	<i>91,600</i>	<i>116,405</i>	<i>1,100,659</i>	<i>19,461</i>	<i>6,324</i>	<i>1,126,444</i>
456	907	315	500	931	927	4,214	379	139	4,732
457	975	323	201	1,029	1,024	4,207	419	153	4,779
<i>5,904</i>	<i>9,765</i>	<i>4,515</i>	<i>4,645</i>	<i>15,381</i>	<i>13,948</i>	<i>55,809</i>	<i>5,440</i>	<i>1,654</i>	<i>62,903</i>

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Young offenders assistance juvenile justice	4,899	1,934	5,905	4,616
	4,899	1,934	5,905	4,616
	44,359	17,464	52,674	41,651
Total ministry	6,937	2,237	9,670	6,271
	7,340	2,367	10,204	6,740
	68,211	21,021	95,660	62,620
NATIONAL DEFENCE				
Emergency Preparedness Canada				
Joint emergency preparedness program and disaster financial assistance	307	245	165	1,497
	407	261	232	271
	15,157	5,713	7,554	25,715
NATURAL RESOURCES				
Department				
Alberta Oil Sands Technology and Research Authority .....	...	...	...	...

Canada/Newfoundland development fund	5,230	...	...	...
	17,592	...	...	...
	196,297	...	...	...
Canada/Newfoundland Offshore Petroleum Board	1,841	...	...	...
	1,950	...	...	...
	23,196	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	759	...
	...	...	750	...
	...	...	5,065	...
Canada/Prince Edward Island cooperation agreement on alternative energy development and energy efficiency .....	...	...	...	...
	...	34	...	...
	...	3,840	...	...
Cooperation agreement for forestry development	610	...	5,284	333
	5,077	...	11,080	6,411
	42,545	...	65,915	49,343
Eastern Quebec development plan .....	...	...	...	...

Forest development sub-agreement .....	...	...	...	...

Forest resource development agreement .....	...	...	...	...
	...	14	...	...
	36,155	24,188	1,271	...
Geographic information technology development .....	...	...	...	...

	129	...	151	156

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
28,523	61,030	5,677	7,098	14,156	17,178	151,016	3,945	1,055	156,016
28,523	61,030	5,677	7,098	13,660	17,178	150,520	3,945	1,055	155,520
328,283	574,397	52,334	64,195	127,233	158,130	1,460,720	45,230	13,461	1,519,411
46,427	105,431	9,800	10,432	22,371	27,759	247,335	6,111	1,722	255,168
48,093	109,404	10,525	10,693	23,320	28,889	257,575	7,884	2,335	267,794
577,844	1,075,146	104,840	106,900	236,957	290,506	2,639,705	70,679	21,864	2,732,248
46,359	1,397	461	154	515	3,957	55,057	404	528	55,989
917	1,598	8,940	213	671	2,376	15,886	149	183	16,218
116,069	21,416	57,551	10,608	44,089	26,178	330,050	3,622	4,004	337,676
...
...	...	...	...	420	...	420	...	...	420
...	...	...	...	6,905	...	6,905	...	...	6,905(f)
...	...	...	...	...	...	5,230	...	...	5,230
...	...	...	...	...	...	17,592	...	...	17,592
...	...	...	...	...	...	196,297	...	...	196,297
...	...	...	...	...	...	1,841	...	...	1,841
...	...	...	...	...	...	1,950	...	...	1,950
...	...	...	...	...	...	23,196	...	...	23,196
...	...	...	...	...	...	759	...	...	759
...	...	...	...	...	...	750	...	...	750
...	...	...	...	...	...	5,065	...	...	5,065
...
...	...	...	...	...	...	34	...	...	34
...	...	...	...	...	...	3,840	...	...	3,840(f)
...	...	...	...	...	...	6,227	202	332	6,761
...	...	...	...	...	...	22,568	477	470	23,515
...	...	...	...	...	...	157,803	1,474	1,649	160,926
366	...	...	...	...	...	366	...	...	366
706	...	...	...	...	...	706	...	...	706
7,990	...	...	...	...	...	7,990	...	...	7,990
15,957	2,993	...	...	...	...	18,950	...	...	18,950
17,445	5,246	...	...	...	...	22,691	...	...	22,691
225,645	18,834	...	...	...	127,665	372,144	...	...	372,144(1)
...
...	...	...	...	...	...	14	...	...	14
...	70,100	...	13,360	10,869	...	155,943	...	...	155,943(f)(1)
...
601	863	44	741	102	1,279	4,066	17	70	4,153(f)

Summary of federal-provincial shared-cost programs—Continued

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Mineral development agreement	1,141	...	2,474	563
	1,713	...	2,438	740
	26,221	188	24,619	18,958
Partnership agreements in forestry . . . . .	...	...	...	...

Total ministry	8,822	...	8,517	896
	26,332	48	14,268	7,151
	324,543	28,216	97,021	68,457

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	51,147	8,390	49,821	34,378
	52,719	8,026	52,854	32,187
	536,523	73,972	584,817	334,636

Total ministry	51,147	8,390	49,821	34,378
	52,719	8,026	52,854	32,187
	536,523	73,972	584,817	334,636

SOLICITOR GENERAL

Department

Aboriginal policing	32	54	1,124	57
	44	48	614	8
	407	490	4,329	71

TRANSPORT

Department

Assistance in the construction, strengthening and improvement of provincial highways, secondary and access roads

	...	856	...	...
	229,913	32,543	...	64,572

Atlantic region freight assistance transition program	2,289	...	9,402	26,000

	2,289	...	9,402	26,000

Highway improvements	51,000	...	15	32,700
	59,059	...	582	10,900
	224,018	...	67,049	158,609

National Safety Code	137	148	283	207

	137	148	283	207

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
10,288	2,686	544	369	1,019	1,128	20,212	268	384	20,864
9,993	3,227	609	773	1,191	1,016	21,700	...	...	21,700
84,976	25,914	17,418	7,147	4,414	9,090	218,945	4,280	2,956	226,181
...	...	1,108	995	861	17,539	20,503	...	...	20,503
...	...	3,006	2,729	3,255	19,809	28,799	...	...	28,799
...	...	13,181	13,230	11,830	88,201	126,442	...	...	126,442 ⁽¹⁾
26,611	5,679	1,652	1,364	1,880	18,667	74,088	470	716	75,274
28,144	8,473	3,615	3,502	4,866	20,825	117,224	477	470	118,171
319,212	115,711	30,643	34,478	34,120	226,235	1,278,636	5,771	4,675	1,289,082
...	2,119	...	...	...	...	2,119	...	...	2,119
...	2,567	...	...	...	...	2,567	...	...	2,567
...	16,546	...	...	...	...	16,546	...	...	16,546
182,415	416,481	52,940	101,950	78,753	97,802	1,074,077	103,321	4,376	1,181,774
164,860	455,263	64,112	94,907	81,441	93,568	1,099,937	95,874	4,498	1,200,309
1,639,646	4,428,470	588,818	1,036,797	896,837	786,860	10,907,376	887,395	33,880	11,828,651
182,415	418,600	52,940	101,950	78,753	97,802	1,076,196	103,321	4,376	1,183,893
164,860	457,830	64,112	94,907	81,441	93,568	1,102,504	95,874	4,498	1,202,876
1,639,646	4,445,016	588,818	1,036,797	896,837	786,860	10,923,922	887,395	33,880	11,845,197
6,976	13,829	2,430	4,725	3,452	2,781	35,460	594	886	36,940
4,586	12,442	1,833	1,833	3,115	2,850	27,373	306	765	28,444
14,699	99,431	25,060	20,686	22,370	22,154	209,697	2,722	5,974	218,393
...
5,747	...	...	...	...	...	6,603	...	...	6,603
70,289	...	...	...	...	...	397,317	...	...	397,317 ^(f)
11,000	...	...	...	...	...	48,691	...	...	48,691
...
11,000	...	...	...	...	...	48,691	...	...	48,691
...	...	...	...	...	...	83,715	...	...	83,715
...	...	...	...	...	...	70,541	...	...	70,541
410	...	...	...	...	...	450,086	...	...	450,086
734	968	253	...	451	347	3,528	129	59	3,716
...
734	968	253	...	451	347	3,528	129	59	3,716

Summary of federal-provincial shared-cost programs—*Concluded*

(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
Strategic capital investment initiative—Highways and airports	2,000	...	15,539	34,600
	3,936	...	17,641	36,275
	<i>5,936</i>	...	<i>44,568</i>	<i>113,750</i>
Transportation research and demonstrations (ERDA) .....	...	...	...	...

Total ministry	55,426	148	25,239	93,507
	62,995	856	18,223	47,175
	<i>462,293</i>	<i>32,691</i>	<i>121,302</i>	<i>363,138</i>
WESTERN ECONOMIC DIVERSIFICATION				
Economic and regional agreements/general development agreements .....	...	...	...	...

Grand total	407,426	74,323	442,541	426,143
	445,774	74,288	439,117	404,956
	<i>6,687,448</i>	<i>1,628,683</i>	<i>7,605,319</i>	<i>8,061,245</i>

Amounts in roman type are 1995-96 expenditures.

Amounts in **bold face** type are 1994-95 expenditures.Amounts in *italic* type are expenditures from inception (including 1995-96 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

(1) Amends previous year's *Public Accounts of Canada*.

(2) An amount of \$ 17,968 (\$19,084 in 1994-95) was issued to the Council of Ministers of Education (Canada). These funds are then redistributed to all provinces.

(3) This program was previously reported under the name "Biological science/Hydroelectric development".

(4) This program was previously reported under the name "Fish habitat studies".

(5) This program was previously reported under the name "Canada/Quebec industrial and tourism sub-agreements".

(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
15,189	17,971	6,000	7,435	10,200	6,875	115,809	3,407	1,428	120,644
18,870	15,229	12,019	8,250	8,645	5,918	126,783	2,956	2,035	131,774
56,929	33,200	31,416	23,810	28,850	18,711	357,170	7,095	4,632	368,897
...
115	...	...	...	...	...	115	...	...	115
308	...	...	...	...	...	308	...	...	308(f)
26,923	18,939	6,253	7,435	10,651	7,222	251,743	3,536	1,487	256,766
24,732	15,229	12,019	8,250	8,645	5,918	204,042	2,956	2,035	209,033
139,670	34,168	31,669	23,810	29,301	19,058	1,257,100	7,224	4,691	1,269,015
...
...	...	...	...	67	52	119	...	...	119
...	...	18,899	...	17,346	44,550	80,795	...	...	80,795
2,939,648	3,756,900	544,398	585,957	737,224	1,114,654	11,029,214	159,872	26,086	11,215,172
2,928,987	3,896,276	585,899	728,767	804,946	1,164,907	11,473,917	149,342	24,349	11,647,608
48,359,719	64,857,651	9,263,407	10,169,540	18,896,128	25,215,712	200,744,852	1,643,480	290,249	202,678,581

SECTION 12

1995-96

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board pursuant to section 31 of the *Financial Administration Act*(FAA), together with related current year expenditures.

