



Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

1998

Volume II

Part II

Additional
Information and
Analyses

Canada 

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Available in Canada through

your local bookseller

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Canadian Government Publishing

Ottawa, Canada K1A 0S9

Catalogue No. P51-1/1998-2-2E

ISBN 0-660-17658-0

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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 entity (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

1997-98

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Revolving Funds

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Canada Communication Group Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Communication Group Revolving Fund (CCG) 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 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 judgements and due consideration given 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, unless indicated otherwise.

For the 1997-98 fiscal year, the Assistant Deputy Minister of Government Operational Service assumed the responsibility of the winding down and closing the CCG Revolving Fund as a going concern. 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 maintained internal controls designed to maintain accountability, provide assurance that assets were safeguarded and that reliable financial records were kept. Financial management and internal controls were augmented by the maintenance of internal audit programs.

The Revolving Fund was wound up as at December 31, 1997, in accordance with the authority provided in 1997-98 Supplementary Estimates B, Vote 18b.

Approved by:

RALPH SPRAGUE

*Director General, Finance
(Senior Full-time Financial Officer)*

J.C. STOBBE

*Assistant Deputy Minister,
Government Operational Service
(Senior Financial Officer)*

September 10, 1998

STATEMENT OF AUTHORITY (USED) PROVIDED (in thousands of dollars)

	Nine months ended December 31, 1997		Year ended March 31, 1997	
	Estimates	Actual	Estimates	Actual
Net loss for the period.....	(16,452)	(3,118)	(10,105)	13,536
Add: items not requiring use of funds.....	15,974		19,220	1,835
Operating (use) source of funds.....	(478)	(3,118)	9,115	(11,701)
Net capital acquisitions.....		464	(107)	(502)
Working capital change.....	(20,455)	(10,070)	13,417	881
Other items.....		4,140	(1,387)	(11,100)
Authority (used) provided.....	(20,933)	(8,584)	21,038	(22,422)

RECONCILIATION OF UNUSED AUTHORITY (in thousands of dollars)

	Nine months ended December 31, 1997	Year ended March 31, 1997
Credit balance in the accumulated net charge against the Fund's authority account.....		34,097
Adjustment for overpayment from TB Vote 5.....	(85)	
Add: PAYE charges against the appropriation account after March 31.....		16,730
Less: amounts credited to the appropriation account after March 31.....		11,372
Net authority used (provided), end of period.....	(85)	39,455
Authority limit.....	100,000	100,000
Unused authority carried forward.....	100,085	60,545
Unused authority repealed ⁽¹⁾	(100,085)	

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

⁽¹⁾ 1997-98 Supplementary Estimates B, Vote 18b provided authority to repeal section 5.3 of the *Revolving Funds Act* as of December 31, 1997, thereby eliminating the legal basis for the existence of the Canada Communication Group. Therefore, the statutory unused authority is cancelled. See Note 2 for additional information.

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 Revolving Fund as at December 31, 1997 and the statements of operations, cumulative deficit and changes in financial position for the nine months 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 Revolving Fund as at December 31, 1997 and the results of its operations and the changes in its financial position for the nine months then ended in accordance with the accounting principles for Revolving Funds of the Government of Canada.

Price Waterhouse
Chartered Accountants

Ottawa, Canada
June 16, 1998

BALANCE SHEET (in thousands of dollars)

	December 31, 1997	March 31, 1997		December 31, 1997	March 31, 1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada		14,098	Government of Canada		3,268
Outside parties		1,679	Outside parties		8,669
Other		1,430	Subscription deferred revenues		1,181
Inventory at cost		1,316	Current portion of allowance for employee termination benefits		1,600
		<u>18,523</u>	Current portion of allowance for compensation		<u>13,875</u>
					<u>28,593</u>
Capital assets at cost		3,122	EQUITY OF CANADA		
Less: accumulated amortization		<u>2,658</u>	Accumulated net charge against the Fund's authority		34,097
		464	Contributed capital		12,631
			Cumulative deficit		<u>(56,334)</u>
					<u>(9,606)</u>
		<u>18,987</u>			<u>18,987</u>

Canada Communication Group Revolving Fund—Continued

STATEMENT OF OPERATIONS (in thousands of dollars)

	Nine months ended December 31, 1997	Year ended March 31, 1997
Sales		85,467
Cost of sales		39,613
Gross margin		45,854
Operating expenses		
Salaries and employee benefits	4,534	39,688
Accommodation	602	6,267
Amortization of capital assets		4,125
Repairs, supplies, miscellaneous	462	3,180
Interest	1,853	2,071
Professional and special services	1,837	4,554
Communications	412	788
Rentals	17	137
Travel and removal	77	393
Freight out	24	266
Employee termination benefits		512
Other (Note 3)	407	269
Total operating expenses	10,225	62,250
Operating loss for the period	(10,225)	(16,396)
Adjustment to allowance for compensation (Note 4)	(7,107)	
Wind down of operations		6,940
Transfer from PWGSC		(9,800)
Net loss for the period	(3,118)	(13,536)

STATEMENT OF CUMULATIVE DEFICIT (in thousands of dollars)

	Nine months ended December 31, 1997	Year ended March 31, 1997
Balance, beginning of period	(56,334)	(42,798)
Write-off with respect to accumulated operating deficit	59,452	
Net loss for the period	(3,118)	(13,536)
Balance, end of period		(56,334)

STATEMENT OF CHANGES IN FINANCIAL POSITION (in thousands of dollars)

	Nine months ended December 31, 1997	Year ended March 31, 1997
Operating activities		
Net loss for the period	(3,118)	(16,396)
Add:		
Amortization of capital assets		4,125
Loss on disposal of assets		104
	(3,118)	(12,167)
Changes in current assets and liabilities	(10,070)	881
Changes in other assets and liabilities:		
Change in non-current allowance for compensation		(2,254)
Change in non-current allowance for termination benefits		(140)
		(2,394)
Net financial resources used in operating activities	(13,188)	(13,680)
Investing activities		
Capital asset acquisitions		(502)
Capital assets transfer to PWGSC	464	
Proceeds of sale		4,938
Net financial resources provided by investing activities	464	4,436
Financing activities		
Write-off with respect to accumulated operating deficit (Note 2)	59,452	
Write-off with respect to contributed capital (Note 2)	(12,631)	
Transfer from PWGSC		9,800
Payments on and change in obligations under capital leases		(1,786)
Net financial resources provided by financing activities	46,821	8,014
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account during the period	34,097	(1,230)
Accumulated net charge against the Fund's authority account, beginning of period	(34,097)	(32,867)
Accumulated net charge against the Fund's authority account, end of period		(34,097)

Canada Communication Group Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canada Communication Group (CCG) was a Special Operating Agency created in December 1989. CCG's mission was 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, were 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 had 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. Termination of operations

On April 1, 1997, Canada Communication Group, Publishing Division (editing and composition of the Canada Gazette, Crown Copyright administration, Depository Services program), was transferred to Public Relations and Print Contract Services Sector at Public Works and Government Services Canada and the Map Printing Division transferred to Natural Resources Canada.

Condensed financial information for the business segment transferred on April 1, 1997 is as follows:

	Inventory	Capital assets net book value
	(in thousands of dollars)	
Publishing Division	993	431
Map Printing	323	33
	<u>1,316</u>	<u>464</u>

The CCG Revolving Fund ceased operations as at December 31, 1997. The statutory unused authority is cancelled based on the 1997-98 Supplementary Estimates B, Vote 18b, which provided the authority to repeal section 5.3 of the *Revolving Funds Act* in accordance with section 12 of that Act as of December 31, 1997, thereby eliminating the legal basis for the existence of the CCG Revolving Fund.

A provision of \$4,700,000 was made in the accounts for wind-up and other costs which were incurred and funded by the vote from January 1 to March 31, 1998. \$2,800,000 of this 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.

The following schedule provides the balances in the accounts of the CCG Revolving Fund as of December 31, 1997 prior to the transfer of the residual liabilities to PWGSC Vote 15, the write off of the Accumulated Deficit and the clearing of the Contributed Capital:

	(in thousands of dollars)
Liabilities	
Accounts payable and accrued liabilities	
Outside parties	1,900
Current portion of allowance for compensation	2,800
	<u>4,700</u>
Equity of Canada	
Accumulated net charge against the Fund's authority	42,121
Contributed capital	12,631
Cumulative deficit	(59,452)
	<u>(4,700)</u>

3. Operating expenses— Other

One item makes up the majority of the other operating expenses reflected in the statement of operations as follows:

Canada Communication Group Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS —Concluded

- Financial and Human Resources services provided by PWGSC

4. Allowance for compensation

The provision for compensation results from a Government policy requirement to record an estimated cost of termination benefits relating to early departure incentives in the year the decision is taken. Similarly, estimates were recorded for vacation and severance entitlements.

	(in thousands of dollars)
Unused annual leave	349
Allowance for employee termination benefits.	531
Allowance for compensation	6,227
Total	<u>7,107</u>

Accrued costs incurred were less than amounts originally estimated. Accordingly, the following excess allowances were added back to the statement of operations:

5. Related party transactions

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

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

6. Insurance

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

7. Income taxes

CCG was 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 management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimate and 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 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 communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from a bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund at March 31, 1998 and the results of operations and the change

in financial position for the year ended in accordance with the accounting principles for revolving funds of the Government of Canada. This opinion has been appended to these financial statements. The audit committee of the Fund has approved the issuance of the financial statements.

Approved by:

B. SENFT

President and Chief Commissioner

D. KENNEDY

Chief Operating Officer

September 6, 1998

STATEMENT OF AUTHORITY (USED) PROVIDED YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(400)	1,503	342	(1,558)
Add: items not requiring use of funds	2,500	2,195	2,050	2,399
Operating (use) source of funds	2,100	3,698	2,392	841
Net capital acquisitions	(1,100)	(1,871)	(1,535)	(1,032)
Working capital change	(2,000)	232	(79)	2,092
Other items		(1,897)		(1,655)
Authority (used) provided	(1,000)	162	778	246

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority	(5,068)	(3,009)
Transfer from Treasury Board Vote 5	(201)	(483)
Add: PAYE charges against the appropriation account after March 31	3,556	2,198
Less: amounts credited to the appropriation account after March 31	2	58
Net authority provided, end of year	(1,715)	(1,352)
Authority limit	12,000	12,000
Unused authority carried forward	13,715	13,352

Canadian Grain Commission Revolving Fund—Continued

AUDITORS' REPORT

TO THE CHIEF COMMISSIONER AND COMMISSIONERS
OF THE CANADIAN GRAIN COMMISSION

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 1998 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1998 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

August 13, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	772	686	Government of Canada	514	326
Outside parties	4,548	3,678	Outside parties	620	512
Prepaid expenses	86	82	Salaries payable	1,912	1,601
Accountable advances to employees	45	18	Vacation payable	1,255	1,235
	5,451	4,464	Current portion of the allowance for employee		
Capital assets, cost (Note 3)	8,948	7,094	termination benefits	837	83
Less accumulated amortization	5,491	3,792	Deferred revenue	113	98
	3,457	3,302		5,251	3,855
			Long-term		
			Allowance for employee termination benefits	1,257	955
			EQUITY OF CANADA		
			Contributed capital	4,941	4,941
			Accumulated net charge against the Fund's		
			authority	(5,068)	(3,009)
			Accumulated surplus	2,527	1,024
				2,400	2,956
	8,908	7,766		8,908	7,766

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

Approved by:

B. SENFT

Chief Commissioner

DOUGLAS STOW

Commissioner

1.8 FINANCIAL STATEMENTS OF REVOLVING FUNDS

Canadian Grain Commission Revolving Fund—Continued

STATEMENT OF OPERATIONS YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Service fees	50,121	41,661
Parliamentary appropriation (Note 4)	5,984	6,381
Japanese certification	946	1,083
License fees	226	223
	57,277	49,348
Expenses		
Salaries and employee benefits	44,225	39,203
Rent	3,257	3,543
Repairs, supplies and miscellaneous	2,135	1,964
Amortization	1,712	1,887
Travel and removal	1,608	1,461
Communications	972	968
Professional and special services	1,053	1,003
Employee termination benefits	479	490
Postage and freight	329	365
Loss on disposal of capital assets	4	22
	55,774	50,906
Net income (loss) for the year	1,503	(1,558)

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

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Financial resources provided by (used in)		
Operating activities:		
Net income (loss) for the year	1,503	(1,558)
Add:		
Amortization	1,712	1,887
Provision for employee termination benefits	479	490
Loss on disposal of capital assets	4	22
	3,698	841
Change in other assets and liabilities	232	2,092
Net financial resources provided by operating activities	3,930	2,933
Investing activities:		
Capital assets purchased	(1,871)	(1,032)
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year	2,059	1,901
Accumulated net charge against the Fund's authority, beginning of year	3,009	1,108
Accumulated net charge against the Fund's authority, end of year	5,068	3,009

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

STATEMENT OF ACCUMULATED SURPLUS YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	1,024	2,582
Net income (loss) for the year	1,503	(1,558)
Balance, end of year	2,527	1,024

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

Canadian Grain Commission Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

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 drawdown 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 one-half of the expenditures of the Grain Research Laboratory covered by Parliament appropriation. The maximum amount of the Parliamentary appropriation is \$6.55 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

2. Accounting policies

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

Revenue recognition

Revenues are recognized in the accounting period in which they are earned through the provision of goods or services, or when an event giving rise to a claim has taken place.

Parliamentary appropriation

The Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners, the Supervisor of the Winnipeg Commodity Exchange and Grain Research Laboratory expenditures has been recorded as revenues of the Revolving Fund. Parliamentary appropriations relating to employee benefits earned prior to April 1, 1995 have been recorded as an account receivable from the Government of Canada.

Capital assets

Certain capital assets previously under the custodianship of the Department of Agriculture and Agri-Food Canada were assumed by the Revolving Fund on April 1, 1995. The assumed assets were considered to be contributed capital and recorded at the Crown's estimated net book value. Capital assets acquired subsequent to April 1, 1995 are recorded at cost. Capital assets acquired by the Grain Research Laboratory are recorded net of Parliamentary appropriation.

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

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

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

Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as stipulated in their employment contracts. The Canadian Grain Commission provides for the severance entitlements earned by employees subsequent to March 31, 1995. No accrual has been made in these financial statements for severance entitlements earned by employees as at March 31, 1995. These benefits are estimated to be \$6.8 million at March 31, 1998. 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 FINANCIAL STATEMENTS—Continued

Vacation pay

Vacation benefits earned are recorded in the Revolving Fund's accounts as they accrue.

Pension plan

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

Interest on drawdown

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

3. Capital assets and accumulated amortization

Capital assets, cost	Balance April 1, 1997	Acquisi- tion	Disposals	Balance March 31, 1998
(in thousands of dollars)				
Scientific equip- ment	2,286	652		2,938
Office equipment	579	138	4	713
Operational equip- ment	247	38	5	280
Computer equip- ment	2,687	490	8	3,169
Leasehold improve- ments	1,295	553		1,848
	7,094	1,871	17	8,948
Accumulated amortization	Balance April 1, 1997	Amortiza- tion	Decrease	Balance March 31, 1998
(in thousands of dollars)				
Scientific equip- ment	1,229	510		1,739
Office equipment	286	154	4	436
Operational equip- ment	68	30	2	96
Computer equip- ment	1,541	722	7	2,256
Leasehold improve- ments	668	296		964
	3,792	1,712	13	5,491

4. Parliamentary appropriation

Grain Research Laboratory

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

	1998	1997
(in thousands of dollars)		
Salaries and employee benefits	3,754	3,587
Rent	614	730
Repairs, supplies and miscellaneous	475	525
Capital assets	489	361
Professional and special services	118	150
Communications	75	131
Travel and removal	80	97
Postage and freight	29	58
Employee termination benefits	44	50
Total expenditures paid by Parliamentary appropriation	5,678	5,689
Less capital assets charged to the balance sheet	(489)	(361)
Grain Research Laboratory Parliamentary appropriation revenues	5,189	5,328
Appointments Parliamentary appropriation revenues	795	1,053
Total Parliamentary appropriation revenues	5,984	6,381

Employee termination benefit totalling \$80,000 were paid directly by Agriculture and Agri-Food Canada out of Parliamentary appropriation.

Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners and the Supervisor of the Winnipeg Commodity Exchange were covered by Parliamentary appropriation. These amounts are included in the financial statements and are summarized as follows:

	1998	1997
(in thousands of dollars)		
Salaries and employee benefits	528	701
Travel and removal	86	89
Professional and special services	65	85
Communications	49	62
Repairs, supplies and miscellaneous	28	53
Rent	27	51
Employee termination benefits	11	8
Postage and freight	1	4
Appointments Parliamentary appropriation revenues	795	1,053

Canadian Grain Commission Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

5. Lease commitments

Lease commitments under operating leases for office accommodation have been primarily entered into with Public Works and Government Services Canada. Future minimum lease payments over the next five years are as follows:

	(in thousands of dollars)
1999	2,999
2000	2,744
2001	2,564
2002	2,545
2003	677

6. Contingency

Employees are permitted to accumulate unused sick leave. However, such leave entitlements do not vest and may only be used in the event of illness. The amount of accumulated sick leave entitlements that will become payable in future years cannot reasonably be determined. Accordingly, no amount has been accrued in these financial statements. Payments of sick leave benefits are included in current operations as incurred.

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. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 date is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Canadian Grain Commission's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Canadian Grain Commission, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Canadian Intellectual Property Office Revolving Fund

MANAGEMENT REPORT

The accompanying financial statements of the Canadian Intellectual Property Office (CIPO) Revolving Fund have been prepared by 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, 1998 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles.

The Canadian Intellectual Property Office maintains internal controls designed to indicate accountability, provide assurance that assets are safeguarded and that reliable financial records are kept. Financial management and internal controls are augmented by the maintenance of internal audit programs. The functional responsibility for integrity and objectivity of these financial statements rests with 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.

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit for the year	394	2,326	(2,470)	8,583
Add: items not requiring use of funds	4,978	9,646	4,908	1,409
Operating source of funds	5,372	11,972	2,438	9,992
Net capital acqui- sitions	(9,226)	(9,984)	(12,625)	(17,311)
Working capital change	(4,241)	2,777	737	7,860
Other items	568	(4,940)		(4,470)
Authority (used) provided	(7,527)	(175)	(9,450)	(3,929)

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

This past year has been one of tremendous pride for CIPO as TechSource, a "word first" in full integrated electronic patent processing capability, was launched. This system a major Crown project costing \$ 76.6 million, was brought in on time and within budget. CIPO is proud that the Patent Branch team won the Gold Medal Award at the prestigious Distinction "97 Awards for enabling staff through information technology and training.

But most of all, we are proud of the staff of the Patent Branch. Overnight on June 4, they found themselves faced with work responsibilities which were changed forever; totally new job content, ways of doing business, and interfaces with colleagues became their realities. Embracing TechSource and making it work for them, CIPO staff have already demonstrated the dramatic efficiencies which can occur in providing service to our clients in the new electronic environment.

When coupled with Intrepid II, the trade-marks automated system, CIPO now has staff and managers in its major product lines who have a unique combination of business and IT systems expertise to effectively serve our clients in an electronic environment and take our IT development to the next generation of information dissemination and electronic commerce.

SHEILA BATCHELOR

*Commissioner of Patents and
Registrar of Trade-marks*

SUSAN KILBANK

A/Director, Finance and Administration

June 26, 1998

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority	(17,558)	(13,300)
Transfer from Treasury Board Vote 5	(273)	(209)
	(17,831)	(13,509)
Add: PAYE charges against the appropriation account after March 31	12,852	8,285
Less: amounts credited to the appropriation account after March 31	1,461	1,118
Net authority provided, end of year	(6,440)	(6,342)
Authority limit	15,000	15,000
Unused authority carried forward	21,440	21,342

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

Canadian Intellectual Property Office Revolving Fund —Continued

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, 1998 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, 1998 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
Chartered Accountants

Ottawa, Canada
May 29, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Petty cash	2	2	Deposit accounts	485	390
Accounts Receivable			Accounts Payable		
Government of Canada	582	921	Government of Canada	7,772	2,323
Outside parties	1,568	1,118	Outside parties	6,484	7,641
Unbilled revenues	6,043	5,827	Deferred revenues	15,463	16,743
Prepaid expenses	23	20		30,204	27,097
	8,218	7,888			
Capital assets (Note 3)	101,785	101,447	Employee termination benefits and vacation pay	1,538	1,057
Unbilled revenues	696	810	Deferred revenues	11,077	7,390
				12,615	8,447
			Deferred Capital Assistance (Note 4)	59,059	63,848
			Equity of Canada (Note 5)	8,821	10,753
	110,699	110,145		110,699	110,145
			Contractual obligations (note 6)		
			Contingencies (Note 10)		

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, 1998 (in thousands of dollars)

	1998	1997
Revenue	58,115	51,117
Salaries and employee benefits	33,687	29,730
Amortization of capital assets	9,646	1,409
Professional services	9,061	4,400
Accommodation	3,958	2,626
Materials and supplies	1,069	1,190
Information	714	819
Communications	600	593
Travel	513	410
Freight and postage	425	312
Repairs and maintenance	372	519
Training	323	341
Rentals	210	185
	60,578	42,534
Net (loss) profit before amortisation of deferred capital assistance	(2,463)	8,583
Amortization of deferred capital assistance	4,789	
Net profit	2,326	8,583

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

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year (Note 5)	24,053	15,470
Net profit for the year	2,326	8,583
Balance, end of year	26,379	24,053

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net profit	2,326	8,583
Add: amortization of capital assets	9,646	1,409
Less: amortization of deferred capital assistance	4,789	
	7,183	9,992
Changes in current assets and liabilities (Note 7)	2,777	7,860
Changes in other assets and liabilities		
Unbilled revenues	114	461
Employee termination benefits and vacation pay	481	344
Deferred revenues	3,687	(790)
	4,282	15
Net financial resources provided by operating activities	14,242	17,867
Investing activities:		
Capital assets acquired (net)	(9,984)	(17,311)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year	4,258	556
Accumulated net charge against the Fund's authority account, beginning of year	13,300	12,744
Accumulated net charge against the Fund's authority account, end of year (Note 5)	17,558	13,300

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

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS

1. Purpose and authority

The Canadian Intellectual Property Office (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 and has an authorized limit of \$15,000,000. 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.

2. Significant accounting policies

Revenue recognition

Revenue 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. 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, plus option period,
Systems	estimated useful life, beginning in year of deployment

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, 1998, the Treasury Board liability for CIPO employees is \$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 was funded by Treasury Board. 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 Service Superannuation Account and/or with respect to charges to the Consolidated Revenue Fund for the indexation of payments under the *Supplementary Retirement Benefits Act*.

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Capital assets and accumulated amortization

	Cost March 31, 1997	Acquisitions	Cost March 31, 1998	Accumulated amortization	Net carrying value
(in thousands of dollars)					
Leasehold improvements	4,845	2,905	7,750	1,772	5,978
Software	336	166	502	299	203
Hardware	3,955	2,104	6,059	2,092	3,967
Equipment	73	56	129	34	95
Furniture	1,468	4	1,472	220	1,252
Systems					
INTREPID	3,475	260	3,735	579	3,156
TechSource	89,631	3,293	92,924	7,557	85,367
Systems under development					
Other	571	1,196	1,767		1,767
Total	104,354	9,984	114,338	12,553	101,785

Of the systems' cost, \$63,848 relates to departmental appropriated funds for the TechSource patent automation project, which are accounted for as deferred capital assistance. The accumulated amortization and net carrying value for 1997 were \$2,907 and \$101,447 respectively.

4. Deferred capital assistance

CIPO received \$63,848 from the Crown for the development of the TechSource automation project, which was implemented during the year.

	(in thousands of dollars)
Deferred Capital Assistance contribution	63,848
Amortization	4,789
Net Book Value	59,059

This amount was recorded as a capital asset (note 3) and deferred capital assistance in the period received. The deferred capital assistance is amortized on a straight-line basis over the estimated useful life of the TechSource system.

5. Equity of Canada

Equity of Canada is comprised of the following:

	1998	1997
(in thousands of dollars)		
Accumulated net charge against the		
Fund's authority	(17,558)	(13,300)
Accumulated surplus	26,379	24,053
	8,821	10,753

Canadian Intellectual Property Office Revolving Fund —Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Accumulated net change against the Fund's authority

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

Accumulated surplus

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

6. Contractual obligations

TechSource

CIPO has contracted ISM Canada to provide maintenance services for the TechSource system. Amounts are committed are:

	(in thousands of dollars)
1999	2,677
2000	2,677
2001	2,677
2002	2,677
	<u>10,708</u>

Leases

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

	(in thousands of dollars)
1999	3,918
2000	3,918
2001	627
2002	627
2003	627
	<u>9,717</u>

7. Changes in the current assets and liabilities

Components of the change in current assets and liabilities include:

	1998	1997
	(in thousands of dollars)	
Accounts receivable	(111)	741
Unbilled revenues	(216)	(1,079)
Prepaid expenses	(3)	1
Deposit accounts	95	188
Accounts payable	4,292	3,014
Deferred revenues	(1,280)	4,995
	<u>2,777</u>	<u>7,860</u>

8. 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.

9. Insurance

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

10. Contingencies

Sick Leave

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

Pay Equity Agreement

The Public Service Alliance of Canada has filed a claim for clerical and secretarial groups pursuant to the Pay Equity Act. Management is of the opinion that a reasonable estimate of the outcome of this claim is not determinable at this time.

11. Income taxes

CIPO is not subject to income taxes.

12. Comparative Figures

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

Canadian Intellectual Property Office Revolving Fund —*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

13. Segmented information

	Patents		Trademarks		Unallocated		Total	
	1997-98	1996-97	1997-98	1996-97	1997-98	1996-97	1997-98	1996-97
	(in thousands of dollars)							
Revenue	42,431	36,740	13,574	13,292	2,110	1,085	58,115	51,117
Operating expenses	20,573	17,374	6,515	6,216	2,143	1,136	29,231	24,726
Operating profit (loss)	21,858	19,366	7,059	7,076	(33)	(51)	28,884	26,391
Corporate expenses	24,434	10,396	6,323	6,952	590	460	31,347	17,808
Amort. def. cap. assist.	(4,789)						(4,789)	
	19,645	10,396	6,323	6,952	590	460	26,558	17,808
Net profit (loss)	2,213	8,970	736	124	(623)	(511)	2,326	8,583
Identifiable assets								
Financial assets	2,150	1,945	6,678	6,712	86	41	8,914	8,698
Capital assets	103,422	97,295	10,160	6,645	756	414	114,338	104,354
Accumulated amortization	(9,906)	(1,934)	(2,443)	(890)	(204)	(83)	(12,553)	(2,907)

Canadian Pari-Mutuel Agency Revolving Fund

MANAGEMENT REPORT

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

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

The Department's Corporate 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

A. GRAHAM
Senior financial officer

June 30, 1998

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year		(482)		(614)
Add items not requiring use of funds	150	144	150	168
Operating sources of funds	150	(338)	150	(446)
Net capital acquisitions	(150)	(36)	(150)	(121)
Working capital change		119		142
Other items		(119)		(142)
Authority used		(374)		(567)

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority	(2,436)	(2,908)
Add PAYE charges against the appropriation account after March 31	839	1,320
Less amounts credited to the appropriation account after March 31	80	463
Net authority provided, end of year	(1,677)	(2,051)
Authority limit	2,000	2,000
Unused authority carried forward	3,677	4,051

Canadian Pari-Mutuel Agency Revolving Fund— *Continued*

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	80	463	Outside parties		
Accountable advance to employees.	17	18	Accounts payable	839	1,320
	97	481	Vacation pay	94	117
				933	1,437
Capital assets, appraisal plus additions			Long-term		
at cost (Note 3)	1,936	2,000	Allowance for employee termination benefits	435	406
Less accumulated amortization	1,274	1,237			
	662	763			
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,436)	(2,908)
			Accumulated surplus	1,827	2,309
				(609)	(599)
	759	1,244		759	1,244

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

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Pari-mutuel levy	13,456	13,796
Others	3	14
	13,459	13,810
Operating expenses		
Personnel		
Salaries and wages	2,923	2,867
Contribution to employee benefit plans	520	538
Allowance for employee termination benefits	7	(8)
Transportation and communications	529	565
Information	33	34
Professional and special services		
Drug control	4,871	5,061
Race patrol	3,145	3,150
Photo finish	556	657
Drug research	572	581
Other professional and special services	216	414
Rentals	232	169
Purchased repairs and maintenance	34	26
Utilities, materials and supplies	169	193
Miscellaneous	(3)	2
Loss on disposal of capital assets	1	15
Amortization	136	160
Total expenditures	13,941	14,424
Net loss	(482)	(614)

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	2,309	2,923
Net loss for the year	(482)	(614)
Balance, end of year	1,827	2,309

Canadian Pari-Mutuel Agency Revolving Fund—Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss before extraordinary items	(482)	(614)
Add:		
Amortization	136	160
Loss on disposal of capital assets	1	16
Allowance for employee termination benefits	7	(8)
	(338)	(446)
Change in current assets and liabilities	(119)	142
Change in other assets and liabilities	28	
Payments on and change in allowance for employee termination benefits	(7)	8
Net financial resources provided by operating activities	(436)	(296)
Investing activities:		
Capital assets:		
Purchased	(36)	(121)
Net financial resources used by investing activities	(36)	(121)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	(472)	(417)
Accumulated net charge against the Fund's authority account, beginning of year	2,908	3,325
Accumulated net charge against the Fund's authority account, end of year	2,436	2,908

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

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

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

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

2. Significant accounting policies

(a) Capital assets

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

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

(b) Pension plan

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

(c) Vacation pay

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

Canadian Pari-Mutuel Agency Revolving Fund—Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(d) Employee termination benefits

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

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	274	8	4	278
Electronic data pro- cessing equipment . . .	965	28	69	924
Automotive	87		27	60
Buildings	575			575
Land	99			99
	2,000	36	100	1,936
<hr/>				
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment	186	17	4	199
Electronic data pro- cessing equipment . . .	711	90	68	733
Automotive	77	6	27	56
Buildings	263	23		286
	1,237	136	99	1,274

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.

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, 1998 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 windup of the Supply Revolving Fund.