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD			CANADIAN HERITAGE		
Department			Department (Communications)		
Vote 1—Operating expenditures—			CORPORATE MANAGEMENT SERVICES PROGRAM		
Operating budget	683,026,740	658,381,329	Vote 1—Program expenditures—		
Less: revenues netted against expenditures	48,617,000	39,789,395	Operating budget	84,143,518	83,681,726
	634,409,740	618,591,934	Statutory amounts	8,578,113	8,262,631
Vote 5—Canadian Grain Commission—Operating expenditures—				92,721,631	91,944,357
Operating budget	1,367,375	1,367,374	CANADIAN IDENTITY PROGRAM		
Frozen	40,326,625	35,423,193	Vote 5—Operating expenditures—		
	41,694,000	1,367,374	Operating budget	62,578,518	61,628,871
Vote 10—Capital expenditures—			Frozen	24,000	
Operating budget—Minor capital	48,652,500	45,983,070	Less: revenues netted against expenditures	1,262,192	1,262,192
Capital	35,865,000	35,423,193		61,340,326	60,366,679
	84,517,500	81,406,263	Vote 10—Grants and contributions	454,507,350	454,394,158
Vote 15—Grants and contributions	456,245,200 ⁽¹⁾	450,152,932	Vote 15—Payments to the Canada Post Corporation	69,279,000	69,279,000
Statutory amounts	1,448,703,255	1,409,901,663	Statutory amounts	6,395,483	6,395,483
Total Department	2,665,569,695	2,561,420,166		591,522,159	590,435,320
Canadian Dairy Commission			PARKS CANADA PROGRAM		
Vote 20—Program expenditures	2,468,000	2,461,315	Vote 25—Operating expenditures—		
Total Ministry	2,668,037,695	2,563,881,481	Operating budget	223,469,199	218,943,582
			Grants and contributions	21,015,922	20,986,678
ATLANTIC CANADA OPPORTUNITIES AGENCY			Highways—		
Department			Operating budget	7,771,900	7,645,074
Vote 1—Operating expenditures—			Less: revenues netted against expenditures	49,910,439	49,910,439
Operating budget	44,091,247	41,936,927		202,346,582	197,664,895
Frozen	71,753		Vote 26b—Parks Canada Enterprise Units Revolving Fund	1	
	44,163,000	41,936,927	Vote 27b—Parks Canada Townsites Revolving Fund (effective April 1, 1996)	1	
Vote 5—Grants and contributions—			Vote 30—Capital expenditures—		
Grants and contributions	307,811,531	302,045,903	Operating budget—Minor capital	2,805,700	2,445,690
Frozen	1,754,472		Capital	96,723,607	96,723,490
	309,566,003	302,045,903	Highways	23,325,200	23,290,550
Statutory amounts	24,371,704	24,355,058		122,854,507	122,459,730
Total Department	378,100,707	368,337,888	Statutory amounts	28,001,750	22,903,863
Enterprise Cape Breton Corporation				353,202,841	343,028,488
Vote 10—Payments to the Enterprise Cape Breton Corporation—			Total Department	1,037,446,631	1,025,408,165
Other operating costs	15,038,000	15,038,000	Advisory Council on the Status of Women		
Frozen	2,500,000		Vote 35—Program expenditures—		
			Operating budget	3,026,000	1,750,341
	17,538,000	15,038,000			
Total Ministry	395,638,707	383,375,888			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canada Council			National Arts Centre Corporation		
Vote 40—Payments to the Canada Council.....	97,946,000	97,946,000	Vote 90—Payments to the National Arts Centre Corporation	19,685,600	19,685,600
Canadian Broadcasting Corporation			National Battlefields Commission		
Vote 45—Payments to the Canadian Broadcasting Corporation for operating expenditures	1,069,254,000	1,069,254,000	Vote 95—Program expenditures—		
Vote 50—Payments to the Canadian Broadcasting Corporation for working capital.....	4,000,000	4,000,000	Operating budget	4,413,000	4,411,775
Vote 55—Payments to the Canadian Broadcasting Corporation for capital expenditures	97,415,000	97,415,000	Statutory amounts	390,972	390,819
	1,170,669,000	1,170,669,000		4,803,972	4,802,594
Canadian Film Development Corporation			National Capital Commission		
Vote 60—Payments to the Canadian Film Development Corporation—			Vote 100—Payment to the National Capital Commission for operating expenditures	58,536,000	58,536,000
Other operating costs	109,034,000	108,986,777	Vote 101b—Payment to the National Capital Commission in respect of expenditures made on behalf of the federal Government.....	8,020,000	8,020,000
Frozen	1,300,000		Vote 105—Payment to the National Capital Commission for capital expenditures	16,827,000	16,827,000
	110,334,000	108,986,777	Vote 110—Payment to the National Capital Commission for grants and contributions.....	15,231,000	15,231,000
Canadian Museum of Civilization				98,614,000	98,614,000
Vote 65—Payments to the Canadian Museum of Civilization for operating and capital expenditures	46,204,000	46,204,000	National Film Board		
Canadian Museum of Nature			Vote 115—National Film Board Revolving Fund—Operating loss—		
Vote 70—Payments to the Canadian Museum of Nature for operating and capital expenditures	26,821,000	26,821,000	Operating budget	86,902,038	86,823,462
Canadian Radio-television and Telecommunications Commission			Grants and contributions.....	387,850	387,850
Vote 75—Program expenditures—			Less: revenues netted against expenditures	9,953,924	9,953,924
Operating budget	33,092,180	32,695,972		77,335,964	77,257,388
Less: revenues netted against expenditures	13,459,000	13,459,000	Statutory amounts	2,424,379	(1,847,804)
	19,633,180	19,236,972		79,760,343	75,409,584
Statutory amounts.....	3,287,719	3,284,804	National Gallery of Canada		
	22,920,899	22,521,776	Vote 120—Payments to the National Gallery of Canada for operating and capital expenditures	30,574,596	30,574,596
National Archives of Canada			Vote 125—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	3,000,000
Vote 80—Operating expenditures—				33,574,596	33,574,596
Operating budget	44,896,829	43,944,511	National Library		
Grants and contributions	2,148,000	2,147,941	Vote 130—Program expenditures—		
	47,044,829	46,092,452	Operating budget	32,773,228	32,756,974
Vote 85—Capital expenditures—			Grants and contributions.....	452,000	452,000
Operating budget—Minor capital.....	2,881,000	2,619,540	Information system	1,090,000	1,090,000
Capital	6,516,000	6,508,132		34,315,228	34,298,974
	9,397,000	9,127,672	Statutory amounts	2,592,466	2,587,000
Statutory amounts.....	4,458,604	4,457,255		36,907,694	36,885,974
	60,900,433	59,677,379			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
National Museum of Science and Technology			Vote 5—Capital expenditures—		
Vote 135—Payments to the National Museum of Science and Technology for operating and capital expenditures	20,773,408	20,773,208	Operating budget—Minor capital	11,639,045	11,391,114
			Capital	38,731,632	38,423,364
			Frozen	2,739,129	
				53,109,806	49,814,478
Public Service Commission			Vote 10—Grants and contributions—		
Vote 140—Program expenditures—			Grants and contributions	54,932,241	54,482,716
Operating budget	117,146,694	111,968,480	Frozen	465,559	
Statutory amounts	17,429,860	11,143,905		55,397,800	54,482,716
	134,576,554	123,112,385	Statutory amounts	38,152,372	38,037,200
			Total Ministry	683,938,135	660,749,946
Status of Women—Office of the Co-ordinator					
Vote 145—Operating expenditures—			FINANCE		
Operating budget	7,181,317	7,181,378	Department		
Frozen	5,000		FINANCIAL AND ECONOMIC POLICIES PROGRAM		
	7,186,317	7,181,378	Vote 1—Program expenditures—		
Vote 150—Grants	8,599,000	8,599,000	Operating budget	64,245,952	63,591,374
Statutory amounts	627,863	627,520	Frozen	6,000	
	16,413,180	16,407,898	Less: revenues netted against expenditures	5,268,952	5,268,952
Total Ministry	3,021,377,310	2,989,250,277		58,983,000	58,322,422
			Vote 5—Grants and contributions	820,000,000	325,774,689
CITIZENSHIP AND IMMIGRATION			Statutory amounts	782,910,729	428,775,526
Department				1,661,893,729	812,872,637
Vote 1—Operating expenditures—			PUBLIC DEBT PROGRAM		
Operating budget	311,276,917	301,746,512	Statutory amounts	46,876,582,900	46,876,582,900
Vote 5—Capital expenditures—			FISCAL TRANSFER PAYMENTS PROGRAM		
Operating budget—Minor capital	8,122,500	5,546,024	Statutory amounts	8,815,750,717	8,815,750,717
Capital	18,158,000	17,302,232			
	26,280,500	22,848,256	SPECIAL PROGRAM		
Vote 10—Grants and contributions	253,123,622	245,465,865	Vote 25—Payments to the Foreign Claims Fund	10,000	
Statutory amounts	27,227,520	27,195,662	Vote 31b—Loan guarantee for China	1	
Total Department	617,908,559	597,256,295	Statutory amounts	1,553,432,788	1,482,787,123
Immigration and Refugee Board of Canada				1,553,442,789	1,482,787,123
Vote 15—Program expenditures—			Total Department	58,907,670,135	57,987,993,377
Operating budget	69,448,000	67,215,391			
Capital	511,000	497,345	Auditor General		
	69,959,000	67,712,736	Vote 35—Program expenditures—		
Statutory amounts	7,776,726	7,755,000	Operating budget	46,407,000	45,756,967
	77,735,726	75,467,736	Grants and contributions	404,000	398,000
Total Ministry	695,644,285	672,724,031		46,811,000	46,154,967
ENVIRONMENT			Statutory amounts	4,762,562	4,762,562
Vote 1—Operating expenditures—				51,573,562	50,917,529
Operating budget	581,739,050	565,663,662			
Frozen	2,787,217				
Less: revenues netted against expenditures	47,248,110	47,248,110			
	537,278,157	518,415,552			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian International Trade Tribunal			Vote 10—Grants and contributions	430,358,901	374,678,050
Vote 40—Program expenditures—			Statutory amounts	78,216,321	50,070,045
Operating budget	7,297,000	7,023,688	Total Department	1,434,410,011	1,301,247,665
Statutory amounts	827,000	827,000	Canadian Commercial Corporation		
	8,124,000	7,850,688	Vote 45—Program expenditures	11,859,000	11,823,363
Office of the Superintendent of Financial Institutions			Canadian International Development Agency		
Vote 55—Program expenditures—			Vote 16a—Operating expenditures	106,639,610	101,692,358
Operating budget	41,766,250	40,687,374	Vote 20—Grants and contributions—		
Less: revenues netted against expenditures	39,098,000	38,082,542	Grants and contributions	1,554,389,148	1,553,493,088
	2,668,250	2,604,832	Frozen	8,947,854	
Statutory amounts	75,862,342	1,914,949		1,563,337,002	1,553,493,088
	78,530,592	4,519,781	Vote 21b—Debt write-off	11,910,000	11,910,000
Total Ministry	59,045,898,289	58,051,281,375	Statutory amounts	161,822,672	161,797,193
FISHERIES AND OCEANS Department				1,843,709,284	1,828,892,639
Vote 1—Operating expenditures—			Export Development Corporation		
Operating budget	959,877,105	958,885,196	Statutory amounts	71,701,261	71,701,261
Other operating costs	9,000,000	8,462,131	International Development Research Centre		
Frozen	28,452,900		Vote 35—Payments to the International Development Research Centre	96,100,000	96,100,000
Less: revenues netted against expenditures	12,617,468	12,617,468	International Joint Commission		
	984,712,537	954,729,859	Vote 40—Program expenditures—		
Vote 5—Capital expenditures—			Operating budget	4,490,443	4,113,829
Operating budget—Minor capital	63,451,900	63,451,803	Statutory amounts	298,000	298,000
Capital	85,994,700	85,994,600		4,788,443	4,411,829
Frozen	24,466,100		NAFTA Secretariat, Canadian Section		
	173,912,700	149,446,403	Vote 45—Program expenditures—		
Vote 10—Grants and contributions—			Operating budget	2,105,000	1,624,635
Grants and contributions	78,845,818	78,845,799	Statutory amounts	89,000	89,000
Frozen	131,852,647	78,845,799		2,194,000	1,713,635
	210,698,465		Northern Pipeline Agency		
Statutory amounts	71,433,953	70,558,279	Vote 50—Program expenditures—		
Total Ministry	1,440,757,655	1,253,580,340	Operating budget	235,000	112,981
FOREIGN AFFAIRS AND INTERNATIONAL TRADE Department			Statutory amounts	15,000	15,000
Vote 1—Operating expenditures—				250,000	127,981
Operating budget	816,765,498	789,360,071	Total Ministry	3,465,011,999	3,316,018,373
Canadian education centres—			GOVERNOR GENERAL		
Authority to respond			Vote 1—Program expenditures—		
revenues	1		Operating budget	9,345,000	9,344,743
Frozen	20,087,000		Grants and contributions	13,000	12,000
Less: revenues netted against expenditures	2,276,710	1,615,442		9,358,000	9,356,743
	834,575,789	787,744,629	Statutory amounts	1,055,424	1,055,077
Vote 5—Capital expenditures—			Total Ministry	10,413,424	10,411,820
Operating budget—					
Capital	90,259,000	88,754,941			
Frozen	1,000,000				
	91,259,000	88,754,941			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
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	422,684,715	413,819,511	Operating budget	246,475,353	240,333,206
Indian health services—			Other operating costs	116,577,660	108,626,587
Operating budget	161,549,900	160,205,456	Frozen	12,737,000	
Revenues netted against expenditures	(14,796,000)	(13,451,618)	Less: revenues netted against expenditures	277,187,000	277,187,000
Non-insured health services	443,494,600	438,363,478		98,603,013	71,772,793
Less: revenues netted against expenditures	17,356,800	15,754,796	Statutory amounts	18,556,783	18,285,841
	995,576,415	983,182,031		117,159,796	90,058,634
Vote 5—Capital expenditures—					
Operating budget—Minor capital	9,216,700	8,970,070	EMPLOYMENT AND INSURANCE PROGRAM		
Capital	29,778,900	29,778,827	Vote 5—Operating expenditures—		
Indian health services—			Operating budget	1,105,286,111	1,095,220,404
Capital	12,093,300	12,093,204	Frozen	66,324,000	
	51,088,900	50,842,101	Less: revenues netted against expenditures	954,658,000	954,658,000
Vote 10—Grants and contributions—				216,952,111	140,562,404
Grants and contributions	179,285,300	177,948,243	Vote 10—Grants and contributions—		
Indian health services—			Grants and contributions	1,348,963,400	1,298,839,863
Grants and contributions	387,090,200	387,090,140	Frozen	19,671,068	
	566,375,500	565,038,383		1,368,634,468	1,298,839,863
Statutory amounts	7,283,143,791	7,283,099,343	Statutory amounts	122,952,034	122,952,034
Total Department	8,896,184,606	8,882,161,858		1,708,538,613	1,562,354,301
Hazardous Materials Information Review Commission			LABOUR PROGRAM		
Vote 15—Program expenditures—			Vote 15—Operating expenditures—		
Operating budget	1,340,621	1,259,413	Operating budget	49,522,499	47,536,798
Frozen	58,000		Vote 20—Grants and contributions	6,294,000	5,566,730
	1,398,621	1,259,413	Statutory amounts	66,762,596	66,762,596
Statutory amounts	127,890	127,890		122,579,095	119,866,124
	1,526,511	1,387,303			
Medical Research Council			INCOME SECURITY PROGRAM		
Vote 20—Operating expenditures—			Vote 25—Program expenditures—		
Operating budget	7,727,250	7,577,324	Operating budget	153,592,750	149,762,618
Vote 25—Grants	243,232,000	243,186,879	Income security redesign project—		
Statutory amounts	486,600	485,000	Operating budget	74,314,611	64,878,695
	251,445,850	251,249,203	Revenues netted against expenditures	(33,368,153)	(29,130,534)
Patented Medicine Prices Review Board			Frozen	129,500	
Vote 30—Program expenditures—			Less: revenues netted against expenditures	85,251,000	82,701,684
Operating budget	3,068,500	2,895,129		109,417,708	102,809,095
Statutory amounts	259,125	259,081	Statutory amounts	21,050,404,167	21,050,404,167
	3,327,625	3,154,210		21,159,821,875	21,153,213,262
Total Ministry	9,152,484,592	9,137,952,574			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
SOCIAL DEVELOPMENT AND EDUCATION PROGRAM			Vote 10—Capital expenditures—		
Vote 30—Operating expenditures—			Operating budget—Minor		
Operating budget	47,457,612	45,458,447	capital	5,165,934	5,165,067
Vote 35—Grants and contributions—			Capital	3,053,000	2,663,289
Grants and contributions	357,058,000	347,305,768	Frozen	124,066	
Frozen	3,000,000			8,343,000	7,828,356
	360,058,000	347,305,768	Vote 15—Grants and contributions—		
Statutory amounts	10,396,604,059	10,396,604,059	Grants and contributions	3,479,750,995	3,478,319,397
	10,804,119,671	10,789,368,274	Frozen	32,081,911	
				3,511,832,906	3,478,319,397
Total Department	33,912,219,050	33,714,860,595	Statutory amounts	164,617,644	131,563,465
				3,896,902,315	3,819,350,484
Canada Labour Relations Board			NORTHERN AFFAIRS PROGRAM		
Vote 40—Program expenditures—			Vote 35—Operating expenditures—		
Operating budget	8,287,000	7,988,958	Operating budget	74,407,497	69,151,653
Statutory amounts	802,559	802,395	Vote 36b—Debt write-off	585,050	538,369
	9,089,559	8,791,353			
Canadian Artists and Producers Professional Relations Tribunal			Vote 37b—Reduce authority under the indian economic development account	1	
Vote 45—Program expenditures—			Vote 40—Grants and contributions	67,852,875 ⁽²⁾	66,719,155
Operating budget	1,580,000	1,323,337	Vote 45—Payments to Canada Post Corporation	17,505,000	17,371,082
Statutory amounts	112,000	112,000			
	1,692,000	1,435,337	Vote 46a—To rename the esquimo loan fund as the inuit loan fund	1	
Canadian Centre for Occupational Health and Safety			Statutory amounts	7,029,964	6,679,328
Vote 50—Program expenditures—				167,380,388	160,459,587
Operating budget	6,991,921	6,574,693	TRANSFER PAYMENTS TO THE TERRITORIAL GOVERNMENTS PROGRAM		
Less: revenues netted against expenditures	4,841,000	4,649,517	Vote 50—Transfer payments to the Government of the Northwest Territories and to the Government of the Yukon Territory—		
	2,150,921	1,925,176	Grants and contributions	1,195,980,700	1,195,689,398
Statutory amounts	973	973	Frozen	20,416,300	
	2,151,894	1,926,149		1,216,397,000	1,195,689,398
Total Ministry	33,925,152,503	33,727,013,434	Total Department	5,328,406,540	5,222,467,183
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			Canadian Polar Commission		
Department			Vote 55—Program expenditures—		
ADMINISTRATION PROGRAM			Operating budget	1,031,576	985,854
Vote 1—Program expenditures—			Grants and contributions	20,000	20,000
Operating budget	43,581,860	42,823,667	Frozen	1,588	
Grants and contributions	458,000	458,000		1,053,164	1,005,854
	44,039,860	43,281,667	Statutory amounts	48,000	48,000
Statutory amounts	3,686,977	3,686,047		1,101,164	1,053,854
	47,726,837	46,967,714	Total Ministry	5,329,507,704	5,223,521,037
INDIAN AND INUIT AFFAIRS PROGRAM					
Vote 5—Operating expenditures—					
Operating budget	209,420,392	198,970,895			
Vote 6b—Debt write-off	2,688,372	2,668,371			
Vote 7b—Reduced authority under the indian economic development account	1				

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
INDUSTRY					
Department					
INDUSTRY AND SCIENCE DEVELOPMENT PROGRAM					
Vote 1—Operating expenditures—			Vote 45—Grants and contributions—		
Operating budget	394,023,795	384,422,815	Grants and contributions	36,186,400	32,643,255
Frozen	66,447		Frozen	1,765,600	
Less: revenues netted against expenditures	8,169,000	6,918,715		37,952,000	32,643,255
	385,921,242	377,504,100	Statutory amounts	3,141,319	3,123,000
				302,025,319	297,619,363
Vote 5—Capital expenditures—			Competition Tribunal		
Operating budget—Minor			Vote 50—Program expenditures—		
capital	30,393,036	28,615,215	Operating budget	1,204,000	1,024,488
Capital	38,700,000	38,670,054	Statutory amounts	75,000	75,000
	69,093,036	67,285,269		1,279,000	1,099,488
Vote 10—Grants and contributions—			Copyright Board		
Grants and contributions	714,035,257	664,207,391	Vote 55—Program expenditures—		
Frozen	10,000,000		Operating budget	865,000	782,886
	724,035,257	664,207,391	Statutory amounts	78,000	78,000
Statutory amounts	41,679,654	41,544,527		943,000	860,886
	1,220,729,189	1,150,541,287			
			Federal Office of Regional Development—Quebec		
SERVICES TO THE MARKETPLACE PROGRAM			Vote 45—Operating expenditures—		
Vote 25—Operating expenditures—			Operating budget	26,957,276	25,522,370
Operating budget	113,992,147	104,597,032	Vote 50—Grants and contributions—		
Grants and contributions	1,074,000	1,047,000	Grants and contributions	304,937,947	304,398,086
Frozen	44,312		Frozen	89,511,214	
Less: revenues netted against expenditures	714,000	713,999		394,449,161	304,398,086
	114,396,459	104,930,033	Statutory amounts	46,316,592	46,299,107
Vote 30—Capital expenditures—				467,723,029	376,219,563
Operating budget—Minor			National Research Council of Canada		
capital	13,270,531	12,612,912	Vote 65—Operating expenditures—		
Capital	6,765,000	6,739,449	Operating budget	237,912,398	237,150,217
	20,035,531	19,352,361	Frozen	1,129,627	
Statutory amounts	44,473,005	9,310,744		239,042,025	237,150,217
	178,904,995	133,593,138	Vote 70—Capital expenditures—		
Total Department	1,399,634,184	1,284,134,425	Operating budget—Minor		
Business Development Bank of Canada			capital	2,444,551	2,444,551
Vote 60—Payments to the Business Development Bank of Canada	14,079,000	14,078,439	Capital	34,452,450	34,444,788
				36,897,001	36,889,339
Canadian Space Agency			Vote 75—Grants and contributions	128,100,637	128,046,671
Vote 35—Operating expenditures—			Statutory amounts	67,678,017	52,265,253
Operating budget	50,925,443	48,667,229		471,717,680	454,351,480
Minor capital	2,285,397	2,211,440	Natural Sciences and Engineering Research Council		
Frozen	34,160		Vote 80—Operating expenditures—		
	53,245,000	50,878,669	Operating budget	16,842,450	15,803,064
Vote 40—Capital expenditures—			Vote 85—Grants	451,856,000	451,856,000
Operating budget—Minor			Statutory amounts	1,327,920	1,325,923
capital	6,441,055	6,506,460		470,026,370	468,984,987
Capital	209,445,945	204,467,979			
Frozen	1,100,000				
Less: revenues netted against expenditures	9,300,000				
	207,687,000	210,974,439			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Social Sciences and Humanities Research Council			Vote 25—Canadian Judicial Council—Operating expenditures—		
Vote 90—Operating expenditures—			Operating budget	599,019	566,204
Operating budget	7,583,938	7,345,269	Statutory amounts	203,887,258	203,887,258
Frozen	43,562			209,097,122	208,836,070
	7,627,500	7,345,269			
Vote 95—Grants	91,579,000	91,579,000	Federal Court of Canada		
Statutory amounts	644,327	644,282	Vote 30—Program expenditures—		
	99,850,827	99,568,551	Operating budget	26,635,000	26,299,957
			Frozen	1,800,000	
Standards Council of Canada				28,435,000	26,299,957
Vote 100—Payments to the Standards Council of Canada	5,264,000	5,264,000	Statutory amounts	2,672,469	2,666,443
				31,107,469	28,966,400
Statistics Canada					
Vote 105—Program expenditures—			Offices of the Information and Privacy Commissioners of Canada		
Operating budget	335,789,592	334,271,002	Vote 35—Program expenditures—		
Grants and contributions	396,395	396,395	Operating budget	5,940,145	5,857,825
Less: revenues netted against expenditures	51,453,287	51,453,287	Statutory amounts	660,090	659,441
	284,732,700	283,214,110		6,600,235	6,517,266
Statutory amounts	31,463,057	31,444,143			
	316,195,757	314,658,253	Supreme Court of Canada		
Total Ministry	3,548,738,166	3,316,839,435	Vote 40—Program expenditures—		
			Operating budget	12,162,912	11,554,828
JUSTICE			Frozen	22,038	
Department				12,184,950	11,554,828
Vote 1—Operating expenditures—			Statutory amounts	3,889,756	3,889,756
Operating budget	175,305,139	173,097,250		16,074,706	15,444,584
Vote 5—Capital expenditures—					
Operating budget—Minor capital	9,248,884	7,301,966	Tax Court of Canada		
Vote 10—Grants and contributions—			Vote 45—Program expenditures—		
Grants and contributions	11,186,291	10,952,773	Operating budget	10,699,496	10,676,956
Young offenders	156,016,135	156,016,135	Statutory amounts	758,250	757,428
Firearms	6,110,330	6,110,330		11,457,746	11,434,384
Legal aid	88,310,216	88,310,215			
	261,622,972	261,389,453	Total Ministry	755,502,400	747,437,815
Statutory amounts	17,718,899	17,686,125			
Total Department	463,895,894	459,474,794	NATIONAL DEFENCE		
			Department		
Canadian Human Rights Commission			Vote 1—Operating expenditures—		
Vote 15—Program expenditures—			Operating budget	8,198,616,468	8,091,180,624
Operating budget	15,837,900	15,335,172	Less: revenues netted against expenditures	447,272,000	367,754,517
Statutory amounts	1,431,328	1,429,145		7,751,344,468	7,723,426,107
	17,269,228	16,764,317			
Commissioner for Federal Judicial Affairs			Vote 5—Capital expenditures—		
Vote 20—Operating expenditures—			Operating budget—Minor capital	48,575,690	48,575,690
Operating budget	4,610,845	4,382,608	Capital	2,598,189,212	2,637,721,687
				2,646,764,902	2,686,297,377
			Vote 10—Grants and contributions	200,368,999	194,965,938
			Statutory amounts	769,535,582	769,116,974
			Total Department	11,368,013,951	11,373,806,396

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Emergency Preparedness Canada			Vote 25—Capital expenditures—		
Vote 15—Operating expenditures—			Operating budget—Minor		
Operating budget	10,871,700	9,841,779	capital	3,042,829	3,008,897
Vote 20—Grants and contributions	56,118,415	56,084,153	Capital	3,797,000	3,296,280
Statutory amounts	671,795	671,662	Frozen	2,486,172	
				9,326,001	6,305,177
	67,661,910	66,597,594	Vote 30—Grants and contributions	72,714,000	72,452,049
Total Ministry	11,435,675,861	11,440,403,990	Statutory amounts	8,613,188	8,500,642
				194,280,254	189,296,898
NATIONAL REVENUE			Total Department	899,070,839	826,144,851
Vote 1—Operating expenditures—			Atomic Energy Control Board		
Operating budget	1,959,497,212	1,924,937,564	Vote 35—Program expenditures—		
Canada Post Corporation—			Operating budget	40,439,301	38,448,631
Postal and courier			Grants and contributions	680,000	639,590
imports	8,131,642	8,131,642	Frozen	2,074,699	
Frozen	1,125,674			43,194,000	39,088,221
Less: revenues netted against			Statutory amounts	3,433,655	3,411,000
expenditures	115,136,000	115,136,000		46,627,655	42,499,221
	1,853,618,528	1,817,933,206	Atomic Energy of Canada Limited		
Vote 5—Capital expenditures—			Vote 40—Payments to Atomic		
Operating budget—Minor			Energy of Canada Limited		
capital	54,422,900	52,372,572	for operating and capital		
Capital	9,158,600	8,902,563	expenditures	174,594,000	174,594,000
Frozen	93,563		National Energy Board		
	63,675,063	61,275,135	Vote 45—Program expenditures—		
Vote 10—Contributions	94,417,000	91,763,435	Operating budget	27,725,000	23,232,072
Statutory amounts	251,120,857	250,925,845	Statutory amounts	2,697,830	2,678,894
Total Ministry	2,262,831,448	2,221,897,621		30,422,830	25,910,966
NATURAL RESOURCES			Total Ministry	1,150,715,324	1,069,149,038
Department			PARLIAMENT		
ENERGY, MINES AND RESOURCES PROGRAM			The Senate		
Vote 1—Operating expenditures—			Vote 1—Program expenditures—		
Operating budget	371,387,233	366,417,544	Operating budget	30,204,000	29,144,319
Frozen	782,713		Grants and contributions	350,000	303,336
	372,169,946	366,417,544		30,554,000	29,447,655
Vote 5—Capital expenditures—			Statutory amounts	15,263,467	15,263,467
Operating budget—Minor				45,817,467	44,711,122
capital	20,483,797	18,885,750	House of Commons		
Capital	20,621,000	15,991,365	Vote 5—Program expenditures—		
Frozen	6,938,717		Operating budget	156,451,000	146,157,277
	48,043,514	34,877,115	Grants and contributions	656,000	634,061
Vote 10—Grants and contributions—			Less: revenues netted against		
Grants and contributions	198,366,100	159,024,055	expenditures	1,290,000	
Less: adjustments pursuant to section				155,817,000	146,791,338
37.1 of the <i>Financial</i>			Statutory amounts	66,077,127	66,077,127
<i>Administration Act</i>	38,076,187	159,024,055		221,894,127	212,868,465
	160,289,913				
Statutory amounts	124,287,212	76,529,239			
	704,790,585	636,847,953			
FOREST PROGRAM					
Vote 20—Operating expenditures—					
Operating budget	104,244,065	102,205,203			
Less: revenues netted against					
expenditures	617,000	166,173			
	103,627,065	102,039,030			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Library of Parliament			Commissioner of Official Languages		
Vote 10—Program expenditures.....	14,198,000	13,869,389	Vote 25—Program expenditures—		
Statutory amounts.....	1,594,000	1,594,000	Operating budget.....	11,070,114	10,487,171
	15,792,000	15,463,389	Statutory amounts.....	1,044,381	1,044,235
Total Ministry.....	283,503,594	273,042,976		12,114,495	11,531,406
PRIVY COUNCIL			National Round Table on the		
Department			Environment and the Economy		
Vote 1—Program expenditures—			Vote 30—Program expenditures—		
Operating budget.....	72,037,565	71,999,620	Operating budget.....	3,296,178	2,853,136
Grants and contributions.....	1,775,700	1,775,700	Statutory amounts.....	146,051	146,051
Commission of Inquiry into the				3,442,229	2,999,187
Deployment of Canadian Forces			Public Service Staff Relations		
in Somalia.....	6,186,100	5,896,533	Board		
Frozen.....	122,035		Vote 35—Program expenditures—		
	80,121,400	79,671,853	Operating budget.....	5,473,000	5,069,462
Statutory amounts.....	4,932,486	4,914,218	Statutory amounts.....	489,436	480,000
Total Department.....	85,053,886	84,586,071		5,962,436	5,549,462
Canadian Centre for Management			Security Intelligence Review		
Development			Committee		
Vote 5—Program expenditures—			Vote 40—Program expenditures—		
Operating budget.....	9,371,046	8,109,529	Operating budget.....	1,317,151	1,119,097
Grants and contributions.....	175,000	149,000	Frozen.....	5,849	
	9,546,046	8,258,529		1,323,000	1,119,097
Statutory amounts.....	9,410,748	1,849,801	Statutory amounts.....	92,000	92,000
	18,956,794	10,108,330		1,415,000	1,211,097
Canadian Intergovernmental			Total Ministry.....	180,727,927	168,544,981
Conference Secretariat			PUBLIC WORKS AND		
Vote 10—Program expenditures—			GOVERNMENT SERVICES		
Operating budget.....	2,938,902	2,673,472	Department (Public Works and Supply		
Frozen.....	98		and Services)		
	2,939,000	2,673,472	SERVICES PROGRAM		
Statutory amounts.....	194,240	194,240	Vote 1—Architectural, Engineering and		
	3,133,240	2,867,712	Realty Services Revolving Fund—		
Canadian Transportation Accident			Operating loss—		
Investigation and Safety			Other operating costs.....	2,582,278,000	2,582,278,000
Board			Less: revenues netted against		
Vote 15—Program expenditures—			expenditures.....	2,581,814,000	2,581,814,000
Operating budget.....	22,367,000	21,468,719		464,000	464,000
Statutory amounts.....	2,367,002	2,361,995	Vote 5—Architectural, Engineering and		
	24,734,002	23,830,714	Realty Services Revolving Fund—		
Chief Electoral Officer			Activities in support of broader		
Vote 20—Program expenditures—			Government objectives.....	2,589,000	2,589,000
Operating budget.....	2,679,167	2,647,225	Statutory amounts.....	432,591,003	37,643,279
Frozen.....	22,833			435,644,003	40,696,279
	2,702,000	2,647,225	REAL PROPERTY		
Statutory amounts.....	23,213,845	23,213,777	PROGRAM		
	25,915,845	25,861,002	Vote 2b—Real Property Disposition		
			Revolving Fund (effective		
			April 1, 1995).....	1	

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 10—Operating expenditures—			Canada Post Corporation		
Operating budget	43,816,680	40,470,234	Vote 40—Payments to the Canada Post Corporation for special purposes	14,000,000	14,000,000
Other operating costs	1,224,046,450	1,165,852,116	Vote 41a—Borrowings authority	1	
Grants and contributions	4,036,000	4,012,000		14,000,001	14,000,000
Less: revenues netted against expenditures	290,776,726	290,776,726	Total Ministry	5,203,760,740	4,083,912,306
	981,122,404	919,557,624			
Vote 15—Capital expenditures—			SOLICITOR GENERAL		
Operating budget—Minor capital	660,000	616,942	Department		
Capital	247,963,500	228,190,355	Vote 1—Operating expenditures—		
	248,623,500	228,807,297	Operating budget	22,650,092	21,507,636
Statutory amounts	404,952,625	399,470,210	First Nations Community Policing Services	10,000,000	10,000,000
	1,634,698,530	1,547,835,131	Frozen	44,818	
				32,694,910	31,507,636
SUPPLY AND SERVICES PROGRAM			Vote 5—Grants and contributions	41,068,701	39,744,319
Vote 20—Operating expenditures—			Statutory amounts	1,901,156	1,901,156
Operating budget	648,208,582	612,192,784	Total Department	75,664,767	73,153,111
Other operating costs	40,071,000	34,512,781			
Less: revenues netted against expenditures	187,769,700	185,029,062	Canadian Security Intelligence Service		
	500,509,882	461,676,503	Vote 10—Program expenditures—		
Vote 21a—Debt and obligations representing adjustments owed by CAE Aircraft Ltd.	1,724,008	1,724,007	Operating budget	186,969,456	184,154,499
Vote 22b—Translation Bureau—			Statutory amounts	141,196	97,103
Deletion of debts	1			187,110,652	184,251,602
Vote 23b—Canada Communication Group—Deletion of debts	1				
Vote 25—Capital expenditures—			Correctional Service		
Operating budget—Minor capital	14,531,600	8,296,562	Vote 15—Penitentiary Service and National Parole Service—Operating expenditures—		
Statutory amounts	566,003,714	59,159,804	Operating budget	878,911,521	855,061,777
	1,082,769,206	530,856,876	Grants and contributions	1,189,969	1,166,548
			Frozen	2,907,866	
				883,009,356	856,228,325
CROWN CORPORATIONS PROGRAM			Vote 20—Penitentiary Service and National Parole Service—Capital expenditures—		
Vote 30—Payments to Old Port of Montreal Corporation Inc.	3,500,000	3,500,000	Operating budget—Minor capital	7,430,646	7,131,772
Vote 31a—Payments to Queens Quay West Land Corporation	7,500,000	7,500,000	Capital	171,652,000	169,017,730
	11,000,000	11,000,000		179,082,646	176,149,502
Total Department	3,164,111,739	2,130,388,286	Statutory amounts	85,292,536	66,907,718
				1,147,384,538	1,099,285,545
Canada Mortgage and Housing Corporation			National Parole Board		
Vote 35—Operating expenditures—			Vote 25—Program expenditures—		
Market housing	64,784,000	61,001,716	Operating budget	23,754,750	23,325,366
Social housing	1,928,212,000	1,848,492,086	Statutory amounts	2,511,000	2,511,000
Housing support	32,653,000	30,030,218		26,265,750	25,836,366
	2,025,649,000	1,939,524,020			

Budgetary details by allotment—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Office of the Correctional Investigator			Vote 10—Grants and contributions—		
Vote 30—Program expenditures—			Grants and contributions	397,174,000	390,885,802
Operating budget	1,194,400	1,185,141	Frozen	1,728,000	
Statutory amounts	125,000	125,000		398,902,000	390,885,802
	1,319,400	1,310,141			
Royal Canadian Mounted Police			Vote 15—Payments to the Jacques		
Vote 35—Law enforcement—Operating			Cartier and Champlain Bridges		
expenditures—			Inc.	29,822,000	28,540,280
Operating budget	1,623,374,450	1,605,068,307	Vote 20—Payments to Marine Atlantic		
Grants and contributions	1,414,248	917,549	Inc.	100,006,001	99,984,298
Less: revenues netted against			Vote 25—Payments to VIA Rail Canada		
expenditures	732,552,698	732,552,698	Inc.	300,977,000	300,977,000
	892,236,000	873,433,158	Vote 30—Payments to the St. Lawrence		
Vote 40—Law enforcement—Capital			Seaway Authority	78,590	
expenditures—			Vote 35—Payments to the Laurentian		
Operating budget—Minor			Pilotage Authority	5,334,000	5,070,340
capital	44,579,000	41,170,898	Vote 36b—Payments to the Canada		
Capital	138,365,000	136,139,326	Ports Corporation	1,921,411	1,921,410
	182,944,000	177,310,224	Statutory amounts	1,211,752,251	1,209,628,139
Statutory amounts	222,739,858	220,374,457	Total Department	2,434,785,526	2,249,230,417
	1,297,919,858	1,271,117,839			
Royal Canadian Mounted Police			Civil Aviation Tribunal		
External Review Committee			Vote 40—Program expenditures—		
Vote 45—Program expenditures—			Operating budget	843,000	777,168
Operating budget	780,644	631,743	Statutory amounts	62,000	62,000
Frozen	5,456			905,000	839,168
	786,100	631,743			
Statutory amounts	39,000	39,000	National Transportation Agency		
	825,100	670,743	Vote 50—Program expenditures—		
			Operating budget	27,633,468	27,633,468
			Statutory amounts	269,798,455	269,783,958
				297,431,923	297,417,426
Royal Canadian Mounted Police			Total Ministry	2,733,122,449	2,547,487,011
Public Complaints Commission					
Vote 50—Program expenditures—			TREASURY BOARD		
Operating budget	3,361,478	3,319,308	Secretariat		
Frozen	17,616		CENTRAL ADMINISTRATION OF		
	3,379,094	3,319,308	THE PUBLIC SERVICE		
Statutory amounts	229,000	229,000	PROGRAM		
	3,608,094	3,548,308	Vote 1—Program expenditures—		
Total Ministry	2,740,098,159	2,659,173,655	Operating budget	81,186,840	81,186,668
			Grants and contributions	258,160	258,160
				81,445,000	81,444,828
TRANSPORT			Statutory amounts	7,072,719	7,068,042
Department				88,517,719	88,512,870
Vote 1—Operating expenditures—					
Operating budget	1,157,736,283	1,113,767,359	GOVERNMENT CONTINGENCIES		
Frozen	40,751,882		AND		
Less: revenues netted against			CENTRALLY FINANCED		
expenditures	1,198,488,164	1,198,488,164	PROGRAMS		
	1	(84,720,805)	Vote 5—Government contingencies—		
Vote 5—Capital expenditures—			Frozen	317,521,714	
Capital	319,704,002	296,943,953			
Frozen	66,288,270				
	385,992,272	296,943,953			

Budgetary details by allotment—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM			BUREAU OF PENSIONS ADVOCATES PROGRAM		
Vote 15—Public Service			Vote 15—Program expenditures—		
Insurance—			Operating budget	3,224,000	3,223,639
Operating budget	812,606,973	714,607,880	Frozen	3,223,000	
Grants and contributions	227,150	227,150		6,447,000	3,223,639
Less: revenues netted against expenditures	74,827,123	74,827,123	Statutory amounts	804,000	804,000
	738,007,000	640,007,907		7,251,000	4,027,639
Statutory amounts	502,296,532	502,296,532			
	1,240,303,532	1,142,304,439	VETERANS APPEAL BOARD PROGRAM		
Total Ministry	1,646,342,965	1,230,817,309	Vote 20—Program expenditures—		
VETERANS AFFAIRS			Operating budget	1,327,000	1,326,427
Department			Frozen	1,440,000	
VETERANS AFFAIRS PROGRAM				2,767,000	1,326,427
Vote 1—Operating expenditures—			Statutory amounts	335,000	335,000
Operating budget	201,115,966	197,909,315		3,102,000	1,661,427
Other health purchased services	326,873,000	317,658,815	VETERANS REVIEW AND APPEAL BOARD PROGRAM		
	527,988,966	515,568,130	Vote 21b—Program expenditures—		
Vote 5—Grants and contributions—			Operating budget	4,033,000	3,866,403
Grants and contributions	1,438,782,001	1,391,320,196	Total Ministry	2,020,995,881	1,937,249,928
Frozen	16,710,913				
	1,455,492,914	1,391,320,196	WESTERN ECONOMIC DIVERSIFICATION		
Statutory amounts	18,337,876	18,334,270	Vote 1—Operating expenditures—		
	2,001,819,756	1,925,222,596	Operating budget	35,728,634	30,281,120
CANADIAN PENSION COMMISSION PROGRAM			Vote 5—Grants and contributions—		
Vote 10—Program expenditures—			Grants and contributions	337,459,638	321,264,565
Operating budget	2,028,125	2,027,863	Frozen	92,745,731	
Frozen	2,318,000			430,205,369	321,264,565
	4,346,125	2,027,863	Statutory amounts	11,403,455	11,403,138
Statutory amounts	444,000	444,000	Total Ministry	477,337,458	362,948,823
	4,790,125	2,471,863	GRAND TOTAL	154,273,214,670	150,048,665,464

(1) An amount of \$20,893,095 available from previous years has been included with statutory amounts.

(2) 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	63,500	93,713	1,971,099	3,966,176	6,094,488
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This Commission was established by Order in Council (PC 1995-442 dated March 20, 1995) pursuant to Part I of the *Inquiries Act*. The Commission's mandate is to inquire into and report on the chain of command system, leadership within the chain of command, discipline, operations, actions and decisions of the Canadian Forces and the actions and decisions of the Department of National Defence in respect of the Canadian Forces deployment to Somalia and, 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		1,018	1,391,949	3,388,700	4,781,667
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This Commission was established by Order in Council (PC 1993-1879 dated October 4, 1993) pursuant to Part I of the *Inquiries Act*. The Commission's mandate is to review and report on the mandate, organization, management, operations, financing and 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.

Indian Specific Claims Commission	185,000	178,629	1,805,661	1,996,063	4,165,353
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This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the *Inquiries Act*. The Commission'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.

Commissions—Continued**General information by commission—Concluded**

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Royal Commission on Aboriginal Peoples	413,625	131,529	1,467,573	2,403,613	4,416,340
<p>This Commission was established by Order in Council (PC 1991-1597 dated August 26, 1991) pursuant to Part I of 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>					
SOLICITOR GENERAL					
Correctional Service					
Commission of Inquiry into certain events at the Prison for Women in Kingston		15,872	154,814	2,939,854	3,110,540
<p>This Commission was established by order in Council (PC 1995-608 dated April 10, 1995) pursuant to the <i>Inquiries Act</i>. The Commission's mandate is to investigate and report on the state and management of that part of business of the Correctional Service of Canada that pertains to the incidents that occurred at the Prison for Women in Kingston, Ontario beginning on April 22, 1994 and on the responses of the Correctional Service of Canada. Term to March 31, 1996.</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	1995-96 Expendi- tures	Name of members	1995-96 Expendi- tures
	\$		\$
PRIVY COUNCIL		Corcoran C (Commissioner)	43,791
Department		Gill A (Commissioner)	24,873
Commission of Inquiry into the Deployment of Canadian Forces to Somalia		Prentice J E (Co-chairperson)	32,203
			<u>178,629</u>
Desbarats P (Commissioner)	42,075	Royal Commission on Aboriginal Peoples	
Létourneau G (Commissioner and Chairperson)	13,418		
Rutherford R C (Commissioner)	38,220	Chartrand P (Commissioner)	38,661
	<u>93,713</u>	Dussault R (Co-chairman)	38,334
Commission of Inquiry on the Blood System in Canada		Erasmus G (Co-chairman)	
		Meekison P (Commissioner)	32,964
Krever Hon H (Commissioner)	1,018	Robinson V (Commissioner)	21,267
	<u>1,018</u>	Sillet M (Commissioner)	303
Indian Specific Claims Commission		Wilson B (Commissioner)	
			<u>131,529</u>
Augustine R (Commissioner)	45,628	SOLICITOR GENERAL	
Bellegarde J D (Co-chairperson)	32,134	Correctional Service	
		Commission of Inquiry into certain events at the Prison for Women in Kingston	
		Arbour Hon L (Commissioner)	15,872

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	38	462,514	31,939	63,508	4,498	562,459
Atlantic Canada Opportunities Agency—						
Department	3	137,961		27,870	222	166,053
Canadian Heritage—						
Department (Communications)	11	100,810	2,924	482		104,216
National Archives of Canada	4	65,289				65,289
National Film Board	1	5,572		1,126	320	7,018
National Library	3	26,013	1,367	2,800	645	30,825
Public Service Commission	4	61,820	15,715			77,535
Citizenship and Immigration—						
Immigration and Refugee Board of Canada	2	64,582		3,852		68,434
Environment	38	457,613		25,283		482,896
Fisheries and Oceans—						
Department	4	51,692		1,684		53,376
Foreign Affairs and International Trade—						
Department	3	59,528		(3)		59,528
Canadian International Development Agency	9		3,857	42,254	6,970	53,081
NAFTA Secretariat, Canadian Section	1	21,348		2,857	759	24,964
Health—						
Department (National Health and Welfare)	75	326,564	88,000	438,511	180	853,255
Human Resources Development—						
Department (Employment and Immigration)	46	48,521		24,576	818	73,915
Indian Affairs and Northern Development—						
Department	9	248,395	7,379	16,821	12,853	285,448
Industry—						
Department	3	60,051		3,552	1,800	65,403
Canadian Space Agency	2	23,870		2,004		25,874
Natural Sciences and Engineering Research Council	1	2,984		17,893		20,877
Statistics Canada	4	25,717		9,993	2,168	37,878
Justice—						
Department	6	141,248	2,767	54,029	500	198,544
Tax Court of Canada	1	18,660		2,500		21,160
National Defence—						
Department	10	176,040		6,798	10	182,848
National Revenue	4	44,975				44,975
Natural Resources—						
Department	11	178,977	3,802	15,072		197,851
National Energy Board	2	16,425		3,758		20,183
Privy Council—						
Department	1	2,867				2,867
Canadian Centre for Management Development	1	10,919		761	554	12,234
Commissioner of Official Languages	2	20,006		1,322	422	21,750

Education costs—Concluded

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Public Works and Government Services—						
Department (Public Works and Supply and Services)	1	18,512		2,000		20,512
Solicitor General—						
Correctional Service	11	194,408		18,210		212,618
Royal Canadian Mounted Police	13	55,861				55,861
Transport—						
Department	3	21,659				21,659
Veterans Affairs—						
Department	13	215,946		7,524	620	224,090
Western Economic Diversification	3	17,568		2,560		20,128
Total	343	3,384,915	157,750	799,600	33,339	4,375,604

(1) Includes allowances in lieu of pay.