Approved by:

JANE S. BILLINGS
Chief executive officer

BERNIE McLEAN
*Director General
Corporate Services,
International Services and Marketing*

August 4, 1998

Consulting and Audit Canada Revolving Fund—Continued

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

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	100	2,719	(235)	1,604
Add: items not requiring use of funds	1,300	1,293	1,275	1,108
Operating source (use) of funds	1,400	4,012	1,040	2,712
Net capital acquisitions	(400)	(761)	(300)	(878)
Working capital change	(100)	2,770		2,291
Other items		(2,926)		(3,935)
Authority provided (used)	900	3,095	740	190

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

	1998	1997
Credit in the accumulated net charge against the Fund's authority account	15,530	21,551
1991-92 operating transactions carried forward ⁽¹⁾	4,899	4,899
	20,429	26,450
Add: PAYE charges against the appropriation account after March 31	26,256	25,739
Less: amounts credited to the appropriation account after March 31	25,975	28,385
Transfer from Treasury Board Vote 5	(2,893)	
Net authority used, end of year	17,817	23,804
Authority limit	30,000	30,000
Unused authority carried forward	12,183	6,196

⁽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

We have audited the balance sheet of Consulting and Audit Canada as at March 31, 1998 and the statements of income 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, 1998 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
June 19, 1998

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

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada			Government of Canada	12,532	8,870
Service billings	25,590	25,629	Outside parties	15,941	15,417
Other	4,237	2,904		28,473	24,287
Outside parties	279	157	Allowance for employee termination benefits	1,620	1,396
	30,106	28,690		30,093	25,683
Capital assets, at cost (Note 4)	5,544	5,825			
Less: accumulated amortization	3,942	3,915	EQUITY OF CANADA		
	1,602	1,910	Accumulated net charge against the Fund's		
			authority	15,530	21,551
			Accumulated deficit	(13,915)	(16,634)
				1,615	4,917
	31,708	30,600		31,708	30,600

Consulting and Audit Canada Revolving Fund—Continued

STATEMENT OF INCOME AND ACCUMULATED DEFICIT YEAR ENDED MARCH 31 (in thousands of dollars)

	1998	1997
Revenues	94,298	75,171
Cost of subcontracting and related travel	62,579	45,956
Net revenues	31,719	29,215
Operating expenses		
Salaries and employee benefits	21,454	19,727
Professional and special services	2,570	2,115
Accommodation	1,202	1,721
Repairs, supplies and miscellaneous	1,022	856
Amortization	949	914
Interest	373	562
Communications	307	339
Travel and removal	252	137
Provision for employee termination benefits	224	212
Information	79	79
Freight	53	42
Rental of equipment	46	68
	28,531	26,772
Profit from operations	3,188	2,443
Work force adjustment		
Salaries and other costs, including interest (Note 5)	469	839
Net income for the year	2,719	1,604
Accumulated deficit, beginning of year	(16,634)	(18,238)
Accumulated deficit, end of year	(13,915)	(16,634)

STATEMENT OF CHANGES IN FINANCIAL POSITION YEAR ENDED MARCH 31 (in thousands of dollars)

	1998	1997
Funds provided by (used in)		
Operating activities:		
Net income for the year	2,719	1,604
Add:		
Amortization	949	914
Loss (gain) on disposal of capital assets	120	(18)
Increase in provision for employee termination benefits	224	212
	4,012	2,712
Changes in current assets and liabilities	2,770	2,291
Net financial resources provided by operating activities	6,782	5,003
Investing activities:		
Capital assets		
Purchases	(761)	(918)
Proceeds from disposals		40
Net financial resources used in investing activities	(761)	(878)
Net financial resources provided during the year	6,021	4,125
Accumulated net charge against the Fund's authority account, beginning of year	(21,551)	(25,676)
Accumulated net charge against the Fund's authority account, end of year	(15,530)	(21,551)

NOTES TO FINANCIAL STATEMENTS

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 paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*.

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

2. Significant accounting policies

Revenues and expenses

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

Amortization

Capital assets are depreciated commencing the month 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

Consulting and Audit Canada Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

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 \$4,431,000 represent an obligation of CAC and will be funded by the Treasury Board.

3. Financial instruments

CAC's financial instruments consist of accounts receivable and accounts payable and accrued liabilities. Unless otherwise noted, it is management's opinion that CAC is not exposed to significant interest, currency or credit risk arising from these financial instruments.

4. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acquisi- tions	Disposals	Balance end of year
(in thousands of dollars)				
Furniture	761	10		771
EDP equipment and software	4,866	727	1,038	4,555
Printing equipment	68			68
Other	130	24	4	150
	5,825	761	1,042	5,544
Accumulated amortization	Balance beginning of year	Increase in amortiza- tion	Decrease	Balance end of year
(in thousands of dollars)				
Furniture	336	89		425
EDP equipment and software	3,441	846	918	3,369
Printing equipment	66	3		69
Other	72	11	4	79
	3,915	949	922	3,942

5. Public service restructuring

In 1994-95, the Government took specific measures to reduce employment in the public sector over the next four years. These measures include early retirement incentives and cash-based departure incentives.

6. Insurance

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

7. Contractual commitments

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

	(in thousands of dollars)
1999.....	1,191
2000.....	801
2001.....	90
2002.....	87

Consulting and Audit Canada Revolving Fund—ConcludedNOTES TO FINANCIAL STATEMENTS—*Concluded*

8. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect CAC's ability to conduct normal business operations. CAC's servers, desktops and operating systems are compatible for the Year 2000. Other systems are being tested. Management expects that the impact of the Year 2000 Issue on CAC's operations will be minimal. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting CAC, including those related to the efforts of customers, suppliers or other third parties, will be fully resolved.

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 an external auditor.

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 fixed assets are still recorded in CSC financial system. CORCAN has developed and implemented its own fixed assets computerized system. We are presently in process of taking the physical count of fixed assets. 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

ANN MARIE SAHAGIAN
Chief executive officer

September 28, 1998

STATEMENT OF AUTHORITY PROVIDED (USED)
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(82)	(2,812)	(434)	185
Add: items not requiring use of funds	2,935	1,360	4,358	2,781
Operating source of funds	2,853	(1,452)	3,924	2,966
Net capital acquisitions	(1,240)	(1,625)	(2,393)	(2,167)
Working capital change	(1,525)	(107)	(3,729)	(2,985)
Changes in balance sheet long-term items				
Termination benefits	(425)	(250)	(369)	(299)
Deferred charges	(50)	(26)	(260)	(26)
Cash used	(387)	(3,460)	(2,827)	(2,511)
Net adjustments to convert to modified cash accounting basis		(3,045)		2,630
Authority (used) provided	(387)	(6,505)	(2,827)	119

RECONCILIATION OF UNUSED AUTHORITY
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Credit balance in the accumulated net cash disbursement against the Fund's authority account ..	36,157	32,697
Add: PAYE charges against the appropriation account after March 31	11,708	10,917
Less:		
Amounts credited to the appropriation account after March 31	13,537	16,147
Transfer from TB Vote 5	229	
Other items	1,151	795
Net authority used, end of year	32,948	26,672
Authority limit	45,000	45,000
Unused authority carried forward	12,052	18,328

CORCAN Revolving Fund—Continued**BALANCE SHEET AS AT MARCH 31, 1998**

(in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable (Note 5)		
Government of Canada	14,941	16,804	Government of Canada	5,210	5,118
Outside parties	2,758	2,044	Outside parties	6,458	6,115
Less: allowance for doubtful accounts	148	148	Deferred revenues		185
	17,551	18,700		11,668	11,418
Inventories (Note 3)	12,016	11,219	Long-term		
Livestock	3,785	3,032	Employee termination benefits	1,428	1,245
Other	144	188		13,096	12,663
	33,496	33,139			
Capital assets (Note 4)			EQUITY OF CANADA		
At cost	27,212	25,586	Contributed capital	10,086	10,086
Less: accumulated amortization	14,477	13,709	Accumulated net charges against the		
	12,735	11,877	Fund's authority	36,157	32,697
Other			Accumulated deficit	(12,333)	(9,521)
Deferred charges less amortization	775	909		23,824	23,176
	47,006	45,925		47,006	45,925

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Revenues		
Agribusiness (including Forestry)	11,982	10,848
Graphics	1,587	2,201
Textile	4,805	4,216
Manufacturing	19,737	17,852
Construction activities	19,952	14,669
Training and correctional activities	17,685	17,420
	75,748	67,206
Expenses		
Cost of goods sold		
Agribusiness (including Forestry)	13,436	11,584
Graphics	2,818	2,935
Textile	4,724	4,016
Manufacturing	18,060	17,644
Construction activities	20,909	13,898
	59,947	50,077
Gross margin	15,801	17,129
Operating expenses	9,001	8,012
Selling and marketing expenses	3,782	3,183
Administrative expenses	4,873	4,573
Cost of capital	1,201	1,325
	18,857	17,093
Net operating loss	(3,056)	36
Other revenues (Note 6)	244	149
Net income (loss)	(2,812)	185

STATEMENT OF ACCUMULATED DEFICIT
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Balance, beginning of year	(9,521)	(9,706)
Net profit (loss) for the year	(2,812)	185
Balance, end of year	(12,333)	(9,521)

CORCAN Revolving Fund—Continued

STATEMENT OF CHANGES
IN THE FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Operating activities:		
Net profit (loss) for the year	(2,812)	185
Add:		
Provision for termination benefits	433	303
Amortization	768	2,339
Amortization of deferred charges	159	139
	(1,452)	2,966
Changes in current assets and liabilities	(107)	(2,985)
Changes in other assets and liabilities:		
Deferred charges	(26)	(26)
Payments on and changes in provision for employee termination benefits	(250)	(299)
Net financial resources used by operating activities	(1,835)	(344)
Investing activities:		
Capital assets purchased	(1,625)	(2,167)
Net financial resources used by investing activities	(1,625)	(2,167)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(3,460)	(2,511)
Accumulated net charge against the Fund's authority account, beginning of year	(32,697)	(30,186)
Accumulated net charge against the Fund's authority account, end of year	(36,157)	(32,697)

NOTES TO FINANCIAL STATEMENTS**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**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

Pension plan

Employees of CORCAN, an Agency within the Correctional Services 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.

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.

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.

Inventories

Inventories are valued as follows:

Inventories are valued as follows: work in progress and finished goods at standard cost and raw materials at cost.

Recognition of revenues and expenses

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

CORCAN Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS— Concluded****3. Inventories**

	1998	1997
	(in thousands of dollars)	
Raw materials (based on actual costs)	4,906	5,544
Work in progress (based on standard costs) . . .	334	199
Finished goods (based on standard costs)	6,776	5,476
	<u>12,016</u>	<u>11,219</u>

4. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals and adjustments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	20,517	2,601	125	23,243
Office furniture and equipment	961	183	(305)	839
Computer equipment	3,083	634	(722)	2,995
Vehicle fleet.	1,026	41	(932)	135
	<u>25,587</u>	<u>3,459</u>	<u>(1,834)</u>	<u>27,212</u>
Accumulated amortization	Balance at beginning of year	Amortiza- tion	Adjust- ments*	Balance at end of year
	(in thousands of dollars)			
Plant and equipment	10,026	2,102	(315)	11,813
Office furniture and equipment	382	106	(146)	342
Computer equipment	2,475	321	(562)	2,234
Vehicle fleet.	826	13	(751)	88
	<u>13,709</u>	<u>2,542</u>	<u>(1,774)</u>	<u>14,477</u>

* In fiscal year 1997-98 CORCAN has finalized the implementation of the fixed assets module of the existing business integrated financial system. As part of this development, CORCAN has reclassified some of the capital assets already in the books and modified the straight-line depreciation method from half year convention to acquisition date. As a result of these changes the net value of total assets is higher than it would have been had the original entries been kept.

5. Current liabilities

The details of the current liabilities are as follows:

	1998	1997
	(in thousands of dollars)	
Accounts payable:		
Government of Canada		
Regular interdepartmental payables	877	1,129
Employee benefits to transfer to		
Treasury Board		
Employee benefit plans.	739	732
Health insurance benefits	2,181	1,832
	<u>2,920</u>	<u>2,564</u>
Tax collected—Revenue Canada.	212	99
Interest payable—Finance	1,201	1,325
	<u>5,210</u>	<u>5,117</u>
Outside parties	6,458	6,115
Deferred revenues		185
	<u>11,668</u>	<u>11,417</u>

6. Other revenues

CORCAN has constructed a composting facility located on federal property at Pittsburgh Institution. In return for a capital contribution, area municipalities and federal Government departments, have received the right to send their source-segregated waste to the facility for a pre-determined tipping fee. The plant started in 1993-94 and is the exclusive property of CORCAN. The revenues generated from the sale of the rights are calculated on a 50 percent declining balance method. The total revenues to be amortized are \$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 the integrity and objectivity of these statements rests with 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 1997-98 fiscal year.

Approved by:

R. SPRAGUE
Director General, Finance

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

September 10, 1998

DEFENCE PRODUCTION REVOLVING FUND

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998

(in thousands of dollars)

	1998	1997
Joint authority limit	100,000 ⁽¹⁾	100,000 ⁽¹⁾
Net authority available for the Fund's account	100,000	100,000
Unused authority carried forward	100,000	100,000

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

DEFENCE PRODUCTION LOAN ACCOUNT

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998

(in thousands of dollars)

	1998	1997
Joint authority limit	100,000 ⁽¹⁾	100,000 ⁽¹⁾
Less: authority limit applied to the Defence Production Revolving Fund	100,000	100,000
Unused authority carried forward		

⁽¹⁾ Joint continuing authority limit for the Defence Production Revolving Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

Defence Production Revolving Fund— Concluded

NOTES TO THE FINANCIAL STATEMENTS

1. Purpose and authority

The Defence Production Revolving Fund was established by Section 15 of the *Defence Production Act*. It was established in 1951 for the purpose of:

- (a) financing the stockpiling of defence supplies or strategic materials;
- (b) making loans or advances to aid in defence procurement, such as working capital loans for advance payments on contracts, but not including loans or advance payments for capital purposes; and
- (c) permitting initial payments for defence supplies which can be promptly billed to a Government department, agency or an associated government in advance of delivery of goods.

The *Adjustment of Accounts Act* (S.C. 1980, c.17) had the effect of creating a separate Defence Production Loan Account for loans or advances authorized under the *Defence Production Act*, item (b) above.

The Fund and the Defence Production Loan Account have a continuing non-lapsing authority from the *Adjustment of Accounts Act* to make payments out of the Consolidated Revenue Fund, of which the total of these two accounts is not to exceed \$100 million at any time.

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, 1997 and 1998 there were no transactions that applied to (a), (b) and (c).

Geomatics Canada Revolving Fund

MANAGEMENT REPORT

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

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

CSS develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and

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

In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements have been examined by an external auditor. Its 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:

JOHN KLIMCZACK
A/Director General, Finance
(Senior full-time financial officer)

JOANNE TOEWS
Assistant Deputy Minister,
Corporate Services
(Senior financial officer)

September 16, 1998

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net income.....	400	1,447	30	1,382
Add: items not requiring use of funds—				
Amortization	315	353	158	197
Operating source of funds	715	1,800	188	1,579
Contributed capital		1,004		
Net capital acqui- sitions	(200)	(1,771)	(100)	(47)
Working capital change	(1,700)	207	(600)	407
Other items	85	(604)		(764)
Authority provided (used)	(1,100)	636	(512)	1,175

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority account.....	447	1,704
Add PAYE charges against the appropriation account after March 31.....	2,158	1,750
Less amounts credited to the appropriation account after March 31.....	1,074	1,287
Net authority used, end of year	1,531	2,167
Authority limit	8,000	8,000
Unused authority carried forward	6,469	5,833

Geomatics Canada Revolving Fund— Continued

AUDITORS' REPORT

TO THE DIRECTOR GENERAL, AUDIT AND REVIEW
BRANCH
NATURAL RESOURCES CANADA

We have audited the balance sheet of the Geomatics Canada Revolving Fund as of March 31, 1998 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 1998 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.

RAYMOND, CHABOT, GRANT, THORNTON
Chartered Accountants

Ottawa, Canada
July 22, 1998

BALANCE SHEET AS OF MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable (Note 3)			Accounts payable and accrued liabilities		
Government of Canada	1,292	2,222	Government of Canada	2,086	1,227
Outside parties	2,671	1,629	Outside parties	1,272	1,195
Inventory (Note 4)	2,271	1,736	Deferred revenues	811	809
Work in process	523	430		4,169	3,231
Prepaid expenses	1	10			
	6,758	6,027			
Capital (Note 5)			Long-term		
At cost	2,749	978	Termination benefits payable	69	52
Less accumulated amortization	840	487			
	1,909	491			
			EQUITY OF CANADA		
			Contributed capital (Note 8)	1,438	434
			Accumulated net charge against the Fund's		
			authority	447	1,704
			Reserve for replacement of		
			printing presses (Note 7)	800	
			Accumulated surplus	1,744	1,097
				4,429	3,235
	8,667	6,518		8,667	6,518

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, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Product revenues	10,593	10,248
Services revenues	4,158	3,519
Consulting revenues	1,907	3,027
	16,658	16,794
Cost of sales (Note 6)	2,754	2,445
Income before direct and indirect expenses	13,904	14,349
Direct expenses		
Salaries	3,974	3,274
Employee benefits	851	582
Transportation and communication	829	893
Information	252	337
Professional and special services	3,185	3,834
Rentals	429	396
Purchased repair and upkeep	379	792
Utilities, materials and supplies	436	529
Other expenditures	1	5
	10,336	10,642
Indirect expenses		
Sector services	770	831
Corporate services	514	544
Occupancy	504	549
Amortization	220	197
Bad debts	93	34
Provision for employee termination benefits	12	13
Interest	8	157
	2,121	2,325
Total expenses	12,457	12,967
Net income	1,447	1,382

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

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Surplus (deficit), beginning of year	1,097	(285)
Net income	1,447	1,382
Transfer to reserve for replacement of printing presses (Note 7)	(800)	
Surplus end of year	1,744	1,097

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net income	1,447	1,382
Add amortization	353	197
	1,800	1,579
Working capital change	207	407
Changes in provision for employee termination benefits	17	6
Net financial resources provided by operating activities	2,024	1,992
Investing activities:		
Capital assets purchased (Note 5)	(1,771)	(47)
Net financial resources used by investing activities	(1,771)	(47)
Financing activities:		
Contributed capital (Note 8)	1,004	
Net financial resources provided by financing activities	1,004	
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,257	1,945
Accumulated net charge against the Fund's authority account, beginning of year	(1,704)	(3,649)
Accumulated net charge against the Fund's authority account, end of year	(447)	(1,704)

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

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Geomatics Canada Revolving Fund was originally established under *Appropriation Act No. 3, 1993-94*. It was called "Surveys, Mapping and Remote Sensing Sector Revolving Fund" and the approval was conditional to specific conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who benefit directly from them. Subsequently, as registered in Treasury Board Minute 822296 dated December 8, 1994, the "Surveys, Mapping and Remote Sensing Sector Revolving Fund" was renamed the "Geomatics Canada Revolving Fund". Having met the specific conditions, the permanent continuing authority was obtained and registered in Treasury Board Minute 822 393 dated February 9, 1995.

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The Fund has received a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$8,000,000 at any time.

2. Significant accounting policies

(a) Revenue recognition

Revenues are usually recognized when goods are sold or services rendered. For multi-year consulting or services contracts, the percentage of completion method of accounting is used. Degree of completion is determined by comparing direct costs incurred to date to the total direct costs anticipated for the entire contract. The effect of changes to the total estimated income for each contract is recognized in the period in which the determination is made and losses, if any, are recognized fully when anticipated.

(b) Inventory

Inventory of maps is valued at the lower of cost or net realization value and the cost is determined using the weighted average printing cost of each title. Inventory of materials is valued at the lower of cost or replacement value.

(c) Capital assets

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, starting in the month after acquisition. The useful life of the assets is as follows:

EDP equipment	5 years
Furniture	10 years
Instruments	10 years
Mechanical equipment	5 years
Office equipment	10 years
Vehicles	5 years
Printing equipment	8 years
Scientific equipment	10 years

(d) Pension plan

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

(e) 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 the establishment of Geomatics Canada Revolving Fund (April 1, 1994) is a liability of Treasury Board and accordingly has not been recorded in the accounts. The cost for the benefits earned after April 1, 1994, is recorded in the accounts as the benefits accrue to employees.

(f) Corporate and sector overhead

Corporate and sector overheads include administrative, management and other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates driven by the number of employee (salary) or the number of business units (sector or sector's components).

(g) Interest on drawn down

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

3. Accounts receivable

The outside parties receivables are as follows:

	1998	1997
	(in thousands of dollars)	
Receivables.....	2,798	1,663
Allowance for doubtful accounts	(127)	(34)
Total	2,671	1,629

Geomatics Canada Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

4. Inventory

The inventory of maps on hand includes only those printed but not sold since the startup of the Fund. The Fund also holds on consignment maps that were printed prior to its creation. They are not accounted for in the inventory but are included into the cost of good sold when a sale occurs. The inventory of materials includes only the material used by the printing unit that was on hand at the end of the fiscal year.

	1998	1997 ⁽¹⁾
	(in thousands of dollars)	
Maps		
Topographic maps	1,586	1,287
Aeronautical maps	352	405
Geographic maps	52	44
	1,990	1,736
Material		
Paper	233	
Plate	19	
Ink	29	
	281	
Total	2,271	1,736

⁽¹⁾ The printing unit was transferred to the Fund on April 1, 1997 from the Canada Communication Group.

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
(in thousands of dollars)				
EDP equipment	672	490		1,162
Furniture	177	12		189
Instruments	3			3
Mechanical equip- ment	35			35
Office equipment	79			79
Vehicles	12			12
Printing equipment		988		988
Scientific equipment		281		281
Total	978	1,771		2,749
Accumulated amortization	Balance at beginning of year	Amortiza- tion ⁽¹⁾	Decrease	Balance at end of year
(in thousands of dollars)				
EDP equipment	340	141		481
Furniture	85	45		130
Instruments	2	1		3
Mechanical equip- ment	25	5		30
Office equipment	26	30		56
Vehicles	9	3		12
Printing equipment		127		127
Scientific equipment		1		1
Total	487	353		840

⁽¹⁾ Included in cost of sales is \$133,000 for amortization expenses (not applicable for 1996-97).

Geomatics Canada Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

6. Information by activity

	1998			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	4,322	742	595	5,659
External customers	6,270	3,416	1,312	10,998
Total revenues	10,592	4,158	1,907	16,657
Cost of sales	2,400	354		2,754
Income before direct and indirect expenses	8,192	3,804	1,907	13,903
Direct expenses	5,995	2,608	1,733	10,336
Indirect expenses	1,286	505	330	2,121
Total expenses	7,281	3,113	2,063	12,457
Net income (loss)	911	691	(156)	1,446
Identifiable assets				
Financial assets	4,826	1,280	1,098	7,204
Capital assets	594	1,302	13	1,909
Capital expenditures	431	1,330	10	1,771
Amortization	171	173	9	353
	1997			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government departments	3,956	485	1,311	5,752
External customers	6,292	3,034	1,716	11,042
Total revenues	10,248	3,519	3,027	16,794
Cost of sales	2,445			2,445
Income before direct and indirect expenses	7,803	3,519	3,027	14,349
Direct expenses	5,118	2,963	2,561	10,642
Indirect expenses	1,672	338	315	2,325
Total expenses	6,790	3,301	2,876	12,967
Net income	1,013	218	151	1,382
Identifiable assets				
Financial assets	4,197	821	1,009	6,027
Capital assets	421	60	10	491
Capital expenditures	47			47
Amortization	182	12	3	197

For the segment products, the cost of sales refers only to map products while the cost of sale for the segment services refers only to the printing services offered to other Government departments.

7. Reserve for the replacement of printing presses

In order to ensure the continuity of the printing operations, the management of the fund has decided to establish a reserve of \$800,000 per year. This amount represents approximately the reimbursement which would have been made on a loan given to the presses had been replaced on April 1, 1997. At that time, the replacement value was estimated at \$12.8 million with a useful life of 25 years and an interest rate of 5 percent.

8. Contributed capital

The printing presses equipment have been re-evaluated at the market value as of April 1, 1997 (\$954,909 greater than book value). Also included in the contributed capital is an amount of \$48,714 which represents the book value for materials that were transferred at a nominal value of one dollar. This value is reflected into the Contributed Capital section of the Equity of Canada as per the directives received from Treasury Board Secretariat.

9. Fair value of financial instruments

The following method was used to determine the estimated fair value of short-term financial instruments. Accounts receivable and accounts payable and accrued liabilities are short-term financial instruments whose fair value approximates their carrying amount given that they will mature shortly.

10. Comparative figures

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

Government Telecommunications and Informatics Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Government Telecommunications and Informatics Services (GTIS) 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 Finance Sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed

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

Management has presented the financial statements to the 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:

R. SPRAGUE

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

J. C. STOBBE

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

September 10, 1998

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit		8,777	1,306	16,574
Add: items not requiring use of funds	7,957	13,327	6,400	6,782
Operating source of funds	7,957	22,104	7,706	23,356
Net capital acqui- sitions	(6,457)	(27,296)	(9,995)	(23,954)
Working capital change		9,052		(8,469)
Other Items	(1,500)	(6,021)		(3,549)
Authority provided (used)		(2,161)	(2,289)	(12,616)

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

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority account	11,883	14,504
Add: PAYE charges against the appropriation account after March 31	55,160	35,268
Less: amounts credited to the appropriation account after March 31	76,100	60,990
Net authority provided, end of year	(9,057)	(11,218)
Authority limit	64,000	64,000
Unused authority carried forward	73,057	75,218

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, 1998 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 Government Telecommunications and Informatics Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of Government Telecommunications and Informatics Services Revolving Fund as at March 31, 1998 and 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 17, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	75,366	64,830	Government of Canada	14,141	3,855
Outside parties	6,672	6,823	Outside parties		
	82,038	71,653	Accounts payable	41,499	31,450
Inventories	1,428	1,379	Accrued benefits	3,786	3,756
Prepaid expenses		77	Current portion of the		
Deferred charges	577		long-term debt (Note 5)	178	557
	84,043	73,109		59,604	39,618
Capital (Note 3)			Long-term		
At cost	74,442	47,889	Allowance for employee termination benefits	11,749	9,650
Less: accumulated amortization	25,380	16,134			
	49,062	31,755	EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	11,883	14,504
			Accumulated surplus	49,869	41,092
				61,752	55,596
	133,105	104,864		133,105	104,864

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

Government Telecommunications and Informatics Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Telecommunication revenues	184,793	191,720
Cost of sales	160,262	161,571
Gross operating profit	24,531	30,149
Revenues—Informatics and other	220,201	183,505
Expenses		
Personnel (Note 7)	84,876	79,234
Provision for employee termination benefits	3,076	(25)
Telecommunications, freight and travel	8,456	9,638
Information	843	757
Professional and special services	83,032	58,375
Occupancy costs	8,025	7,686
Rentals	13,526	12,385
Purchased repairs and upkeep	12,363	12,123
Utilities, materials and supplies	4,212	4,051
Amortization	9,552	5,753
Interest on drawdown	520	101
All other expenditures	283	302
	228,764	190,380
Plus: charge backs from the Supply and Services Program for corporate and administrative services	6,929	6,700
Operating profit before other expenses	9,039	16,574
Other expenses		
Provision for compensation (Note 6)	262	
Net profit	8,777	16,574

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

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	41,092	24,518
Net profit	8,777	16,574
Balance, end of year	49,869	41,092

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net profit	8,777	16,574
Add:		
Provision for termination benefits	3,076	(25)
Provision for compensation	262	
Amortization of capital assets—Non-recoverable portion	9,625	5,753
Amortization of capital assets—Recoverable from OGD's	403	889
Amortization of deferred charges		128
Loss on disposal and adjustments to capital assets	(39)	37
	22,104	23,356
Working capital change	9,052	(8,469)
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(262)	(354)
Payments on and change in provision for employee termination benefits	(977)	(109)
Net financial resources provided by operating activities	29,917	14,424
Investing activities:		
Capital assets: (Note 3)		
Acquisitions	(27,296)	(23,954)
Net financial resources used by investing activities	(27,296)	(23,954)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	2,621	(9,530)
Accumulated net charge against the Fund's authority account, beginning of year	(14,504)	(4,974)
Accumulated net charge against the Fund's authority account, end of year	(11,883)	(14,504)

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

Government Telecommunications and Informatics Services Revolving Fund— *Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Government Telecommunications Agency (GTA) Revolving Fund was established in 1963 to plan and provide telecommunications facilities and services for federal departments and agencies. Section 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 increase was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92*.

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.

2. Significant accounting policies

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

Revenue and expenses

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

Inventories

This account includes computer equipment held by a third party on behalf of GTIS Revolving Fund. The inventories are valued at cost.

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 over a 14 month period.

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 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.

Allowance for 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 costs of these benefits are recorded in the accounts as they are earned by the employees.

Insurance

The Revolving Fund has a policy of not insuring its capital assets in accordance with the Government policy on self insurance. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

Government Telecommunications and Informatics Services Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Office equipment	43,147	26,540	(501)	69,186
Furniture and fixtures	1,141	282		1,423
Automobiles	111			111
Telecommunications equipment	3,490	474	(242)	3,722
	47,889	27,296	(743)	74,442
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Office equipment	(13,060)	(9,505)	460	(22,105)
Furniture and fixtures	(616)	(119)	80	(655)
Automobiles	(109)	(1)		(110)
Telecommunications equipment	(2,349)	(403)	242	(2,510)
	(16,134)	(10,028)	782	(25,380)
Net	31,755		39	49,062

4. Transfer of capital assets and amortization

In fiscal year 1995, capital assets under the custodianship of the regional informatics groups of PWGSC were not transferred to the GTIS Revolving Fund at the time the regional informatics employees were transferred. These assets are still recorded in the GTIS Revolving Fund in the fiscal year ended March 31, 1998. This issue will be resolved when the assets are transferred out of the Fund on April 1, 1998 (see Note 9).

5. Current portion of long-term debt

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

	1998	1997
(in thousands of dollars)		
Allowance for employee termination benefits	178	206
Allowance for compensation		351
	178	557

6. Provision for compensation

The provision for compensation results from a Government policy requirement to record the estimated cost of termination benefits relating to early retirement and early departure incentives. As at April 1, 1997 the residual accrual for the allowance for compensation recorded in 1995-96 was \$351,000. During the year related payments totalling \$612,963 were made resulting in a current year charge of \$261,963.