(2) Includes book allowances.

(3) Tuition fees of two employees are paid by the Treasury Board Secretariat.

Financial assistance given to railways by the Government of Canada in 1995-96 (with cumulative figures to March 31, 1996)

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.

	1995-96	Cumulative budgetary and non-budgetary assistance as at March 31, 1996
	\$	\$
CANADIAN NATIONAL RAILWAY SYSTEM⁽¹⁾		
Non-budgetary		
Repayments of loans and advances	(80,679,807)	...
Capital stock issues	(2,278,866,774)	...
Total	(2,359,546,581)	...
Budgetary		
Allowance for Newfoundland employees transferred to Canadian National Railway	1,333,266	
<i>Atlantic Region Freight Assistance Act</i>	1,574,944	
<i>Maritime Freight Rates Act</i>	2,157,565	
<i>National Transportation Act, 1987</i>	8,454,763	
<i>Railway Act</i>	4,738,019	
Railway Safety	6,115,230	
Railway employee Provident Fund .....	...
<i>CN Commercialization Act</i>	1,101,017,008	
Termination of the collection of tolls on the Victoria Bridge	5,044,228	
<i>Western Grain Transportation Act</i>	99,535,674	
Total	1,229,970,697	9,108,058,745
CANADIAN PACIFIC LIMITED⁽¹⁾		
Budgetary		
<i>Atlantic Region Freight Assistance Act</i> .....	...
<i>Maritime Freight Rates Act</i> .....	...
<i>National Transportation Act, 1987</i>	1,092,896	
Railway Safety	1,879,080	
<i>Western Grain Transportation Act</i>	108,772,476	
Total	111,744,452	5,021,399,946
VIA RAIL CANADA INC.		
Non-budgetary		
Capital stock issues ⁽²⁾	9,300,000
Budgetary		
Operating costs and labour assistance	300,977,000	8,212,339,052
OTHER RAILWAYS		
Budgetary		
Algoma Central Railway—		
<i>Railway Act</i>	2,304,443	47,565,454
BC Rail—		
<i>Western Grain Transportation Act</i>	437,901	29,972,599
British Northern Railway .....	...	32,836
British Yukon Railway Company .....	...	4,500,000
Burlington Northern Inc—		
Railway Safety .....	...	530,087
Canada and Gulf Terminal Railway ⁽³⁾	1,383,800

Financial assistance given to railways by the Government of Canada in 1995-96
(with cumulative figures to March 31, 1996) —Concluded

	1995-96	Cumulative budgetary and non-budgetary assistance as at March 31, 1996
	\$	\$
Central Western Railway— <i>Western Grain Transportation Act</i> (s)	839,487	23,322,787
Chesapeake and Ohio Railway Company	308,334
Consolidated Rail Corporation	123,427	1,162,652
Devco Railway (Cumberland Railway Company)	2,940,473
Dominion Atlantic Railway ⁽⁴⁾ — <i>Maritime Freight Rates Act</i>	2,860,476
Essex Terminal Railway	486,944
Grand Falls Central Railway Co. Ltd.— <i>Atlantic Region Freight Assistance Act</i> (s)	124,678	2,280,592
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— <i>Railway Act</i> (s)	2,664,218	26,130,373
Southern Rails Cooperatives Ltd— <i>Western Grain Transportation Act</i> (s)	216,113	2,323,731
Toronto, Hamilton and Buffalo Railway Company ⁽⁴⁾	1,060,574
Total	6,710,267	167,136,048
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
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	(2,359,546,581)	9,300,000
Budgetary	1,649,402,416	22,522,798,386

(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.

	Amount realized in 1995-96 ⁽¹⁾		Amount realized in 1995-96 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Joint and mixed enterprises—	
Unemployment Insurance Account	227,859,339	Petro-Canada—	
		Dividends	28,463,021
CURRENT ASSETS—		National governments including developing	
Interest on bank deposits	369,950,388	countries—	
FOREIGN EXCHANGE ACCOUNTS—		Development of export trade (loans administered by the	
International reserves held in the Exchange Fund		Export Development Corporation)—Foreign Affairs	
Account—		and International Trade	74,545,853
Transfer of profit	1,383,292,160	Developing countries—Foreign Affairs and	
International Monetary Fund—Subscriptions—		International Trade—Canadian International	
Transfer of profit	40,328,319	Development Agency—International develop-	
		ment assistance	3,652,916
Total foreign exchange accounts	1,423,620,479	Jamaica—Finance	2,607,463
		United Kingdom—Finance—United Kingdom Financial	
LOANS, INVESTMENTS AND ADVANCES—		Agreement Act, 1946	4,225,001
Enterprise Crown corporations—		Deferred interest	4,215,862
Canada Deposit Insurance Corporation	123,199,316	Total national governments including developing	
Canada Mortgage and Housing Corporation	680,107,292	countries	89,247,095
Canadian National Railway System	7,317,644	International organizations—	
Farm Credit Corporation	207,751,516	International Monetary Fund—	
Farm syndicates loan fund	671,609	Enhanced Structural Adjustment Facility	22,229,917
	1,019,047,377	Provincial and territorial governments—	
Other—		NEWFOUNDLAND—	
Atomic Energy of Canada Limited	997,457	Atlantic Canada Opportunities Agency—	
Bank of Canada—		Special areas and highways agreement	1,791,299
Transfer of profit	1,841,162,874	Finance—	
Canada Development Investment Corporation—		Municipal Development and Loan	
Dividends	10,000,000	Board	150,646
Canada Ports Corporation—		Winter capital projects fund	318,998
Interest	\$ 33,021	Industry—	
Dividends	316,239	Atlantic Development Board carry-over	
		projects	54,326
	349,260	Atlantic Provinces Power Development	
Interport Loan Fund—		Act	4,230,950
Transfer of profit	5,326,411		6,546,219
Canada Post Corporation	7,764,000	NOVA SCOTIA—	
Canadian Dairy Commission	2,994,428	Atlantic Canada Opportunities Agency—	
Cape Breton Development Corporation	304,731	Special areas and highways agreement	575,529
Freshwater Fish Marketing Corporation	122,924	Finance—	
Halifax Port Corporation—		Municipal Development and Loan	
Dividends	178,577	Board	20,686
Montreal Port Corporation—		Winter capital projects fund	55,440
Interest	\$ 256,925	Industry—	
Dividends	2,442,349	Atlantic Development Board carry-over	
	2,699,274	projects	164,337
Prince Rupert Port Corporation—		Atlantic Provinces Power Development	
Interest	\$ 1,617,984	Act	3,720,472
Dividends	15,662		4,536,464
	1,633,646		
Royal Canadian Mint	16,166		
Saint John Port Corporation	2,125,208		
Vancouver Port Corporation—			
Interest	\$ 179,703		
Dividends	3,262,900		
	3,442,603		
	1,879,117,559		
Total enterprise Crown corporations	2,898,164,936		

Return on investments—Continued

	Amount realized in 1995-96 ⁽¹⁾		Amount realized in 1995-96 ⁽¹⁾
	\$		\$
PRINCE EDWARD ISLAND—		BRITISH COLUMBIA—	
Atlantic Canada Opportunities Agency—		Finance—	
Comprehensive development plan agreement	585,061	Municipal Development and Loan	
Finance—		Board	56,986
Municipal Development and Loan		Winter capital projects fund	372,533
Board	21,365		429,519
Winter capital projects fund	85,410		
	691,836	NORTHWEST TERRITORIES—	
NEW BRUNSWICK—		Finance—	
Atlantic Canada Opportunities Agency—		Winter capital projects fund	10,636
Special areas and highways agreement	1,087,009	Indian Affairs and Northern Development—	
Finance—		Government of the Northwest Territories	1,499
Municipal Development and Loan			12,135
Board	105,039		
Winter capital projects fund	689,725	YUKON TERRITORY—	
Industry—		Indian Affairs and Northern Development—	
Atlantic Development Board carry-over		Government of the Yukon Territory	116,501
projects	4,996		116,501
Atlantic Provinces Power Development			
Act	1,578,884	Total provincial and territorial governments	21,766,382
Natural Resources—			
Regional electrical inter-		Other loans, investments and advances—	
connections	528,791	Loans and accountable advances—	
	3,994,444	Foreign Affairs and International Trade—	
QUEBEC—		Personnel posted abroad	554,932
Industry—		Other—	
Federal Office of Regional Development—Quebec—		Agriculture and Agri-Food—	
Special areas and highways agreement	2,680,325	Construction of multi-purpose exhibition	
Finance—		buildings	1,164,576
Federal-provincial fiscal		Atlantic Canada Opportunities	
arrangements	58,944	Agency—	
Municipal Development and Loan		Loans to enterprises in Newfoundland and Labrador ..	20,755
Board	1,309,338	Citizenship and Immigration—	
	4,048,607	Transportation and assistance loans	147,429
ONTARIO—		Finance—	
Finance—		Ottawa Civil Service Recreational	
Municipal Development and Loan		Association	2,680
Board	67,022	Fisheries and Oceans—	
Winter capital projects fund	655,170	Canadian producers of frozen groundfish	12,500
	722,192	Groundfish processors	12,500
MANITOBA—		Indian Affairs and Northern Development—	
Finance—		Eskimo loan fund	75,703
Municipal Development and Loan		First Nations in British Columbia	20,952
Board	28,492	Indian economic development fund	905,143
Winter capital projects fund	68,434	Council for Yukon Indians	384,213
Western Economic Diversification—		Native claimants	6,756,111
Special areas and highways agreement	148,307	Yukon Energy Corporation	3,484,472
	245,233	National Defence—	
SASKATCHEWAN—		Canadian Forces housing projects	416,790
Agriculture and Agri-Food—		Natural Resources—	
Agricultural service centres	262,513	Hydro-Quebec Research Institute	1,374,633
Finance—		Transport—	
Municipal Development and Loan		Hamilton Harbour Commissioners	10,828
Board	4,503	Veterans Affairs—	
	267,016	Veterans' Land Act Fund—	
ALBERTA—		Advances	916,282
Finance—			15,705,567
Municipal Development and Loan		Total other loans, investments and advances	16,260,499
Board	46,687		
Winter capital projects fund	7,401	Total loans, investments and advances	3,076,131,850
Western Economic Diversification—			
Special areas and highways agreement	102,128		
	156,216		

Return on investments —Concluded

	Amount realized in 1995-96 ⁽¹⁾		Amount realized in 1995-96 ⁽¹⁾
	\$		\$
OTHER ACCOUNTS—		Public Works and Government Services—	
Agriculture and Agri-Food—		Canada Communication Group	7,972,304
Canadian Pari-Mutuel Agency	50,040	Canadian National Railway System	132,081
Interest on sale of irrigated land—Other	4,332	Government Telecommunications and Informatics	
Gross Revenue Insurance Program—Interest on loans	2,554,224	Services Revolving Fund	28,422
Canadian Heritage—		Optional Services Revolving Fund	32,054
Parks Canada Enterprise Units	50,247	Consulting and Audit Canada Revolving Fund	24,414
Foreign Affairs and International Trade—		Translation Bureau	24,596
Interest on mission bank accounts	55,091	Rental income from properties—Rental—	
Indian Affairs and Northern Development—		Other rentals	738,503
Indian housing assistance fund—On-reserve		Viking Rideau Corporation	195,537
housing—Interest on guaranteed loans	292,684	Solicitor General—	
Curragh Resources	92,126	Correctional Service—CORCAN Revolving Fund	3,570,948
Farm Credit Corporation	23,429	Royal Canadian Mounted Police—	
Eso Ltd—Norman Wells Project profits	99,765,623	Loans and advances to persons posted	
Stoney Perpetual Loan	23,377	abroad—	
Industry—		Interest	\$ 1,075
Hyundai Auto Canada Inc.	1,897,211	Transfer of profit	12,998
Bombardier Inc., groupe Canadair	28,058		14,073
Interest on general development agreement—		Total other accounts	119,163,117
Province of British Columbia	229,242	TOTAL RETURN ON INVESTMENTS	5,216,725,173
National Defence—			
Interest on loans to employees posted abroad	816,575	Summary	
Interest earned from funds on deposit with		Interest	1,801,080,269
suppliers	31,860	Transfer of profits	3,369,888,385
National Revenue—		Dividends	44,678,748
Public buildings and properties—Rental	339,268	Other	1,077,771
Privy Council—		Total	5,216,725,173
RADIAN Revolving Fund	176,798		

⁽¹⁾ The amounts reported in this column represent interest unless otherwise indicated.

Travel expenses of ministers and parliamentary secretaries

This statement provides details of the travel expenses of ministers and parliamentary secretaries incurred in the current year while on official departmental business. For the purpose of this statement, travel expenses include transportation, accommodation, meals and other expenses. The following items are excluded from this statement:

- travel expenses of ministers' staff, or of other persons travelling with ministers and parliamentary secretaries;
- hospitality costs extended on behalf of the Government where it is considered to be essential, as a matter of courtesy, or to facilitate the conduct of Government business;
- travel expenses of Members of the House of Commons serving on various parliamentary committees;
- any moving, transportation and travel expenses paid for by the House of Commons on behalf of its Members. These expenses are reported in a separate statement in Section 13 of this volume entitled "House of Commons - Statement of sessional and expense allowances, and of travel expenses paid in 1995-96";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD⁽¹⁾			FINANCE		
Department			Department		
<i>Minister—</i>			<i>Minister of Finance—</i>		
Hon R E Goodale	1	65,474	Hon P Martin	1	40,134
<i>Parliamentary Secretaries—</i>			<i>Secretary of State (International Financial Institutions)—</i>		
L Vancilief	1	14,543	Hon D Peters	1	27,800
J Pickard	1	4,679	<i>Parliamentary Secretary—</i>		
CANADIAN HERITAGE			D Walker	1	9,788
Department (Communications)			FISHERIES AND OCEANS		
<i>Ministers—</i>			Department		
Hon M Dupuy	1	34,999	<i>Ministers—</i>		
Hon S Copps	1	5,375	Hon B Tobin	1	86,344
<i>Secretaries of State (Multiculturalism) and (Status of Women)—</i>			Hon F Mifflin	1	4,413
Hon S Finestone	1	12,254	<i>Secretary of State (Fisheries and Oceans) and (Agriculture and Agri-Food)—</i>		
Hon H Fry	1	5,936	Hon F Robichaud	1	29,465 ⁽¹⁾
<i>Parliamentary Secretary—</i>			<i>Parliamentary Secretary—</i>		
A Guarnieri	1	4,436	H S Dhaliwal	1	12,505
CITIZENSHIP AND IMMIGRATION			FOREIGN AFFAIRS AND INTERNATIONAL TRADE		
Department			Department		
<i>Ministers—</i>			<i>Ministers of Foreign Affairs—</i>		
Hon S Marchi	1	15,385	Hon A Ouellet	1	91,718
Hon L Robillard	1	2,793	Hon L Axworthy	1	1,635
<i>Parliamentary Secretaries—</i>			<i>Ministers of International Trade—</i>		
M Clancy	1	11,783	Hon R MacLaren	1	38,388
M Minna	1	493	Hon AC Eggleton	1	4,392
ENVIRONMENT			<i>Secretary of State (Latin America and Africa)—</i>		
<i>Ministers—</i>			Hon C Stewart	1	56,980
Hon S Copps	1	48,534	<i>Secretary of State (Asia and Pacific)—</i>		
Hon S Marchi	1	7,628	Hon R Chan	1	33,399
<i>Deputy Prime Minister—</i>			<i>Parliamentary Secretaries—</i>		
Hon S Copps	1	5,105	J Flis	1	19,702
<i>Parliamentary Secretary—</i>			M Mac Harb	1	29,359
C Lincoln	1	28,147	R J MacDonald	1	2,792
			HEALTH		
			Department (National Health and Welfare)		
			<i>Ministers—</i>		
			Hon D Marleau	1	31,316
			Hon D Dingwall	1	7,461
			<i>Parliamentary Secretary—</i>		
			H Fry	1	4,199

Travel expenses of ministers and parliamentary secretaries —Continued

	Vote	Amount		Vote	Amount
		\$			\$
HUMAN RESOURCES DEVELOPMENT			NATURAL RESOURCES		
Department (Employment and Immigration)			Department		
<i>Ministers of Human Resources Development—</i>			<i>Minister—</i>		
Hon L Axworthy	1	44,593 ⁽²⁾	Hon A McLellan	1	21,303 ⁽³⁾
Hon D Young	1	11,012	<i>Parliamentary Secretary—</i>		
<i>Minister of Labour and Minister responsible</i>			G S Rideout	1	11,556
<i>for the federal campaign in the upcoming</i>					
<i>Quebec referendum—</i>			PRIVY COUNCIL		
Hon L Robillard	1	26,334	Department		
<i>Minister of Labour and Deputy Leader of the</i>			<i>Prime Minister—</i>		
<i>Government in the House of Commons—</i>			Rt Hon J Chrétien	1	6,446
Hon A Gagliano	1	1,081	<i>President of the Queen's Privy Council for</i>		
<i>Secretary of State (Training and Youth)—</i>			<i>Canada, Minister of Intergovernmental</i>		
Hon E Blondin-Andrew	1	93,127	<i>Affairs and Minister responsible for Public</i>		
<i>Parliamentary Secretary—</i>			<i>Service Renewal—</i>		
M Bevilacqua	1	11,993	Hon M Massé	1	8,683
INDIAN AFFAIRS AND NORTHERN			<i>President of the Queen's Privy Council for</i>		
DEVELOPMENT			<i>Canada and Minister of Intergovernmental</i>		
Department			<i>Affairs—</i>		
<i>Minister—</i>			Hon S Dion	1	2,263
Hon R Irwin	1	64,425	<i>Leader of the Government in the Senate and Minister</i>		
<i>Parliamentary Secretaries—</i>			<i>with special responsibility for literacy—</i>		
J Anawak	1	25,470	Hon J Fairbairn	1	48,991
Dr B Patry	1	5,104	<i>Leader of the Government in the House</i>		
INDUSTRY			<i>of Commons—</i>		
Department			Hon H Gray	1	632
<i>Minister—</i>			<i>Secretary of State (Parliamentary Affairs) and</i>		
Hon J Manley	1	75,490	<i>Deputy Leader of the Government in the House</i>		
<i>Secretary of State (Science, Research and</i>			<i>of Commons—</i>		
<i>Development)—</i>			Hon A Gagliano	1	33,984
Hon J Gerrard	1	61,036	<i>Parliamentary Secretaries—</i>		
<i>Secretary of State (Federal Office of Regional</i>			P Milliken	1	3,855
<i>Development - Quebec)—</i>			J English	1	921
Hon M Cauchon	45	8,546	PUBLIC WORKS AND GOVERNMENT		
JUSTICE			SERVICES		
Department			Department (Public Works and		
<i>Minister and Attorney General of Canada—</i>			Supply and Services)		
Hon A Rock	1	45,725	<i>Ministers—</i>		
<i>Parliamentary Secretary—</i>			Hon D C Dingwall	20	28,686
R MacLellan	1	5,537	Hon D Marleau	20	460
NATIONAL DEFENCE			<i>Parliamentary Secretary—</i>		
Department			R Bélair	20	1,538
<i>Minister—</i>			SOLICITOR GENERAL		
Hon D M Collenette	1	13,741	Department		
<i>Parliamentary Secretary—</i>			<i>Solicitor General of Canada—</i>		
Rear Admiral F Mifflin (Retired)	1	14,629	Hon H Gray	1	31,826
NATIONAL REVENUE			<i>Parliamentary Secretaries—</i>		
Ministers—			P Gagnon	1	5,403
Hon D Anderson	1	27,906	N Discepola	1	137
Hon J Stewart	1	4,831	TRANSPORT		
<i>Parliamentary Secretary—</i>			Department		
S Whelan	1	1,293	<i>Ministers—</i>		
			Hon D Young	1	57,648
			Hon D Anderson	1	2,827

Travel expenses of ministers and parliamentary secretaries —*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
TREASURY BOARD			VETERANS AFFAIRS		
Secretariat			Department		
<i>Presidents of the Treasury Board and Ministers responsible for infrastructure—</i>			<i>Secretary of State (Veterans)—</i>		
Hon A C Eggleton	1	29,558	Hon L MacAulay	1	22,708
Hon M Massé	1	9,448			
<i>Parliamentary Secretary—</i>					
R J Duhamel	1	322			

- (1) The expenditures of the Secretary of State (Agriculture and Agri-Food) are reported with those of the Secretary of States (Fisheries and Oceans).
- (2) Prior to the January 25, 1996 Minister shuffle, the Honourable L Axworthy had two portfolios and the budget was with Human Resources Development. An amount of \$ 4,374 was spent for his expenses as Minister of Western Economic Diversification and is reported under Human Resources Development.
- (3) The Honourable Anne McLellan is also the Federal Interlocutor for Métis and Non-Status Indians. An amount of \$1,019 has been recovered from the Privy Council and is included under Natural Resources.

SECTION 13

1995-96

PUBLIC ACCOUNTS OF CANADA

Other Miscellaneous Information

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FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Expenditures for Canadian representation at international conferences and meetings

Conferences and meetings	Amount
	\$
Association of South East Asian Nations (ASEAN)—Ministerial.....	73,071
Canada/Caribbean Heads of Government Meeting	135,440
Conference of the Parties of the Convention on Climate Change	20,396
Conference of the Wives of Heads of State and Government of the Americas	35,588
Conference on Anti-terrorism	105,915
Conférence ministérielle de la Francophonie	29,578
Conférence ministérielle préparatoire et le Sommet de la Francophonie	508,185
Governor General's Visit to the Czech Republic and The Kingdom of the Netherlands	307,421
Hemispheric Trade Ministerial Meeting	9,200
Inauguration of President Menem of Argentina	15,914
International Olympic Committee Meeting to Award the 2002 Winter Games	22,193
North Atlantic Council and North Atlantic Cooperative Council (NAC/NACC)	
Spring Ministerial Meeting	24,812
North Atlantic Council and North Atlantic Cooperative Council (NAC/NACC)	
Fall Ministerial Meeting, and the Organization for Security and	
Cooperation in Europe (OSCE) Ministerial Council Meeting	63,720
OECD Education Committee Meeting	12,027
OECD Ministerial Meeting	44,124
Organization of American States General Assembly	76,763
Prime Minister's Visit to Dallas	35,604
Prime Minister's Visit to London, Paris, The Hague, and Moscow	679,421
Prime Minister's Attendance at the Funeral of Yitzhak Rabin (Tel Aviv), CHOGM (Auckland),	
Bilateral Visit to Australia and APEC Summit (Osaka)	1,552,840
Quadrilateral Trade Ministers' Meeting	48,873
Review and Extension Conference of the Parties to the Treaty on the	
Non-Proliferation of Nuclear Weapons	98,342
Start-up Costs, Advance Team Visit and Hotel Deposit for Prime Minister's	
April 1996 Visit to Bucharest and Moscow (G7/P8 Nuclear Safety Meeting)	119,870
Start-up Costs and Advance Team Visit for Lyon G7 Summit	49,142
Team Canada Trade Mission to India, Pakistan, Indonesia, and Malaysia	1,416,253
UNESCO General Conference	51,908
United Nations Economic and Social Council	60,623
United Nations General Assembly	537,711
United Nations World Conference on Women	743,071
Miscellaneous conferences and meetings	149,419
Total	7,027,424

Travel expenses for Canadian representation at international conferences and meetings

	\$		\$
<i>Association of South East Asian Nations</i>		<i>Foreign Affairs and International Trade</i>	
<i>(ASEAN)—Ministerial Meeting</i>	<i>58,110</i>	Harley K, Lemieux P, Nelems P, Plouffe L, Smart D.	
Member of the House of Commons		National Defence	
Ouellet Hon A.		Barbe Y, Soundy W, Wynne P.	
Foreign Affairs and International Trade		Prime Minister's Office/Privy Council Office	
Brodeur Y, Edwards L, Grinius M, Johnstone V,		Bartleman J, Benson I, Brooman K, Carisse J-M, Carle J,	
Kergin M, Théberge N, Whiting S.		Chrétien C, Côté C, Deschambault D, Hartley B,	
Other		Laurin A, MacInnis D, Parisot P, Prusakowski T,	
Ouellet E.		Read C, Swartman L, Wilson T.	
<i>Canada/Caribbean Heads of Government Meeting</i>	<i>135,137</i>	<i>Conference of the Parties of the Convention on Climate</i>	
Members of the House of Commons		<i>Change</i>	<i>2,445</i>
Augustine J, Chrétien Rt Hon J, Stewart Hon C.		Members of the House of Commons	
		Caccia Hon C, Walker D.	

13.2 OTHER MISCELLANEOUS INFORMATION

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings —Continued

	\$		\$
<i>Conference of Wives of Heads of State and Government of the Americas</i>	35,588	Provincial Governments Laurendeau M. Others Kufka Dr H, Landry A, Michaud J, Pagé G, Roy L.	
Head of Delegation Chrétien Mde A.		<i>Governor General's Visit to the Czech Republic and The Kingdom of the Netherlands</i>	216,902
Foreign Affairs and International Trade Beaulieu R, Girling E, Lortie Amb M.		Governor General LeBlanc Rt Hon R.	
Prime Minister's Office Bondar M, Hosek C, Lee K.		Members of the House of Commons Eggleton Hon A, Gerrard Hon J.	
<i>Conference on Anti-terrorism</i>	102,937	Foreign Affairs and International Trade Hudson A, Lebel J, Lederman L, Lessard M, Mace M, Portelance R.	
Members of the House of Commons Axworthy Hon L, Chrétien Rt Hon J.		Government House Chevier Y, Fram K, Gillis J, Gothe P, Gough J, Higgins K, Hood M, Jodoin N, Jolivet G, Laing W, Larocque J, Lortie L, O'Brien K, Roy M, Smyth T, Webb R, Wilson P.	
Foreign Affairs and International Trade Johnstone V, Lappe C, Pearson M, Portelance R, Smith G.		Industry Farmer V, Lajeunesse J.	
Prime Minister's Office/Privy Council Office Bartleman J, Bertrand J, Brooman K, Carisse J-M, Carle J, Chrétien C, Côté C, Deschambault D, Donolo P, Hartley B, Laurin A, Lilkoff M-C, MacInnis D, Pilon T, Read C.		Other Fowler LeBlanc D.	
<i>Conférence ministérielle de la Francophonie</i>	27,448	<i>Hemispheric Trade Ministerial Meeting</i>	9,200
Member of the House of Commons Pettigrew Hon P.		Member of the House of Commons MacLaren Hon R.	
Canadian International Development Agency Corneau H, Couture R.		Foreign Affairs and International Trade Hancock J, Lessard M.	
Foreign Affairs and International Trade Boulet D, de Lorimier L, Elliott R, Hubert J-P, Laprade S, Poirier G, Racine A, Rousseau H, Tobin P.		Other MacLaren L.	
<i>Conférence ministérielle préparatoire et le sommet de la Francophonie</i>	432,548	<i>Inauguration of President Menem of Argentina</i>	15,914
Members of the House of Commons Chrétien Rt Hon J, Ouellet Hon A.		Member of the House of Commons Marchi Hon S.	
Members of the Senate De Bané Hon P, Gauthier J-R.		Other Marchi L.	
Canadian International Development Agency Couture R, Labelle H.		<i>International Olympic Committee Meeting to award the 2002 Winter Games</i>	22,193
Foreign Affairs and International Trade Beauchamp R, Bilodeau J, Brodeur Y, de Lorimier L, Delouya A, Dubois C, Elliott R, Engel B, Ferguson I, Filion F, Fortin J, Goulet N, Hubert J-P, Johnstone V, Lachapelle L, Laporte Amb S, Laprade S, Laverdure C, Poirier G, Portelance R, Raymond V, Tobin P.		Member of the House of Commons Copps Hon S.	
National Defence Lacasse M, Picard J-P.		Environment Dee D, Fabian L, Hébert R, May-Cuconato L.	
Prime Minister's Office/Privy Council Office Bartleman J, Benson I, Brooman K, Carisse J-M, Deschambault D, Garceau P, Hartley B, LeBlanc D, Legros G, MacInnis D, Parisot P, Pelletier J, Pilon T, Schryburt M, Swartman L, Tessier I, Tremblay E.		<i>North Atlantic Council and North Atlantic Cooperative Council (NAC/NACC) Spring Ministerial Meeting</i>	19,373
		Member of the House of Commons Ouellet Hon A.	
		Foreign Affairs and International Trade Brodeur Y, Johnstone V, Pearson M.	
		Other Ouellet E.	

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings —Continued

	\$		\$
<i>North Atlantic Council and North Atlantic Cooperative Council (NAC/NACC) Fall Ministerial Meeting, and the Organization for Security and Cooperation in Europe (OSCE) Ministerial Council Meeting.</i>	63,586	<i>Prime Minister's Visit to London, Paris, The Hague and Moscow</i>	534,571
Members of the House of Commons		Member of the House of Commons	
Lavigne R, Ouellet Hon A.		Chrétien Rt Hon J.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Brodeur Y, Gartshore G, Johnstone V, Jurschewsky S,		Lebel J, Lemieux P, Pigeon L, Portelance R, Smith G.	
Kergin M, McKellar P, McRae R, Morrill K,		National Defence	
Pearson M, Théberge N, Walker P.		Biehn R, Bowen K, Jobin S, Leblanc S, Quinn A,	
Other		Senn L, Thompson R, Willis G.	
Ouellet E.		Prime Minister's Office/Privy Council Office	
<i>OECD Educational Committee Meeting</i>	12,027	Anderson D, Bartleman J, Bertrand J, Bondar M,	
Foreign Affairs and International Trade		Brooman K, Carisse J-M, Carle J, Chahal R,	
Valaskakis Amb K.		Chrétien C, Côté C, Deschambault D, Donolo P,	
Human Resources Development		Faubert M, Hosek C, Laurin A, LeBlanc D, Lee K,	
Nixon M.		Legros G, MacInnis D, McAdoo M, Parisot P,	
Provincial Governments		Pelletier J, Pilon T, Prusakowski T, Robillard L,	
Ady Hon J.		Tessier I, Tremblay E.	
Other		Public Works and Government Services	
Molloy G.		Kiriloff N, Saharov I.	
<i>OECD Ministerial Meeting.</i>	43,017	<i>Prime Minister's Attendance at Funeral of Yitzhak Rabin (Tel Aviv), CHOGM (Auckland), Bilateral Visit to Australia and APEC Summit (Osaka).</i>	1,242,639
Member of the House of Commons		Members of the House of Commons	
MacLaren Hon R.		Chan Hon R, Chrétien Rt Hon J, MacLaren Hon R,	
Foreign Affairs and International Trade		Ouellet Hon A, Stewart Hon C.	
Gardiner S, Giroux P, Glasgow L, Hancock J,		Canadian International Development Agency	
Picard B, Waddell D.		Corneau H.	
Other		Foreign Affairs and International Trade	
MacLaren L.		Armstrong B, Baillargeon C, Bennet H, Bentley J,	
<i>Organization of American States General Assembly</i>	59,274	Boudreau J, Brodeur Y, Brownrigg C, Chatterson D,	
Members of the House of Commons		Chiasson R, Clugston M, Crowe J, Curtis J, Deegan S,	
Ouellet Hon A, Stewart Hon C.		Dehler M, Edwards L, Etheridge N, Fujioko R,	
Canadian International Development Agency		Gautron Y, Geals R, Giroux P, Gosselin J,	
Wood J.		Hardinge D, Henderson S, Hepburn L, Hutchins R,	
Foreign Affairs and International Trade		Johnstone V, Kergin M, Kern M, Klassen J, Lambert J,	
Brodeur Y, Crosby L, Deslauriers J, Dickson B,		Lebel J, Lessard M, Martin M, Matsumoto K, McRae F,	
Dow A, Dupuis A, Guttman T, Hickman H,		Moore R, Morrison J, Mullins G, Nelems M,	
Johnstone V, Landry G, McCallion K, McDonald K,		O'Connell C, Pappas C, Paquin K, Paul D,	
St-Jean B, Tobin P.		Pearson M, Picard B, Portelance R, Shiraishi Y,	
National Defence		Stewart C, Taketama M, Watanabe S, Wayand J,	
Novak S.		Wright S, Young C.	
Royal Canadian Mounted Police		National Defence	
Bérubé A.		Bauer P, Bennink I, Lacasse M, Picard J-P,	
<i>Prime Minister's Visit to Dallas</i>	26,189	Richardson K, Spence T.	
Member of the House Commons		Prime Minister's Office/Privy Council Office	
Chrétien Rt Hon J.		Anderson D, Bartleman J, Bertrand J, Bondar M,	
National Defence		Brooman K, Cameron D, Carisse J-M, Carle J, Chahal R,	
Lecuyer L, Messier G.		Chrétien C, Côté C, Deschambault D, Dona C, Donolo P,	
Prime Minister's Office/Privy Council Office		Faubert M, Fournier T, Fung M, Hartley B, Laurin A,	
Brousseau C, Carisse J-M, Carle J, Donolo P,		LeBlanc D, Lee K, Legros G, Lilko M-C, McInnis D,	
Legros G, McAdoo M, Pilon T, Tremblay E.		Pelletier J, Pilon T, Prusakowski T, Robillard L,	
		Schryburt C, Schryburt M, Tessier I, Tremblay E,	
		Wilson T.	

13.4 OTHER MISCELLANEOUS INFORMATION

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings —Continued

	\$		\$
Public Works and Government Services		Foreign Affairs and International Trade	
Nakamura-Brunet S.		Cartwright S, Deegan S, Edwards L, Kern M, Lebel J,	
Others		Lemieux P, Lessard M, Pigeon L, Portelance R.	
Chan M, MacLaren L, Stewart D.		National Defence	
<i>Quadrilateral Trade Ministers' Meeting</i>	48,457	Aucion R, Filion O, Gauthier I, Gingras A, King R,	
Member of the House of Commons		Maheau M-J, Nielson P, St-Pierre N, Willis G.	
MacLaren Hon R.		Prime Minister's Office/Privy Council Office	
Foreign Affairs and International Trade		Anderson D, Bartleman J, Benson I, Bertrand J,	
Carin B, Cartwright S, Giroux P, Hancock J,		Brooman K, Cameron D, Carisse J-M, Carle J,	
Kilpatrick A, Lessard M, Picard B, Waddell D,		Chahal R, Chrétien C, Cober D, Côté C,	
Weekes J.		Deschambault D, Dona C, Donolo P, Faubert M,	
Other		Fung M, Hartley B, Hosek C, Laurin A, LeBlanc D,	
MacLaren L.		Lee K, Legros G, MacInnis D, Parisot P, Pelletier J,	
<i>Review and Extension Conference of the Parties to the</i>		Pilon T, Prusakowski T, Read C, Robillard L,	
<i>Treaty on the Non-Proliferation of Nuclear Weapons</i>	93,307	Schryburt C, Tessier I, Wilson T.	
Member of the House of Commons		Provincial Governments	
Ouellet Hon A.		Egan R, French D, Gaudet G, Harling C,	
Atomic Energy Control Board		Hastings G, Jenkins-Smith M, Kozak E,	
Casterton J, Harvie J.		MacKenzie S, Munnoch S, Reid R, Saunders A,	
Foreign Affairs and International Trade		Sokolyk T, Sparkes P.	
Brodeur Y, Cocker P, Johnstone V, Jurschewsky S,		<i>UNESCO General Conference</i>	40,708
MacKinnon P, Pearson M, Pollack A, Raif T,		Member of the House of Commons	
Sinclair D, Théberge N, Tognet G, Westdal C.		Dupuy Hon M.	
National Defence		Foreign Affairs and International Trade	
Craig K.		Brossard-Jurkovich M-J, Kramer J, Orr J,	
<i>Start-up Costs, Advance Team Visit and Hotel Deposit</i>		Canadian Heritage	
<i>for Prime Minister's April 1996 Visit to Bucharest</i>		Terrillon MacKay L.	
<i>and Moscow (G7/P8 Nuclear Safety Meeting)</i>	119,870	Provincial Governments	
Foreign Affairs and International Trade		Atkinson Hon P.	
Lebel J, Pigeon L.		Canadian Commission for UNESCO	
Prime Minister's Office/Privy Council Office		Aгнаieff M, Conlay M, Fagnon G, Launay V,	
Chrétien C, Faubert M, Fung M, Robillard L.		Philipps C, Scott M, Young G.	
<i>Start-up Costs and Advance Team Visit for</i>		<i>United Nations Economic and Social Council</i>	60,623
<i>Lyon G7 Summit</i>	39,543	Canadian International Development Agency	
Foreign Affairs and International Trade		Bolduc J-P, Volkoff A.	
Boucher C, Coutts S, Pigeon L, Shapardanov C.		Foreign Affairs and International Trade	
Prime Minister's Office/Privy Council Office		Archibald R, Baillargeon C, Burack E, Irish J,	
Carle J, Chrétien C, Legros G, Loveys M.		Kramer J, Laker M, Smith G.	
<i>Team Canada Trade Mission to India, Pakistan,</i>		<i>United Nations General Assembly</i>	443,094
<i>Indonesia and Malaysia</i>	1,040,211	Members of the House of Commons	
Members of the House of Commons		Assad M, Chan Hon R, Chrétien Rt Hon J,	
Chan Hon R, Chrétien Rt Hon J, Dhaliwal H,		English J, Ouellet Hon A, Stewart Hon C.	
MacLaren Hon R, Malhi G.		Auditor General	
Member of the Senate		Bibeau J.	
Hébert Hon J.		Canadian International Development Agency	
Premiers		Frasier H.	
Callbeck Hon C, Filmon Hon G, Harcourt Hon M,			
Harris Hon M, McKenna Hon F, Savage Hon J,			
Wells Hon C.			