7. Workforce adjustment

Workforce adjustment costs of \$1,916,545 paid during 1997-98, and \$2,948,047 paid during 1996-97 were applied to the following liability accounts:

	1998	1997
(in thousands of dollars)		
Allowance for compensation	613	2,057
Allowance for employee termination benefits	1,005	724
Accrued benefits	298	167
	1,916	2,948

8. 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 GTIS 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.

	(in thousands of dollars)
Assets:	
Capital assets (net of amortization)	2,551
Liabilities:	
Allowance for employee termination benefits	8,179
Net liabilities assumed	5,628

Government Telecommunications and Informatics Services Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

9. Subsequent event - Transfer of operations

Effective April 1, 1998, a portion of the current Information Management / Information Technology Common Services Business Line has been transferred to the Operational Support Business Line and will be funded through a Net Vote rather than the GTIS Revolving Fund. Also, effective April 1, 1998, the Enquiries Canada and Information Delivery Services (IDS) have been transferred to the Communications Coordination Services Branch of PWGSC. The operating results for fiscal year 1997-98 for the portion relating to the transferred operations are as follows:

	(in thousands of dollars)
Revenues	220,018
Operating costs	208,834
Net profit	<u>11,184</u>

The assets and liabilities of the transferred business segment are not determinable at this time.

10. Related party transactions

Through common ownership, the GTIS Revolving Fund is related to all Government of Canada created departments, agencies and Crown corporations. The Revolving Fund enters into transactions with these entities in the normal course of business.

11. Uncertainty due to the Year 2000 issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems, which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure, which could affect the Revolving Fund's ability to conduct normal business operations. It is not possible to be certain at this time that all aspects of the Year 2000 issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved in the future.

12. Comparative figures

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

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

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

STATEMENT OF AUTHORITY USED
FOR THE YEAR ENDED MARCH 31, 1998

	1998		1997	
	Estimates	Actual	Estimates	Actual
	\$	\$	\$	\$
Annual lapsing authority				
Cost of operation		(59,102)		(70,633)
Less: items not requiring use of funds		(580)		523
Operating source of funds	(61,106)	(59,682)	(64,809)	(70,110)
Net capital acquisitions		(1,035)		(2,681)
Authority used	(61,106)	(60,717)	(64,809)	(72,791)
Statutory authority				
Working capital change	(375)	202	(375)	(807)
Other items		(3)		904
Authority used	(375)	199	(375)	97
Total authority used	(61,481)	(60,518)	(65,184)	(72,694)

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

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

Approved by:

MARINA DARVEAU

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

MARYSE CHARBONNEAU

*Director, Administration
(Senior financial officer)*

June 5, 1998

RECONCILIATION OF UNUSED AUTHORITY
MARCH 31, 1998

	1998	1997
	\$	\$
Credit balance in the accumulated net charge against the Fund's authority	5,661	9,428
Add: PAYE charges against the credit account after March 31	8,362	8,233
Less: amounts credited to the credit account after March 31	333	448
Net authority used, end of year	13,690	17,213
Authority limit	25,000	25,000
Unused authority carried forward	11,310	7,787

National Film Board—Continued

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the balance sheet of the National Film Board as at March 31, 1998 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 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, 1998 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

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

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

Ottawa, Canada
June 5, 1998

BALANCE SHEET AS AT MARCH 31

	1998	1997		1998	1997
	\$	\$		\$	\$
ASSETS			LIABILITIES		
Current assets			Current liabilities		
Cash	153,906	40,720	Accounts payable		
Accounts receivable			Government of Canada	934,590	3,264,341
Government of Canada	186,383	104,616	Outside parties	5,689,407	4,899,752
Outside parties	3,712,116	3,290,313	Accrued salaries and vacations	963,502	914,424
Inventories (Note 3)	527,071	682,453	Advances on productions	200,292	49,024
Deposits	373,462	304,157	Obligation for employee termination		
Prepaid expenses	307,803	551,303	benefits (Note 5)	2,355,906	5,450,871
	5,260,741	4,973,562		10,143,697	14,578,412
Capital assets (Note 4)			Long-term liabilities		
Cost	42,168,929	47,695,075	Obligation under capital leases		
Less: accumulated amortization	31,534,063	33,737,250	(Note 6)	268,386	91,311
	10,634,866	13,957,825	Provision for employee termination		
			benefits	3,692,350	3,882,914
				3,960,736	3,974,225
				14,104,433	18,552,637
			Commitments and contingencies (Notes 12 and 13)		
			EQUITY OF CANADA		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7)	5,661,070	9,427,287
			Accumulated deficit (Note 8)	(3,869,896)	(9,048,537)
				1,791,174	378,750
	15,895,607	18,931,387		15,895,607	18,931,387

Approved by Management:

MARYSE CHARBONNEAU

Director, Administration

SANDRA MACDONALD

Government Film Commissioner

Approved by the Board:

CHERRY E. KARPYSHIN

Member

PATRICIA O'BRIEN

Member

National Film Board—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31**

	1998	1997
	\$	\$
Expenses (Note 9)		
English programming		
Production of films and other forms of visual presentations		
Board's program	27,394,746	31,475,909
Sponsored production	962,207	891,210
Marketing of films and other forms of visual presentations	4,624,353	4,444,072
	32,981,306	36,811,191
French programming		
Production of films and other forms of visual presentations		
Board's program	15,916,422	20,036,082
Sponsored production	327,542	784,830
Marketing of films and other forms of visual presentations	2,383,906	2,395,809
	18,627,870	23,216,721
International programming		
Marketing of films and other forms of visual presentations	2,215,387	2,131,248
General services		
Distribution and other services	6,021,006	6,506,915
Research and development	919,715	750,385
	6,940,721	7,257,300
Management and administration	6,460,265	6,912,100
Cost of operations before employee termination benefits	67,225,549	76,328,560
Employee termination benefits (Note 5)	303,959	2,715,615
Cost of operations after employee termination benefits	67,529,508	79,044,175
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	962,207	891,210
French programming	327,542	784,830
Film prints, rentals and royalties		
Canadian distribution	3,259,705	2,468,092
International distribution	2,802,955	2,986,571
Services and miscellaneous	1,075,551	1,281,057
	8,427,960	8,411,760
Net cost of operations for the year	59,101,548	70,632,415

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

	1998	1997
	\$	\$
Balance, beginning of year	9,048,537	14,626,036
Net cost of operations for the year	59,101,548	70,632,415
	68,150,085	85,258,451
Parliamentary appropriation—Operations	(64,280,189)	(76,209,914)
Balance, end of year	3,869,896	9,048,537

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

	1998	1997
	\$	\$
Operating activities		
Net cost of operations for the year	(59,101,548)	(70,632,415)
Items not affecting the accumulated net charge against the Revolving Fund's authority		
Amortization	4,501,456	5,993,297
Lost on disposal of capital assets	98,196	106,713
Decrease in the obligation for supplementary termination benefits	(3,350,000)	(3,450,000)
Decrease in the provision for regular employee termination benefits	(1,780,564)	(2,086,268)
Decrease in the provision of accrued vacations	(48,077)	(41,230)
	(59,680,537)	(70,109,903)
Increase (decrease) in the funded components of working capital	202,152	(807,247)
	(59,478,385)	(70,917,150)
Investing activities		
Acquisition of capital assets	(1,521,955)	(3,058,949)
Acquisition under capital leases	(370,473)	(94,798)
Proceeds from disposal of capital assets	615,735	460,734
	(1,276,693)	(2,693,013)
Financing activities		
Parliamentary appropriation	60,716,124	72,790,837
Decrease in the net book value of capital assets, net of obligation under capital leases	3,564,065	3,419,077
	64,280,189	76,209,914
Obligation under capital leases	370,473	94,798
Payments on obligations under capital leases	(129,367)	(82,718)
	64,521,295	76,221,994
Accumulated net charge against the Revolving Fund's authority		
Decrease for the year	(3,766,217)	(2,611,831)
Balance, beginning of year	9,427,287	12,039,118
Balance, end of year	5,661,070	9,427,287

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

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

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

Through a revolving fund, a permanent authority from Parliament allows the Board to make payments out of the Consolidated Revenue Fund for working capital, and for interim financing of operating costs and of capital asset acquisitions, and to record the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$25 million. A parliamentary appropriation is voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. The appropriation is recorded in the financial year to which it applies and any unused balance lapses.

2. Significant accounting policies

Production of films and other forms of visual presentations

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

Board's program

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

Sponsored production

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

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

Royalty revenues

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

Inventories

Materials and supplies are carried at the standard cost.

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

Capital assets

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

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

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

Leasehold improvements are charged to operations as incurred.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which almost all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the net present value of the acquisition price of the asset (excluding any interest expenditure). The assets recorded from a capital lease agreement are amortized on the same basis as other assets owned by the Board and the obligations are amortized over the lease term.

Employee 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 pension obligation of the Board. Contributions in respect of current service and admissible past service are expensed during the year in which payments are made. The terms of payment for past service are set by the applicable purchase conditions in effect, generally over the number of years of service remaining prior to retirement.

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

3. Inventories

	1998	1997
	\$	\$
Materials and supplies	386,262	566,643
Film prints and other forms of visual presentations	140,809	115,810
	<u>527,071</u>	<u>682,453</u>

4. Capital assets

Cost	Balance, beginning of year	Acquisi- tions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	31,704,082	808,041	5,913,686	26,598,437
Data processing equipment	12,882,060	1,012,375	966,996	12,927,439
Office furniture...	1,856,542	21,797	193,814	1,684,525
Office equip- ment	1,179,434	50,215	340,525	889,124
Rolling stock	72,956		3,553	69,403
Collection	1			1
	<u>47,695,075</u>	<u>1,892,428</u>	<u>7,418,574</u>	<u>42,168,929</u>
Accumulated amortization	Balance, beginning of year	Amortiza- tion	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equip- ment	24,359,356	2,851,963	5,322,284	21,889,035
Data processing equipment	7,297,726	1,307,689	860,003	7,745,412
Office furniture...	1,142,376	153,599	193,814	1,102,161
Office equip- ment	866,896	186,971	324,989	728,878
Rolling stock	70,896	1,234	3,553	68,577
Collection				
	<u>33,737,250</u>	<u>4,501,456</u>	<u>6,704,643</u>	<u>31,534,063</u>

The above assets include equipment under capital leases for a total value of \$618,602 (1997—\$696,474) less accumulated amortization of \$92,343 (1997—\$381,999).

5. Employee termination benefits

In 1995-96, 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 \$303,959 in additional expenses (1997—\$2,715,615) related to these programs.

National Film Board—Continued

NOTES TO FINANCIAL STATEMENTS—Continued

The short-term obligation in the balance sheet includes:

	1998	1997
	\$	\$
Funded in current year	2,205,906	360,871
To be funded next year		
Obligation for supplementary benefits		3,350,000
Provision for regular benefits	150,000	1,740,000
	<u>2,355,906</u>	<u>5,450,871</u>

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 \$618,602 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$129,367 for the year ended March 31, 1998, including interest of \$29,645 were charged to operations.

The obligation under capital leases includes the following:

	\$
Future lease payments:	
1999	186,546
2000	178,672
2001	108,024
	<u>473,242</u>
Less: interest	48,713
	<u>424,529</u>
Short-term portion	156,143
Long-term portion	268,386

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

	1998	1997
	\$	\$
Net book value of capital assets	10,634,866	13,957,825
Funded components of working capital	(4,549,267)	(4,347,115)
Obligation under capital leases	(424,529)	(183,423)
	<u>5,661,070</u>	<u>9,427,287</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:

	1998	1997
	\$	\$
Accrued vacations	27,546	75,623
Employee termination benefits		
Obligation for supplementary benefits		3,350,000
Provisions for regular benefits		
Short-term	150,000	1,740,000
Long-term	3,692,350	3,882,914
	<u>3,869,896</u>	<u>9,048,537</u>

9. Expenses

	1998	1997
	\$	\$
Salaries and benefits	30,173,431	34,297,496
Professional and special services	8,802,448	8,105,568
Rentals	7,060,031	9,904,545
Amortization	4,501,456	5,993,297
Transportation and communication	4,023,955	4,266,548
Materials and supplies	3,477,978	3,484,613
Cash financing in coproductions	3,090,403	3,533,953
Contracted film production and laboratory processing	2,658,012	3,611,499
Repairs and upkeep	1,423,176	915,010
Information	957,117	879,719
Loss on disposal of capital assets	98,196	106,713
Miscellaneous	959,346	1,229,599
	<u>67,225,549</u>	<u>76,328,560</u>
Employee termination benefits (Note 5)	303,959	2,715,615
	<u>67,529,508</u>	<u>79,044,175</u>

10. Fair value of financial instruments

Accounts receivable and accounts payable are incurred in the normal course of business. The carrying amounts of each of these accounts approximate their fair value because of their short-term maturity. There is no concentration of accounts receivable and, therefore, there is no significant credit risk.

11. Related-party transactions

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,050,000 (1997—\$7,900,000).

National Film Board—ConcludedNOTES TO FINANCIAL STATEMENTS—*Concluded*

12. Commitments

The Board has long-term lease agreements for premises and equipment. The most important of these agreements has been concluded with PWGSC for premises until 2013. Future minimum rental payments for the next five years are as follows:

	Premises	Equipment	Total
	\$	\$	\$
1999	6,213,000	361,000	6,574,000
2000	6,122,000	67,000	6,189,000
2001	5,929,000	51,000	5,980,000
2002	5,333,000	43,000	5,376,000
2003	4,509,000	9,000	4,518,000
	28,106,000	531,000	28,637,000

From the amount of \$28,106,000 for the lease for premises, agreements have been signed for \$396,000 with outside parties and \$27,710,000 with PWGSC.

13. Contingencies

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

14. Uncertainty due to the Year 2000 Issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the entity, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

15. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 1998.

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 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 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 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 Finance sector, within Government Operational Service, 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:

R. SPRAGUE

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

J. C. STOBBE

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

September 10, 1998

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss)	(685)	(6,020)	33	2,493
Add: items not requiring use of funds	905	1,887	577	13
Operating use of funds	220	(4,133)	610	2,506
Net capital acqui- sitions	(555)	(567)	(632)	(193)
Working capital change		(2,258)		5,030
Other items		(1,196)		(5,779)
Authority provided (used)	(335)	(8,154)	(22)	1,564

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

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority account	21,798	51,973
Add: PAYE charges against the appropriation account after March 31	10,423	11,854
Less: amounts credited to the appropriation account after March 31	19,661	21,106
Net authority used, end of year	12,560	42,721
Authority limit	200,000	200,000
Unused authority carried forward	187,440	157,279

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

Optional Services Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the balance sheet of Optional Services Revolving Fund as at March 31, 1998 and the statements of income and accumulated deficit and changes in financial position for the year then ended. These financial statements are the responsibility of the management of Optional Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 Optional Services Revolving Fund as at March 31, 1998 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.

PricewaterhouseCoopers
Chartered Accountants

Ottawa, Canada
July 31, 1998

BALANCE SHEET FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	16,346	18,389	Government of Canada	4,177	3,788
Outside parties (net)	6,207	3,450	Outside parties	8,764	9,939
	22,553	21,839	Accrued benefits	475	481
Net investment in leases		23		13,416	14,208
Inventories (Note 2)	1,673	898			
	24,226	22,760	Long-term		
Capital (Notes 3 and 4)			Provision for employee termination benefits	2,652	2,211
At cost	4,446	3,652			
Less: accumulated amortization	2,806	2,019	EQUITY OF CANADA		
	1,640	1,633	Accumulated net charge against the Fund's		
			authority	21,798	51,973
			Accumulated deficit	(12,000)	(43,999)
				9,798	7,974
	25,866	24,393		25,866	24,393

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

Optional Services Revolving Fund— Continued

INCOME STATEMENT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Sales	100,155	87,743
Cost of sales	77,937	67,114
Gross profit on sales	22,218	20,629
Operating expenses		
Personnel	12,456	10,919
Workforce adjustment	1,172	609
Provision for employee termination benefits		
benefits	1,318	(421)
Professional and special services	1,652	918
Accommodation	3,517	3,260
Repairs, supplies and miscellaneous	1,087	376
Freight	179	162
Interest on drawdown and		
other	2,363	17
Information	386	204
Postage	990	189
Travel and removal	146	138
Amortization	514	433
Communications	361	354
Tenant services	2	39
Loss on disposal of capital assets	55	1
Rentals	132	101
	26,330	17,299
Plus:		
Charge backs from the Supply		
and Services Program for corporate		
and administrative services	1,677	1,443
	28,007	18,742
Operating (loss) contribution before		
other revenues and expenses	(5,789)	1,887
Other revenues and expenses		
Adjustment on inventories		21
Miscellaneous revenues (expenses)	(231)	585
	(231)	606
Net profit (loss)	(6,020)	2,493

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

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	(43,999)	(46,492)
Net profit (loss)	(6,020)	2,493
Write off - SIS Accumulated Deficit (Note 5)	38,019	
Balance, end of year	(12,000)	(43,999)

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net profit (loss)	(6,020)	2,493
Add:		
Provision for employee termination benefits	1,318	(421)
Amortization	514	433
Loss on disposal of capital assets	55	1
	(4,133)	2,506
Working capital change	(2,258)	5,030
Changes in other assets and liabilities:		
Payments on/changes to employee		
termination benefits	(877)	(175)
Net financial resources (used) provided by		
operating activities	(7,268)	7,361
Investing activities:		
Capital assets:		
Acquisitions/Net transfer	(567)	(193)
Disposals/adjustments	(9)	(6)
Net financial resources (used) provided by		
investing activities	(576)	(199)
Financing activities:		
Write off - SIS Accumulated Deficit	38,019	
Net financial resources		
provided by financing activities	38,019	
Net financial resources provided and change		
in the accumulated net charge against the Fund's		
authority account, during the year	30,175	7,162
Accumulated net charge against the Fund's		
authority account, beginning of year	(51,973)	(59,135)
Accumulated net charge against the Fund's		
authority account, end of year	(21,798)	(51,973)

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

Optional Services Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS

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 Section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materiel; and Section 6(d) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' benchmarking and software brokerage programs; the Vaccine Program; the Supplier Promotion Program; the Government Travel Service; and for the recording of the Cost of Product of Traffic Management and the Buy for Lease Program. The operation of the Fund is also for the purpose of Section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

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 the authority provided in 1991-92 Supplementary Estimates.

2. Significant accounting policies

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

Revenues and expenses

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

Interest on drawdown

Interest is charged to the Revolving Fund on the balance of the accumulated net charge against the Fund's authority minus the Accounts receivable. The interest is accrued on a monthly basis at a rate set by the Department of Finance.

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.

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 liability for the payment of pensions is against the Public Service Superannuation and Supplementary Retirement Benefits 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.

Provision for 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 estimated cost of these benefits are recorded in the accounts as they are earned by the employees.

Insurance

The Revolving Fund has a policy of not insuring its capital assets in accordance with the Government policy on self insurance. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

Optional Services Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. Capital Assets and Accumulated Amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals/ adjustments	Transferred in	Balance at end of year
(in thousands of dollars)					
Leasehold improve- ments.....	128		5	357	490
Furniture and equipment.....	583		(115)	34	502
EDP equipment.....	1,781	82	63	232	2,158
Automotive.....	190	23	22		235
Warehouse equipment.....	970	40	51		1,061
	3,652	145	26	623	4,446
Accumulated amortization	Balance at beginning of year	Current year amor- tization	Disposals/ adjustments	Transferred in	Balance at end of year
(in thousands of dollars)					
Leasehold improve- ments.....	5	44	20		69
Furniture and equipment.....	218	54	(21)	12	263
EDP equipment.....	870	329	44	189	1,432
Automotive.....	164	15	25		204
Warehouse equipment.....	762	72	4		838
	2,019	514	72	201	2,806
Net.....	1,633		(46)	422	1,640

4. 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 (ANCAFA). Included in the assets and liabilities assumed were liabilities of \$3,328,575 for employee termination benefits earned prior to April 1, 1992.

Effective April 1, 1997, the Publishing Division of Canada Communication Group (editing and composition of the Canada Gazette, Crown Copyright Administration, Depository Services Program) was transferred to the Communications Coordination Services Branch division of the OSRF and charged to the ANCAFA. The capital assets, amortization and estimated liabilities were assumed as follows:

	1998 (in thousands of dollars)
Assets:	
Capital assets at cost	632
Accumulated amortization	201
	431
Inventories	993
	1,424
Liabilities:	
Accrued salaries and benefits	138
Provision for employee termination benefits	158
	296
Equity of Canada:	
Net assets assumed	1,128
	1,424

Capital assets transferred in, per Note 3, differ by \$9,000 because some assets transferred from CCG were lower than the \$1,000 capitalization limit established by the OSRF, and accordingly were expensed.

5. 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. This sub-activity was closed effective April 1, 1996. However, the drawdown has accumulated interest charges against the OSRF for the current fiscal year.

Results of operation net of the discontinued SIS operation are as follows:

	1998	1997
(in thousands of dollars)		
Net operating gain (loss) including discontinued SIS operation	(5,465)	2,493
Discontinued SIS operation	(1,600)	(242)
Net profit (loss)	(3,865)	2,735

During the year, the Treasury Board approved the write-off of the March 31, 1997 accumulated deficit of SIS. This has resulted in a reduction of the accumulated net charges against the Fund's authority and the Fund's accumulated deficit of \$38,019,000.

Optional Services Revolving Fund— *Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

6. Workforce adjustment

Workforce adjustment costs of \$2,168,516 paid during 1997-98, and \$800,936 paid during 1996-97 were applied to the following accounts:

	1998	1997
	(in thousands of dollars)	
Workforce adjustment	1,172	609
Allowance for employee termination benefits	917	175
Accrued benefits	79	17
	<u>2,168</u>	<u>801</u>

7. Contractual commitments

The Optional Services Revolving Fund leases its premises under operating leases. The current annual commitments are approximately \$3,389,000. The leases have varying expiry dates to 2007.

8. Related party transactions

Through common ownership, the Optional Services Revolving Fund is related to all Government of Canada created departments, agencies and Crown Corporations. The Optional Services Revolving Fund enters into transactions with these entities in the normal course of business.

9. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems, which

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 consolidated financial statements were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of Corporate Services. 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.

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 in order to provide reasonable assurance that transactions are appropriately authorized and financial records properly maintained to provide accurate and reliable financial statements. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of Government funds and safeguard the Fund's assets. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

Approved by:

PETER HOMULOS
*Assistant Deputy Minister
Corporate services*

CLAUDE CARON
*Director general
Financial Management*

August 28, 1998

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net loss for the year	198	(232)	578	(643)
Add: items not requiring use of funds	(984)	1,007	1,066	874
Operating source of funds	(786)	775	1,644	231
Net capital acqui- sitions	1,342	(1,169)	(2,600)	(2,956)
Working capital change		270		(923)
Other items		(231)		923
Authority used during the year	556	(355)	(956)	(2,725)

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated charge against the Fund's authority	5,923	5,794
Add: charges against the appropriation account after March 31	237	78
Less: amounts credited to the appropriation account after March 31	177	245
Net authority used, end of year	5,983	5,627
Authority limit	8,000	8,000
Unused authority carried forward	2,017	2,373

**Parks Canada Enterprise Units
Revolving Fund—Continued**

BALANCE SHEET AS AT MARCH 31, 1998
(in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties	177	245	Government of Canada	123	58
			Outside parties	140	20
			Benefits payable	12	
Capital (Note 3)			Allowance for employee termination benefits . .	8	6
Plant and equipment at cost	12,540	11,371		283	84
Less: accumulated amortization	2,825	1,861			
	9,715	9,510	Long-term		
			Allowance for employee termination benefits	137	96
			EQUITY OF CANADA		
			Contributed capital	5,005	5,005
			Accumulated net charge against the Fund's		
			authority	5,923	5,794
			Accumulated deficit	(1,456)	(1,224)
				9,472	9,575
	9,892	9,755		9,892	9,755

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

Parks Canada Enterprise Units Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Admissions	2,974	2,619
Green fees	596	435
Rentals	473	359
Concession rents	168	90
Other	39	69
Total revenues	4,250	3,572
Direct costs		
Salaries and employee benefits	1,868	1,805
Amortization	804	746
Utilities, materials and supplies	391	351
Purchased repairs and upkeep	166	79
Information	120	45
Parks administrative costs	91	38
Transportation and communication	69	76
Interest	63	36
Amortization	141	72
Professional and special services	60	200
Miscellaneous expenditures	45	25
Services purchased from Parks	42	70
Provision for employee termination benefits	36	33
Building construction		120
Total direct costs	3,896	3,696
Contribution margin	354	(124)
Overhead costs		
Other	273	199
Salaries and employee benefits	177	182
Interest on drawdown	110	115
Amortization	19	19
Provision for employee termination benefits	7	4
Total overhead costs	586	519
Net loss	(232)	(643)

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

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance at beginning of year	(1,224)	(581)
Net loss for the year	(232)	(643)
Balance, end of year	(1,456)	(1,224)

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss	(232)	(643)
Add:		
Provision for termination benefits	43	37
Amortization	964	837
	775	231
Changes in current assets and liabilities	270	(923)
Net financial resources provided by operating activities	1,045	(692)
Investing activities:		
Capital assets:		
Purchased	(1,169)	(2,719)
Contributed		(237)
Net financial resources used by investing activities	(1,169)	(2,956)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(124)	(3,648)
Accumulated net charge against the Fund's authority account, beginning of year	(5,799)	(2,146)
Accumulated net charge against the Fund's authority account, end of year	(5,923)	(5,794)

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

Parks Canada Enterprise Units Revolving Fund—Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Enterprise Units Revolving Fund was established on April 1, 1994, and the Highland Links Golf Course became a member of that Fund on April 1, 1996, pursuant to paragraph 29.1(2)(b) of the *Financial Administration Act*, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Enterprise Units including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$8,000,000 the revenues received in respect of the purposes of the Fund.

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 40 years
Computers	3 years
Furniture and fixtures	5 to 10 years
Greens and bridges	20 to 30 years
Irrigation system and minor buildings	25 years
Machinery and equipment	1 to 10 years
Tees and loader	4 to 30 years
Vehicles	1 to 8 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 by the Hot Springs Enterprise Units prior to April 1, 1994 and estimated at \$113,500 as at March 31, 1994, and benefits earned by the Highland Links Golf Course prior to April 1, 1996 and estimated at \$32,500 are a liability of Treasury Board and accordingly have not been recorded.

3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
(in thousands of dollars)				
Buildings	9,378	1,112		10,490
Irrigation system and minor buildings	615			615
Machinery and equipment	413	57		470
Tees and loader	341			341
Greens and bridges	284			284
Furniture and fixtures	242			242
Vehicles	78			78
Computers	20			20
	11,371	1,169		12,540
Accumulated amortization	Balance at beginning of year	Amortization	Decrease	Balance at end of year
(in thousands of dollars)				
Buildings	1,643	771		2,414
Furniture and fixtures	88	38		126
Machinery and equipment	48	89		137
Vehicles	30	22		52
Irrigation system and minor buildings	25	25		50
Computers	16	8		24
Greens and bridges	10	10		20
Tees and loader	1	1		2
	1,861	964		2,825

**Parks Canada Enterprise Units
Revolving Fund—Concluded**

NOTES TO FINANCIAL STATEMENTS—*Concluded*

4. Early retirement incentive

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 Highlands Links Enterprise Unit estimates that it will not incur a financial obligation as a result of these measures.

Parks Canada Townsites Revolving Fund

MANAGEMENT REPORT

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

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. In order to assure maximum objectivity and freedom from bias, the financial data contained in these financial statements has been reviewed by the Financial Management Branch of 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 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.

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*

FRANCES J. CAMERON

*A/Director General
Financial Management*

July 15, 1998

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net loss for the year	1,548	(735)	2,379	(154)
Add: items not requiring use of funds	2,607	2,428	2,471	2,482
Operating source of funds	4,155	1,693	4,850	2,328
Net capital acqui- sitions	(6,652)	(2,015)	(5,903)	(2,729)
Working capital change		67		(209)
Other items		(67)		209
Authority used	(2,497)	(322)	(1,053)	(401)

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

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated charge against the Fund's authority	865	610
Less: amounts credited to the appropriation account after March 31	142	209
Net authority used, end of year	723	401
Authority limit	10,000	10,000
Unused authority carried forward	9,277	9,599

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

Parks Canada Townsites Revolving Fund— Continued

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada		4	Outside parties		150
Outside parties	142	355			
	142	359	Long-term		
			Allowance for employee termination benefits .	110	57
Capital (Note 3)					
Cost	55,552	53,537	EQUITY OF CANADA		
Less: accumulated amortization	4,800	2,425	Contributed capital (Note 4)	50,808	50,808
	50,752	51,112	Accumulated net charge against the Fund's authority	865	610
			Accumulated deficit	(889)	(154)
				50,784	51,264
	50,894	51,471		50,894	51,471

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

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Water, sewer and garbage services	1,969	1,558
Streetworks	103	103
Portable cabins	379	375
Business licenses	300	172
Parks facilities service fees	354	454
Municipal equivalent subsidy	430	1,632
Parks transition subsidies	2,595	2,846
Miscellaneous	195	47
	6,325	7,187
Expenses		
Salaries and employee benefits	2,773	2,976
Provision for employee termination benefits	53	57
Transportation and communication	88	29
Information	8	5
Professional and special services	905	466
Rentals	30	2
Purchased repairs and upkeep	63	39
Utilities, materials and supplies	747	776
Miscellaneous	14	566
Amortization	2,375	2,425
Interest	4	
	7,060	7,341
Net loss	(735)	(154)

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

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year, unadjusted.	(154)	
Net loss for the year	(735)	(154)
Balance, end of year	(889)	(154)

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

Parks Canada Townsites Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss before extraordinary items	(735)	(154)
Add:		
Provision for termination benefits	53	57
Amortization	2,375	2,425
	1,693	2,328
Changes in current assets and liabilities	67	(209)
Net financial resources provided by operating activities	1,760	2,119
Investing activities:		
Capital assets:		
Purchased	(2,015)	(2,729)
Net financial resources used by investing activities	(2,015)	(2,729)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(255)	(610)
Accumulated net charge against the Fund's authority account, beginning of year	(610)	
Accumulated net charge against the Fund's authority account, end of year	(865)	(610)

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

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Parks Canada Townsites Revolving Fund was established on April 1, 1996, pursuant to paragraph 29.1 (2)(b) of the Financial Administration Act, to authorize the Minister of Canadian Heritage to make expenditures out of the Consolidated Revenue Fund, in accordance with terms and conditions approved by the Treasury Board, for purposes of operating the Parks Canada Townsites including authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and, the aggregate of expenditures made for the purposes of the Fund not to exceed at any time by more than \$10,000,000 the revenues received in respect of the purposes of the Fund.