FOREIGN AFFAIRS AND INTERNATIONAL TRADE

Travel expenses for Canadian representation at international conferences and meetings —*Concluded*

	\$		\$
Foreign Affairs and International Trade		Members of the Senate	
Asselin K, Bishop A, Brodeur Y, Deegan S,		Cohen Hon E, Pearson Hon L.	
Dion A, Doherty M, Dubois D, Fowler R, Glauser M,		Canadian International Development Agency	
Johnstone V, Kergin M, Koundakjian V, Lafrance L,		Girvan M, Labelle H, Rivington D.	
Lamarche S, Lavertu G, McVey D, Miller B,		Foreign Affairs and International Trade	
Mlacak K, Nelems M, Pearson M, Perlain C,		Archibald R, Bird S, Buck K, Delouya A,	
Portelance R, Poupart I, Sherrin M, Shore A,		Dion A, Heddleston R, Hepburn L, Hynes R,	
Sinclair D, Splinter P, Stuckless C, Touchette J,		Lavoie L, Leduc R, Robertson S, Taylor S.	
Walker D.		Human Resources Development	
National Defence		Arniel B.	
Barber T, Blackmore L.		Secretary of State (Training and Youth)	
Prime Minister's Office/Privy Council Office		Corston L.	
Bartleman J, Bondar M, Brooman K, Carisse J-M, Carle J,		Status of Women	
Chahal R, Côté C, Donolo P, Faubert M, Hartley B,		Bergeron-de Villiers L, Claxton J, Ferderber R,	
Hosek C, MacInnis D, Schryburt C, Tremblay E.		Latourelle R, McKeeby D, McRae C,	
Others		Napoli S, Raymond V, Regehr S, Roy T,	
Benjamin M, Ouellet E, Roche D.		Waugh N.	
<i>United Nations World Conference on Women</i>	645,362	Provincial/Territorial Governments	
Members of the House of Commons		Ballantyne P, Blackburn Hon J, Harvey T,	
Augustine J, Blondin-Andrews Hon E,		Heron-Hebert S, Malavoy M, Vodrey Hon R,	
Catterall M, Clancy M, Finestone Hon S,		Others	
Fry H, Gagnon C, Hayes S, McLaughlin Hon A,		Anawak C, Beck P, Bélair M, Cook R,	
Torsney P.		Côté-Harper G, Dion-Stout M, Dowse S,	
		Leung E, Micheal L, Pépin L, Riche N, Simms G,	
		Tremblay M, Verthuy M.	

HUMAN RESOURCES DEVELOPMENT

Compensation payments and administration expenses ⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland	1,619,505	248,603	1,868,108
Prince Edward Island	436,263	101,780	538,043
Nova Scotia—Federal	3,668,651	311,176	3,979,827
Nova Scotia—Cape Breton Development Corporation (CBDC)	11,624,988	790,453	12,415,441
Nova Scotia—CBDC (Section 9a)	4,795,891	206,885	5,002,776
Nova Scotia—Old silicosis	614,527	18,426	632,953
New Brunswick	1,064,910	545,013	1,609,923
Quebec	12,434,616	3,051,291	15,485,907
Ontario	32,928,858	4,771,174	37,700,032
Manitoba	1,876,684	726,491	2,603,175
Saskatchewan	1,576,423	545,947	2,122,370
Alberta	3,642,312	812,297	4,454,609
British Columbia	6,642,132	2,019,547	8,661,679
Payments respecting locally engaged employees outside Canada	147,392		147,392
Supplementary compensation to certain widows and dependent children of seamen	6,900		6,900
Compensation to Quebec casual employees TB 1979-29	52,600		52,600
Payments to workers' compensation boards for overpayment of benefits	12,949		12,949
Excess monies paid to claimants (subrogation cases)	691,947		691,947
Salary recovered and returned to other government departments (subrogation cases)	566,301		566,301
Legal, medical, professional expenses (subrogation cases)	199,778		199,778
Penitentiary inmates compensation	102,373		102,373
	84,706,000	14,149,083	98,855,083
Less: recoveries			
Administrative expenses recovered from Crown agencies		4,781,188	4,781,188
Claim costs recovered from Crown agencies	29,083,194		29,083,194
Recoveries from responsible third parties (subrogation)	2,857,907		2,857,907
Overpayment of compensation recovered from claimants	25,076		25,076
Penitentiary inmates compensation recovered	102,373		102,373
	32,068,550	4,781,188	36,849,738
Net expenditures	52,637,450	9,367,895	62,005,345

⁽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, and of travel and research expenses paid in 1995-96 ⁽¹⁾

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W	64,400	10,100	61,449	4,430	Keon W J	64,400	10,100		40,141
Anderson D	33,989	5,331	15,535	17,545	Kinsella N A	64,400	10,100	25,333	47,851
Andreychuk R	64,400	10,100	50,073	34,526	<i>Opposition Whip</i>	4,800			
Angus D	64,400	10,100	15,248	27,051	Kirby M	64,400	10,100	44,426	45,934
Atkins N K	64,400	10,100	39,830	44,880	Kolber L	63,080	8,780	10,457	30,713
Austin J	64,400	10,100	41,877	21,194	Landry J P	6,107	958	859	5,082
Bacon L	64,400	10,100	7,833	38,026	Lavoie-Roux T	64,400	10,100	5,552	18,558
Balfour J	64,400	10,100	26,209	22,663	Lawson E M	64,400	10,100	36,604	14,523
Beaudoin G	64,400	10,100	4,934	47,105	Lebreton M	64,400	10,100	10,328	37,719
Berntson E A	64,400	10,100	45,107	36,028	Lewis P D	64,400	10,100	32,149	120
<i>Deputy</i>					Losier-Cool R-M	64,400	10,100	42,591	50,910
<i>Leader of the</i>					Lucier P	64,400	10,100	62,435	40,468
<i>Opposition</i>	9,400				Lynch-Staunton J	64,400	10,100	13,663	2,045
Bolduc R	64,400	10,100	17,469	15,459	<i>Leader of</i>				
Bonnell L	64,400	10,100	29,111	38,401	<i>the Opposition</i>	23,800			
Bosa P	64,400	10,100	11,735	33,363	MacDonald F	64,400	10,100	52,871	48,118
Bryden J	64,400	10,100	25,871	4,947	MacDonald J M	64,400	10,100	9,033	17,352
Buchanan J	64,400	10,100	49,295	38,237	MacEachen A J	64,400	10,100	22,979	57,965
Carney P	64,400	10,100	28,278	50,239	Maheu S	10,733	1,683	816	12,609
Carstairs S	64,400	10,100	51,783	49,914	Marchand L	64,400	10,100	47,439	16,342
Charbonneau G	64,400	10,100	5,223	48,336	Meighen M A	64,400	10,100	26,858	45,233
Cochrane E	64,400	10,100	30,260	49,089	Milne L	33,989	5,331	14,875	36,467
Cogger M B	64,400	10,100	6,781	33,052	Molgat G L	64,400	10,100	64,612	28,859
Cohen E J	64,400	10,100	31,629	41,567	<i>Speaker of</i>				
Comeau G J	64,400	10,100	36,684	32,276	<i>the Senate</i>	31,000			
Cools A C	64,400	10,100	57,882	55,842	Murray L	64,400	10,100	19,827	13,967
Corbin E	64,400	10,100	29,993	48,388	Neiman J B	28,264	4,433	15,431	22,238
Davey K	64,400	10,100	16,087	20,444	Nolin P C	64,400	10,100	19,850	48,499
De Bane P	64,400	10,100	30,865	37,827	Oliver D H	64,400	10,100	66,334	49,978
Desmarais J N	21,467	3,231	2,240	17,548	Olson H A	60,072	9,421	38,728	13,968
Deware M M	64,400	10,100	33,401	41,991	Ottenheimer G	64,400	10,100	43,284	31,260
Di Nino C	64,400	10,100	19,545	9,403	Pearson L	64,400	10,100	5,729	44,268
Doody C W	64,400	10,100	23,681	12,215	Perrault R J	64,400	10,100	33,385	16,234
Doyle R J	64,400	10,100	10,583	14,539	Petten W J	64,400	10,100	36,143	4,617
Eyton J T	64,400	10,100	9,810	17,308	Phillips O H	64,400	10,100	40,502	19,295
Fairbairn J	64,400	10,100	14,912	8,758	Pitfield P M	64,280	9,980		15,763
Forrestall J M	64,400	10,100	42,319	24,187	Poulin M P	33,989	5,331	10,080	42,210
Gauthier J-R	64,400	10,100	2,407	20,722	Prud'homme M	64,400	10,100	13,392	9,033
Ghitter R	64,400	10,100	41,923	26,490	Riel M	64,400	10,100	9,861	5,168
Gigantes P D	64,400	10,100	32,503	41,830	Rivest J-C	64,400	10,100	12,051	42,501
Grafstein J S	63,980	9,680	18,700	7,090	Rizzuto P	64,400	10,100	7,597	38,459
Graham B A	64,400	10,100	49,113	54,989	Roberge F	64,400	10,100	24,677	34,805
<i>Deputy leader</i>					Robertson B M	64,400	10,100	51,163	15,934
<i>of the Government</i>	14,900				Robichaud L J	64,400	10,100	7,750	27,899
Grimard N	64,400	10,100	36,099	45,722	Rompkey W	33,810	5,302	54,519	31,375
Gustafson L J	64,400	10,100	47,750	17,246	Rossiter E	64,400	10,100	29,843	12,678
Haidasz S	64,400	10,100	29,911	50,989	Roux J-L	64,400	10,100	7,702	20,103
Hastings E	64,400	10,100	14,687	7,830	Simard J-M ⁽²⁾	64,400	10,100	26,671	64,178
Hays D P	64,400	10,100	62,809	55,976	Sparrow H O	64,400	10,100	20,714	35,580
Hébert J	64,400	10,100	10,327	50,574	Spivak M	64,400	10,100	44,747	45,359
<i>Government</i>					Stanbury R J	64,220	9,920	22,431	21,131
<i>Whip</i>	7,500				Stewart J B	64,400	10,100	28,187	510
Hervieux-Payette C	64,400	10,100	10,025	39,574	St-Germain G	64,400	10,100	72,156	47,639
Jessiman D J	64,400	10,100	57,414	19,856	Stollery P	64,400	10,100	40,214	49,330
Johnson J	64,400	10,100	34,098	37,761	Stratton T R	64,400	10,100	37,751	44,349
Kelleher J F	64,400	10,100	37,127	23,463	Sylvain J	53,667	8,417	9,354	31,951
Kelly W M	64,400	10,100	26,363	64,841	Taylor N	4,328	679		15,912
Kenny C	64,400	10,100	33,793	64,773	Thériault L N	56,442	8,852	63,858	49,594

PARLIAMENT

The Senate

Statement of sessional and expense allowances, and of travel and research expenses paid in 1995-96 ⁽¹⁾

---Concluded

Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research expenses	Honourable Members of The Senate	Sessional allowances	Expense allowances	Travel expenses	Research expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Thompson A.	64,400	10,100	5,073	12,095	Watt C.	64,400	10,100	37,887	32,874
Tkachuk D.	64,400	10,100	78,460	38,920	Wood D.	64,400	10,100	17,047	40,162
Twinn W P.	64,280	9,980	41,680	25,302	Total.	6,712,897	1,036,509	3,086,539	3,378,651

⁽¹⁾ The *Government Expenditures Restraint Act, 1993 No. 2* authorizes the freezing of each Member's sessional allowance at the 1992 level of \$64,400 for 1993, 1994, 1995 and 1996.

⁽²⁾ This research expense 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 of travel expenses paid in 1995-96

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Abbott J	64,400	21,300	68,491	Catterall M	64,400	21,300	12,081
Ablonczy D	64,400	21,300	46,987	<i>Allowance as Deputy</i>			
Adams P	64,400	21,300	29,683	<i>Government Whip</i>	7,500		
Alcock R	64,400	21,300	69,441	Cauchon Hon M	64,400	21,300	20,879
Allmand Hon W	64,400	21,300	26,022	Chamberlain B	64,400	21,300	30,123
Althouse V	64,400	26,200	46,662	Chan Hon R	64,400	21,300	105,517
Anawak J I	64,400	28,200	168,551	Charest Hon J J	64,400	21,300	38,607
Anderson Hon D	64,400	21,300	55,574	Chatters D	64,400	26,200	69,972
Arseneault G H	64,400	21,300	47,711	Chrétien Rt Hon J	64,400	21,300	600
Assad M	64,400	21,300	30,241	Chrétien J-G	64,400	21,300	49,880
Assadourian S	64,400	21,300	40,470	Clancy M	64,400	21,300	55,458
Asselin G	64,400	21,300	44,874	Cohen S	64,400	21,300	54,962
Augustine J	64,400	21,300	34,608	Collenette Hon D	64,400	21,300	29,836
Axworthy C	64,400	21,300	72,768	Collins B	64,400	21,300	80,620
Axworthy Hon L	64,400	21,300	60,252	Comuzzi J	64,400	26,200	34,044
Bachand C	64,400	21,300	30,859	Copps Hon S	64,400	21,300	33,123
Baker G S	64,400	26,200	106,678	Cowling M	64,400	21,300	72,696
Bakopanos E	64,400	21,300	21,411	Crawford R	64,400	21,300	27,264
Barnes S	64,400	21,300	36,671	Crête P	64,400	21,300	38,795
Beaumier C	64,400	21,300	32,179	Culbert H	64,400	21,300	53,158
Bélair R	64,400	26,200	81,332	Cullen R	1,212	401	2,974
Bélanger M	64,400	21,300	8,590	Cummins J	64,400	21,300	72,602
Bélisle R	64,400	21,300	17,630	Dalphondu-Guiral M	64,400	21,300	20,387
Bellehumeur M	64,400	21,300	45,858	<i>Allowance as Deputy Official</i>			
Bellemare E	64,400	21,300	5,145	<i>Opposition Whip</i>	775		
Benoit L E	64,400	21,300	41,503	<i>Allowance as Chief Official</i>			
Bergeron S	64,400	21,300	16,617	<i>Opposition Whip</i>	1,403		
Bernier G	64,400	21,300	43,492	Davialt M	64,400	21,300	23,494
Bernier M	64,400	21,300	41,540	Debien M	64,400	21,300	20,964
Bernier Y	64,400	21,300	84,801	de Jong S	64,400	21,300	51,626
Bertrand R	64,400	21,300	35,560	de Savoye P	64,400	21,300	32,544
Bethel J	64,400	21,300	49,001	Deshaies B	64,400	26,200	42,621
Bevilacqua M	64,400	21,300	52,420	DeVillers P	64,400	21,300	27,674
Bhaduria J	64,400	21,300	49,428	Dhaliwal H	64,400	21,300	53,116
Blaikie B	64,400	21,300	61,661	Dingwall Hon D C	64,400	21,300	42,372
Blondin-Andrew Hon E	64,400	28,200	172,238	Dion Hon S	1,212	401	
Bodnar M	64,400	21,300	59,667	Discepolo N	64,400	21,300	28,200
Bonin R	64,400	21,300	31,139	Dromisky S	64,400	21,300	62,614
Bouchard Hon L	50,897	16,834	23,910	Dubé A	64,400	21,300	31,327
<i>Allowance as Leader of the</i>				Duceppe G	64,400	21,300	33,900
<i>Official Opposition</i>	38,805			<i>Allowance as Chief Official</i>			
Boudria D	64,400	21,300	29,552	<i>Opposition Whip</i>	10,432		
<i>Allowance as Chief</i>				<i>Allowance as Leader of the</i>			
<i>Government Whip</i>	13,200			<i>Official Opposition</i>	4,369		
Breitkreuz C	64,400	26,200	60,987	<i>Allowance as Official</i>			
Breitkreuz G	64,400	21,300	49,884	<i>Opposition House</i>			
Bridgman M	64,400	21,300	56,257	<i>Leader</i>	2,530		
Brien P	64,400	21,300	48,463	Duhamel R J	64,400	21,300	71,365
Brown B	64,400	21,300	33,125	Dumas M	64,400	21,300	16,339
Brown J	64,400	21,300	75,121	Duncan J	64,400	26,200	71,509
Brushett D	64,400	21,300	49,260	Dupuy Hon M	64,400	21,300	18,956
Bryden J	64,400	21,300	42,129	Easter W	64,400	21,300	57,647
Byrne G	1,212	493	3,402	Eggleton Hon A	64,400	21,300	38,862
Caccia Hon C L	64,400	21,300	28,464	English J	64,400	21,300	36,735
Calder M	64,400	21,300	36,735	Epp K	64,400	21,300	34,477
Campbell B	64,400	21,300	49,785	Fewchuk R	64,400	21,300	70,506
Cannis J	64,400	21,300	26,293	Fillion G	64,400	21,300	41,341
Canuel R	64,400	21,300	52,382	Finestone Hon S	64,400	21,300	24,632
Caron A	64,400	21,300	33,021	Finlay J	64,400	21,300	46,806

PARLIAMENT
House of Commons

Statement of sessional and expense allowances, and of travel expenses paid in 1995-96 —Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Flis J.	64,400	21,300	36,324	Kerpan A.	64,400	21,300	39,043
Fontana J.	64,400	21,300	48,402	Keyes S.	64,400	21,300	41,137
Forseth P. E.	64,400	21,300	67,446	Kilger B.	64,400	21,300	37,408
Frazer J.	64,400	21,300	43,513	<i>Allowance as Assistant</i>			
Fry Hon H.	64,400	21,300	84,362	<i>Deputy Chairperson of</i>			
Gaffney B.	64,400	21,300	6,629	<i>Committees of the Whole</i>	9,534		
Gagliano Hon A.	64,400	21,300	22,783	<i>Allowance as Deputy</i>			
Gagnon C.	64,400	21,300	27,644	<i>Chairperson of Committees</i>			
Gagnon P.	64,400	21,300	58,302	<i>of the Whole</i>	966		
Gallaway R.	64,400	21,300	45,414	Kilgour D.	64,400	21,300	52,167
Gauthier M.	64,400	21,300	47,327	<i>Allowance as Deputy</i>			
<i>Allowance as Official</i>				<i>Speaker and Chairman of</i>			
<i>Opposition House</i>				<i>Committees of the Whole</i>	25,700		
<i>Leader</i>	20,928			Kirkby G.	64,400	26,200	83,149
<i>Allowance as Leader of the</i>				Knutson G.	64,400	21,300	54,372
<i>Official Opposition</i>	5,926			Kraft Sloan K.	64,400	21,300	40,506
Gerrard Hon J.	64,400	21,300	93,120	Lalonde F.	64,400	21,300	25,355
Gilmour B.	64,400	21,300	68,054	Landry J.	64,400	21,300	53,521
Godfrey J.	64,400	21,300	39,730	Langlois F.	64,400	21,300	61,774
Godin M.	64,400	21,300	22,619	Lastewka W.	64,400	21,300	34,125
Goodale Hon R.	64,400	21,300	50,727	Laurin R.	64,400	21,300	23,153
Gouk J.	64,400	21,300	75,124	<i>Allowance as</i>			
Graham B.	64,400	21,300	30,887	<i>Chief Official</i>			
Gray Hon H.	64,400	21,300	35,850	<i>Opposition Whip</i>	1,364		
Grey D.	64,400	21,300	70,693	<i>Allowance as Deputy</i>			
Grose I.	64,400	21,300	26,655	<i>Official Opposition</i>			
Grubel H.	64,400	21,300	59,043	<i>Whip</i>	6,725		
Guarnieri A.	64,400	21,300	37,210	Lavigne L.	64,400	21,300	17,667
Guay M.	64,400	21,300	46,310	Lavigne R.	64,400	21,300	27,967
Guimond M.	64,400	21,300	37,776	Lebel G.	64,400	21,300	32,804
Hanger A.	64,400	21,300	43,045	LeBlanc F. G.	64,400	21,300	50,293
Hanrahan H.	64,400	21,300	44,069	Leblanc N.	64,400	21,300	19,089
Harb M.	64,400	21,300	4,102	Lee D.	64,400	21,300	30,806
Harper Ed.	64,400	21,300	26,425	Lefebvre R.	64,400	21,300	55,096
Harper Elijah.	64,400	26,200	106,200	Leroux G.	64,400	21,300	39,952
Harper S.	64,400	21,300	40,548	Leroux J. H.	64,400	21,300	33,148
Harris R.	64,400	26,200	72,924	Lincoln C.	64,400	21,300	27,557
Hart J.	64,400	21,300	64,220	Loney J.	64,400	21,300	82,305
Harvard J.	64,400	21,300	68,794	Loubier Y.	64,400	21,300	31,728
Hayes S.	64,400	21,300	33,142	MacAulay Hon L.	64,400	21,300	91,083
Hermanson E.	64,400	21,300	69,274	MacDonald R.	64,400	21,300	74,700
<i>Allowance as Other</i>				MacLaren Hon R.	52,455	17,349	32,865
<i>Opposition Party</i>				MacLellan R.	64,400	21,300	49,228
<i>House Leader</i>	3,367			Maheu S.	53,667	17,750	22,225
Hickey B.	64,400	21,300	71,475	<i>Allowance as Deputy</i>			
Hill G.	64,400	21,300	47,067	<i>Chairperson of Committees</i>			
Hill J.	64,400	26,200	49,729	<i>of the Whole</i>	8,750		
Hoepfner J. E.	64,400	21,300	43,376	Malhi G.	64,400	21,300	31,495
Hopkins L.	64,400	21,300	20,100	Maloney J.	64,400	21,300	47,399
Hubbard C.	64,400	21,300	45,363	Manley Hon J.	64,400	21,300	
Ianno T.	64,400	21,300	27,216	Manning P.	64,400	21,300	80,607
Iftody D.	64,400	21,300	63,180	<i>Allowance as Other</i>			
Irwin Hon R.	64,400	21,300	47,633	<i>Opposition Party Leader</i>	29,500		
Jackson O. L.	64,400	21,300	38,836	Marchand J-P.	64,400	21,300	27,405
Jacob J-M.	64,400	21,300	33,231	Marchi Hon S.	64,400	21,300	35,531
Jennings D.	64,400	21,300	61,339	Marleau Hon D.	64,400	21,300	32,191
Johnston D.	64,400	21,300	43,867	Martin K.	64,400	21,300	24,631
Jordan J.	64,400	21,300	21,762	Martin Hon P.	64,400	21,300	20,146
Karygiannis J.	64,400	21,300	19,442	Massé Hon M.	64,400	21,300	1,569

PARLIAMENT
House of Commons

Statement of sessional and expense allowances, and of travel expenses paid in 1995-96 —Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Mayfield P W	64,400	26,200	62,462	Rideout G S	64,400	21,300	46,776
McClelland I	64,400	21,300	44,473	Riis N A	64,400	21,300	102,246
McCormick L	64,400	21,300	53,314	Ringma B	64,400	21,300	51,640
McGuire J	64,400	21,300	59,762	<i>Allowance as Chief</i>			
McKinnon G	64,400	21,300	78,944	<i>Other Opposition</i>			
McLaughlin Hon A	64,400	26,200	45,453	<i>Party Whip</i>	5,000		
McLellan Hon A	64,400	21,300	70,261	Ringuette-Maltais P	64,400	21,300	51,512
McTeague D	64,400	21,300	37,200	<i>Allowance as Assistant</i>			
McWhinney T	64,400	21,300	79,487	<i>Deputy Chairperson of</i>			
Ménard R	64,400	21,300	7,908	<i>Committees of the Whole</i>	935		
Mercier P	64,400	21,300	14,226	Robichaud Hon F	64,400	21,300	49,120
Meredith V	64,400	21,300	54,316	Robillard Hon L	64,400	21,300	4,031
Mifflin Hon F J	64,400	26,200	70,643	Robinson S J	64,400	21,300	90,663
Milliken P	64,400	21,300	27,192	Rocheleau Y	64,400	21,300	20,984
Mills B	64,400	21,300	66,595	Rock Hon A	64,400	21,300	33,121
Mills D J	64,400	21,300	33,883	Rompkey Hon W	30,590	12,445	56,632
Minna M	64,400	21,300	28,611	St-Laurent B	64,400	26,200	66,084
Mitchell A	64,400	21,300	49,977	St. Denis B	64,400	21,300	70,815
Morrison L	64,400	21,300	28,626	Sauvageau B	64,400	21,300	36,312
Murphy J	64,400	21,300	69,156	Schmidt W	64,400	21,300	45,341
Murray I	64,400	21,300	16,754	Scott A	64,400	21,300	45,003
Nault R D	64,400	26,200	86,390	Scott M	64,400	26,200	72,460
Nunez O	64,400	21,300	23,932	Serré B	64,400	26,200	38,530
Nunziata J	64,400	21,300	36,248	Shepherd A	64,400	21,300	27,558
O'Brien L	1,212	493	775	Sheridan G	64,400	21,300	78,914
O'Brien P	64,400	21,300	44,086	Silve J	64,400	21,300	39,809
O'Reilly J	64,400	21,300	34,263	<i>Allowance as Chief</i>			
Ouellet Hon A	52,455	17,349	6,161	<i>Other Opposition</i>			
Pagtakhan R	64,400	21,300	62,559	<i>Party Whip</i>	2,500		
Paradis D	64,400	21,300	37,582	Simmons Hon R C	64,400	26,200	69,015
Paré P	64,400	21,300	26,399	Skoke R	64,400	21,300	56,928
Parent Hon G	64,400	21,300	46,825	Solberg M	64,400	21,300	69,017
<i>Allowance as Speaker of the</i>				Solomon J	64,400	21,300	76,929
<i>House of Commons</i>	49,100			Speaker R	64,400	21,300	51,482
Parrish C	64,400	21,300	28,496	<i>Allowance as Other</i>			
Patry B	64,400	21,300	17,206	<i>Opposition Party</i>			
Payne J	64,400	21,300	76,068	<i>House Leader</i>	6,733		
Penson C	64,400	26,200	47,516	Speller B	64,400	21,300	61,109
Peric J	64,400	21,300	22,801	Steckle P	64,400	21,300	53,967
Peters Hon D	64,400	21,300	32,791	Stewart Hon C	64,400	21,300	26,770
Peterson J	64,400	21,300	48,632	Stewart Hon J	64,400	21,300	34,255
Pettigrew Hon P S	1,212	401		Stinson D	64,400	21,300	53,915
Phinney B	64,400	21,300	36,565	Strahl C	64,400	21,300	55,310
Picard P	64,400	21,300	30,718	Szabo P	64,400	21,300	47,431
Pickard J	64,400	21,300	46,252	Taylor L	64,400	26,200	68,684
Pillitteri G	64,400	21,300	37,416	Telegdi A	64,400	21,300	30,260
Plamondon L	64,400	21,300	51,263	Terrana A	64,400	21,300	65,332
Pomerleau R	64,400	21,300	24,315	Thalheimer P	64,400	21,300	48,706
Proud G	64,400	21,300	71,724	Thompson M	64,400	21,300	51,017
Ramsay J	64,400	21,300	49,840	Tobin Hon B	52,628	21,411	44,434
Reed J	64,400	21,300	38,761	Torsney P	64,400	21,300	34,146
Regan G	64,400	21,300	43,110	Tremblay B	64,400	21,300	21,294
Richardson J	64,400	21,300	29,962	Tremblay Stéphan	1,212	401	106

PARLIAMENT
House of Commons

Statement of sessional and expense allowances, and of travel expenses paid in 1995-96 —Concluded

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses ⁽¹⁾
	\$	\$	\$		\$	\$	\$
Tremblay Suzanne	64,400	21,300	50,721	Wells D	64,400	21,300	69,078
Ur R-M.	64,400	21,300	32,874	Whelan S.	64,400	21,300	44,249
Valeri T.	64,400	21,300	28,116	White R.	64,400	21,300	84,626
Vanclief L.	64,400	21,300	29,143	White T.	64,400	21,300	53,976
Venne P.	64,400	21,300	20,205	Williams J.	64,400	21,300	75,350
Verran H.	64,400	21,300	66,814	Wood B.	64,400	21,300	37,565
Volpe J.	64,400	21,300	31,179	Young Hon D.	64,400	21,300	35,664
Walker D.	64,400	21,300	84,600	Zed P.	64,400	21,300	65,959
Wappel T.	64,400	21,300	30,120	Former Members ⁽²⁾			63,097
Wayne E.	64,400	21,300	43,912	Total.	19,167,606	6,383,028	13,636,035

(1) This column excludes:

- the travel expenses of ministers and parliamentary secretaries while on official departmental business. These expenses are reported in a separate statement in Section 12 of this volume entitled "Travel expenses of ministers and parliamentary secretaries";
- the travel expenses of Members serving on various parliamentary committees;
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in this section entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

(2) Removal and other expenses.

PARLIAMENT **House of Commons**

Salaries of parliamentary secretaries to ministers paid in 1995-96

Names	Parliamentary secretary to	Amount	Names	Parliamentary secretary to	Amount
		\$			\$
Anawak J I	Minister of Indian Affairs and Northern Development December 6, 1994 to February 22, 1996	9,414	Fontana J F	Minister of Transport December 6, 1994 to February 22, 1996	9,414
Arseneault G H	Deputy Prime Minister, Minister of Communications and Minister of Multiculturalism and Citizenship (Deputy Prime Minister and Minister of Canadian Heritage) February 23, 1996 to February 21, 1997	1,086	Fry H	Minister of National Health and Welfare (Minister of Health) December 6, 1994 to February 22, 1996	8,552
Augustine J	Prime Minister December 6, 1994 to February 22, 1996	9,414	Gagnon P	Solicitor General of Canada December 6, 1994 to February 22, 1996	9,414
Barnes S C	Minister of National Revenue February 23, 1996 to February 21, 1997	1,086	Godfrey J F	Minister for International Cooperation February 23, 1996 to February 21, 1997	1,086
Bélair R	Minister of Supply and Services and Minister of Public Works (Minister of Public Works and Government Services) December 6, 1994 to February 22, 1996	9,414	Guarnieri A	Minister of Communications and Minister of Multiculturalism and Citizenship (Minister of Canadian Heritage) December 6, 1994 to February 22, 1996	9,414
Bevilacqua M	Minister of Labour December 6, 1994 to September 6, 1995 Minister of Employment and Immigration (Minister of Human Resources) December 6, 1994 to February 22, 1996	9,414	Harb M	Minister for International Trade December 6, 1994 to February 22, 1996	9,414
Bodnar M P	Minister of Industry, Minister for the Atlantic Canada Opportunities Agency and Minister of Western Economic Diversification February 23, 1996 to February 21, 1997	1,086	Harvard J	Minister of Supply and Services and Minister of Public Works (Minister of Minister of Public Works and Government Services) February 23, 1996 to February 21, 1997	1,086
Campbell B R	Minister of Finance February 23, 1996 to February 21, 1997	1,086	Jackson O L	President of the Treasury Board February 23, 1996 to February 21, 1997	1,086
Clancy M C	Minister of Citizenship and Immigration December 6, 1994 to February 22, 1996	9,414	Keyes S K	Minister of Transport February 23, 1996 to February 21, 1997	1,086
Cowling M	Minister of Natural Resources February 23, 1996 to February 21, 1997	1,086	Kirkby G	Minister of Justice and Attorney General of Canada February 23, 1996 to February 21, 1997	1,086
DeVillers P	President of the Queen's Privy Council for Canada (President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs) February 23, 1996 to February 21, 1997	1,086	Kraft Sloan K	Minister of the Environment February 23, 1996 to February 21, 1997	1,086
Dhaliwal H	Minister of Fisheries and Oceans December 6, 1994 to February 22, 1996	9,414	LeBlanc F G	Minister of Foreign Affairs February 23, 1996 to February 21, 1997	1,086
Discepola N	Solicitor General of Canada February 23, 1996 to February 21, 1997	1,086	Lincoln C	Deputy Prime Minister and Minister of the Environment December 6, 1994 to February 22, 1996	9,414
Duhamel R J	President of the Treasury Board December 6, 1994 to February 22, 1996	9,414	MacDonald R	Minister for International Trade February 23, 1996 to February 21, 1997	1,086
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, 1994 to February 22, 1996	9,414	MacLellan R G	Minister of Justice and Attorney General of Canada December 6, 1994 to February 22, 1996	9,414
Flis J P	Secretary of State for External Affairs (Minister of Foreign Affairs) December 6, 1994 to December 5, 1995 Minister of Foreign Affairs December 6, 1995 to February 22, 1996	9,414	McWhinney E W	Minister of Fisheries and Oceans February 23, 1996 to February 21, 1997	1,086
			Mifflin F J	Minister of National Defence and Minister of Veterans Affairs December 6, 1994 to February 22, 1996	8,552
			Milliken P A S	Leader of the Government in the House of Commons December 6, 1994 to February 22, 1996	9,414
			Mills D J	Minister of Industry, Science and Technology and Minister of Consumer and Corporate Affairs (Minister of Industry) December 6, 1994 to December 5, 1995 Minister of Industry December 6, 1995 to February 22, 1996	9,414
			Minna M	Minister of Citizenship and Immigration February 23, 1996 to February 21, 1997	1,086

PARLIAMENT
House of Commons

Salaries of parliamentary secretaries to ministers paid in 1995-96 —Concluded

Names	Parliamentary secretary to	Amount	Names	Parliamentary secretary to	Amount
		\$			\$
Nault R D	Minister of Labour September 6, 1995 to February 22, 1996 Minister of Employment and Immigration (Minister of Human Resources Development) February 23, 1996 to February 21, 1997	5,979	Rideout G S	Minister of Energy, Mines and Resources and Minister of Forestry (Minister of Natural Resources) December 6, 1994 to December 5, 1995 Minister of Natural Resources December 6, 1995 to February 22, 1996	9,414
Pagtakhan R	Prime Minister February 23, 1996 to February 21, 1997	1,086	Vanciel L	Minister of Agriculture (Minister of Agriculture and Agri-Food) December 6, 1994 to December 5, 1995 Minister of Agriculture and Agri-Food December 6, 1995 to February 22, 1996	9,414
Patry B	Minister of Indian Affairs and Northern Development February 23, 1996 to February 21, 1997	1,086	Volpe J	Minister of National Health and Welfare (Minister of Health) February 23, 1996 to February 21, 1997	1,086
Pickard J	Minister of Agriculture and Agri-Food February 23, 1996 to February 21, 1997	1,086	Walker D	Minister of Finance December 6, 1994 to February 22, 1996	9,414
Proud G A	Minister of Labour February 23, 1996 to February 21, 1997	1,086	Whelan S	Minister of National Revenue December 6, 1994 to February 22, 1996	9,414
Richardson J	Minister of National Defence and Minister of Veterans Affairs February 23, 1996 to February 21, 1997	1,086	Zed P	Leader of the Government in the House of Commons February 23, 1996 to February 21, 1997	1,086
			Total		246,841

PRIVY COUNCIL

Salaries and allowances to Secretaries of State

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF SECRETARIES OF STATE (for the period April 1, 1995 to March 31, 1996)			
Blondin-Andrew Hon E	34,984	2,000	36,984
Cauchon Hon M.	6,488	371	6,859
Chan Hon R	34,984	2,000	36,984
Finestone Hon S	28,495	1,629	30,124
Fry Hon H	6,488	371	6,859
Gagliano Hon A	28,495	1,629	30,124
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	34,984	2,000	36,984
Stewart Hon C	34,984	2,000	36,984
Total	314,854	18,000	332,854

PRIVY COUNCIL

Office of the Chief Electoral Officer

Statement of expenditures—Expenses of general elections and by-elections

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Northwest Territories Elections Activities	Electoral Boundaries Readjustment Activities	Total
	\$	\$	\$	\$	\$	\$	\$	\$
35 th general election—Canada								
Elections Act		269,975						269,975
36 th general election—Canada								
Elections Act	5,911,991		700,591	58,032	5,948,531			12,619,145
By-elections 1994-95—Canada								
Elections Act	537	40,272	8,872					49,681
By-elections 1995-96—Canada								
Elections Act	62,008	1,865,132	382,818	34,369	75,664			2,419,991
Ottawa headquarters	22,028		189,386	21,661	5,909,456			6,142,531
Northwest Territories Elections								
Act						928,171		928,171
Electoral Boundaries Readjustment								
Act							292,027	292,027
Total	5,996,564	2,175,379	1,281,667	114,062	11,933,651	928,171	292,027	22,721,521

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project 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		360,241				360,241
Newfoundland		(3,706)				(3,706)
Prince Edward Island		160				160
Nova Scotia		11,472				11,472
New Brunswick		(385)				(385)
Quebec		(16,918)				(16,918)
Ontario		(47,944)				(47,944)
Manitoba		(21,293)				(21,293)
Saskatchewan		(1,077)				(1,077)
Alberta		(243)				(243)
British Columbia		(10,274)				(10,274)
Yukon Territory						
Northwest Territories		(58)				(58)
Total		269,975				269,975

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project 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	5,857,429		700,591	56,248	5,948,531	12,562,799
Newfoundland	680					680
Prince Edward Island	566			1,784		2,350
Nova Scotia	1,282					1,282
New Brunswick	647					647
Quebec	16,952					16,952
Ontario	17,858					17,858
Manitoba	620					620
Saskatchewan	2,580					2,580
Alberta	3,046					3,046
British Columbia	8,245					8,245
Yukon Territory	1,845					1,845
Northwest Territories	241					241
Total	5,911,991		700,591	58,032	5,948,531	12,619,145

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project 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	537	69,949	8,872			79,358
Saint-Henri—Westmount		(3,908)				(3,908)
Brome—Missisquoi		(28,711)				(28,711)
Ottawa—Vanier		2,942				2,942
Total	537	40,272	8,872			49,681

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project and the computerized list of electors.