2. Significant accounting policies

Capital assets

Capital assets are amortized commencing on the month following their acquisition on a straight line basis over their estimated useful lives as follows:

Water distribution equipment	20 to 50 years
Storm sewer, sewer and drainage systems	10 to 50 years
Garbage facilities	6 to 50 years
General municipal equipment	10 to 60 years

Pension plan

Employees of the Parks Canada Townsites Revolving Fund are covered by the *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act*. The Government of Canada's portion of the pension cost is included in the employee benefit charge assessed against the Fund. The actual payment of the pension is made from the Public Service Superannuation and Supplementary Retirement Benefits 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 based on actual salary expenses charged to the Revolving Fund. No accrual is made for severance entitlements on service prior to April 1, 1996. Benefits earned prior to April 1, 1996 and estimated at \$708,000 as at March 31, 1996 are a liability of Treasury Board and accordingly have not been recorded.

Parks Canada Townsites Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

3. Capital assets and accumulated amortization

Capital assets	Balance at April 1, 1997	Acquisi- tions	Disposals	Balance at March 31, 1998
(in thousands of dollars)				
Water distribution equipment	3,242	504		3,746
Storm sewer, sewer and drainage systems . .	16,557	1,007		17,564
Garbage facilities	546			546
General municipal equipment	33,192	504		33,696
	53,537	2,015		55,552

Accumulated amortization	Balance at April 1, 1997	Amortiza- tion	Decrease	Balance at March 31, 1998
(in thousands of dollars)				
Water distribution equipment	239	245		484
Storm sewer, sewer and drainage systems . .	667	609		1,276
Garbage facilities	71	71		142
General municipal equipment	1,448	1,450		2,898
	2,425	2,375		4,800

Note: Amortization was calculated on the cost of assets in the month following acquisition.

4. Contributed capital book value

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

The \$51 million total book value for contributed capital was composed of approximately \$36 million for assets within their first life-cycle and \$15 million for assets beyond their first life-cycle.

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 Financial and Administrative Services Directorate 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)*

L. EDWARDS

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

June 23, 1998

STATEMENT OF AUTHORITY PROVIDED (USED) FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year	(4,836)	5,682	1,820	6,341
Add: items not requiring use of funds	1,866	3,003	1,951	1,641
Operating source of funds	(2,970)	8,685	3,771	7,982
Net capital acquisitions	(203)	(8,807)	(37)	(5,921)
Working capital change	(7,997)	3,299	(6,036)	1,968
Other items		(4,183)		(1,660)
Authority provided (used)	(11,170)	(1,006)	(2,302)	2,369

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority account	(31,913)	(29,405)
Add: PAYE charges against the appropriation account after March 31	7,402	3,920
Less: amounts credited to the appropriation account after March 31	194	225
Net authority provided, end of year	(24,705)	(25,710)
Authority limit	4,000	4,000
Unused authority carried forward	28,705	29,710

Passport Office Revolving Fund— Continued

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

ASSETS	1998	1997	LIABILITIES	1998	1997
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	263	133	Government of Canada	2,120	1,069
Outside parties	132	237	Outside parties		
Inventories, at cost and average cost (Note 3)	2,127	1,651	Accounts payable	5,616	2,280
Prepaid expenses	48	88	Vacation pay	887	923
	2,570	2,109	Contractors' holdbacks	136	623
Long-term receivable			Current portion of the provision for employee		
Capital (Note 4)			termination benefits	236	143
At cost	13,296	12,093	Deferred revenues	327	523
Less: accumulated amortization	9,538	8,492		9,322	5,561
	3,758	3,601	Long-term		
Other capital assets (Note 4)			Provision for employee termination benefits	4,466	3,206
Technology Enhancement Plan Project	16,101	12,477			
Other capital projects	3,953		EQUITY OF CANADA		
	20,054	12,477	Accumulated net charge against the Fund's		
			authority	(31,913)	(29,405)
			Accumulated surplus	44,507	38,825
				12,594	9,420
	26,382	18,187		26,382	18,187

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

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Fees earned	54,033	48,721
Miscellaneous revenues	216	39
	54,249	48,760
Operating expenses		
Salaries and employee benefits	23,954	21,092
Passport materials and application forms	5,272	5,059
Passport operations at missions		
abroad	4,447	4,447
Accommodation	3,329	3,367
Professional and special services	2,404	2,225
Provision for employee termination benefits	1,930	399
Freight, express and cartage	1,778	1,606
Printing, stationery and supplies	1,199	832
Telecommunications	1,128	1,134
Amortization	1,071	1,190
Travel and removal	715	433
Information	437	145
Repair and maintenance	438	242
Miscellaneous expenses	247	16
Rentals	176	130
Postal services and postage	40	50
Loss on disposal of capital assets	2	52
	48,567	42,419
Net profit	5,682	6,341

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year as previously reported	38,825	32,484
Net profit for the year	5,682	6,341
Balance, end of year	44,507	38,825

Passport Office Revolving Fund— Continued

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net profit for the year	5,682	6,341
Add:		
Provision for termination benefits	1,930	399
Amortization	1,071	1,190
Loss on disposal of capital	2	52
	8,685	7,982
Changes in current assets and liabilities	3,299	1,968
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits	(669)	(215)
Net financial resources provided by operating activities	11,315	9,735
Investing activities:		
Capital		
Purchased	(8,807)	(5,921)
Net financial resources used by investing activities	(8,807)	(5,921)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	2,508	3,814
Accumulated net charge against the Fund's authority account, beginning of year	29,405	25,591
Accumulated net charge against the Fund's authority account, end of year	31,913	29,405

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$745,893 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

2. Significant accounting policies

(a) Inventories

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

(b) Capital

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

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

(c) Other capital

Effective April 1, 1994 all expenditures associated with the Technology Enhancement Plan (TEP) are capitalized. The project costs will be amortized on a straight-line basis over 5 years starting at the completion of the project estimated to be in 1998-99. All project costs for the other capital projects will be amortized on a straight-line basis over the useful life of the project.

(d) Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada, as provided for under collective agreements. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The cost of the benefits has been adjusted this year to include the portion of the liability from the start date of employment. The impact of this change in estimate is an additional cost of \$973,017.

Passport Office Revolving Fund— Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

(e) Revenue recognition

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 as of March 31, 1998.

3. Inventories

	1998	1997
	(in thousands of dollars)	
Materials and supplies	1,996	1,443
Work in process	131	208
	<u>2,127</u>	<u>1,651</u>

4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	(in thousands of dollars)			
Leasehold				
improvements	3,143	152		3,295
Furniture	2,212	178	2	2,388
EDP equipment	4,320	850	18	5,152
Other machine and equipment	2,418	50	7	2,461
	<u>12,093</u>	<u>1,230</u>	<u>27</u>	<u>13,296</u>
Accumulated amortization	Balance at beginning of year	Amorti- zations	Disposal	Balance at end of year
	(in thousands of dollars)			
Leasehold				
improvements	3,004	189		3,193
Furniture	762	136	2	896
EDP equipment	3,140	572	18	3,694
Other machine and equipment	1,586	174	6	1,754
	<u>8,492</u>	<u>1,071</u>	<u>26</u>	<u>9,537</u>
Other capital assets	Balance at beginning of year	Acquisi- tions	Disposal	Balance at end of year
	(in thousands of dollars)			
Technology enhancement plan project	12,477	3,624		16,101
Other capital projects		3,953		3,953
	<u>12,477</u>	<u>7,577</u>		<u>20,054</u>

5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long term leases which expire between March 31, 1997 and April 30, 2000.

Accommodation expense and tenant services consisted of:

	1998	1997
	(in thousands of dollars)	
Rentals	3,330	3,367
Tenant services	235	93
	<u>3,565</u>	<u>3,460</u>

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 case was settle in the amount of \$121,446 instead of \$84,500 which was the amount of the claim that was previously reported.

Real Property Disposition Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Disposition Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared 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 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 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 Finance Sector, within Government Operational Service, develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets

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

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

Approved by:

R. SPRAGUE
Director General, Finance
(Senior Full-time Financial Officer)

J. C. STOBBE
Assistant Deputy Minister,
Government Operational Service
(Senior Financial Officer)

September 10, 1998

STATEMENT OF AUTHORITY PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net revenue for the year	19,599	18,644		37,903
Working capital change		(929)		(1,157)
Other Items		(871)		(596)
Authority provided	19,599	16,844		36,150

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

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority	(2,914)	(3,843)
Add: PAYE charges against the appropriation account after March 31	1,467	596
Net authority provided, end of year	(1,447)	(3,247)
Authority limit	5,000	5,000
Unused authority carried forward	6,447	8,247

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

Real Property Disposition Revolving Fund—Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Real Property Disposition Revolving Fund as at March 31, 1998 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 Real Property Disposition Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Disposition Revolving Fund as at March 31, 1998 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 17, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Work in process	3,553	1,970	Accounts payable Government of Canada	1,467	813
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's authority	(2,914)	(3,843)
			Accumulated surplus	5,000	5,000
				2,086	1,157
	3,553	1,970		3,553	1,970

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

Real Property Disposition Revolving Fund—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Sale of real property	22,023	41,624
Operating expenses		
Fees paid.	1,894	2,807
Disbursements	1,485	914
	3,379	3,721
Net revenue for the year	18,644	37,903

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

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1997 (in thousands of dollars)

	1998	1997
Balance, beginning of year	5,000	
Net revenue for the year	18,644	37,903
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(18,644)	(32,903)
Balance, end of year	5,000	5,000

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net revenue for the year	18,644	37,903
Working capital change	(929)	(1,157)
Net financial resources provided by operating activities	17,715	36,746
Financing activities:		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1)	(18,644)	(32,903)
Net financial resources used by financing activities	(18,644)	(32,903)
Net financial resources (used) provided and change in the accumulated net charge against the Fund's authority account, during the year	(929)	3,843
Accumulated net charge against the Fund's authority account, beginning of year	3,843	
Accumulated net charge against the Fund's authority account, end of year	2,914	3,843

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

Real Property Disposition Revolving Fund—*Concluded*

NOTES TO FINANCIAL STATEMENTS AS AT MARCH 31, 1998

1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 to provide a mechanism within the Services Program to fund the disposal of federal real property. All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. Any year-end accumulated surplus in the Real Property Disposition Revolving Fund in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund, and the department submits annual reports to Treasury Board at the time of the preparation of the Main Estimates. This is in accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the necessary working capital, the total of which is not to exceed \$5,000,000 at any time.

2. Significant accounting policies

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

Revenue recognition

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown.

Expense recognition and recording

Fee expenses are recorded in the fiscal year in which a real property has been disposed.

Disbursements are recorded as invoiced by the Real Property Services Revolving Fund, and include items such as legal fees, appraisals, and surveys.

Work in process

Work in process includes deposits received and disbursements incurred for services performed or goods delivered relating to the transactions not yet closed.

3. Uncertainty due to Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect the Revolving Fund ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 Issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

Real Property Services Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Real Property Services Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared 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 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 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 Finance sector, within Government Operational Service, 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.

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

Approved by:

R. SPRAGUE
Director General, Finance
(Senior full-time financial officer)

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

September 10, 1998

Real Property Services Revolving Fund— Continued

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		1997	
	Estimates	Actual	Estimates	Actual
Net profit (loss): (Note 1)				
Operations	2,589	(37,251)	(2,589)	(20,255)
Special initiatives				
Activities in support of broader Government objectives	(2,589)	(2,589)	(2,589)	(2,589)
		(39,840)	(5,178)	(22,844)
Add: items not requiring use of funds		20,689		28,562
Operating use of funds		(19,151)	(5,178)	5,718
Recovery from Vote 5— RPSRF—Activities in support of broader Govern- ment objectives (Note 1) ..	2,589	2,589	2,589	2,589
Net capital acquisitions		(4,874)		(3,986)
Working capital change		(115,444)		33,112
Other items	(8,900)	99,584		(57,903)
Authority used	(6,311)	(37,296)	(2,589)	(20,470)

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

RECONCILIATION OF UNUSED AUTHORITY MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Debit balance in the accumulated net charge against the Fund's authority account	83,410	(62,088)
Add: PAYE charges against the appropriation account after March 31	252,543	227,461
Less: amounts credited to the appropriation account after March 31	223,135	89,851
Net authority used, end of year	112,818	75,522
Authority limit	450,000	450,000
Unused authority carried forward	337,182	374,478

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

Real Property Services Revolving Fund— Continued

AUDITORS' REPORT

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

We have audited the balance sheet of the Real Property Services Revolving Fund as at March 31, 1998 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 Real Property Services Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Real Property Services Revolving Fund as at March 31, 1998 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 17, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	223,513	85,616	Government of Canada	32,296	17,009
Outside parties	16,339	26,848	Outside parties		
	239,852	112,464	Accounts payable	225,335	211,722
Consumable stores inventory	1,105	1,287	Accrued benefits	13,409	14,599
Work in process	31	536	A&ES liability risk fund	155	1,834
	240,988	114,287	Current portion of long-term		
Capital (Note 4)			debt (Note 5)	16,407	31,181
At cost	67,742	68,127		287,602	276,345
Less: accumulated amortization	52,013	50,276	Long-term		
	15,729	17,851	Allowance for employee termination benefits	32,004	26,589
			Allowance for compensation		340
				32,004	26,929
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	83,410	(62,088)
			Accumulated deficit	(146,299)	(109,048)
				(62,889)	(171,136)
	256,717	132,138		256,717	132,138

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

Real Property Services Revolving Fund— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Revenues		
Project revenues	199,265	221,745
Payroll recoveries at direct cost	71,579	76,006
Inventory management fees	46,827	49,447
Other income	6,073	4,006
	323,744	351,204
Expenses		
Personnel (Note 7)	221,378	226,173
Provision for employee termination benefits	14,565	(1,890)
Transportation and communications	6,964	6,004
Information	361	293
Professional and special services	17,328	15,029
Occupancy costs	10,367	10,097
Rentals	933	894
Purchased repairs and upkeep	872	789
Utilities, materials and supplies	4,477	3,463
Amortization	6,124	6,663
Bad debts	(190)	291
All other expenditures	3,332	2,706
	286,511	270,512
Plus: charge backs from the Supply and Services Program for corporate and administrative services	74,379	77,285
	360,890	347,797
Operating profit (loss) before other expenses	(37,146)	3,407
Other expenses		
Miscellaneous expenses (Note 8)	2,694	2,771
Provision for compensation (Note 6)		23,480
	2,694	26,251
Net loss	(39,840)	(22,844)

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

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	(109,048)	(88,793)
Net loss	(39,840)	(22,844)
	(148,888)	(111,637)
Recovery of net loss from (Note 1):		
Vote 5—RPSRF—Activities in support of broader Government objectives	2,589	2,589
Balance, end of year	(146,299)	(109,048)

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss	(39,840)	(22,844)
Add:		
Provision for termination benefits	14,565	(1,890)
Provision for compensation		23,480
Amortization—Non-recoverable portion	6,124	6,663
Amortization—Recoverable from OGD's		309
	(19,151)	5,718
Working capital change	(115,444)	33,112
Changes in other assets and liabilities:		
Payments on and change in allowance for compensation	(340)	(37,976)
Payments on and change in allowance for employee termination benefits	(9,150)	(5,522)
Net financial resources used by operating activities	(144,085)	(4,668)
Investing activities:		
Capital assets: (Note 4)		
Acquisitions	(4,874)	(3,986)
Disposals/adjustments	872	4,201
Net financial resources provided (used) by investing activities	(4,002)	215
Financing activities:		
Recovery from Vote 5—RPSRF—Activities in support of broader government objectives (Note 1)	2,589	2,589
Net financial resources provided by financing activities	2,589	2,589
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year	(145,498)	(1,864)
Accumulated net charge against the Fund's authority account, beginning of year	62,088	63,952
Accumulated net charge against the Fund's authority account, end of year	(83,410)	62,088

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

Real Property Services Revolving Fund— *Continued*

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

The Real Property Services Revolving Fund (RPSRF), formerly the Public Works Revolving Fund, was established by the *Adjustment of Accounts Act* (Bill C-22 dated July 22, 1980), which was repealed in 1985 and replaced by section 5 of the *Revolving Funds Act*. It allows the Minister of Public Works and Government Services Canada (PWGSC) to make expenditures for undertakings by the department, on behalf of other Government departments and agencies, other governments, and private sector tenants of federally owned or leased property. Effective April 1, 1996, the Architectural, Engineering and Realty Services Revolving Fund began operation under the name of Real Property Services Revolving Fund. The Fund will look after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, the total of which is not to exceed \$450,000,000 at any time.

In accordance with the former section 33 of the *Adjustment of Accounts Act*, and through the 1983-84 Supplementary Estimates (B), the authority of the Fund was amended to include charges on behalf of other Public Works Canada's departmental programs and to increase the financial authority from \$55,000,000 to \$150,000,000. In the 1984-85 Supplementary Estimates (C) the authority was increased from \$150,000,000 to \$300,000,000. Through the 1987-88 Supplementary Estimates (E), the authority was further increased from \$300,000,000 to \$450,000,000.

The Services Program operated as a Revolving Fund on a direct cost recovery basis from April 1, 1985 to March 31, 1988, supplemented by a payment vote to cover non-recoverable operating expenses from clients, as well as a vote to cover capital acquisitions of the Program. Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Real Property Services Revolving Fund (formerly Public Works) is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

In addition, the Revolving Fund receives funding by way of a separate vote, to cover operating expenses in support of activities serving broader Government objectives which are not recovered by revenues. The amount received in 1997-98 and 1996-97 was \$2,589,000.

2. Significant accounting policies

The RPSRF is responsible for all expenditures of the Real Property Services Program (with the exception of the vote for activities in support of broader Government objectives). RPSRF 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 Government policies and directives. The significant accounting policies include the following:

Revenues and expenses

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

Consumable stores inventory

This account includes only the consumable material 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 material 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 PWGS's Real Property Services Program - Vote, less any amounts already billed.

Real Property Services Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Capital assets

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

Floating marine and related shore-based assets costing less than \$15,000 are 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 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.

Architectural and Engineering Services 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.

Allowance for 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 estimated costs 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 for affected employees.

Insurance

The Revolving Fund has a policy of not insuring its capital assets consistent with the Government policy on self insurance. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

Real Property Services Revolving Fund — Continued

NOTES TO FINANCIAL STATEMENTS—Continued

3. 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 Real Property Services Revolving Fund (formerly Public Works). 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 the long-term liabilities were assumed at their adjusted actuarial values.

In 1994-95 the functions of the Corporate and Administrative Services (C&AS) activity were transferred out of the Revolving Fund to the Supply and Services Program. The recorded costs and associated accumulated amortization for all assets, accumulated unused annual leave, and employee termination benefits related to the C&AS activity were removed from the Revolving Fund.

The effect of the above is as follows:

	(in thousands of dollars)
Assets:	
Capital assets (net of amortization)	36,808
Special initiatives	8,865
Consumable stores inventory	2,746
	<u>48,419</u>
Liabilities:	
Accumulated unused annual leave	13,588
Employee termination benefits	39,377
	<u>52,965</u>
Net liabilities assumed	<u>4,546</u>

4. Capital assets and accumulated amortization

	Balance at beginning of year	Acquisitions	Disposals/ adjustments	Balance at end of year
Capital assets				
	(in thousands of dollars)			
Dredges and fixed shore-based facilities	3,827		(1,263)	2,564
Scows, tugs and large survey launches	2,618		(294)	2,324
All other dredging assets	1,495		(13)	1,482
Vehicles and construction equipment	4,671	328	(123)	4,876
Tools, machinery, building and office equipment, including EDP equipment furniture and fixtures	55,516	4,546	(3,566)	56,496
	<u>68,127</u>	<u>4,874</u>	<u>(5,259)</u>	<u>67,742</u>
Accumulated amortization				
	(in thousands of dollars)			
Dredges and fixed shore-based facilities	2,444	11	(677)	1,778
Scows, tugs and large survey launches	1,176	12	(74)	1,114
All other dredging assets	535	76	(32)	579
Vehicles and construction equipment	4,550	154	(123)	4,581
Tools, machinery, building and office equipment, including EDP equipment furniture and fixtures	41,571	5,871	(3,481)	43,961
	<u>50,276</u>	<u>6,124</u>	<u>(4,387)</u>	<u>52,013</u>
Net	<u>17,851</u>		<u>(872)</u>	<u>15,729</u>

Real Property Services Revolving Fund — Concluded

NOTES TO FINANCIAL STATEMENTS—Concluded

5. Current portion of long-term debt

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

	1998	1997
	(in thousands of dollars)	
Allowance for employee termination benefits	4,000	4,000
Allowance for compensation	12,407	27,181
	<u>16,407</u>	<u>31,181</u>

6. 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.

7. Workforce adjustment

Workforce adjustment costs of \$25,913,639 incurred during 1997-98 were charged to the following liability accounts:

	1998	1997
	(in thousands of dollars)	
Allowance for compensation	15,114	17,256
Allowance for employee termination benefits	9,150	5,522
Accrued benefits	1,650	1,268
	<u>25,914</u>	<u>24,046</u>

8. Miscellaneous expenses

The 1996-97 miscellaneous expenses represent disposals of assets outside the normal operating activities. The 1997-98 miscellaneous expenses represent the write-off of uncollectible amounts and disposal of capital assets.

9. Related party transaction

Through common ownership, the Real Property Services Revolving Fund is related to all Government of Canada created departments, agencies and Crown corporations. The Revolving Fund enters into transactions with these entities in the normal course of business.

10. Subsequent events

- a) On May 28, 1998, in order to reduce their costs, Public Works and Government Services Canada (PWGSC) established cost-saving, innovative partnerships with the private sector, and provinces for the delivery of property management services on most of its Crown-owned buildings and other facilities. The Alternative Forms of Delivery (AFD) process results in the transfer of approximately 465 employees to Brookfield Lepage Johnson Controls (BLJC). There is a possibility of the transfer of an additional 7 employees to British Columbia Buildings Corporation (BCBC) and 4 more to Saskatchewan Property Management Corporation (SPMC). The duration of the contracts with BLJC will be three years, with various options for renewals of up to four additional years. The duration of the contracts with BCBC and SPMC will be five years with an extension period not exceeding two years.
- b) On February 15, 1996, Treasury Board advised PWGSC to request write-offs of all its revolving funds accumulated debt resulting from Early Departure Incentive (EDI)/ Early Retirement Incentive (ERI) and Workforce Adjustment Directive (WFAD) costs (including interest where applicable) at the end of the programs only. As such, the RPSRF deficit includes an estimated cost of \$62,000,000. Consequently, the RPS Revolving Fund will seek authority to write-off this amount through 1998-99 Supplementary Estimates for ERI/EDI/WFAD.

11. Uncertainty due to the Year 2000 Issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the year 2000 issue may be experienced before, on, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect Real Property Services (RPS) ability to conduct normal business operations. However, it is not possible to be certain that all aspects of the Year 2000 issue affecting RPS, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

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.

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:

LYSE RICARD

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

AMELITA A. ARMIT

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

September 3, 1998

STATEMENT OF AUTHORITY (USED) PROVIDED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998		(Restated) 1997	
	Estimates	Actual	Estimates	Actual
Net gain (loss) for the year (Note 3)		2,146	(173)	(732) ⁽¹⁾
Add items not requiring use of funds	405	495	573	580
Operating source of funds	405	2,641	400	(152)
Net capital acqui- sitions	(500)	(52)	(321)	(51)
Working capital change	95	779	(268)	2,015
Other items		(3,381)		(4,299)
Authority (used) provided		(13)	(189)	(2,487)

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

⁽¹⁾ The retroactive adjustment of TB Vote 5, \$1,058 is included in this total.

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	(Restated) 1997
Credit balance in the accumulated net charge against the Fund's authority account	(2,816)	519
Add: PAYE charges against the appropriation account after March 31	1,905	2,332
Less:		
Amounts credited to the appropriation account after March 31	1,301	2,140
Transfer from TB Vote 5	120	1,058
Net authority provided, end of year	(2,332)	(347)
Authority limit	4,500	4,500
Unused authority carried forward	6,832	4,847

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

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

AUDITORS' REPORT

TO THE DIRECTOR GENERAL,
FINANCE AND ADMINISTRATION
CORPORATE MANAGEMENT
PUBLIC SERVICE COMMISSION

We have audited the balance sheet of the Staff Development and Training Revolving Fund as at March 31, 1998 and the statements of operations, accumulated surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Staff Development and Training Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with 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 Staff Development and Training Revolving Fund as at March 31, 1998 and 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
July 17, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	(Restated Note 3) 1997		1998	(Restated Note 3) 1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada (Notes 3 and 4)	1,517	3,298	Government of Canada	1,452	1,838
Outside parties	264	142	Outside parties		
Prepaid expenses	79	108	Accounts payable	440	465
	1,860	3,548	Accrued vacation pay	135	195
Fixed assets (Note 5)			Current portion of provision for employee		
At cost	2,192	3,539	termination benefits (Note 7)	28	312
Less: accumulated amortization	1,464	2,571	Current portion of allowance for		
	728	968	compensation (Note 6)		154
				2,055	2,964
			Long-term		
			Provision for employee termination		
			benefits (Note 7)	743	573
				2,798	3,537
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	(2,816)	519
			Accumulated surplus (Note 3)	2,340	194
			Contributed capital (Note 5)	266	266
				(210)	979
	2,588	4,516		2,588	4,516

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

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

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	(Restated Note 3) 1997
Revenues		
Course fees and services	5,227	6,690
Subsidies (Note 4)	1,776	2,998
	7,003	9,688
Operating expenses		
Salaries and employee benefits	2,691	5,108
Professional and special services	1,942	1,813
Rentals	603	824
Travel and communications	286	366
Administration and financial services	219	317
Material and supplies	214	341
Provision for employee termination benefits (Note 7)	202	55
Amortization	159	212
Loss on disposal of assets	134	159
Information	127	129
Other	91	67
	6,668	9,391
Operating gain before other revenues and other expenses	335	297
Other revenues		
Early Departure Incentives (Note 8)	1,878	
Other expenses		
Provision for compensation (Note 6)		154
Employee termination benefit expense (Note 7)	67	1,933
Net surplus (loss) before retroactive adjustment	2,146	(1,790)
Retroactive adjustment relating to the transfer from TB Vote 5 (Note 3)		1,058
Net surplus (loss) for the year	2,146	(732)

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

STATEMENT OF ACCUMULATED SURPLUS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	(Restated Note 3) 1997
Balance, beginning of year	194	926
Net profit (loss) of the year (Note 3)	2,146	(732)
Accumulated surplus end of year	2,340	194

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	(Restated Note 3) 1997
Operating activities:		
Net surplus (loss)	2,146	(732)
Add:		
Provision for employee termination benefits	202	55
Amortization	159	212
Provision for compensation		154
Loss on disposal of capital assets	134	159
	2,641	(152)
Net change in working capital	779	2,015
Change in allowance for compensation		(154)
Change in provision for employee termination benefits	(33)	(1,297)
Net financial resources provided by operating activities	3,387	412
Investing activities:		
Capital assets		
Acquisitions	(52)	(51)
Net financial resources used by investing activities	(52)	(51)
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year	3,335	361
Accumulated net charge against the Fund's authority account, beginning of year	(519)	(880)
Accumulated net charge against the Fund's authority account, end of year	2,816	(519)

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

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

NOTES TO FINANCIAL STATEMENTS

1. Authority and purpose

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

The 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. The *Adjustment of Accounts Act* has been repealed and replaced by section 7 of the *Revolving Funds Act*.

2. Significant accounting policies

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

(a) Pension plan

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

(b) Employee termination benefits

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

(c) Capital assets and amortization

The 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 Revolving Fund are charged with expenses corresponding with the provision of services. Prepaid expenses include the inventory of course material and supplies as at March 31, 1998.

(e) Allowance for compensation

The Government has taken specific measures to reduce employment in the Public Service up to and including 1997-98. These measures include early retirement incentives and cash-based departure incentives. The estimated costs of these incentives are based on individual entitlement at the accounting date. The program ended March 31, 1998.

3. Prior period adjustment

Correction in 1996-97 Financial Statements

The 1996-97 Financial Statements did not include the Treasury Board Vote 5 transfer of \$1,058,000 to cover a portion of the employee termination benefits costs, as a result the accounts receivable from the Government of Canada were understated by \$1,058,000 and the Salary and Employee Benefits expenses were overstated by the same amount, and which resulted in an overstatement of the net loss for the fiscal year 1996-97.

The 1996-97 Financial Statements have been restated to include the Treasury Board Vote 5 transfer of \$1,058,000. The effect of the correction results in an increase in the accounts receivable from the Government of Canada and the accumulated surplus of \$1,058,000 and a decrease in the net loss of the same amount.

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

NOTES TO FINANCIAL STATEMENTS—Concluded

4. Subsidized operations

In 1997-98, appropriation funds in the amount of \$1,775,837 (\$2,998,000 in 1996-97) were recorded in 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.

5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisi- tions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture	1,003		94	909
Equipment	475	3	24	454
EDP equipment	2,061	49	1,281	829
	3,539	52	1,399	2,192

Accumulated amortization	Balance at beginning of year	Amortiza- tion	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture	565	62	74	553
Equipment	350	15	(3)	368
EDP equipment	1,656	83	1,196	543
	2,571	160	1,267	1,464

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

6. 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. As the program ended March 31, 1998, there is no provision represented for 1998-99. Provision for severance pay and unused vacation pay are recorded separately.

7. Employee termination benefits payable

Employee termination benefits payable have been adjusted to reflect a provision for future years. During the current year, an amount totalling \$384,029 was paid out as follows:

	(in thousands of dollars)
Early departure incentives	164
Early retirement incentives	58
Other termination benefits	162
Total	384
This amount is reflected in the financial statements as follows:	
Expense of provision for employee termination benefits	202
Expense for employee termination benefits	67
Variance of the provision for employee termination benefits:	
Current portion (\$311,928 - \$28,003)	284
Long term (\$573,458 - \$742,893)	(169)
Total	384

8. Other revenues

During fiscal year 1997-98, Treasury Board approved the write-off of the expenses incurred by the Revolving Fund relating to early departure incentives in the amount of \$1,715,000 for 1996-97 and \$163,000 for 1997-98.

9. Uncertainty due to the Year 2000 issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems, which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 issue may be experienced before, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure, which could affect the Revolving Fund's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

10. Comparative figures

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

Translation Bureau Revolving Fund

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Translation Bureau Revolving Fund as required by and in accordance with the policy of Treasury Board on revolving funds and the reporting requirements and standards of the Receiver General for Canada. These financial statements were prepared 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 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 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 Finance Sector, within Government Operational Service, 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:

R. SPRAGUE

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

J. C. STOBBE

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

September 10, 1998

STATEMENT OF AUTHORITY USED FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	19981997			
	Estimates	Actual	Estimates	Actual
Net loss	(7,600)	(4,301)	(10,541)	(7,992)
Add: items not requiring use of funds	(3,889)	3,561	1,344	2,372
Operating source of funds	(11,489)	(740)	(9,197)	(5,620)
Net capital acqui- sitions	(1,215)	(1,475)	(740)	(1,236)
Working capital change	(3,708)	(288)		2,477
Other items		(1,314)		(5,779)
Authority used	(16,412)	(3,817)	(9,937)	(10,158)

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

RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Credit balance in the accumulated net charge against the Fund's authority account	9,581	11,334
Add: PAYE charges against the Revolving Fund account after March 31	9,665	8,401
Less: amounts credited to the Revolving Fund account after March 31	18,021	16,929
Net authority used, end of year	1,225	2,806
Authority limit	75,000	75,000
Unused authority carried forward	73,775	72,194

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

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 1998 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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of Translation Bureau Revolving Fund as at March 31, 1998 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.

PricewaterhouseCoopers
Chartered Accountants

Ottawa, Canada
July 24, 1998

BALANCE SHEET AS AT MARCH 31, 1998 (in thousands of dollars)

	1998	1997		1998	1997
ASSETS			LIABILITIES		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada	18,632	17,814	Government of Canada	1,328	2,175
Outside parties	684	283	Outside parties		
	19,316	18,097	Accounts payable	8,337	6,225
Capital (Note 4)			Accrued benefits	2,373	2,157
At cost	12,605	11,130	Current portion of the allowance for		
Less: accumulated amortization	10,398	8,381	employee termination benefits	790	1,021
	2,207	2,749	Allowance for compensation (Note 5)		319
Other				12,828	11,897
Deferred employee benefit expenses	16,351	16,941	Long-term		
			Allowance for employee termination benefits	18,242	17,190
			EQUITY OF CANADA		
			Accumulated net charge against the Fund's		
			authority	9,581	11,334
			Accumulated deficit	(2,777)	(2,634)
				6,804	8,700
	37,874	37,787		37,874	37,787

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, 1998 (in thousands of dollars)

	1998	1997
Translation revenue	112,244	101,031
Expenses		
Salaries and employee benefits	70,335	67,468
Provision for employee termination benefits	1,401	630
Transportation and communications	3,754	3,257
Information	148	214
Professional and special services	27,483	22,982
Occupancy costs	5,328	5,446
Rentals	153	176
Purchased repairs and maintenance	287	331
Utilities, materials and supplies	1,123	1,142
Amortization	2,017	4,700
Other expenditures	18	170
	112,047	106,516
Charge backs from Supply and Services Program for corporate and administrative services	4,355	5,465
	116,402	111,981
Operating loss before other expenses	(4,158)	(10,950)
Adjustment for provision for compensation (Note 5)	(143)	2,958
Net loss	(4,301)	(7,992)

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

STATEMENT OF ACCUMULATED DEFICIT FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Balance, beginning of year	(2,634)	(5,592)
Net loss	(4,301)	(7,992)
Deletion of operating loss (Note 1)	4,158	10,950
Balance, end of year	(2,777)	(2,634)

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

STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Operating activities:		
Net loss	(4,301)	(7,992)
Add:		
Provision for termination benefits	1,401	630
Adjustment to provision for compensation	143	(2,958)
Amortization	2,017	4,700
	(740)	(5,620)
Working capital change	(288)	2,477
Changes in other assets and liabilities:		
Deferred employee benefit expenses	590	(3,512)
Payments on and change in allowance for compensation	(143)	(1,220)
Payments on and change in allowance for employee termination benefits	(349)	3,126
Net financial resources used by operating activities	(930)	(4,749)
Investing activities:		
Capital assets:		
Acquisitions	(1,475)	(1,236)
Assumed by the Fund (net)		(1,844)
Net financial resources used by investing activities	(1,475)	(3,080)
Financing activities:		
Deletion of operating loss (Note 1)	4,158	10,950
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year	1,753	3,121
Accumulated net charge against the Fund's authority account, beginning of year	(11,334)	(14,455)
Accumulated net charge against the Fund's authority account, end of year	(9,581)	(11,334)

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

Translation Bureau Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS

1. Authority and purposes

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 effective 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 Section 29.1(2) of the *Financial Administration Act*, the Fund has a continuing non-lapsing authority to make expenditures out of the Consolidated Revenue Fund and to spend for the purposes of the Fund any revenues received for those purposes. The aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$75 million the revenues received in respect of the purposes of the Fund. The Revolving Fund is exempted from Income Taxes.

Treasury Board (TB) decision #822560 dated February 22, 1995, and TB decision #824299 dated July 10, 1996 gave the Translation Bureau the authority to delete operating losses for the first five years of operating under the Revolving Fund. The Bureau is expected to break-even in the fiscal year 2000-2001. The amounts deleted totalled \$4,158,483 for 1997-98 (\$10,950,054 for 1996-97). In addition, TB decision #824299 approved the transfer of the remaining activities under the parliamentary appropriation to the Translation Bureau Revolving Fund.

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:

Revenues and expenses

Revenues 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 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 are recorded at cost.

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

Office equipment	3 years
Furniture and fixtures	3 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.

Allowance for 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 estimated cost of these benefits are recorded in the accounts as they are earned by the employees.

Deferred employee benefit expenses

Deferred employee benefit expenses refer to the estimated 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 and April 1, 1996. These deferred expenses are drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

Translation Bureau Revolving Fund— Continued

NOTES TO FINANCIAL STATEMENTS—Continued

Insurance

The Revolving Fund has a policy of not insuring its capital assets in accordance with the Government policy on self insurance. Any costs arising from these risks are recorded in the accounts in the year they can be reasonably estimated.

Interest on drawdown

Interest is charged to the Revolving Fund on the balance of the accumulated net charge against the Fund's authority minus the accounts receivables. This interest is accrued on a monthly basis at a rate set by the Department of Finance.

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. Net assets of \$1,343,000 as of April 1, 1996 and \$2,066,000 as of April 1, 1995 were assumed by the Fund and was charged to the ANCAFA. Capital assets were recorded at their estimated book value at the date the assets were assumed. Liabilities were recorded at their estimated value at the same date. The balances assumed to date are as follows:

	1998	1997
	(in thousands of dollars)	
Assets:		
Capital assets at cost	8,205	8,205
Accumulated amortization	(2,295)	(2,295)
Deferred employee benefit expenses ...	18,448	18,448
	<u>24,358</u>	<u>24,358</u>
Liabilities:		
Accrued salaries and benefits	2,501	2,501
Provision for employee termination benefits	18,448	18,448
	<u>20,949</u>	<u>20,949</u>
Equity of Canada:		
Net assets assumed	<u>3,409</u>	<u>3,409</u>
	<u>24,358</u>	<u>24,358</u>

4. Capital assets and accumulated amortization

	Balance at beginning of year	Acquisi- tions	Balance at end of year
	(in thousands of dollars)		
Capital assets			
Office equipment	11,104	1,464	12,568
Furniture and fixtures	26	11	37
	<u>11,130</u>	<u>1,475</u>	<u>12,605</u>
Accumulated amortization			
	(in thousands of dollars)		
Office equipment	8,370	2,001	10,371
Furniture and fixtures	11	16	27
	<u>8,381</u>	<u>2,017</u>	<u>10,398</u>
Net	<u>2,749</u>		<u>2,207</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). As at April 1, 1997 the residual accrual for the allowance for compensation recorded in 1995-96 was \$319,000. During the year related payments totalling \$461,600 were made resulting in a current year charge of \$142,600.

6. Contractual commitments

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

	(in thousands of dollars)
1998-99	4,735
1999-2000	3,269
2000-01	2,688
2001-02	35
2002-03	6

**Translation Bureau Revolving Fund—
Concluded**

NOTES TO FINANCIAL STATEMENTS—*Concluded*

7. Related party transactions

Through common ownership, the Translation Bureau Revolving Fund is related to all Government of Canada created departments, agencies and Crown corporations. The Translation Bureau Revolving Fund enters into transactions with these entities in the normal course of business.

8. Uncertainty due to Year 2000 Issue

The Year 2000 issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems, which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 issue may be experienced before, or after January 1, 2000, and if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure, which could affect the Revolving Fund's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 issue affecting the Revolving Fund, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

SECTION 2

1997-98

PUBLIC ACCOUNTS OF CANADA

Financial Statements of Departmental Corporations

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Atomic Energy Control Board

MANAGEMENT REPORT

The management of the Atomic Energy Control Board (AECB) 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 the 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.

A.J. BISHOP, M.D.

President

G.C. JACK

Director General of Corporate Services

Ottawa, Canada

May 28, 1998

AUDITOR'S REPORT

TO THE ATOMIC ENERGY CONTROL BOARD

AND THE

MINISTER OF NATURAL RESOURCES CANADA

I have audited the statement of operations of the Atomic Energy Control Board for the year ended March 31, 1998. 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, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada

May 28, 1998

Atomic Energy Control Board—Continued**STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1998**

	1998	1997
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits	31,170,659	30,478,634
Professional and special services	6,803,170	7,802,528
Accommodation	3,881,636	3,693,980
Travel and relocation	2,348,793	2,840,544
Furniture and equipment	1,393,285	1,632,105
Communication	796,509	755,142
Utilities, materials and supplies	696,850	857,890
Board Members' expenses	376,628	348,538
Information	270,972	375,513
Repairs	223,586	189,982
Equipment rentals	112,450	114,798
Miscellaneous	34,595	34,783
	48,109,133	49,124,437
Grants and contributions		
Safeguards Support Program	476,938	502,166
Other	91,381	147,585
	568,319	649,751
Total expenditures	48,677,452	49,774,188
Non-tax revenues		
Licence fees	33,551,979	30,072,647
Foreign training (Note 9)	1,700,924	1,248,243
Refunds of previous years' expenditure	93,928	193,061
Design assessment for foreign sales	8,203	2,678,326
Capital assets disposal	3,618	4,133
Fines and penalties		2,650
Miscellaneous	17,428	14,374
Total non-tax revenue	35,376,080	34,213,434
Net cost of operations (Note 3)	13,301,372	15,560,754

The accompanying notes are an integral part of this statement.

Approved by:

A.J. BISHOP, M.D.

President

G.C. JACK

Director General of Corporate Services

NOTES TO THE STATEMENT OF OPERATIONS**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.

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 (Note 10). The number of installations requiring insurance coverage is 14.

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

Atomic Energy Control Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

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 August 21, 1996 and continue to be based on 1992-93 regulatory activities.

On March 20, 1997, the federal *Nuclear Safety and Control Act* received Royal Assent. It will replace the *Atomic Energy Control Act*, but will not come into effect until proclamation by order of the Governor in Council, which must await the development and approval of regulations that will be applied under the new statute. It is anticipated that this will be completed by early 1999. On proclamation of the new Act, the AECB will become the Canadian Nuclear Safety Commission (CNSC).

The *Nuclear Safety and Control Act* mandates the CNSC to establish and enforce national standards in the areas of health, safety and environment. It establishes a basis for implementing Canadian policy and fulfilling Canada's obligations with respect to the non-proliferation of nuclear weapons. Enactment will also provide CNSC compliance inspectors with enforcement powers along with penalties for infractions in line with current legislative practices. The CNSC will be a court of record with powers to hear witness, take evidence and control its proceedings. It will be empowered to require financial guarantees, to order remedial action in hazardous situations and to require responsible parties to bear the costs of decontamination and other remedial measures. As well, the *Nuclear Safety and Control Act* provides for the recovery of costs of regulation from persons licensed under the Act.

2. Significant accounting policies

The Receiver General for Canada specifies the reporting requirements and standards for departmental corporations. The AECB's most significant policies are as follows:

(a) Expenditure recognition

Expenditures are recorded on an 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 a cash basis.

Estimates of amounts for services provided without charge by Government departments are included in expenditure and are measured at the provider's cost.

(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 is recorded as revenue when received and are not deducted from expenditures.

(c) Capital purchases

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

(d) 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 expenditures when disbursed.

Atomic Energy Control Board—Continued**NOTES TO THE STATEMENT OF OPERATIONS—Continued****3. Use of parliamentary appropriations**

	1998	1997
	\$	\$
Vote 20—Atomic Energy Control Board.....	42,103,733	43,611,550
Less:		
Frozen allotment *	(1,106,109)	(41,068)
Lapsed	(1,281,304)	(2,840,369)
	39,716,320	40,730,113
Add: Statutory contributions to employee benefit plans	4,107,000	3,831,000
Total appropriations used	43,823,320	44,561,113
Add: Services provided without charge by other Government departments:		
Accommodation	3,408,932	3,387,140
Employee benefits	1,377,000	1,476,000
Other	68,200	349,935
	4,854,132	5,213,075
Total expenditures	48,677,452	49,774,188
Less: Non-tax revenues	(35,376,080)	(34,213,434)
Net cost of operations	13,301,372	15,560,754

* Funds not available for use in the year.

4. Accounts receivable

As of March 31 the amounts for accounts receivable are as follows:

	1998	1997
	\$	\$
Licence fees	1,214,364	371,124
Foreign training	304,941	230,771
Design assessment for foreign sales		588,921
Total accounts receivable	1,519,305	1,190,816

5. Licence fees—Deferred revenues

As of March 31, 1998, there are unearned licence fees received in the amount of \$17,667,771 (1997—\$20,364,094).

6. Liabilities

As of March 31, the amounts of liabilities are as follows:

	1998	1997
	\$	\$
Accounts payable and accrued liabilities	4,155,016	4,723,021
Salaries payable	1,586,571	1,245,935
Contractors' holdbacks	154,608	332,424
Total accounts and salaries payable	5,896,195	6,301,380
Vacation pay	2,152,180	2,017,877
Employee termination benefits	2,340,512	2,236,413
Total other liabilities	4,492,692	4,254,290
Total liabilities	10,388,887	10,555,670

Liabilities for vacation pay and employee termination benefits are not reflected in the statement of operations.

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, 1998, amounted to \$2,429,126 (1997—\$2,315,150).

8. Contingent liabilities

At March 31, 1998, 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.

9. Related party transactions

The Corporation enters into transactions with other Government departments, agencies and Crown corporations in the normal course of business. The AECB is related to Atomic Energy of Canada Limited (AECL) by virtue of common ownership by the Government of Canada.

Atomic Energy Control Board—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—
Concluded

AECB administers a special program for research and development in support of the safeguards program of the International Atomic Energy Agency. Atomic Energy of Canada Limited is the major contractor for this work by virtue of a contract that expires on March 31, 1999, which calls for annual payments of up to \$2.3 million a year. For 1998, AECB paid \$616,252 (1997—\$1,094,584) to AECL under this program.

On behalf of AECL, the AECB continues to develop, deliver and administer regulatory services for Chinese and Korean regulatory staff over a period of five years ending March 31, 2001. In accordance with the terms of the contract, the cost of the service is recovered from AECL. For 1998, the AECB

recognized revenue of \$1,070,537 from this project (1997—\$665,368).

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, 1998, is \$547,321 (1997—\$545,821).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1998, is \$590,000,000 (1997—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

REVENUE AND COST OF OPERATIONS BY ACTIVITY
FOR THE YEAR ENDED MARCH 31, 1998

	1998				1997
	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	22,682,401		22,682,401	26,620,699	24,186,903
Research reactors	16,200	159,162	175,362	584,257	497,643
Nuclear research and test establishments	2,746,678		2,746,678	2,983,190	1,921,062
Uranium mines	3,114,866		3,114,866	3,111,417	3,182,038
Nuclear fuel facilities	856,120		856,120	806,075	926,934
Prescribed substances	31,672	9,315	40,987	79,177	139,415
Accelerators	114,700	343,372	458,072	447,169	357,185
Radioisotopes	3,111,220	1,788,824	4,900,044	8,433,035	7,733,322
Transportation	137,202	4,140	141,342	446,543	634,003
Waste management and decommissioning	709,042	114,450	823,492	1,504,575	1,769,416
Dosimetry	31,878	9,863	41,741	85,143	143,216
Import/export				443,569	402,340
	33,551,979	2,429,126	35,981,105	45,544,849	41,893,477
Non-regulatory activities					
Design assessment for foreign sales	8,203		8,203	5,508	4,993,927
Foreign training	1,700,924		1,700,924	1,521,663	1,178,405
Other	114,974		114,974	1,605,432	1,708,379
	1,824,101		1,824,101	3,132,603	7,880,711
Total	35,376,080	2,429,126	37,805,206	48,677,452	49,774,188

Canada Employment Insurance Commission

MANAGEMENT REPORT

We have prepared the accompanying financial statements of the Canada Employment Insurance 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 fulfill 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

SERGE RAINVILLE

Senior financial officer

July 30, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Expenditure		
Human Resource Investment and Insurance Program		
Human Resource Investment	2,418,899	2,566,860
Employment Insurance	601,273	577,796
HRCC management and joint services	219,757	239,209
	<u>3,239,929</u>	<u>3,383,865</u>
Corporate Management and Services Program		
Corporate services*	346,409	330,599
	<u>346,409</u>	<u>330,599</u>
Total of expenditure	<u>3,586,338</u>	<u>3,714,464</u>
Revenue		
Revenue credited to the vote		
Recovery of Employment Insurance Account administrative costs	1,139,165	1,214,692
Non-tax revenue		
Refunds of previous years' expenditure	204,200	199,990
Proceeds from sales	350	416
Services and service fees	42	38
Privileges, licences and permits	161	136
Other revenues		
Government annuities surplus		1,735
Employment insurance fines	919	1,025
Other	13,986	23,257
Recovery of employee benefit cost E.I.	85,396	92,378
	<u>1,444,219</u>	<u>1,533,667</u>
Total of revenue	<u>1,444,219</u>	<u>1,533,667</u>
Net cost of operations	<u>2,142,119</u>	<u>2,180,797</u>

* According to the Planning Reporting and the Accountability Structure approved by Treasury Board, effective March 31, 1997.

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Canada Employment and Immigration Commission was established under section 7 of the *Employment and Immigration Reorganization Act, 1977* and, continued as a body corporate under the name Canada Employment Insurance Commission as per the *Human Resources Development Act* enacted in 1996, 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 two program areas and their objectives are as follows:

Corporate Management and Services Program—To provide executive direction, policy development and management support services to the Department.

Human Resource Investment and Insurance Program—To develop and support the productive utilization of labour market resources in Canada, without undue burden on individuals, groups and regions, and to promote the well-being of Canadians, in cooperation with other Government departments, the provinces, territories, the private sector and community partners. The Program promotes the effective and efficient functioning of the Canadian labour market, while ensuring the protection of public funds.

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

Expenditures are 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

Revenues are recorded on a cash basis, in accordance with the Government's accounting policies.

(c) Capital purchases

Acquisitions of capital assets are charged to operating expenditures 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 revenues when received and are not deducted from expenditure.

3. Parliamentary appropriations

CANADA EMPLOYMENT INSURANCE COMMISSION (in thousands of dollars)

	1998	1997
Human Resource Investment and Insurance Program		
Vote 5	142,672	182,729
Lapsed	3,304	39,069
	139,368	143,660
Vote 10	1,412,228	1,382,674
Lapsed	145,963	63,574
	1,266,265	1,319,100
Statutory contributions to employee benefit plans	97,456	94,123
Statutory refunds of amounts credited to revenue in previous years		47
Statutory civil service insurance actuarial liability adjustment*	309	
Statutory actuarial deficit Government annuities	54,608	
Statutory retirement benefits to annuities agents' pensions	29	33
Total program	1,558,035	1,556,963
Corporate Management and Services Program		
Vote 1	70,561	44,954
Lapsed	2,094	4,281
	72,655	49,235
Statutory contributions to employee benefit plans	21,420	17,158
Statutory spending of proceeds from disposal of surplus Crown assets	422	464
Statutory refunds of amounts credited to revenue in previous years	11	
	21,853	17,622
Total program	94,508	66,857
Total use of appropriations	1,652,543	1,623,820

* Used in the previous year and reported by the OSFI.

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

4. Accounts receivable

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

	1998	1997
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Management and Services Program		
Miscellaneous	68	210
Secondments	68	61
	136	271
Outside parties		
Employment and insurance		
Default Canada Student Loans subrogated to the Crown	1,876,212	1,657,281
Employment insurance benefit overpayments	371,646	368,669
Employment Insurance section 33	209,432	212,165
Other programs	13,497	8,115
Employment insurance fines	6,647	6,289
E.I. Employer Penalties	2,346	2,216
CJS Developmental use of E.I. Funds	2,273	4,273
Post-Secondary Education/Establish Program Financing	1,001	1,000
Labour Adjustment Benefits	475	408
E.I. Chargeback	171	93
Social assistance recipients	170	638
TAGS	89	928
Youth Training Option Program	25	137
Outreach Program	14	178
Community Futures	2	22
	2,484,000	2,262,412
Corporate Management and Services		
Secondments	680	202
Miscellaneous	1	374
Salary overpayments	38	92
	719	668
Total	2,484,855	2,263,351

5. Specified purpose accounts

The Canada Employment Insurance Commission also has the responsibility to administer and control the following specified purpose accounts:

(a) Employment Insurance Account

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

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

The Act provides for the following to 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 employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and (e) interest on the balance of the Account at such rates as the Minister of Finance may authorize. The Act also provides that the following be charged to the Account: (a) benefits and, since November 18, 1990, special assistance payments paid under the Act; (b) costs of administering the Act; and (c) interest on advances made by the Minister of Finance.

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT

(in millions of dollars)

	1998	1997
Receipts and other credits		
Premiums— Employers and employees	19,151	20,207
Penalties	53	53
Interest earned	364	108
	19,568	20,368
Payments and other charges		
Benefits	11,872	12,528
Administration costs	1,321	1,374
	13,193	13,902
Net decrease	6,375	6,466
Add:		
Balance at beginning of year	6,493	27
Balance at end of year	12,868	6,493

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(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)

	1998	1997
Balance as at April 1	664,415	650,177
Receipts and other credits		
Interest from Canada	43,463	42,332
Premiums	102	154
Other	80	99
	43,645	42,585
Payments and other charges		
Annuity payments	78,500	81,839
Premium refunds	550	571
Unclaimed annuities	511	545
	79,561	82,955
Net increase or (decrease)	(35,916)	(40,370)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid*	(4,622)	54,608
Balance as at March 31*	623,877	664,415

* Amends previous year reporting in the *Public Accounts of Canada*.

(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 \$2,585 and payments from the Account amounted to \$0.

TRANSACTIONS IN THE ANNUITIES AGENTS PENSION ACCOUNT

(in thousands of dollars)

	1998	1997
Balance as at April 1	19,362	16,168
Receipts and other credits	2,585	3,194
Net increase or (decrease)	2,585	3,194
Balance as at March 31	21,947	19,362

(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 \$0 and disbursements totalled \$0 consisting in payments to sponsors.

The program has now ended.

TRANSACTIONS IN THE SUMMER EXPERIENCE DEVELOPMENT PROGRAM

(in thousands of dollars)

	1998	1997
Balance as at April 1		
Receipts and other credits		175,000
Payments and other charges		175,000
Net increase or (decrease)		
Balance at March 31		

Canada Employment Insurance Commission—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(e) Civil service insurance fund

This fund was established by the *Civil Service Insurance Act*, to provide life insurance coverage for civil servants who bought policies before 1955-56. The purchase of policies was discontinued in 1954-55, pursuant to section 62(2) of the *Public Service Superannuation Act*.

The Civil service insurance fund has been transferred to the Department of Human Resources Development of Canada during the 1997-98 financial exercise. The financial transactions were reported in the previous years by the Office of the Superintendent of Financial Institutions.

During the year, receipts and other credits consisted of premiums of \$7,339 and, an amount of \$308,844 (charged to expenditures) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1997. Payments and other charges consisted of death benefits, \$618,569; cash surrender value, \$13,115; annuities, \$24,052; and premium refunds, \$24.

TRANSACTIONS IN THE CIVIL SERVICE INSURANCE FUND (in thousands of dollars)

	1998	1997
Balance at beginning of the exercise	9,254	
Receipts and other credits		
Premiums	8	
	8	
Payments and other charges		
Death benefits	619	
Cash surrender value	13	
Annuities	24	
	656	
Net increase or (decrease)	(648)	
Adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1998	309	
Balance at end of year	8,915	

6. Contingent liabilities

Twenty-one claims totalling \$1,240,859,612 have been brought against the Canada Employment Insurance Commission: two class actions for entitlements (by private citizens), one for personal injuries (by a private citizen), one for harassment charges (by a former employee), five for unjust dismissal (by former employees), three for general damages (two by private citizens and the other one by a private organization), two for defamation damages (one by an employee, the other by a private organization), three for breach of contract (two by private citizens and one by a private organization), one for negligence damages (by a private citizen), two for charter of rights violations (one by a private citizen and the other one by an aboriginal group)) and one for educational entitlement damages (by an aboriginal tribe).

7. Consolidated statement of receipts and disbursements

This consolidated statement represents the aggregate of all financial activities to the Canada Employment Insurance Commission, the Employment 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 Insurance Commission.

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

This financial statement was prepared in accordance with the 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 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

*Director, Finance and Administration
(Senior Full-time Financial Officer)*

CAROLE JOLICOEUR

*Director General, Corporate Services
(Senior Financial Officer)*

June 19, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Salaries and employee benefits	7,694,379	9,113,640
Professional and special services	4,210,596	4,997,186
Transportation and communications	651,002	900,406
Information	192,538	200,831
Furniture and equipment	476,547	247,976
Utilities, materials and supplies	345,537	297,956
Rentals	136,680	105,565
Repairs and maintenance	110,137	84,527
Transfer payments	146,000	149,000
Other subsidies and payments	9,010	462,921
	13,972,426	16,560,008
Less: recovery of costs (section 29.1(1) of FAA)	3,642,376	6,968,569
Net cost of operations (Note 3)	10,330,050	9,591,439

The accompanying notes are an integral part of this statement.

Canadian Centre for Management Development—Concluded

NOTES TO THE FINANCIAL STATEMENT

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 expenditures are recorded on the accrued basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash receipts basis.

(c) Capital purchases

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

3. Parliamentary appropriation

	1998	1997
	\$	\$
Canadian Centre for Management		
Development Vote 5	9,082,000	8,418,000
Supplementary Estimates "5B"	412,150	493,700
Transfer from TB Vote 5		197,541
	9,494,150	9,109,241
Lapsed	462,100	611,802
	9,032,050	8,497,439
Expenditures pursuant to section 29.1(1) of the FAA	3,642,376	6,968,569
Equivalent revenues pursuant to section 29.1(1) of the FAA	(3,642,376)	(6,968,569)
Contributions to employee benefit plans	1,298,000	1,094,000
Total use of appropriations	10,330,050	9,591,439

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 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 Centre. In order to assure maximum objectivity and freedom from bias, the financial data contained in this financial statement has been examined by the Audit Committee of the Centre.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil these accounting and reporting responsibilities, the Centre maintains a set of accounts which provides a centralized record of the Centre's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with 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 which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the Centre's assets. The Centre also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

S. LEN HONG

President and Chief Executive Officer

BONNIE EASTERBROOK, CGA

Manager, Finance/Senior Financial Officer

June 5, 1998

AUDITOR'S REPORT

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

AND

THE MINISTER OF LABOUR

I have audited the statement of operations of the Canadian Centre for Occupational Health and Safety for the year ended March 31, 1998. 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, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 5, 1998

Canadian Centre for Occupational Health and Safety—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits	4,431,222	4,414,692
Employee termination benefits	44,945	55,215
Professional and special services	717,516	693,284
Accommodation	320,160	320,160
Transportation and communications	263,426	265,902
Information	261,595	318,566
Utilities, materials and supplies	190,427	141,370
Capital assets	162,676	100,256
Purchased repair and upkeep	63,966	95,290
Rentals	49,214	45,708
	6,505,147	6,450,443
Administration		
Salaries and employee benefits	179,700	199,156
Travel	23,287	6,336
Governors and committees	11,869	14,054
Professional and special services	3,898	658
Utilities, materials and supplies	553	715
	219,307	220,919
Total expenditures	6,724,454	6,671,362
Non-tax revenue		
Revenues credited to the vote (Notes 3 and 8)		
Proceeds from sales	3,123,940	3,055,816
Cost recoveries	1,102,465	1,318,139
	4,226,405	4,373,955
Refunds of previous year's expenditures	2,840	
Proceeds from disposal of surplus Crown assets	371	2,313
Total non-tax revenue	4,229,616	4,376,268
Net cost of operations (Note 4)	2,494,838	2,295,094

The accompanying notes are an integral part of this statement.