Details of expenditures by electoral district —By-elections 1995-96

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Headquarters	52,868	63,812	382,818	2,135		501,633
Humber—St Barbe—Baie Verte	2,002	333,985		5,073	11,739	352,799
Labrador	5,549	202,516		4,788	7,697	220,550
Papineau—St Michel		289,406		5,640	12,846	307,892
St Laurent—Cartierville		321,710		5,494	19,918	347,122
Lac St Jean	792	320,014		5,544	11,079	337,429
Etobicoke North	797	333,689		5,695	12,385	352,566
Total	62,008	1,865,132	382,818	34,369	75,664	2,419,991

⁽¹⁾ Expenditures reported under this column includes information systems, the register of electors project and the computerized list of electors.

13. 18 OTHER MISCELLANEOUS INFORMATION

SOLICITOR GENERAL**Correctional Service****Expenditures by institution**

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	58,478,252	18,142,392	76,620,644
Regional Headquarters, Moncton, NB	5,898,186	872,087	6,770,273
Atlantic Staff College, Moncton, NB	975,799	6,300	982,099
Clustered Services, Moncton, NB	4,104,375	414,226	4,518,601
Springhill Institution, Springhill, NS	22,760,085	2,983,288	25,743,373
Dorchester Penitentiary, Dorchester, NB	22,566,577	1,671,481	24,238,058
Westmorland Institution, Dorchester, NB	8,788,231	1,533,757	10,321,988
Atlantic Institution, Renous, NB	15,805,115	849,579	16,654,694
Nova Institution for Women, Truro, NS	1,925,332	2,433,040	4,358,372
Nova Scotia District Parole Office, Halifax, NS	230,687	23,159	253,846
Carleton Community Correctional Centre, Halifax, NS	471,168		471,168
Kentville Area Parole Office, Kentville, NS	814,976	32,438	847,414
Halifax Area Parole Office, Halifax, NS	2,654,358	42,318	2,696,676
Truro Area Parole Office, Truro, NS	953,016	16,419	969,435
Sydney Area Parole Office, Sydney, NS	604,214		604,214
Carleton Annex Community Correctional Centre, Halifax, NS	528,050		528,050
New Brunswick-PEI District Parole Office, Moncton, NB	421,207	76,739	497,946
Moncton Area Parole Office, Moncton, NB	1,740,190	2,950	1,743,140
Charlottetown Area Parole Office, Charlottetown, PEI	465,319		465,319
Bathurst Area Parole Office, Bathurst, NB	519,479	47,358	566,837
Saint John Area Parole Office, Saint John, NB	883,878	2,080	885,958
Fredericton Area Parole Office, Fredericton, NB	371,474		371,474
Parrrtown Community Correctional Centre, Saint John, NB	643,353	212,898	856,251
Newfoundland District Parole Office, St John's, Nfld	347,371		347,371
St John's Area Parole Office, St John's, Nfld	1,394,082	18,893	1,412,975
Corner Brook Area Parole Office, Corner Brook, Nfld	657,014	3,734	660,748
Grand Falls Area Parole Office, Grand Falls, Nfld	135,098	22,035	157,133
Newfoundland Community Correctional Centre, St John's, Nfld	557,173	41,477	598,650
Regional Headquarters, Laval, Que	2,876,407	1,346,685	4,223,092
Quebec Staff College, Laval, Que	2,578,562	192,430	2,770,992
Clustered Services, Laval, Que	3,987,974	399,950	4,387,924
Montée Saint-François Institution, Laval, Que	9,866,871	2,276,905	12,143,776
Federal Training Centre, Laval, Que	16,960,024	3,051,464	20,011,488
Donnacona Institution, Donnacona, Que	21,502,099	1,316,402	22,818,501
Joliette Institution, Joliette, Que	707,628	6,843,266	7,550,894
Leclerc Institution, Laval, Que	21,978,793	2,766,355	24,745,148
Archambault Institution, Sainte-Anne-des-Plaines, Que	21,880,154	2,039,501	23,919,655
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	8,992,633	2,826,642	11,819,275
Regional Reception Centre - Quebec, Sainte-Anne-des-Plaines, Que	30,769,318	5,197,011	35,966,329
Drummond Institution, Drummondville, Que	16,129,659	1,458,363	17,588,022
Cowansville Institution, Cowansville, Que	20,220,591	1,379,748	21,600,339
La Macaza Institution, L'Annonciation, Que	13,527,997	4,330,617	17,858,614
Port-Cartier Institution, Port-Cartier, Que	15,665,351	635,892	16,301,243
Montreal Metropolitan District Parole Office, Montreal, Que	2,148,535	232,933	2,381,468
Longueuil Area Parole Office, Longueuil, Que	812,138		812,138
Ville-Marie Area Parole Office, Montreal, Que	4,008,027		4,008,027
Lafontaine Area Parole Office, Montreal, Que	4,174,410		4,174,410
J-B- Martineau Community Correctional Centre, Montreal, Que	388,316	908,413	1,296,729
Ogilvy Community Correctional Centre, Montreal, Que	754,220	86,535	840,755
Sherbrooke Community Correctional Centre, Montreal, Que	517,900	539,845	1,057,745
Langelier Area Parole Office, St-Léonard, Que	3,208,186		3,208,186
Granby Area Parole Office, Granby, Que	1,995,661		1,995,661
Hochelaga Community Correctional Centre, Montreal, Que	544,791	204,921	749,712
Sherbrooke Area Parole Office, Montreal, Que	79,134		79,134
East and West Quebec District Parole Office, St-Jérôme, Que	892,663	342,373	1,235,036
Quebec Area Parole Office, Quebec City, Que	2,498,755	11,344	2,510,099
Rimouski Area Parole Office, Rimouski, Que	543,812		543,812

SOLICITOR GENERAL

Correctional Service

Expenditures by institution—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Chicoutimi Area Parole Office, Chicoutimi, Que	454,654		454,654
Trois-Rivières Area Parole Office, Trois-Rivières, Que	1,338,534		1,338,534
Laval Area Parole Office, Laval, Que	2,112,488		2,112,488
Hull Area Parole Office, Hull, Que	1,304,982		1,304,982
Laurentian Area Parole Office, St-Jérôme, Que	2,068,402	51,573	2,119,975
Lanaudière Area Parole Office, Lachenaie, Que	957,741		957,741
Regional Headquarters, Kingston, Ont	9,608,389	3,322,832	12,931,221
Ontario Staff College, Kingston, Ont	3,484,768	702,457	4,187,225
Clustered Services, Kingston, Ont	4,973,428	43,205	5,016,633
Regional Treatment Centre, Kingston, Ont	12,327,223	77,616	12,404,839
Kingston Penitentiary, Kingston, Ont	20,274,975	8,689,848	28,964,823
Millhaven Institution, Bath, Ont	24,594,819	2,177,090	26,771,909
New Medium Security - Ontario, Kingston, Ont	548,185	6,670,095	7,218,280
Bath Institution, Bath, Ont	12,531,660	3,959,522	16,491,182
Prison for Women, Kingston, Ont	9,286,564	499,034	9,785,598
Isabel MacNeil House, Kingston, Ont	834,859		834,859
Collins Bay Institution, Kingston, Ont	20,027,362	1,569,724	21,597,086
Frontenac Institution, Kingston, Ont	8,233,047	2,073,547	10,306,594
Beaver Creek Institution, Gravenhurst, Ont	6,582,645	1,281,051	7,863,696
Joyceville Institution, Kingston, Ont	20,585,174	2,686,127	23,271,301
Pittsburgh Institution, Kingston, Ont	4,834,107	8,822,247	13,656,354
Warkworth Institution, Campbellford, Ont	22,703,272	3,483,332	26,186,604
Grand Valley Institution for Women, Kitchener, Ont	1,763,464	8,914,932	10,678,396
Eastern Ontario District Parole Office, Kingston, Ont	4,951,211	115,217	5,066,428
Barrie Area Parole Office, Barrie, Ont	385,928	16,640	402,568
Kingston Supervision, Kingston, Ont	1,064,825	33,253	1,098,078
Peterborough Area Parole Office, Peterborough, Ont	975,785	16,640	992,425
Portsmouth Community Correctional Centre, Kingston, Ont	490,325	19,505	509,830
Muskoka Area Parole Office, Gravenhurst, Ont	149,870	10,068	159,938
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont	108,628		108,628
Sudbury Area Parole Office, Sudbury, Ont	1,002,184	14,999	1,017,183
Timmins Area Parole Office, Timmins, Ont	150,695	1,197	151,892
Ottawa Area Parole Office, Ottawa, Ont	2,189,565	33,311	2,222,876
Central Ontario District Parole Office, Toronto, Ont	1,711,668	79,749	1,791,417
Keele Community Correctional Centre, Toronto, Ont	912,541	4,427	916,968
Downtown Toronto Area Parole Office, Toronto, Ont	1,110,442		1,110,442
Toronto East Area Parole Office, Toronto, Ont	1,167,477	2,940	1,170,417
Toronto West Area Parole Office, Toronto, Ont	608,966	3,619	612,585
York-Durham Area Parole Office, Toronto, Ont	1,245,048		1,245,048
Peel Area Parole Office, Toronto, Ont	1,264,713	2,737	1,267,450
Team Parole Supervision Office, Toronto, Ont	638,938		638,938
Hamilton Area Parole Office, Hamilton, Ont	1,874,074		1,874,074
Hamilton Community Correctional Centre, Hamilton, Ont	677,222		677,222
Western Ontario District Parole Office, London, Ont	408,616		408,616
Windsor Area Parole Office, Windsor, Ont	819,242		819,242
London Area Parole Office, London, Ont	1,234,236	1,000	1,235,236
Guelph Area Parole Office, Guelph, Ont	971,450		971,450
Brantford Area Parole Office, Brantford, Ont	181,380		181,380
St-Catharines Area Parole Office, St-Catharines, Ont	601,031		601,031
Regional Headquarters, Saskatoon, Sask	20,610,147	2,348,251	22,958,398
Prairie Staff College, Saskatoon, Sask	1,927,839	68,199	1,996,038
Regional Psychiatric Centre, Saskatoon, Sask	19,866,394	958,753	20,825,147
Stony Mountain Institution, Winnipeg, Man	23,457,535	2,633,579	26,091,114
Rockwood Institution, Stony Mountain, Man	4,724,625	1,632,879	6,357,504
Saskatchewan Penitentiary, Prince Albert, Sask	23,732,832	2,980,413	26,713,245
Riverbend Institution, Prince Albert, Sask	3,445,921	830,689	4,276,610
Saskatchewan Special Handling Unit, Prince Albert, Sask	3,984,298	1,729	3,986,027
Healing Lodge for Aboriginal Women, Maple Creek, Sask	1,756,213	3,704,695	5,460,908

SOLICITOR GENERAL**Correctional Service****Expenditures by institution—Concluded**

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Drumheller Institution, Drumheller, Alta	22,110,799	2,281,612	24,392,411
Grand Cache Institution, Grand Cache, Alta	8,761,384	4,993,778	13,755,162
Aboriginal Minimum Security Institution, Hobbema, Alta	297,203	3,630,214	3,927,417
Bowden Institution, Innisfail, Alta	23,902,801	1,702,646	25,605,447
Edmonton Institution for Women, Edmonton, Alta	2,863,851	7,587,652	10,451,503
Edmonton Institution, Edmonton, Alta	20,176,814	1,426,816	21,603,630
Manitoba-NW Ontario District Parole Office, Winnipeg, Man	3,452,068	48,305	3,500,373
Osborne Community Correctional Centre, Winnipeg, Man	572,819	8,636	581,455
Brandon Area Parole Office, Brandon, Man	420,209	7,389	427,598
Thunder Bay Area Parole Office, Thunder Bay, Ont	223,453	5,864	229,317
Kenora Area Parole Office, Kenora, Ont	56,640	5,864	62,504
Thompson Area Parole Office, Thompson, Man	266,842	7,389	274,231
Saskatchewan District Parole Office, Regina, Sask	845,515	68,369	913,884
Oskana Community Correctional Centre, Regina, Sask	601,058	13,775	614,833
Prince Albert Area Parole Office, Prince Albert, Sask	811,674	23,123	834,797
Saskatoon Area Parole Office, Saskatoon, Sask	644,429		644,429
Yellowknife Area Parole Office, Yellowknife, NWT	706,296	12,104	718,400
Northern Alberta District Parole Office, Edmonton, Alta	3,500,904	23,483	3,524,387
Grierson Centre, Edmonton, Alta	212,661	476,009	688,670
Red Deer Area Parole Office, Red Deer, Alta	31,395	19,471	50,866
Southern Alberta District Parole Office, Calgary, Alta	1,510,662		1,510,662
Lethbridge Area Parole Office, Lethbridge, Alta	39,556		39,556
Regional Headquarters, Clearbrook, BC	2,199,597	6,640	2,206,237
Pacific Staff College, Mission, BC	1,549,525	15,306	1,564,831
Clustered Services, Clearbrook, BC	11,725,865	2,221,938	13,947,803
William Head Institution, Victoria, BC	10,257,913	826,918	11,084,831
Matsqui Institution, Abbotsford, BC	18,996,439	2,928,794	21,925,233
Regional Health Centre, Abbotsford, BC	17,716,956	421,221	18,138,177
Mountain Institution, Agassiz, BC	13,240,382	2,231,368	15,471,750
Kent Institution, Agassiz, BC	17,232,279	541,811	17,774,090
Elbow Lake Institution, Harrison Mills, BC	3,413,633	1,176,010	4,589,643
Ferndale Institution, Mission, BC	3,822,777	4,469,787	8,292,564
Mission Institution, Mission, BC	12,373,114	622,322	12,995,436
Vancouver District Parole Office, Vancouver, BC	3,412,515	41,338	3,453,853
Vancouver Island District Parole Office, Victoria, BC	1,254,808	34,046	1,288,854
Nanaimo Area Parole Office, Nanaimo, BC	281,575		281,575
Victoria Area Parole Office, Victoria, BC	576,655		576,655
Fraser Valley District Parole Office, Abbotsford, BC	974,015	17,590	991,605
Abbotsford Area Parole Office, Abbotsford, BC	766,853		766,853
Sumas Community Correctional Centre, Abbotsford, BC	749,636		749,636
Chilliwack Area Parole Office, Chilliwack, BC	164,672		164,672
Northern Interior District Parole Office, Prince George, BC	3,359,986	46,673	3,406,659
Northern Interior Area Parole Office, Prince George, BC	85,094		85,094
Total	923,900,596	176,319,225	1,100,219,821

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Repro- graphy
		\$	\$
Agriculture and Agri-Food—			
Department—			
Operating expenditures	1	508,253	
Canadian Heritage—			
Department (Communications)—			
Corporate Management Services Program—			
Program expenditures	1	2,284,502	
Canadian Identity Program—			
Operating expenditures	5	931,011	
Parks Canada Program—			
Operating expenditures	25	4,505,287	
Canadian Museum of Nature—			
Operating and capital expenditures	70	344,000	
Canadian Radio-television and Telecommunications Commission—			
Program expenditures	75	955,180	
National Film Board—			
Revolving Fund—Operating loss	115	1,704,293	
National Gallery of Canada—			
Operating and capital expenditures	120	163,596	
National Library—			
Program expenditures	130	244,000	
National Museum of Science and Technology—			
Operating and capital expenditures	135	214,408	
Environment—			
Operating expenditures	1	18,000,000	
Foreign Affairs and International Trade—			
International Joint Commission—			
Program expenditures	40	330,443	
Governor General—			
Program expenditures	1	325,000	
Human Resources Development—			
Department (Employment and Immigration)—			
Corporate Services Program—			
Program expenditures	1	2,059,000	
Employment and Insurance Program—			
Operating expenditures	5	4,552,000	
Labour Program—			
Operating expenditures	15	1,800,000	
Income Security Program—			
Operating expenditures	25	410,000	
Social Development and Education Program—			
Operating expenditures	30	1,700,000	
Industry—			
Department—			
Industry and Science Development Program—			
Operating expenditures	1	12,496,190	
Services to the Marketplace Program—			
Operating expenditures	25	3,716,342	
Canadian Intellectual Property Office Revolving Fund	S	1,500,000	
Statistics Canada—			
Program expenditures	105	2,756,700	
Justice—			
Offices of the Information and Privacy Commissioners—			
Program expenditures	35	52,056	

TREASURY BOARD

Details of amounts transferred to other ministries to supplement provisions of other votes —*Concluded*

Department and agency	Vote supple- mented	Amounts transferred from Treasury Board	
		Vote 5 Government contingencies	Vote 10 Repro- graphy
		\$	\$
Natural Resources—			
Department—			
Energy, Mines and Resources Program—			
Operating expenditures	1	5,000,000	
Forest Program—			
Operating expenditures	20	6,300,000	
Parliament—			
The Senate—			
Program expenditures	1	797,000	
Privy Council—			
Commissioner of Official Languages—			
Program expenditures	25	540,543	
Public Works and Government Services—			
Department (Public Works and Supply and Services)—			
Supply and Services Program—			
Canada Communication Group Revolving Fund	S	935,714	
Solicitor General—			
Correctional Service—			
Penitentiary Service and National Parole Service—			
Operating expenditures	15	30,300,000	
CORCAN Revolving Funds	S	394,206	
Royal Canadian Mounted Police Public Complaints Commission—			
Program expenditures	50	21,094	
Transport—			
National Transportation Agency—			
Program expenditures	50	226,468	
Treasury Board—			
Secretariat—			
Central Administration of the Public Service Program—			
Program expenditures	1	3,886,000	2,369,000
Veterans Affairs—			
Department—			
Veterans Affairs Program—			
Operating expenditures	1	22,525,000	
Total		132,478,286	2,369,000

SECTION 14

1995-96

PUBLIC ACCOUNTS OF CANADA

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