Approved by:

NICOLE SENÉCAL
Chairperson

S. LEN HONG
President and Chief Executive Officer

BONNIE EASTERBROOK, CGA
Manager, Finance/Senior Financial Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

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

(c) Capital purchases

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

(d) Refunds of previous years' expenditures

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

(e) Foreign currency translation

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

(f) Services provided without charge

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

Canadian Centre for Occupational Health and Safety—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(g) Pension plan

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

3. Revenue credited to the vote

	1998	1997
	\$	\$
Proceeds from sales:		
Subscription—CCINFO disc	2,149,841	2,215,453
Subscription—Specialty discs	733,002	618,221
CCINFOWeb (CCINFO line—1997)	102,079	76,712
Single Copy Publications	94,765	88,485
Diskette based products	32,981	41,086
Memberships	7,275	13,592
Other	3,997	2,267
	<u>3,123,940</u>	<u>3,055,816</u>
Cost recoveries:		
Technical services	589,913	732,667
Inquiries services	480,400	483,400
Travel expenses	32,152	102,072
	<u>1,102,465</u>	<u>1,318,139</u>
	<u>4,226,405</u>	<u>4,373,955</u>

4. Parliamentary appropriations

	1998	1997
	\$	\$
Human Resources Development— Vote 35 (Vote 40 in 1997)	1,356,000	1,770,000
Human Resources Development— Vote 35A	339,298	
Human Resources Development— Vote 35B (Vote 40B in 1997)	526,000	263,816
	<u>2,221,298</u>	<u>2,033,816</u>
Amount lapsed	52,303	66,689
	<u>2,168,995</u>	<u>1,967,127</u>
Collection agency fees	3,665	680
Spending of proceeds from the disposal of surplus Crown assets	929	140
	<u>2,173,589</u>	<u>1,967,947</u>
Add:		
Services provided without charge by other Government departments	324,460	329,460
Less: Non-tax revenue other than revenue credited to the vote	(3,211)	(2,313)
Net cost of operations	<u>2,494,838</u>	<u>2,295,094</u>

5. Crown 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.

Crown capital assets at cost	March 31, 1997	Acquisi- tions	Disposal	March 31, 1998
	\$	\$	\$	\$
Computer equip- ment	1,863,774	159,174	96,232	1,926,716
Furniture and equipment	865,904	3,502	35,461	833,945
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,365,070</u>	<u>162,676</u>	<u>131,693</u>	<u>3,396,053</u>
Accumulated amortization	March 31, 1997	Amortiza- tion	Disposal	March 31, 1998
	\$	\$	\$	\$
Computer equip- ment	1,666,303	83,584	93,465	1,656,422
Furniture and equipment	842,245	10,247	35,908	816,584
Leasehold improve- ments	632,719			632,719
Measuring equipment	2,673			2,673
	<u>3,143,940</u>	<u>93,831</u>	<u>129,373</u>	<u>3,108,398</u>

6. Accounts receivable

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

	March 31, 1998	March 31, 1997
	\$	\$
Outside parties	359,341	412,907
Government of Canada	53,157	20,536
	<u>412,498</u>	<u>433,443</u>

The revenues associated with the accounts receivable are not reflected in the statement of operations.

Canadian Centre for Occupational Health and Safety—Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

7. Liabilities

	March 31, 1998	March 31, 1997
	\$	\$
(a) Recorded liabilities		
Accounts payables and accrued charges .	392,006	344,227
Accrued salaries and employee benefits .	165,837	136,410
	557,843	480,637
(b) Other liabilities		
Vacation pay	237,942	243,982
Employee termination benefits	923,376	861,578
	1,161,318	1,105,560
(c) Prepayment on products		
Outside parties	158,640	158,594
Government of Canada	6,225	8,350
	164,865	166,944

The costs represented by the accounts payable and accrued salaries and benefits 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 prepayments are recorded as revenue credited to the vote in the statement of operations.

8. Related party transactions

The revenue credited to the vote includes \$247,804 (1997—\$309,268) from transactions with various Canadian government departments.

9. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and may expend or dispose of those donations subject to their terms, if any. The Centre received donations of \$500 in the year, bringing donations on hand at the end of March 1998 to \$81,021. These funds are recorded in a special account in Consolidated Revenue Fund.

Canadian Food Inspection Agency

MANAGEMENT RESPONSABILITY FOR FINANCIAL REPORTING

The management of the Canadian Food Inspection Agency (the "Agency") is responsible for the preparation of all information included in its financial statement and Annual Report. These reports are legislated requirements as per Section 23 of the *Canadian Food Inspection Agency Act*. The accompanying financial statement has been prepared in accordance with the reporting requirements and standards established by the Receiver General for Canada for departmental corporations. This Financial statement was prepared in accordance with the significant accounting policies set out in Note 2.

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

Management maintains a system of financial management and internal control designed to provide reasonable assurance that the financial information is reliable and that assets are safeguarded, that transactions are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to assure the objectivity and integrity of data in its financial statement by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communications programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the Agency.

The Agency intends, as stipulated under Section 31 of the *Canadian Food Inspection Agency Act*, to maintain its accounting records according to generally accepted accounting principles. However, proclamation of Section 31 has been deferred. It is management's intention to seek Governor-in-Council approval to have Section 31 proclaimed effective April 1, 1999, which will coincide with the implementation of a new accrual based financial and materiel management system.

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

Approved by:

RONALD L. DOERING
A/President

J. JONES
A/Comptroller

August 12, 1998

Canadian Food Inspection Agency— Continued

AUDITOR'S REPORT

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

I have audited the statement of operations of the Canadian Food Inspection Agency for the year ended March 31, 1998. This financial statement is the responsibility of the Agency's management. My responsibility is to express an opinion on this financial statement based on my audit.

I conducted my audit in accordance with 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 Agency for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

I wish to draw to your attention that Section 31 of the *Canadian Food Inspection Agency Act*, which requires the Agency to prepare financial statements in accordance with generally accepted accounting principles, has not yet been proclaimed. As disclosed in Note 2 to the financial statement, management is working towards the adoption of generally accepted accounting principles for the year ending March 31, 2000.

L. Denis Desautels, FCA
Auditor General of Canada

Ottawa, Canada
August 12, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998
Expenditures:	
Operating and administration:	
Salaries and employee benefits	245,634
Employee termination benefits	17,230
Professional and special services	17,459
Utilities, materials and supplies	16,005
Travel and relocation	14,452
Furniture and equipment	10,373
Accommodation	8,896
Repairs	4,908
Communication	4,595
Information	1,908
Equipment rentals	1,114
Miscellaneous	218
	342,792
Grants and contributions:	
Compensation payments (Note 9)	2,843
Other	125
	2,968
Total expenditures	345,760
Non-tax revenues:	
Fees, permits and certificates:	
Inspection fees	36,079
Registrations, permits, certificates	2,380
Establishment licence fees	1,215
Grading	303
Miscellaneous fees and services	1,936
	41,913
Refunds of previous years' expenditures	655
Capital assets disposal	405
Fines and penalties	104
Interest on overdue accounts	69
	1,233
Total non-tax revenues	43,146
Net cost of operations (Note 3)	302,614

Contingencies (Note 7).

The accompanying notes are an integral part of this statement.

Approved by:

RONALD L. DOERING
A/President

J.JONES
A/Comptroller

Canadian Food Inspection Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and Purpose

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

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

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

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

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

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

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

2. Significant accounting policies

The statement of operations has been prepared in accordance with the reporting requirements and standards established for departmental corporations by the Receiver General for Canada.

Section 31 of the *Canadian Food Inspection Agency Act*, which requires the preparation of financial statements in accordance with generally accepted accounting principles (GAAP), has not yet been proclaimed. Management is working toward the preparation of GAAP financial statements for the year ending March 31, 2000.

The most significant accounting policies are as follows:

(a) Expenditure recognition

Expenditures are recorded on an accrual basis, with the exception of employee termination benefits and accumulated vacation pay which are recorded on a cash basis when paid.

(b) Revenue recognition

Non-tax revenues are recorded on a cash basis.

(c) Capital expenditures

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

(d) Services provided without charge by other Government departments

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

(e) Contributions to Superannuation (Pension) Plan

The Agency’s employees participate in the Superannuation Plan administered by the Government of Canada. The employees and the Agency contribute equally to the cost of the plan. Contributions by the Agency are charged to expenditures in the period incurred and represent the total obligation of the Agency to the plan.

Canadian Food Inspection Agency— Continued

NOTES TO THE STATEMENT OF OPERATIONS— Continued

3. Parliamentary appropriations

The Agency was created effective April 1, 1997, and the authority for the Agency's 1997-98 operating resources was included in the appropriations of Agriculture and Agri-Food Canada (AAFC). Section 32.1 of the *Canadian Food Inspection Agency Act* deems these resources to be appropriated for the Agency's purposes.

	1998 (in thousands of dollars)
Vote	
Vote 1— AAFC (Operating expenditures)	295,170
Vote 1a— AAFC (Operating expenditures)— Transition funds	5,750
Vote 5— AAFC (Capital expenditures)	11,247
Vote 10— AAFC (Grants and contributions)	519
Statutory Compensation fund	2,843
	<u>315,529</u>
Add Statutory contributions to employee benefit plans	34,636
	<u>350,165</u>
Less:	
Reduction in appropriation available due to shortfall in revenue credited to the vote ⁽¹⁾	15,621
Amount lapsed	4,530
	<u>330,014</u>
Total appropriations used	330,014
Add services provided without charge by other Government departments:	
Accommodation	1,811
Employee benefits	13,637
Other	298
	<u>15,746</u>
Less non-tax revenue	43,146
Net cost of operations	302,614

⁽¹⁾ The shortfall in revenue has been adjusted downwards by \$4,800 thousand representing forecast revenue for fish inspection services which was not subject to respending restrictions.

4. Accounts receivable

As at March 31, 1998, the Agency has current accounts receivable from outside parties relating to its normal service activities.

	1998 (in thousands of dollars)
Outside Parties:	
Inspection fees	6,367
Grading	9
Miscellaneous fees and services	6
	<u>6,382</u>
Less: allowance for doubtful accounts	380
	<u>6,002</u>

Revenues associated with these accounts receivable are not reflected in the statement of operations.

5. Liabilities

As March 31, 1998, the Agency has liabilities of the following amounts:

	1998 (in thousands of dollars)
Accounts payable and accrued liabilities	29,164
Salaries payable	5,454
Contractors' holdbacks	35
	<u>34,653</u>
Vacation pay	10,730
Employee termination benefits	22,558
	<u>67,941</u>
Total liabilities	67,941

The costs associated with accounts payable and accrued liabilities, salaries payable and contractors' holdbacks are reflected in the statement of operations.

The costs associated with the liabilities for vacation pay and employee termination benefits are not reflected in the statement of operations. These costs are recognized when paid (Note 2(a)). These liabilities represent an obligation of the Agency that are normally funded through the Treasury Board.

Canadian Food Inspection Agency— Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

6. Capital expenditures

Capital assets including land, buildings, laboratories and equipment, were transferred from Agriculture and Agri-Food Canada, Health Canada, and Fisheries and Oceans Canada at the time of the Agency's creation.

During the year, the Agency incurred capital expenditures of \$9,764 thousand which have been charged to the following operating expenditures.

	1998 (in thousands of dollars)
Professional and special services	200
Utilities, materials and supplies	193
Travel and relocation	368
Furniture and equipment	2,850
Accommodation	6,138
Information	15
	<u>9,764</u>

7. Contingencies

The Agency is a defendant in certain cases of pending and threatened litigation which arose in the normal course of operations. At March 31, 1998, the total amount of claims is estimated at \$168.2 million. Settlement, if any, that may be made with respect to these actions, is expected to be accounted for as an operating expense of the applicable years.

8. Specified purpose account

The Agency conducts joint projects with outside organizations related to Food Inspection and Animal and Plant Health. Funds received from the outside organizations are administered by the Agency through a specified purpose account. The transactions of the specified purpose account are not reflected in the statement of operations.

9. Compensation payments

	1998 (in thousands of dollars)
Balance, beginning of year	751
Add: receipts	1,531
Less: expenditures incurred	(1,549)
Balance, end of year	<u>733</u>

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals, plants and things destroyed pursuant to the Acts. Funding for compensation payments is provided by a statutory contribution. Actual expenditures for compensation payments for the year ended March 31, 1998 were as follows:

10. Advisory board

	1998 (in thousands of dollars)
Health of animals	2,843
	<u>2,843</u>

Pursuant to Section 10 of the *Canadian Food Inspection Act* the Minister of Agriculture and Agri-Food has appointed an advisory board to advise the Minister on any matters within the responsibility of the Agency. Expenditures relating to the board's activities amounted to \$14 thousand and are included in the statement of operations.

11. Related party transactions

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

12. Uncertainty due to Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Agency, including those related to the efforts of other government departments and agencies, customers, suppliers, or other third parties, will be fully resolved.

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 given 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 give 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, standards and managerial authorities are understood throughout the organization.

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

Approved by:

JOANNE DENERON
Acting Chairperson

ALBERT HALLER
Executive Officer

June 12, 1998

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, 1998. 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, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

John Wiersema, CA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
June 12, 1998

Canadian Polar Commission—Concluded

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Operating Expenditures		
Salaries and employee benefits	492,048	427,142
Professional and special services	138,486	113,775
Travel and relocation	110,490	250,382
Accommodation	80,568	85,805
Office expenses and equipment	38,949	14,869
Printing and publishing	33,770	34,096
Telephone and telecommunications	18,897	21,252
Contributions	18,000	18,000
Honoraria to Board members	16,913	41,512
Postage and courier service	13,131	12,969
Materials and supplies	6,644	6,990
Advertising	366	7,002
Cost of operations (Note 3)	968,262	1,033,794

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENT

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.

3. Parliamentary appropriations

	1998	1997
	\$	\$
Indian Affairs and Northern Development—Vote 50	860,000	927,000
Treasury Board—Vote 5	63,936	5,368
Supplementary Estimates (A)	11,977	46,158
	935,913	978,526
Lapsed	36,651	3,732
	899,262	974,794
Statutory contributions to employee benefit plans	69,000	59,000
Total use of appropriations	968,262	1,033,794

4. Contingency

A complaint has been filed against the Commission. Should any costs result from this action, they would be recorded as an operating expenditure in the year the outcome of the action is determinable.

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. 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 CTAISB. The information included in the financial statement is based on management's best estimates and judgments with due consideration to materiality. To fulfill its accounting and reporting responsibilities, 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 this financial statement, unless indicated otherwise.

The CTAISB's Corporate Services Branch develops and disseminates financial management and accounting policies, and issues specific directives which maintain standards of accounting and financial management. The CTAISB 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 and are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the CTAISB's 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.

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

Approved by:

KEN JOHNSON

*Executive Director
Senior Financial Officer*

GERTRUDE RENÉ de COTRET

*Director, Corporate Services
Senior Full-Time Financial Officer*

June 25, 1998

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, 1998. 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, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
July 6, 1998

Canadian Transportation Accident Investigation and Safety Board—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Expenditures		
Board		
Salaries and employee benefits	588	522
Employee termination benefits (Note 6)		57
Transportation and communications	74	93
Professional and special services	63	33
Accommodation	43	51
Other	5	1
	<u>773</u>	<u>757</u>
Operations		
Salaries and employee benefits	13,670	13,568
Employee termination benefits (Note 6)	499	693
Professional and special services	1,873	1,791
Accommodation	1,578	1,831
Transportation and communications	1,490	1,287
Construction and/or acquisition of machinery and equipment	641	1,128
Utilities, materials and supplies	415	533
Acquisition and/or construction of land, buildings and works	331	90
Purchased repair and upkeep	316	353
Information	230	294
Rentals	50	52
Other	3	10
	<u>21,096</u>	<u>21,630</u>
Administration		
Salaries and employee benefits	1,978	2,199
Employee termination benefits (Note 6)	109	350
Professional and special services	647	499
Transportation and communications	249	259
Utilities, materials and supplies	249	206
Accommodation	234	375
Construction and/or acquisition of land, buildings and works	71	
Purchased repair and upkeep	48	75
Construction and/or acquisition of machinery and equipment	25	74
Information	23	26
Rentals	9	8
	<u>3,642</u>	<u>4,071</u>
Total expenditures	<u>25,511</u>	<u>26,458</u>
Non-tax revenue		
Proceeds of sales	14	30
Refunds of previous years' expenditures	10	29
Services and service fees	7	31
	<u>31</u>	<u>90</u>
Net cost of operations (Note 3)	<u>25,480</u>	<u>26,368</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE STATEMENT OF OPERATIONS

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; employee benefits are authorized by statutory authorities.

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, except normal termination benefits, vacation pay and compensatory leave which are recorded on a cash basis. Termination benefits related to the Government downsizing incentive programs are recorded in the accounts of CTAISB. This estimated amount is recorded in the year of the signing of the termination agreement with the employee.

(b) Revenue recognition

Revenue is recorded on a cash basis.

(c) Refunds of previous years' expenditures

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

Canadian Transportation Accident Investigation and Safety Board—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(d) Capital purchases

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

(e) Services provided without charge by other Government departments

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

3. Parliamentary appropriation

	1998	1997
	(in thousands of dollars)	
Privy Council— Vote 15	19,523	20,949
Supplementary— Vote 15b	1,047	
	20,570	20,949
Lapsed	467	120
	20,103	20,829
Spending of proceeds from the disposal of surplus Crown Assets	10	16
Statutory contributions to employee benefit plans	2,584	2,446
Use of appropriation	22,697	23,291
Add: services provided without charge by other Government departments (Note 4) ...	2,814	3,167
Deduct: non-tax revenue	31	90
Net cost of operations	25,480	26,368

4. Services provided without charge by other Government departments

	1998	1997
	(in thousands of dollars)	
Public Works and Government Services Canada		
i) Accommodation and accommodation alteration	1,855	2,256
ii) Administration of pay processing and cheque issue	13	30
Treasury Board (employer's contributions to the health insurance plan)	866	816
Human Resources Development Canada (administration of workers' compensation)	67	48
Auditor General of Canada (audit services)	13	17
	2,814	3,167

5. Specified purpose account

The Flight Recorder Software Systems Account was established in 1997 to record cash contributions and expenditures related to a cost sharing agreement with foreign government safety organizations. Those organizations have acquired a software system developed by the CTAISB for use in aircraft accident investigations and are now contributing financially to its on-going enhancements. The cash contributions received as of March 31, 1998 from foreign governments total \$312,000 and the total expenditures recorded as of March 31, 1998 against the account is \$123,000. The closing balance of the specified purpose account as of March 31, 1998 is \$189,000. These receipts and expenditures are not included in the statement of operations of the CTAISB.

6. Exceptional expenditures

In conjunction with its continuing downsizing activities the CTAISB has incurred expenditures totalling \$423,000 (1997—\$734,000). This amount includes \$155,000 (1997—\$180,000) for the payment of regular severance pay and accrued vacation pay, as well as an amount of \$268,000 (1997—\$554,000) related 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 Employee Termination Benefits:

	1998	1997
	(in thousands of dollars)	
Operations	345	422
Administration	78	312
	423	734

**Canadian Transportation Accident
Investigation and Safety Board—Concluded****NOTES TO THE STATEMENT OF OPERATIONS—
Concluded****7. Uncertainty due to the Year 2000 issue**

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000, and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the CTAISB including those related to the efforts of suppliers, the federal Government or other third parties, will be fully resolved.

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. 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 Corporate 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 give 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 the 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.

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 changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

ALAIN GÉLINAS

Manager, Finance & Administration

GUY D'ALOISIO

Director, Corporate Services

June 26, 1998

AUDITOR'S REPORT

TO THE MEDICAL RESEARCH COUNCIL
AND
THE MINISTER OF HEALTH

I have audited the statement of operations of the Medical Research Council for the year ended March 31, 1998. 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, 1998 in accordance with the accounting policies set out in the Note 2 to the financial statement.

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

Ottawa, Canada
June 26, 1998

Medical Research Council—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)

	1998	1997
Expenditures		
Grants and Scholarships (see Schedule)		
Grants (Note 3)	150,675	150,926
Multi-disciplinary	23,170	23,994
Salary support	20,502	21,790
Research training	17,717	18,287
Travel and exchange	282	277
Other activities (Note 3)	2,227	3,283
Networks of centres of excellence	13,518	14,704
Human Genome Program (Note 3)		494
	228,091	233,755
Operations		
Salaries and employee benefits	3,314	3,145
Travel (Note 5)	1,441	1,293
Professional and special services	1,334	1,384
Accommodation	295	339
Publications	264	263
Communications	242	244
Materials and supplies	162	128
Furniture and equipment	104	53
Equipment repair and maintenance	85	66
	7,241	6,915
Administration		
Salaries and employee benefits	1,357	1,331
Employee termination benefits	12	60
Professional and special services	475	215
Publications	222	194
Travel (Note 5)	182	270
Accommodation	114	135
Communications	99	103
Materials and supplies	66	54
Furniture and equipment	42	22
Equipment repair and maintenance	35	28
	2,604	2,412
	237,936	243,082
Non-tax revenue		
Refunds of previous years' expenditure	892	398
Adjustment of prior years' PAYE	80	
Sale of Crown assets surplus	2	7
Net cost of operations (Note 4)	236,962	242,677

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:

C. CLEMENHAGEN
Executive Director

NOTES TO THE STATEMENT OF OPERATIONS**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 expenditures when disbursed. All operating expenditures are recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

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

(d) Services provided without charge from Government departments

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

(e) Refunds of previous years' expenditures

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

(f) Contributions to the Public Service Superannuation Plan

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

Medical Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

3. Comparative figures

Some previous year's figures have been reclassified to reflect the current year's presentation. This was done to provide more details on the programs.

(a) In the Statement of Operations the reclassified figures are as follows:

	Revised Classifi- cation 1997	Former Classifi- cation 1997
(in thousands of dollars)		
Grants	150,296	146,195
Other Activities	3,283	5,002
Human Genome Program	494	3,506

(b) In the Schedule of Grants and Scholarships the reclassified figures are:

	Revised Classifi- cation 1997	Former Classifi- cation 1997
(in thousands of dollars)		
Grants		
Breast Cancer Research Initiative	1,719	
MRC Genome	3,012	
Other Activities		
Other Grants	2,717	4,436
Human Genome Program	494	3,506

4. Parliamentary appropriations

	1998	1997
(in thousands of dollars)		
Department of Health		
Vote 25—Grants	228,120	233,763
Lapsed	(29)	(8)
	228,091	233,755
Vote 20—Operating expenditures	9,048	8,318
Lapsed	(430)	(208)
	8,618	8,110
Statutory contributions to employee benefit plans	616	538
Total use of appropriations	237,325	242,403
Add: services provided without charge by government departments	611	679
Less: non-tax revenue	(974)	(405)
Net cost of operations	236,962	242,677

5. 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.

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:

	1998	1997
(in thousands of dollars)		
Operations:		
Grant committees	769	732
Standing committees	120	73
Award committees	107	88
Regional retreats	91	
Site reviews	72	136
Human Genome		39
Council/Executive	53	93
Advisory groups	44	19
Staff	185	113
	1,441	1,293
Administration:		
Advisory groups	83	196
Staff	99	74
	182	270

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

6. 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.

Medical Research Council—Concluded**NOTES TO THE STATEMENT OF OPERATIONS—
Concluded**

- (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	
	1998	1997	1998	1997
	(in thousands of dollars)			
Balance, beginning of year	84	81	4,288	2,556
Add:				
Donations received			2,723	4,197
Interest received ..	3	3	112	86
Less grants paid	(9)		(5,480)	(2,551)
Balance, end of year	78	84	1,643	4,288

7. 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:

	1998	1997
	(in thousands of dollars)	
Year of payment		
1997-98		200,225
1998-99	210,280	137,947
1999-2000	137,959	75,109
2000-01	81,754	35,503
2001-02	31,297	13,780
2002-03	11,601	1,280
2003-04	1,375	
	474,266	463,844

**SCHEDULE OF GRANTS AND SCHOLARSHIPS
FOR THE YEAR ENDED MARCH 31, 1998
(in thousands of dollars)**

	1998	1997
Grants		
Operating	131,649	133,136
Maintenance	3,694	2,494
Equipment	3,388	929
Health Services Research	2,000	2,000
Breast Cancer Research Initiative (Note 3)	1,962	1,719
MRC Genome (Note 3)	390	3,012
Special Projects	2,252	2,468
University-Industry Grants	5,340	5,168
	150,675	150,926
Multi-disciplinary		
MRC Groups	18,856	16,001
Program Grants	3,786	7,006
Development Grants	528	987
	23,170	23,994
Salary Support		
MRC Groups	1,847	2,724
Development Grants	2,037	2,574
Career Investigators	673	882
MRC Scientists	4,256	3,948
Senior Scientists	863	518
Distinguished Scientists	762	400
Scholarships	7,997	8,746
Clinician Scientists 2	1,060	1,027
University-Industry Salary Support	1,007	971
	20,502	21,790
Research Training		
Clinician Scientists 1	1,119	1,162
Centennial Fellowships	787	676
Fellowships	8,732	10,065
Dental Fellowships	85	164
Studentships	5,936	5,221
Undergraduate Scholarships	404	442
University-Industry Training Awards	654	557
	17,717	18,287
Travel and exchange		
Visiting Scientists and Professorships	163	175
Travel grants, Symposia and Workshops	119	102
	282	277
Other Activities		
President's Fund	550	566
Other Grants (Note 3)	1,677	2,717
	2,227	3,283
All Core Programs	214,573	218,557
Networks of Centres of Excellence	13,518	14,704
Human Genome Program (Note 3)		494
	228,091	233,755

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 judgements and gives due consideration to materiality. To fulfill its reporting responsibility, management maintains a system of internal control to assure that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Financial information contained in the ministerial 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, 1998 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

June 19, 1998

AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE

I have audited the statement of operations of the National Battlefields Commission for the year ended March 31, 1998. 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, 1998 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 19, 1998

The National Battlefields Commission— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Grants in lieu of taxes (Note 4).....	3,517,416	
Operations		
Salaries and benefits	1,016,543	961,571
Employee termination benefits	22,273	
Capital assets (Note 6)	1,960,541	721,503
Professional services	584,225	315,404
Maintenance	342,381	183,604
Utilities, materials and supplies	213,821	198,180
Information	55,557	93,142
Rentals	12,079	14,174
Miscellaneous	2,765	2,762
	4,210,185	2,490,340
Administration		
Salaries and benefits	391,926	311,494
Professional services	58,315	36,985
Transportation and communication	40,254	31,676
Office supplies	6,073	3,264
Compensation for damage claims		720
Accounting services provided without charge by a Government department	26,450	6,250
	523,018	390,389
Total expenditures	8,250,619	2,880,729
Non-tax revenues		
Parkings (Note 7)	364,613	274,606
Fees for visits, services and the use of facilities	77,636	68,313
Fines and penalties	34,799	18,286
Miscellaneous	201	52
	477,249	361,257
Net cost of operations (Note 3)	7,773,370	2,519,472

The accompanying notes are an integral part of this statement.

Approved by management:

MICHEL LEULLIER

Secretary

Approved by the Commission:

ANDRÉ JUNEAU

Chairman

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objectives

The Commission was established in 1908 under an *Act respecting the National Battlefields at Quebec* for the purpose of acquiring, preserving and developing the great historic battlefields at 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 pension obligation of the Commission under the plan.

The National Battlefields Commission— Continued

NOTES TO THE STATEMENT OF OPERATIONS— Continued

3. Parliamentary appropriation

	1998	1997
	\$	\$
Canadian Heritage		
Vote 90—(Vote 85 in 1997)	5,539,447	1,878,000
Vote 90a—(Vote 85a in 1997)	2,060,000	500,000
	7,599,447	2,378,000
Lapsed	334	1,479
	7,599,113	2,376,521
Statutory—Contributions to employee benefit plans	183,000	155,000
Spending of revenues in accordance with section 29.1(1) of the FAA	441,855	342,906
Spending of proceeds from the disposal of Crown assets surplus	201	52
Total use of appropriations	8,224,169	2,874,479
Add: services provided without charge by a Government department	26,450	6,250
Less: non-tax revenues	(477,249)	(361,257)
Net cost of operations	7,773,370	2,519,472

4. Grants in lieu of taxes

During the year, payments were made to Public Works and Government Services Canada in order to reimburse payments of grants in lieu of taxes to the cities of Quebec and Sillery.

5. Receivable

Pursuant to a draft lease agreement, the Commission and the Urban Community of Quebec City agreed to the payment of \$40,468 to be received for the rental of space in the Discovery Pavillion of the Plains for the period from November 1, 1997 through March 31, 1998.

6. Capital assets

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

	March 31, 1997	Additions	Disposals	March 31, 1998
	\$	\$	\$	\$
Land	724,710			724,710
Roadways, driveways and landscaping	1,495,915	41,908		1,537,823
Parking lots	372,715			372,715
Buildings	1,152,508			1,152,508
Martello Towers	2,074,470			2,074,470
Discovery Pavillion of the Plains of Abraham	520,263	2,728,994		3,249,257
Interpretation centre at the Musée du Québec	974,829			974,829
Equipment	1,436,595	119,086		1,555,681
	8,752,005	2,889,988		11,641,993
Financed by parliamentary appropriation	7,800,610	1,931,101		9,731,711
Financed by revenues in accordance with section 29.1(1) of the FAA	178,794	27,840		206,634
Financed by Trust Fund (Note 7)	772,601	931,047		1,703,648
	8,752,005	2,889,988		11,641,993

7. Parking revenues

Friends of the Plains of Abraham Inc., of which two members of the Board of Directors are also members of the Commission, manages parking lots on behalf of the Commission. For the year ended March 31, 1998, the Commission received \$269,777 (\$274,606 in 1997). Other parking revenues of \$94,836 come from parking lots managed by the Commission. This revenue was used for the purpose of the Commission's program, in accordance with section 29.1(1) of the *Financial Administration Act*.

The National Battlefields Commission— Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

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 of Quebec City. Since September 1984, the Trust fund is governed by the subsection 9.1 of the *Act respecting the National Battlefields at Quebec*, which authorizes such amounts to be spent for the purpose for which such money was given to the Commission.

	1998	1997
	\$	\$
Receipts		
Donations and sponsorships	1,165,611	397,003
Interest	30,635	11,689
	<u>1,196,246</u>	<u>408,692</u>
Disbursements		
Capital assets (Note 6)	931,047	69,698
Professional services	78,533	87,295
	<u>1,009,580</u>	<u>156,993</u>
Excess of receipts over disbursements	186,666	251,699
Balance at beginning of the year	592,585	340,886
Balance at end of year, deposited with the Receiver General for Canada	<u>779,251</u>	<u>592,585</u>

9. Contractual obligations

The Commission is committed, pursuant to a lease agreement, to provide horticultural, operational and security services in exchange for space used for its Interpretation Centre at the Musée du Québec. The initial basic rent value, subject to annual revision, is \$87,522. The lease is for 15 years, beginning on April 1, 1991.

As at March 31, 1998, the amount of commitments for the Commission's normal operations is \$130,600.

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 given to materiality. To fulfil 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 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.

Until the end of fiscal year 1997-98, the National Research Council, under the finance and Information Management Services Branch, operated a variety of proven corporate accounting and reporting systems. A Finance Data Warehouse integrated operational data from NRC's four main financial systems and used commercially available reporting software tools from Cognos. This provided the Corporation with timely, easily accessible and comprehensive operational and business intelligence type information.

In July 1997, NRC undertook a major new initiative impacting the whole of the National Research Council. The initiative addresses NRC's administrative systems and management information needs leading up to the year 2000 and beyond. The full suite of software products from SAP: Finance, Material Management, Human Resources and Project Management modules, are now being implemented at NRC. Eventually, all legacy systems in these areas will be replaced by this one enterprise wide software package. This initiative addresses the Corporation's year 2000 concerns; it allows for the full integration of our administrative systems; it allows for NRC's move to full accrual accounting and; it will significantly streamline our operations and introduce new technological efficiencies. Implementation of these modules will commenced in April, 1998.

M. K. PAWLOWSKI
Senior Financial Officer

J-G. SÉGUIN
Senior full-time Financial Officer

July 9, 1998

National Research Council of Canada— Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Grants and contributions		
Grants		
Grants to municipalities in accordance with the <i>Municipal Grants Act</i>	4,240,000	4,199,359
International affiliations	952,763	932,736
	5,192,763	5,132,095
Contributions		
Assistance to industry	87,466,060	82,805,117
TRIUMF project	32,954,000	31,000,000
Canada-France-Hawaii Telescope Corporation	3,740,830	3,734,266
The Gemini telescopes	3,269,438	3,467,048
James Clerk Maxwell Telescope	1,150,656	2,644,427
Biotechnology Research Program	57,189	594,699
	133,830,936	129,377,652
Capital		
Minor capital expenditures	43,945,330	30,218,893
Major Capital Replacement Program	13,163,588	14,258,838
Other	6,519,279	5,680,737
	63,628,197	50,158,468
Operations		
Salaries and employee benefits	159,159,179	151,902,278
Termination benefits	3,533,460	2,343,282
Utilities, materials and supplies	40,351,996	39,465,940
Professional and special services	18,914,367	18,382,132
Transportation and communications	12,943,927	12,363,031
Rentals	5,803,990	3,735,058
Information	3,879,310	4,349,946
Other	39,432	96,222
	244,625,661	232,637,889
Administration		
Salaries and employee benefits	30,886,991	29,275,044
Termination benefits	1,741,729	1,307,075
Utilities, materials and supplies	11,697,427	12,345,650
Professional and special services	8,869,322	7,279,402
Grants in lieu of taxes - PWGSC	6,357,000	
Transportation and communications	2,992,159	2,280,678
Information	865,020	1,095,687
Rentals	269,399	381,346
Other	134,583	57,299
	63,813,630	54,022,181
	505,898,424	466,196,190

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998—*Concluded*

	1998	1997
	\$	\$
Non-tax revenues		
Revenues from operations		
Service fees	35,128,373	33,067,118
Sales of publications	9,979,674	9,280,637
Other	3,516,421	4,364,198
	48,624,468	46,711,953
Other revenues		
Refund of previous years' expenditures	1,832,392	1,119,647
Other	86,555	17,176
Proceeds from the disposal of surplus Crown assets	352,428	724,802
	50,895,843	48,573,578
Net cost of operations	455,002,581	417,622,612

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

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

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

National Research Council of Canada— Continued

NOTES TO THE STATEMENT OF OPERATIONS— Continued

(b) Revenue recognition

Revenues are 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 expenditures 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 revenues when received and are not deducted from expenditures.

3. Parliamentary appropriations

	1998	1997
	\$	\$
Vote 70	238,873,501	238,668,066
lapsed	6,322,214	16,791,928
	232,551,287	221,876,138
Vote 75	46,080,400	43,701,185
lapsed	1,254,292	469,171
	44,826,108	43,232,014
Vote 80	134,125,000	130,384,000
lapsed	294,064	1,006,348
	133,830,936	129,377,652
Statutory-Expenditure NRC Act Section 5(1)(e)-NRC	73,081,397	45,179,530
Available for use in subsequent year	14,288,712	7,544,521
(A)	58,792,685	37,635,009
Statutory contributions to employee benefits		
(B)	25,257,000	23,299,000
Spending of proceeds from Crown assets surplus	377,428	724,802
lapsed	12,019	9,425
available for use in subsequent year	25,000	25,000
(C)	340,409	690,377
Total Statutory (A+B+C)	84,390,094	61,624,386
Total Use of appropriations	495,598,425	456,110,190
Add: Services provided without charge by the council and other Government departments	10,300,000	10,086,000
Less: Non-tax Revenue Statutory revenue fund	48,624,468	46,711,953
Other non-tax revenue	2,271,375	1,861,625
Total non-tax revenue	50,895,843	48,573,578
Net cost of operations	455,002,582	417,622,612

National Research Council of Canada— Concluded

NOTES TO THE STATEMENT OF OPERATIONS— Concluded

4. Accounts receivable

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

	1998	1997
	\$	\$
Current:		
Outside parties.....	10,201,866	8,065,906
	<u>10,201,866</u>	<u>8,065,906</u>

5. Trust accounts

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

	1998	1997
	\$	\$
Balance, beginning of year.....	10,487,329	9,648,918
Payments made	12,571,225	12,209,326
Monies received	12,690,684	13,047,737
Balance, end of year.....	<u>10,606,788</u>	<u>10,487,329</u>

6. Contingent liabilities

In connection with its operations, the Council is a defendant in certain cases of litigation. It is estimated that pending and threatened litigation amount to \$15,225,000.

7. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$18,362,000 in 1998-99; \$675,000 in 1999-2000 for the modernization and extension to its laboratories and modernization of its equipment. To March 31, 1998 the Corporation has spent \$21,476,000 on the programs.

In 1998-99 the Corporation entered into an agreement for outsourcing the maintenance of SAP/SIGMA system equipment and software. The committed amount of the outsourcing is \$8,043,000 to cover a period of 6 years.

The Corporation is also committed to the following Transfer Payment Agreement:

1. James Maxwell Telescope— is a collaboration agreement with the United Kingdom and the Netherlands to maintain and operate a telescope in Mauna Kea, Hawaii, USA. The Corporation is committed to \$1,151,000 in 1998-99; \$1,020,000 in 1999-2000; \$1,020,000 in 2000-01. To March 31, 1998 the corporation has spent \$46,506,000.
2. Gemini Twin Telescope Project— is a collaborative agreement with the United States and the United Kingdom to build and operate twin 8 metre telescopes, one in Mauna Kea, Hawaii, USA and the other in Cerro Pachon, Chile. The Corporation is committed to \$2,772,000 in 1998-99; \$3,191,000 in 1999-2000; \$3,395,000 in 2000-01; \$3,225,000 in 2001-02 and \$3,200,000 in 2002-03. To March 3, 1998 the Corporation has spend \$23,266,000.
3. Canada-France-Hawaii Telescope Corporation— NRC jointly owns and operates a 3.6 meter diameter optical telescope, in Mauna Kea, Hawaii, USA. The Corporation is committed to \$3,253,000 in 1998-99 and \$3,253,000 in 1999-2000. To March 31, 1998 the Corporation has spent \$52,244,000.
4. Tri-University Meson Facility— is Canada's nation meson facility, managed as a joint venture by a consortium of Canadian Universities, in Vancouver, B.C. The Corporation is committed to \$35,000,000 in 1998-99 and \$34,318,000 in 1999-2000. To March 31, 1998 the Corporation has spent \$97,272,000.

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. 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.

The 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.

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil this accounting and 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 which give 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 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.

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

Approved by:

DAVID McGUINITY

Executive Director and Chief Executive Officer

EUGENE NYBERG

Corporate Secretary and Director of Operations

June 17, 1998

AUDITOR'S REPORT

TO THE NATIONAL ROUND TABLE ON THE ENVIRONMENT AND THE ECONOMY AND 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, 1998. This financial statement is the responsibility of the 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 Round Table for the year ended March 31, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 17, 1998

National Round Table on the Environment and the Economy—Continued

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998

	1998	1997
	\$	\$
Expenditures		
Operating		
Salaries and employee benefits	1,258,688	1,051,498
Professional and special services	952,506	1,256,055
Transportation and communications	348,706	333,503
Publications	352,179	178,025
Rentals	207,341	147,908
Acquisitions of capital assets	108,839	42,493
Utilities, materials and supplies	102,381	78,258
Repairs and maintenance	34,180	4,429
Other subsidies and payments	467	
	3,365,287	3,092,169
Executive Committee		
Honoraria	17,396	7,963
Travel and living expenses	12,747	9,523
	30,143	17,486
Other Committees		
Travel and living expenses	143,525	139,768
Honoraria	92,216	78,615
	235,741	218,383
	3,631,171	3,328,038
Non-tax revenue		
Sale of publications	13,368	10,777
Refund of previous years' expenditures	10,783	7,497
Sale of surplus Crown assets	1,625	144
	25,776	18,418
Net cost of operations (Note 3)	3,605,395	3,309,620

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

Approved by:

STUART SMITH

Chair

DAVID MCGUINITY

Executive Director and
Chief Executive Officer

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and purpose

The National Round Table on the Environment and the Economy (Round Table) was established in 1994 under the *National Round Table on the Environment and the Economy Act* and is a departmental corporation under Schedule II of the *Financial Administration Act*. The Round Table fulfills its objective of promoting sustainable development, and the integration of environment and economy in decisionmaking in all sectors, by conducting studies, organizing multistakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are authorized by statutory authorities.

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 the accrual basis with the exception of vacation pay which is recorded on cash basis.

(b) Revenue recognition

Revenue is recorded on the cash basis.

(c) Capital purchases

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

(d) Services provided without charge by Government departments

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

(e) Refunds of previous years' expenditures

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

National Round Table on the Environment and the Economy—Continued

NOTES TO THE STATEMENT OF OPERATIONS—Continued

(f) Public Service Superannuation 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 and they represent the total pension obligation of the Round Table under the plan.

	1998	1997
	\$	\$
Balance at beginning of year	43,957	70,594
Receipts	666,755	353,677
	710,712	424,271
Expenses	464,513	380,314
Balance at end of year	246,199	43,957

3. Parliamentary appropriations

	1998	1997
	\$	\$
Privy Council—Vote 30	3,118,000	3,106,000
Supplementary Vote 30b	167,370	189,650
	3,285,370	3,295,650
Lapsed	27,674	251,756
	3,257,696	3,043,894
Statutory contributions to employee benefit plans	192,000	164,000
Spending of revenues from the sale of publications in accordance with section 29.1(1) of the FAA	13,368	5,000
Spending of proceeds from the disposal of surplus Crown assets	1,625	144
Total use of appropriations	3,464,689	3,213,038
Add:		
Services provided without charge by other Government departments	166,482	115,000
Less: non-tax revenue	25,776	18,418
Net cost of operations	3,605,395	3,309,620

4. Specified purpose account

When the Round Table was created, a specified purpose account was established pursuant to section 21 of the *Financial Administration Act*, to record grants and donations received from third parties, and expenses incurred to do various studies related to the principles of sustainable development in Canada and internationally. This account is also used to reflect financial transactions of the Canadian chapter of the LEAD (Leadership for Environment and Development) International training program. These receipts and expenses are not included in the statement of operations of the Round Table. The unspent balance in this account is carried forward for future use.

5. Inventory of publications intended for sale

Effective May 28, 1996, the Round Table began a cost-recovery program for its publications. Canadian distribution is done through a distributor who is entitled to a 50percent commission fee on the sale price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	1998	1997
	\$	\$
Inventory at beginning of year	140,243	82,348
Add: New publications produced	124,491	68,672
Less: Sales	13,368	10,777
Inventory at end of year	251,366	140,243

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, 1997	Acquisitions	Disposal	March 31, 1998
	\$	\$	\$	\$
Informatics equipment	208,638	24,397	3,049	229,986
Office furniture and equipment	30,956	84,442	2,705	112,693
	239,594	108,839	5,754	342,679
Accumulated amortization	March 31, 1997	Amortizations	Disposal	March 31, 1998
	\$	\$	\$	\$
Informatics equipment	105,197	31,290	152	136,335
Office furniture and equipment	18,395	13,019	2,707	28,707
	123,592	44,309	2,859	165,042

National Round Table on the Environment and the Economy—*Concluded*

NOTES TO THE STATEMENT OF OPERATIONS—*Concluded*

7. Liabilities

As of March 31, liabilities are as follows:

	1998	1997
	\$	\$
(a) Accounts payable and accrued charges		
Accounts payable	407,459	444,726
Accrued salaries	37,907	41,142
	<u>445,366</u>	<u>485,868</u>
(b) Other liabilities		
Accrued vacation pay	<u>44,889</u>	<u>22,074</u>

The cost represented by the accounts payable and accrued charges are reflected as expenditures in the statement of operations or as expenses of the specified purpose account wherever they are applicable.

The costs associated with accrued vacation pay are not included in the statement of operations. These costs are recognized only when paid (see note 2a).

8. Uncertainty Due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Round Table, including those related to the efforts of suppliers, federal Government, or other third parties, will be fully resolved.

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 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 changes in the structure of the grants and scholarships programs and to give improved reporting and control of expenditures relating to those programs.

Approved by:

DANIEL GOSSELIN

*Director of Finance
(Senior Full-Time Financial Officer)*

LAURENT NADON

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

June 29, 1998

Natural Sciences and Engineering Research Council—Continued

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, 1998. 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, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 29, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Expenditures		
Grants and scholarships		
Research grants	250,101	265,605
Research partnerships	110,635	112,669
Scholarships and fellowships (training)	54,264	54,348
General support	2,984	2,115
	<u>417,984</u>	<u>434,737</u>
Operations		
Salaries and employee benefits	8,250	8,064
Employee termination benefits	152	117
Professional and special services	2,746	2,480
Transportation and communications	1,679	1,722
Accommodation	925	925
Information	663	497
Acquisition of machinery and equipment	321	342
Utilities, materials and supplies	310	442
Purchased repair and upkeep	182	221
Rentals	92	99
	<u>15,320</u>	<u>14,909</u>
Administration		
Salaries and employee benefits	2,063	2,016
Employee termination benefits	38	29
Professional and special services	686	620
Transportation and communications	420	431
Accommodation	231	231
Information	166	124
Acquisition of machinery and equipment	80	86
Utilities, materials and supplies	77	110
Purchased repair and upkeep	46	55
Rentals	23	25
	<u>3,830</u>	<u>3,727</u>
	<u>437,134</u>	<u>453,373</u>
Non-tax revenue		
Refund of previous years' expenditures	(386)	(105)
Net cost of operations	<u>436,748</u>	<u>453,268</u>

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

Approved by the Council:

THOMAS A. BRZUSTOWSKI
President

LAURENT NADON
Director General
Common Administrative Services Directorate

Natural Sciences and Engineering Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

1. Authority and objective

The Natural Sciences and Engineering Research Council (NSERC) was established in 1978 by the *Natural Sciences and Engineering Research Council Act*, and is a departmental corporation named in Schedule II to the *Financial Administration Act*. Its objective is to promote and support both research and the provision of highly qualified personnel in the natural sciences and engineering. The Council's grants and scholarships, operating and administrative expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

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 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 and administrative expenditures are recorded on the accrual basis, with the exception of vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

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

(c) Services provided without charge by other Government departments and agencies

Estimates of amounts for services provided without charge by other Government departments and agencies are included in the operating and administrative expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(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. Council's contributions are charged to expenditures 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.

3. Changes in financial statement presentation

The presentation of operating expenditures has been revised in order to better reflect their nature. Expenditures are now shown under operating and administrative groupings but the total operating expenditures are not affected.

4. Parliamentary appropriations

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

	1998	1997
	(in thousands of dollars)	
Industry		
Grants and scholarships		
Main Estimates		
Vote 90 (Vote 100 in 1997)	417,164	432,737
Add:		
Supplementary Estimates (A)		2,000
Supplementary Estimates (B)	820	
Less: grants and scholarships expenditures	(417,984)	(434,737)
Operating and administrative expenditures		
Main Estimates		
Vote 85 (Vote 95 in 1997)	15,205	15,603
Add:		
Supplementary Estimates (A)	780	803
Supplementary Estimates (B)	363	
Less:		
Operating and administrative expenditures	(15,978)	(15,570)
Operating and administrative lapse	370	836
Statutory contributions to employee benefit plans	1,486	1,335
Total use of appropriations	435,448	451,642
Add: services provided without charge by other Government departments	1,687	1,732
Less: non-tax revenue	(386)	(105)
Net cost of operations	436,749	453,269

Natural Sciences and Engineering Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

5. 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 I. 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 grant and scholarship funds in trust for two organizations (NATO and Atomic Energy of Canada Limited (AECL)).

	1998	1997
	(in thousands of dollars)	
Balance, beginning of year	1,044	996
Add:		
Funds received	662	730
Interest received	47	32
	1,753	1,758
Less disbursements (Schedule I)	(769)	(714)
Balance, end of year, represented by deposit in the Consolidated Revenue Fund, in the name of the Council	984	1,044

6. Commitments

Payments of grants and scholarships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1998, are payable as follows:

	(in thousands of dollars)
1999	367,485
2000	255,024
Subsequent years	242,870
	865,379

7. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial

reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the entity, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

SCHEDULE I 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, 1998 (in thousands of dollars)

	1998	1997
Visiting fellowships		
National Research Council	3,699	2,412
Environment	907	945
Natural Resources	768	823
Fisheries and Oceans	444	552
Forestry	357	461
National Defence	295	399
Health	276	447
Canadian Space Agency	181	214
Industry	15	73
Agriculture and Agri-Food		2,237
	6,942	8,563
Research partnerships grants		
Agriculture and Agri-Food	666	861
National Research Council	499	3,330
National Defence	421	222
Forestry	355	390
Canadian Space Agency	9	187
Industry		3,527
Fisheries and Oceans		16
	1,950	8,533
NATO science fellowships		
North Atlantic Treaty Organization (Note 5)	769	714
CIDA/NSERC research associateships		
Canadian International Development Agency		9
	9,661	17,819

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

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 Committee of the Council.

The information included in the financial statement is based on management's best estimates and judgements with due consideration given 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 give 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 changing conditions and to give improved reporting and control of expenditures.

Approved by:

DANIEL GOSSELIN

*Director of Finance
(Senior Full-Time Financial Officer)*

LAURENT NADON

*Director General
Common Administrative Services Directorate
(Senior Financial Officer)*

June 29, 1998

Social Sciences and Humanities Research Council—Continued

AUDITOR'S REPORT

TO THE SOCIAL SCIENCES AND
HUMANITIES RESEARCH COUNCIL
AND
THE MINISTER OF INDUSTRY

I have audited the statement of operations of the Social Sciences and Humanities Research Council for the year ended March 31, 1998. 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, 1998 in accordance with the accounting policies set out in Note 2 to the financial statement.

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

Ottawa, Canada
June 29, 1998

STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31, 1998 (in thousands of dollars)

	1998	1997
Expenditures(Note 3)		
Grants and fellowships		
Research base	34,732	33,765
Research Training	27,693	24,451
Strategic	12,640	14,391
Institutional	7,481	5,392
Research communications	4,606	5,780
	87,152	83,779
Operations		
Salaries and employee benefits	4,247	4,364
Employee termination benefits	109	192
Accommodation	939	939
Professional and special services	650	686
Acquisition of office furniture and equipment	336	159
Material and supplies	199	218
Council and its committees	198	243
Communications and travel	167	230
Repairs and maintenance	65	141
Postage and freight	38	48
Advertising and publication	33	121
Rental of facilities and equipment	11	3
	6,992	7,344
Administration		
Salaries and employee benefits	1,269	1,304
Employee termination benefits	32	57
Accommodation	281	281
Professional and special services	194	205
Acquisition of office furniture and equipment	100	47
Material and supplies	59	65
Council and its committees	59	73
Communications and travel	50	69
Repairs and maintenance	20	42
Postage and freight	11	14
Advertising and publication	10	36
Rental of facilities and equipment	4	1
	2,089	2,194
	96,233	93,317
Non-tax revenue		
Refunds of previous years' expenditures	(242)	(556)
Net cost of operations	95,991	92,761

The accompanying notes are an integral part of this statement.

Approved by the Council:

MARC RENAUD

President

LAURENT NADON

Director General

Common Administrative Services Directorate

Social Sciences and Humanities Research Council—Continued

NOTES TO THE STATEMENT OF OPERATIONS

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 grants and fellowships, operating and administrative expenditures are funded by budgetary lapsing authorities. Employee benefits are authorized by statutory authorities.

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 fellowships 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 and administrative expenditures are recorded on an accrual basis, except for vacation pay, compensatory leave and termination benefits which are recorded on a cash basis.

(b) Capital purchases

Acquisitions of capital assets are recorded as operating and administrative expenditures in the year of purchase.

(c) Services provided without charge by other Government departments and Agencies

Estimates of amounts for services provided without charge by other Government departments and Agencies are included in operating and administrative expenditures.

(d) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenue when received and are not deducted from expenditures. These funds are remitted to the Receiver General for Canada.

(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. Council's contributions are charged to expenditures 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.

3. Changes in financial statement presentation

The presentation of operating expenditures has been revised in order to better reflect their nature. Expenditures are now shown under operating and administrative groupings but the total operating expenditures are not affected.

Amounts received from joint initiatives are now deducted from the grants and fellowships expenditures in order to present only the Council's net cost of operations. The 1997 grants and fellowships expenditures have thus been reduced by \$279,000.

Finally, the classification of grants and fellowships has been revised in order to group programs according to their nature and to reflect the organizational structure.

Social Sciences and Humanities Research Council—Concluded

NOTES TO THE STATEMENT OF OPERATIONS—Concluded

4. Parliamentary appropriations

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:

	1998	1997
	(in thousands of dollars)	
Industry		
Grants and fellowships		
Main Estimates		
Vote 100 (Vote 110 in 1997)	87,152	83,426
Add:		
Supplementary Estimates (B)		353
Less: grants and fellowships expenditures . . .	(87,152)	(83,779)
Grants and fellowships lapse		
Operating and administrative expenditures		
Main Estimates		
Vote 95 (Vote 105 in 1997)	6,512	7,143
Add:		
Supplementary Estimates (A)		358
Supplementary Estimates (B)	357	46
Less:		
Operating and administrative expenditures .	(6,810)	(7,295)
Operating and administrative lapse	59	252
Statutory contributions to employee benefit plans	758	702
Total use of appropriations	94,720	91,776
Add: services provided without charge by other Government departments	1,513	1,541
Less: non-tax revenue	(242)	(556)
Net cost of operations	95,991	92,761

5. Trust Funds

(a) 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:

	1998	1997
	(in thousands of dollars)	
Balance, beginning of year	257	266
Add interest earned	8	9
Less fellowships paid	(15)	(18)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council	250	257

(b) 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:

	1998	1997
	(in thousands of dollars)	
Balance, beginning of year	24	9
Add: donations received and interest earned	226	35
Less: fellowship paid	(20)	(20)
Balance, end of year, represented by deposits in the Consolidated Revenue Fund in the name of the Council	230	24

6. Commitments

Payment of grants and fellowships extending in future years are subject to the provision of funds by Parliament. Future years awards adjudicated prior to March 31, 1998 are payable as follows:

	(in thousands of dollars)
1999	69,042
2000	48,949
Subsequent years	29,551
	147,542

7. Uncertainty due to the Year 2000 Issue

The Year 2000 Issue arises because many computerized systems use two digits rather than four to identify a year. Date-sensitive systems may recognize the year 2000 as 1900 or some other date, resulting in errors when information using year 2000 dates is processed. In addition, similar problems may arise in some systems which use certain dates in 1999 to represent something other than a date. The effects of the Year 2000 Issue may be experienced before, on, or after January 1, 2000 and, if not addressed, the impact on operations and financial reporting may range from minor errors to significant systems failure which could affect an entity's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the entity, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

SECTION 3

1997-98

PUBLIC ACCOUNTS OF CANADA

Supplementary Information Required by the *Financial Administration Act*

CONTENTS

	<i>Page</i>
Remissions of taxes, fees, penalties and other debts	3.2
Debts, obligations and claims written off or forgiven	3.13
Accountable advances	3.17
Losses of public money and property	3.20

Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA). In the statement called "Details of remissions of taxes, fees, penalties and other debts", DRA means *Duties Relief Act*.

SUMMARY OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

	Amount*
	\$
PUBLIC HARBOURS AND PORT FACILITIES ACT (SECTION 14(1))—	
Transport—	
Department	129,065
FINANCIAL ADMINISTRATION ACT (SECTION 23)—	
Foreign Affairs and International Trade—	
Canadian International Development Agency	852,000
Justice—	
Department	2,097,246
National Revenue	2,421,261,145
	2,424,210,391
CUSTOMS TARIFF (SECTION 76)—	
National Revenue	108,764,739
CUSTOMS TARIFF (SECTION 79)—	
National Revenue	282,173
CUSTOMS TARIFF (SECTION 115)⁽¹⁾—	
National Revenue	493,153,487
CUSTOMS TARIFF (SECTION 133)—	
National Revenue	402,689
Total	3,026,942,544

* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

⁽¹⁾ Formerly Customs Tariff (section 101)

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 14(1) OF THE PUBLIC HARBOURS AND PORT FACILITIES ACT		PC 1964-5000, June 30, 1964, remission of duties, sales and excise taxes on importations made by the Roosevelt-Campobello National Park	669
TRANSPORT Department		PC 1965-1144, June 21, 1965, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof, (Mack Trucks)	1,312,831
Under Ministerial Approval, May 7, 1997, the remission of rates was granted to Imperial Oil Limited equating to 50% of the total debt of wharfage and berthage fees payable by the company for its use of the public wharf at Sydney, Nova Scotia for the period of February 14, 1995 to September 30, 1996. During this period the public port facility had been closed for reconstruction	129,065	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	8,443
PURSUANT TO SECTION 23 OF THE FAA		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	6,119,357
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		PC 1970-958, June 2, 1970, remission of customs duties on fabrics used in the manufacture of men's and boy's shirts	67,123
Canadian International Development Agency		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	1,058,547
CP 1997-1534, October 23, 1997, Remission Order for interest on late or missed payments on Official Development Assistance concessionary loans; and interest not collected due to delay in implementing the Interest and Administrative Charges Regulations	852,000	PC 1972-215, February 10, 1972, remission of customs duties on off-highway vehicles, parts and accessories and parts thereof	3,217,012
JUSTICE Department		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	14
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	2,097,246	PC 1972-585, March 28, 1972, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	817
NATIONAL REVENUE		PC 1973-2529, August 21, 1973, remission of customs duties and excise taxes on goods for use in cases of emergency	815,032
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	3,816	PC 1974-2522, November 19, 1974, remission of customs duties and excise tax on certain kinds of advertising material	2,397
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 military uniform dress or accoutrement not available in Canada	430,479	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)	280,032,019
		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)	36,104,092

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 3**

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
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	65,685,257	PC 1979-395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments	58
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	39,976,812	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	6
PC 1976-325, February 17, 1976, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof	18,806	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	3,000,594
PC 1976-1314, June 1, 1976, remission of customs duties and excise taxes on Canadian exposed and processed film and recorded video tape	39,462	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	2,818
PC 1976-1884, July 20, 1976, remission of customs duties and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada	1,495,286	PC 1982-993, April 1, 1982, remission of customs duties and sales tax on goods imported in connection with the CF-18 Hornet Aircraft	313
PC 1976-2984, December 2, 1976, remission of customs duties and excise taxes on samples of negligible value	1,330,388	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	65,083,832
PC 1976-958, April 27, 1976, Spirits Destruction Remission Order, provides for a remission of excise duties on spirits lost due to breakage in a warehouse or while in transit	103,297	PC 1982-2262, July 29, 1982, remission of customs duties and sales tax on communications equipment for regional operations control centers (military surveillance system)	3,519
PC 1977-297, February 10, 1977, remission of customs duties and sales tax on buses, parts and accessories and parts thereof	333	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	15,350,068
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	4,868	PC 1982-3470, November 18, 1982, remission of Customs duties on goods used in the manufacture of satellites and satellite subsystems for export	1,500
PC 1978-2185, July 5, 1978, remission of customs duties on certain motor vehicles, parts and accessories and parts thereof	599	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	310
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.	33	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	159
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	403,415	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	1,264
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.	28		

3.4 SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 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.....	34	PC 1985-818, March 14, 1985, remission of customs duties on automobiles of BMW Distributors Eastern Canada Limited and BMW Distributors (Western) Canada	2,067,990
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	45,698	PC 1985-1757, May 30, 1985, remission of customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project	196,359
PC 1983-1499, May 19, 1983, remission of customs duties and sales tax on automobiles of Volkswagen Canada Limited	8,193,625	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.	77
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	415,134,332	PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, the goods and services tax (GST), and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel	148,647
PC 1983-3414, November 3, 1983, remission of customs duties on shade fabrics imported for use in growing horticultural crops	4,347	PC 1985-2954, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods imported by mail	1,081
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.	5	PC 1985-2955, October 3, 1985, remission of customs duties, sales and excise taxes on certain goods transported into Canada by courier services	47,669
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	730,175	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	1,500
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	142	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.....	548
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	7,612,783	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.....	279
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.....	1,506	PC 1987-324, February 19, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Wilcox Bodies Limited.....	25
PC 1985-277, January 31, 1985, remission of customs duties and sales tax on computer carrier media	7,975,676	PC 1987-442, March 12, 1987, remission of customs duties and sales tax on certain books and other printed matter	691
PC 1985-812, March 14, 1985, remission of customs duties on automobiles of Mazda Canada Inc.	982	PC 1987-443, March 12, 1987, remission of customs duties and sales tax on certain computer parts and semiconductors	25,361,137
PC 1985-813, March 14, 1985, remission of customs duties on automobiles of Mercedes-Benz of Canada Incorporated	2,540,008	PC 1987-947, May 7, 1987, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Equipment Labrie Limited	10,140
PC 1985-816, March 14, 1985, remission of Customs duties on automobiles of Subaru Canada Inc.....	73,028		

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 5**

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
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	325,392	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	99,185
PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption	139,733	PC 1988-2918, December 30, 1988, remission of customs duties on buses, parts and accessories and parts thereof of Greyhound Canada Inc.	533,588
PC 1987-1600, July 30, 1987, remission of customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated	42,403	PC 1988-2920, December 30, 1988, remission of customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.	6,761
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.	2,271,515	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	2,341
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.	1,168,756	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	5,300
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.	1,619,491	PC 1988-2927, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Toronto Kitchen Equipment Ltd	2,064
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	327,949,987	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.	28
PC 1988-1203, June 17, 1988, remission of customs duties on pasta	22,549	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.	1,566,803
PC 1988-2897, December 30, 1988, remission of customs duties on vehicles of Hyundai Auto Canada Inc. and parts thereof	9,761	PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988	4,839
PC 1988-2898, December 30, 1988, remission of customs duties on vehicles of Toyota and parts thereof	80,696,520	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	126,675
PC 1988-2901, December 30, 1988, remission of customs duties in respect of vehicles of Toyota Canada Inc. and parts thereof	3,000,000	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	281,885
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	193	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	3,013
PC 1988-2910, December 30, 1988, remission of customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc	47,629,369		
PC 1988-2915, December 30, 1988, remission of customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd	4,399		

3.6 SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the goods and services tax (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	921,700,116	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties, excise duties, and certain taxes imposed under the Excise Tax Act. This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada	188,027
PC 1991-264, February 14, 1994, amended the Indian Remission Order, made by Order in Council PC 19985-2446 of August 7, 1985, extending its application to the 1988, 1989 and 1990 taxation years	1,169	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits goods and services tax 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. This remission was amended later by PC 1997-1829, December 9, 1997, to include the Cowessess and Carry the Kettle First Nations	2,643,437
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 (GST), paid or payable by Indians or bands or designated corporations on certain Indian settlements that are not yet designated as reserves	2,409,540	PC 1994-622, April 21, 1994, amended the Maintenance Payments Remission Order, made by Order in Council PC 1991-256 of February 14, 1991, extending the time for making an application under the remission order to the end of 1995	2,017
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	12,188	PC 1994-799, May 12, 1994, amended the Indian Income Tax Remission Order, made by Order in Council PC 1993-523 of March 16, 1993 extending the application of section 3 of the remission order to the 1994 taxation year with regard to amounts payable to a taxpayer by an employer residing on a reserve or Indian settlement in respect of an office or employment, where the office or employment was held continuously since before 1994	14,167
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	8,039,358	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 goods and services tax to Indians present at the Webequie Indian Settlement, from January 1, 1992, as though this settlement were a reserve	578,933
PC 1992-2415, November 26, 1992, remission of customs duties on defence supplies	20,079,827	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 goods and services tax to Indians present at the Ilford Indian Settlement, from January 1, 1992, as though this settlement were a reserve	126,661
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	3,145,572		
PC 1992-658, April 2, 1992, remission of income tax refunds payable by certain taxpayers in respect to taxation years 1980 to 1984	10,567		
PC 1994-567, April 14, 1994, amended the Income Earned in Quebec Income Tax Remission Order, 1988, made by Order in Council PC 1989-1204 of June 22, 1989 extending the application of sections 3 to 6 of the Order to the 1993 taxation year	119,534		

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 7**

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.	35,571	PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payments as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986.	245,783
PC 1997-1066, July 25, 1997, remission of income tax and all relevant interest, payable by certain taxpayers for the taxation years 1989 and 1993 to 1996.	80,221	PC 1998-126, February 5, 1998, remission of income tax and all relevant interest, payable by certain taxpayers for the 1989, 1990 and 1994 to 1996 taxation years.	34,942
PC 1997-1213, August 28, 1997, Karrie Allan and Robert Tyler Allan Remission Order, remits an amount of a good and services tax new housing rebate in respect of residential renovations.	832	PC 1998-52, January 26, 1998, Les Industries Fermco Ltée Remission Order, remits an amount of interest on Federal sale tax that the company failed to charge on sales of houses to Indians due to incorrect advice from government officials.	95,583
PC 1997-1249, August 28, 1997, Robert Eriksson Remission Order, remits an amount of goods and services tax new housing rebate in respect of the construction of a residence.	5,639	Total.	2,421,261,145
PC 1997-1250, August 28, 1997, Asea Brown Boveri Inc. Remission Order, remits an amount paid in error as federal sales tax (FST) in 1990.	43,926	PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF	
PC 1997-1371, September 25, 1997, remission of income tax and all relevant interest, payable by certain taxpayers for the taxation years 1982 to 1984 and 1991 to 1996.	267,289	NATIONAL REVENUE	
PC 1997-1461, October 9, 1997, Triad International Inc. Remission Order, remits an amount otherwise payable for the dismantling and exportation of the Glacier Ammonia Plant in Alberta to China.	110,632	Remissions of customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:	
PC 1997-1529, October 23, 1997, Indians and Bands on Certain Indian Settlements Remission Order (1997), grants a remission of certain income taxes and the goods and services tax paid or payable by Indians or bands on the Indian settlement of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba).	1,885,983	DRA 1988-5, April 17, 1988.	17,715
PC 1997-1795, December 4, 1997, Vince Wagner Remission Order, remits an amount of the goods and services taxes new housing rebate in respect of the construction of a residence.	2,243	DRA 1988-6, April 21, 1988.	9,270
PC 1997-59, January 7, 1997, remission of income tax, penalties and all relevant interest, payable by certain taxpayers for the taxation years 1982 and 1983 and 1992 to 1994.	44,681	DRA 1988-7, May 4, 1988.	12,533
		DRA 1988-9, June 3, 1988.	20,494
		DRA 1988-10, June 17, 1988.	4,044
		DRA 1988-11, June 28, 1988.	5,346
		DRA 1988-12, July 11, 1988.	4,696
		DRA 1988-13, July 27, 1988.	12,727
		DRA 1988-14, August 10, 1988.	8,724
		DRA 1988-15, August 24, 1988.	48,503
		DRA 1988-16, September 7, 1988.	22,650
		DRA 1988-17, September 23, 1988.	10,496
		DRA 1988-18, October 4, 1988.	5,509
		DRA 1988-19, October 18, 1988.	25,394
		DRA 1988-20, November 23, 1988.	38,988
		DRA 1988-21, November 18, 1988.	10,684
		DRA 1988-22, November 29, 1988.	10,824
		DRA 1988-23, December 12, 1988.	76,692
		DRA 1988-24, January 9, 1989.	13,352
		DRA 1989-1, January 18, 1989.	3,687
		DRA 1989-2, February 9, 1989.	3,811
		DRA 1989-3, February 15, 1989.	22,348
		DRA 1989-6, April 5, 1989.	4,644
		DRA 1989-7, April 21, 1989.	166,113
		DRA 1989-8, April 25, 1989.	7,233
		DRA 1989-9, May 24, 1989.	29,252
		DRA 1989-10, May 30, 1989.	8,500
		DRA 1989-12, June 27, 1989.	1,403
		DRA 1989-13, July 13, 1989.	8,066
		DRA 1989-14, July 18, 1989.	14,792
		DRA 1989-15, August 15, 1989.	2,701
		DRA 1989-16, August 16, 1989.	5,596

3.8 SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1989-17, September 5, 1989	4,338	DRA 1992-12, September 15, 1992	289,768
DRA 1989-18, September 26, 1989	4,903	DRA 1992-13, October 13, 1992	415,936
DRA 1989-19, October 5, 1989	11,380	DRA 1992-14, October 27, 1992	145,950
DRA 1989-20, October 18, 1989	32,390	DRA 1992-15, November 19, 1992	392,506
DRA 1989-21, November 1, 1989	15,757	DRA 1992-16, January 22, 1993	1,760,879
DRA 1989-22, November 8, 1989	18,051	DRA 1992-17, February 9, 1993	533,815
DRA 1989-23, November 24, 1989	7,905	DRA 1993-1, February 9, 1993	436,041
DRA 1989-24, December 6, 1989	4,209	DRA 1993-2, February 24, 1993	534,181
DRA 1989-25, January 10, 1990	9,988	DRA 1993-3, April 13, 1993	189,514
DRA 1990-1, January 23, 1990	16,576	DRA 1993-4, April 15, 1993	154,184
DRA 1990-2, February 2, 1990	5,084	DRA 1993-5, April 28, 1993	866,412
DRA 1990-3, February 22, 1990	15,211	DRA 1993-6, May 21, 1993	450,562
DRA 1990-4, March 5, 1990	11,931	DRA 1993-7, June 15, 1993	1,521,637
DRA 1990-5, March 16, 1990	34,347	DRA 1993-8, June 23, 1993	2,023,612
DRA 1990-6, April 3, 1990	12,508	DRA 1993-9, September 13, 1993	1,171,672
DRA 1990-7, April 25, 1990	10,857	DRA 1993-10, September 17, 1993	609,720
DRA 1990-8, May 7, 1990	95,200	DRA 1993-11, September 17, 1993	884,997
DRA 1990-9, May 18, 1990	16,039	DRA 1993-12, September 29, 1993	2,833,997
DRA 1990-10, June 7, 1990	20,674	DRA 1993-13, October 19, 1993	417,263
DRA 1990-11, June 25, 1990	17,057	DRA 1993-14, November 22, 1993	680,682
DRA 1990-12, July 3, 1990	17,895	DRA 1993-15, November 30, 1993	614,672
DRA 1990-13, July 16, 1990	1,329	DRA 1993-16, December 14, 1993	416,200
DRA 1990-14, July 24, 1990	64,904	DRA 1993-17, December 29, 1993	584,329
DRA 1990-15, August 30, 1990	6,070	DRA 1994-1, January 24, 1994	190,824
DRA 1990-16, August 30, 1990	63,038	DRA 1994-2, February 15, 1994	411,874
DRA 1990-17, September 12, 1990	4,288	DRA 1994-3, March 9, 1994	878,112
DRA 1990-18, September 25, 1990	33,551	DRA 1994-4, March 23, 1994	569,790
DRA 1990-19, October 12, 1990	18,149	DRA 1994-5, April 18, 1994	1,032,637
DRA 1990-20, October 22, 1990	17,666	DRA 1994-6, May 9, 1994	389,907
DRA 1990-21, November 5, 1990	3,177	DRA 1994-7, June 13, 1994	1,156,237
DRA 1990-22, November 21, 1990	12,431	DRA 1994-8, June 15, 1994	768,441
DRA 1990-23, November 28, 1990	57,766	DRA 1994-9, July 11, 1994	219,841
DRA 1990-24, December 12, 1990	4,342	DRA 1994-10, July 25, 1994	332,469
DRA 1990-25, December 28, 1990	8,399	DRA 1994-11, August 9, 1994	847,053
DRA 1991-1, January 18, 1991	49,385	DRA 1994-12, September 13, 1994	837,775
DRA 1991-2, February 6, 1991	21,247	DRA 1994-13, October 5, 1994	231,379
DRA 1991-3, February 26, 1991	60,722	DRA 1994-14, October 24, 1994	244,178
DRA 1991-4, March 5, 1991	12,863	DRA 1994-15, November 9, 1994	1,165,211
DRA 1991-5, March 19, 1991	84,439	DRA 1994-16, December 6, 1994	323,466
DRA 1991-6, April 10, 1991	1,943	DRA 1994-17, December 23, 1994	314,480
DRA 1991-7, April 12, 1991	1,489	DRA 1995-1, February 9, 1995	954,094
DRA 1991-8, June 19, 1991	14,991	DRA 1995-2, February 9, 1995	3,060,472
DRA 1991-9, July 4, 1991	64,945	DRA 1995-3, March 17, 1995	1,090,011
DRA 1991-10, July 23, 1991	3,412	DRA 1995-4, March 14, 1995	386,401
DRA 1991-11, July 19, 1991	140,162	DRA 1995-5, April 4, 1995	6,831,146
DRA 1991-12, July 29, 1991	24,447	DRA 1995-6, April 25, 1995	934,176
DRA 1991-13, August 20, 1991	29,051	DRA 1995-7, May 16, 1995	908,612
DRA 1991-14, September 16, 1991	51,443	DRA 1995-8, June 6, 1995	131,401
DRA 1991-15, October 17, 1991	18,524	DRA 1995-9, June 27, 1995	2,486,107
DRA 1991-16, October 30, 1991	11,767	DRA 1995-10, July 18, 1995	341,768
DRA 1991-18, December 12, 1991	3,102,158	DRA 1995-11, August 8, 1995	356,225
DRA 1991-19, January 3, 1992	28,396	DRA 1995-12, August 29, 1995	446,057
DRA 1992-1, January 28, 1992	8,135	DRA 1995-13, September 19, 1995	194,244
DRA 1992-2, February 20, 1992	16,246	DRA 1995-14, October 17, 1995	1,348,466
DRA 1992-3, March 12, 1992	25,555	DRA 1995-15, October 31, 1995	964,197
DRA 1992-4, April 6, 1992	8,907	DRA 1995-16, November 15, 1995	149,327
DRA 1992-5, April 23, 1992	69,433	DRA 1995-17, November 28, 1995	178,685
DRA 1992-6, May 6, 1992	89,495	DRA 1995-18, December 12, 1995	34,484
DRA 1992-7, June 4, 1992	162,278	DRA 1996-1, January 16, 1996	2,059,962
DRA 1992-8, June 29, 1992	123,791	DRA 1996-2, February 13, 1996	655,355
DRA 1992-9, July 14, 1992	210,554	DRA 1996-3, March 12, 1996	1,926,065
DRA 1992-10, July 30, 1992	107,845	DRA 1996-4, April 16, 1996	1,980,198
DRA 1992-11, August 20, 1992	303,994	DRA 1996-5, May 14, 1996	419,781

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3.9**

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
DRA 1996-6, June 11, 1996	5,627,555	PC 1988-1244, June 23, 1988, remission of customs duties on blouses and shirts imported by eligible blouse and shirt manufacturers and coordinated apparel manufacturers during the period January 1, 1989 to December 31, 1997	12,703,160
DRA 1996-7, July 16, 1996	1,127,619	PC 1988-1245, June 23, 1988, remission of customs duties on denim fabrics produced in the United States and imported by eligible denim fabric producers and denim apparel manufacturers during the period January 1, 1989 to December 31, 1993	34,344
DRA 1996-8, August 20, 1996	141,180	PC 1988-1246, June 23, 1988, remission of customs duties on outerwear apparel and fabrics imported by eligible outerwear apparel manufacturers and fabric producers during the period January 1, 1989 to December 31, 1997	4,969,434
DRA 1996-9, September 17, 1996	18,092,181	PC 1988-1247, June 23, 1988, remission of customs duties on greige outerwear fabrics, imported by eligible converting mills during the period January 1, 1989 to December 31, 1997	750,971
DRA 1996-10, October 15, 1996	996,911	PC 1989-1668, August 24, 1989, remission of customs duties on certain specialty yarns and fabrics for use in the manufacture of apparel after 1988	1,386,246
DRA 1996-11, November 19, 1996	648,387	PC 1989-2103, October 19, 1989, remission of customs duties on certain tropical products imported on or after July 1, 1989	15,688
DRA 1996-12, December 17, 1996	1,163,796	PC 1990-109, January 25, 1990, remission of duties on nuclear power generation components and systems imported temporarily into Canada for testing purposes by Stern Laboratories Inc.	25,153
DRA 1997-1, February 11, 1997	3,115,893	PC 1990-2255, October 18, 1990, remission of customs duties and a portion of the sales tax on synthetic netting imported for game bird pens	579
DRA 1997-2, March 27, 1997	4,051,904	PC 1991-976, May 30, 1991, remission of customs duties on titanium anodes	484
DRA 1997-3, April 23, 1997	839,912	PC 1992-779, April 30, 1992, remission of customs duties on certain disodium carbonate for use in the manufacture of glass bottles	20,074
DRA 1997-4, May 29, 1997	1,525,691	PC 1993-420, March 9, 1993, remission of customs duties on carbon fibres and filaments	48,627
DRA 1997-5, July 22, 1997	944,816	PC 1993-898, May 4, 1993, remission of customs duties on certain products	49,054
DRA 1997-6, July 29, 1997	2,231,391	PC 1993-1212, June 8, 1993, remission of customs duties on certain designers' samples of apparel	775,003
DRA 1997-7, August 27, 1997	1,299,125	PC 1993-1664, August 5, 1993, remission of customs duties on beer originating in the United States	375,103,913
DRA 1997-8, October 21, 1997	625,747		
DRA 1997-9, November 18, 1997	3,882,471		
DRA 1997-10, January 22, 1998	573,364		
DRA 1997-11, February 13, 1998	35,545		
Total	108,764,739		
PURSUANT TO SECTION 79 OF THE CUSTOMS TARIFF			
NATIONAL REVENUE			
Remissions of customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada:			
PC 1996-0F01, February 6, 1996	732		
PC 1996-0F02, February 27, 1996	14		
PC 1996-0F09, October 10, 1996	3,000		
PC 1996-0F10, November 6, 1996	66		
PC 1996-0F12, January 15, 1997	2,948		
PC 1997-0F03, April 23, 1997	275,413		
Total	282,173		
PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF⁽¹⁾			
NATIONAL REVENUE			
PC 1987-2746, December 31, 1987, remission of customs duties on certain parts classified under specific tariff items enumerated in the Schedule	1,017		
PC 1988-1242, June 23, 1988, remission of customs duties on tailored collar shirts imported by eligible shirt manufacturers during the period January 1, 1989 to December 31, 1997	14,898,865		
PC 1988-1243, June 23, 1988, remission of customs duties on specified shirting fabric imported by eligible shirting fabric producers, converting mills and shirt manufacturers during the period January 1, 1989 to December 31, 1997	793,670		

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Continued*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1993-1678, August 26, 1993, remission of customs duties on certain products.....	145,083	PC 1997-830, June 17, 1997, remission of customs duties to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004.....	5,816,936
PC 1993-1808, September 23, 1993, remission of customs duties on jacquard woven coated fabric for use in the manufacture of upholstered furniture	863	PC 1997-899, July 3, 1997, remission of customs duties on fresh fruits and vegetables imported for processing	191,714
PC 1993-1811, September 23, 1993, remission of customs duties on shade fabrics for use in growing horticultural crops	77,023	PC 1997-952, July 4, 1997, remission of customs duties under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and are imported into Canada by distillers for the purpose of bottling in bond	29,663,519
PC 1993-2090, December 15, 1993, remission of customs duties on distilled spirits entitled to the benefit of the United States Tariff or the Mexico Tariff and imported into Canada by distillers for the purpose of bottling in bond.....	14,271,272	PC 1997-1300, September 17, 1997, remission of customs duties on textured polyester filament yarn imported for weaving broadwoven fabric	65,173
PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus	4,032,411	PC 1997-1301, September 17, 1997, remission of customs duties on chloralkali electrolyser cells and electrolyser cell membranes for use in the manufacture of chlorine or sodium hydroxide	898,256
PC 1994-2066, December 14, 1994, remission of customs duties on pointe shoes or block toe shoes	60,893	PC 1997-1668, November 20, 1997, remission of customs duties on textile products imported into Canada by Les Collections Shan Inc.	23,799
PC 1994-2103, December 14, 1994, remission of customs duties on manufactured tobacco imported into Canada for further manufacture....	14,390,096	PC 1997-2001, December 29, 1997, remission of a portion of the customs duties and Excise taxes on certain goods originating in Commonwealth developing countries	3,490,161
PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions	391,406	PC 1997-2002, December 29, 1997, remission of a portion of the customs duties and Excise taxes on imports of certain woollen fabrics	107,253
PC 1995-218, February 14, 1995, remission of customs duties on electrical power transformers, shunt reactors and parts.....	53,104	PC 1997-2055, December 29, 1997, remission of a portion of the customs duties on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004	99,729
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	790,496	PC 1997-2056, December 29, 1997, remission of a portion of the customs duties on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004	395,472
PC 1996-299, March 12, 1996, remission of customs duties on certain implants for use in fattening cattle.....	162,625	PC 1997-2057, December 29, 1997, remission of a portion of the customs duties on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004	4,967,457
PC 1996-496, April 16, 1996, remission of customs duties on billiard cloth for the manufacture or repair of billiard tables.....	135,392	PC 1998-281, February 26, 1998, remission of customs duties on dehydrated garlic for use in manufacturing, and chewing gum containing nicotine	644,803
PC 1996-1089, July 10, 1996, remission of customs duties on certain knitting yarns	516,559	Total.....	493,153,487
PC 1996-1787, November 26, 1996, remission of customs duties on grinding beads.....	103,831		
PC 1997-285, March 4, 1997, remission of customs duties on certain potatoes imported for use in the manufacture of potato chips	15,084		
PC 1997-621, April 22, 1997, remission of customs duties on pointe shoes or block toe shoes.....	28,519		
PC 1997-780, May 20, 1997, remission or anti-dumping duties on certain prime-quality corrosion-resistant steel sheet for use in the manufacture of motor vehicle parts	38,276		

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3. 11**

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF		PC 1985-3530, December 5, 1985.....	1,126
NATIONAL REVENUE		PC 1985-3607, December 12, 1985.....	1,699
Remissions of customs duties under the		PC 1986-144, January 16, 1986.....	6,270
Machinery Program for machines and parts		PC 1986-208, January 23, 1986.....	3,701
thereof not available from production in Canada:		PC 1986-347, February 6, 1986.....	4,671
PC 1984-2189, June 21, 1984.....	15,659	PC 1986-404, February 13, 1986.....	1,520
PC 1984-2660, July 25, 1984.....	4,188	PC 1986-500, February 17, 1986.....	43,278
PC 1984-2834, August 24, 1984.....	1,450	PC 1986-623, March 13, 1986.....	7,690
PC 1984-2918, August 31, 1984.....	9,910	PC 1986-853, April 10, 1986.....	1,887
PC 1984-3156, September 12, 1984.....	9,502	PC 1986-948, April 17, 1986.....	2,524
PC 1984-3635, November 8, 1984.....	2,870	PC 1986-1171, May 15, 1986.....	3,317
PC 1984-3978, December 6, 1984.....	3,213	PC 1986-1420, June 12, 1986.....	3,479
PC 1984-4097, December 20, 1984.....	5,628	PC 1986-1487, June 19, 1986.....	4,616
PC 1985-295, January 31, 1985.....	5,406	PC 1986-1570, June 26, 1986.....	2,540
PC 1985-481, February 14, 1985.....	3,554	PC 1986-1727, July 23, 1986.....	1,767
PC 1985-482, February 14, 1985.....	11,372	PC 1986-1904, August 8, 1986.....	1,658
PC 1985-637, February 28, 1985.....	1,575	PC 1986-2135, September 11, 1986.....	28,455
PC 1985-1047, February 28, 1985.....	1,721	PC 1986-2136, September 11, 1986.....	2,038
PC 1985-1277, April 18, 1985.....	1,084	PC 1986-2281, October 2, 1986.....	3,380
PC 1985-1648, May 16, 1985.....	1,633	PC 1986-2321, October 9, 1986.....	2,171
PC 1985-1649, May 16, 1985.....	9,233	PC 1986-2383, October 23, 1986.....	1,825
PC 1985-1907, June 13, 1985.....	9,574	DRA 1986-36, November 10, 1986.....	1,765
PC 1985-2007, June 20, 1985.....	2,007	DRA 1986-42, December 15, 1986.....	1,529
PC 1985-2142, July 4, 1985.....	3,593	DRA 1986-43, December 22, 1986.....	11,940
PC 1985-2300, July 24, 1985.....	2,602	DRA 1987-3, February 13, 1987.....	1,106
PC 1985-2359, July 24, 1985.....	1,003	DRA 1987-4, February 25, 1987.....	2,412
PC 1985-2691, August 28, 1985.....	4,221	DRA 1987-7, April 9, 1987.....	1,061
PC 1985-2776, September 12, 1985.....	1,245	DRA 1987-9, May 11, 1987.....	2,360
PC 1985-2825, September 19, 1985.....	6,546	DRA 1987-10, May 20, 1987.....	1,584
PC 1985-2826, September 19, 1985.....	39,924	DRA 1987-12, June 15, 1987.....	9,356
PC 1985-2876, September 26, 1985.....	4,124	DRA 1987-13, July 2, 1987.....	13,223
PC 1985-2960, October 3, 1985.....	2,654	DRA 1987-14, July 22, 1987.....	22,926
PC 1985-2961, October 3, 1985.....	5,843	DRA 1987-16, August 19, 1987.....	7,101
PC 1985-3100, October 10, 1985.....	2,427	DRA 1987-17, August 26, 1987.....	6,184
PC 1985-3205, October 24, 1985.....	1,840	DRA 1987-18, September 9, 1987.....	1,099
PC 1985-3417, November 11, 1985.....	4,426	DRA 1987-19, September 22, 1987.....	7,245
		DRA 1987-21, October 20, 1987.....	2,159
		Total.....	402,689

⁽¹⁾ Formerly Customs Tariff (section 101).

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), (b) and (c)—
 - (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) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (i.e. NSF cheques) imposed under Section 155.1 of the FAA.
 - (c) Other Acts of Parliament (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 states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is in the public interest to remit the other debt.
 - (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Assets and Liabilities 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:

Code

A	Memorandum accounts receivable	Write-off
B	Memorandum accounts receivable	Forgiveness
C	Memorandum accounts receivable	Remission (Section 23 of the FAA)
D	Memorandum accounts receivable	Waivers
E	Asset accounts	Write-off
F	Asset accounts	Forgiveness

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
FINANCIAL ADMINISTRATION ACT—										
AGRICULTURE AND AGRI-FOOD										
Department	A	10,597	2,474,288						10,597	2,474,288
Canadian Grain Commission Revolving Fund.	A	23	24,844						23	24,844
CANADIAN HERITAGE										
Department	A/D	532	57,816						532	57,816
Canadian Radio-television and Telecommunications Commission	A	187	2,288						187	2,288
Public Service Commission—Staff Development and Training Revolving Fund.	A	1	40						1	40
CITIZENSHIP AND IMMIGRATION										
Department	A	781	1,126,391						781	1,126,391
Transportation and assistance loans	E					2b	2,711	2,669,616	2,711	2,669,616
FINANCE										
Department	F					6b	1	49,426,118	1	49,426,118
FISHERIES AND OCEANS.	A/D	1,729	492,517	1	349,443				1,730	841,960
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department	A/D	1,250	313,985	3	5,904				1,253	319,889
Personnel posted abroad	E			11	23,530	11b	8	31,426	19	54,956
Canadian International Development Agency.	C					*	1	852,000	1	852,000
International development assistance—Loans	F					26b	4	23,446,289	4	23,446,289
HEALTH										
Department	A	28	14,569						28	14,569
HUMAN RESOURCES DEVELOPMENT										
Department	A	1,325	1,135,838						1,325	1,135,838
Canadian Centre for Occupational Health and Safety	A	13	5,856						13	5,856
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department	A	26	195,938						26	195,938
Indian Economic Development Fund—Loans.	A/E			2	6,929	6b	3	10,025	5	16,954
Indian Housing Assistance Fund—Loans	E					6b	29	129,647	29	129,647
INDUSTRY										
Department	A	189	6,951,559						189	6,951,559
Atlantic Canada Opportunities Agency.	A	252	65,941,194						252	65,941,194
Economic Development Agency of Canada for the Regions of Quebec.	A	48	11,846,583						48	11,846,583
National Research Council of Canada.	A	248	228,236						248	228,236
Natural Sciences and Engineering Research Council.	A	3	16,105						3	16,105
Statistics Canada.	A	112	11,050						112	11,050
JUSTICE										
Department	C					*	20,273	2,097,246	20,273	2,097,246
NATIONAL DEFENCE.	A	314	285,239						314	285,239
NATIONAL REVENUE	A	60,707	471,907,575	448	339,087,883				61,155	810,995,458

3.14 SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

	Code ⁽¹⁾	Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority			Total	
		Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
NATURAL RESOURCES										
Department	A/D	661	1,351,412						661	1,351,412
Geomatics Canada Revolving Fund	A/D	424	974						424	974
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department	A	6	71,990						6	71,990
SOLICITOR GENERAL										
Canadian Security Intelligence Service	D	66	109						66	109
Correctional Service	A	264	24,544						264	24,544
Royal Canadian Mounted Police	A/D	5,464	196,866						5,464	196,866
TRANSPORT										
Department	A	1,905	375,548						1,905	375,548
VETERANS AFFAIRS	A	242	556,263						242	556,263
		87,397	565,609,617	465	339,473,689		23,030	78,662,367	110,892	983,745,673
BANKRUPTCY AND INSOLVENCY ACT—										
FISHERIES AND OCEANS	A	4	2,207						4	2,207
NATIONAL REVENUE	A	28,194	241,537,223						28,194	241,537,223
		28,198	241,539,430						28,198	241,539,430
CANADA GRAINS ACT—										
AGRICULTURE AND AGRI-FOOD										
Department—										
Canadian Grain Commission Revolving Fund	B	4	8,147						4	8,147
CUSTOMS ACT—										
NATIONAL REVENUE ⁽²⁾	B	94	472,300						94	472,300
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	A	45,392	46,435,837						45,392	46,435,837
EXCISE TAX ACT—										
NATIONAL REVENUE ⁽²⁾	B	7,937	17,320,291						7,937	17,320,291
INCOME TAX ACT—										
NATIONAL REVENUE ⁽²⁾	B	24,473	54,069,067						24,473	54,069,067
OLD AGE SECURITY ACT—										
HUMAN RESOURCES DEVELOPMENT										
Department	B	586	1,798,665						586	1,798,665
PUBLIC HARBOURS AND PORT FACILITIES ACT—										
TRANSPORT										
Department	B	1	129,065						1	129,065
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS	B	524	667,554						524	667,554

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 15**

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
	Code ⁽¹⁾	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
OTHER—										
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department										
Indian Housing Assistance Fund—Loans ⁽³⁾	F	2	11,600						2	11,600
SOLICITOR GENERAL										
Correctional Service—Parolee loans ⁽⁴⁾	F	236	6,885						236	6,885
		238	18,485						238	18,485
		194,844	928,068,458	465	339,473,689		23,030	78,662,367	218,339	1,346,204,514
SUMMARY—										
Write-offs	A/E	151,331	853,361,161	465	339,473,689		2,751	2,840,714	154,547	1,195,675,564
Remissions (Section 23 of the FAA)	C						20,274	2,949,246	20,274	2,949,246
Forgiveness	B/F	33,857	74,483,574				5	72,872,407	33,862	147,355,981
Waivers	D	9,656	223,723						9,656	223,723
		194,844	928,068,458	465	339,473,689		23,030	78,662,367	218,339	1,346,204,514

^(*) Order in Council remissions of other debts as defined in Section 23(1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 3.3 of this section.

⁽¹⁾ See introduction above.

⁽²⁾ Forgiveness related to the Fairness Package that emanates from the identified statutes.

⁽³⁾ Vote L51a, *Appropriation Act No. 9, 1966*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to an Indian.

⁽⁴⁾ Vote L103b, *Appropriation Act No. 1, 1969*, authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

Accountable advances

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

ACCOUNTABLE ADVANCES

Department and agency	Advances outstanding as at March 31, 1998		Advances settled in April 1998		Advances outstanding as at April 30, 1998	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
AGRICULTURE AND AGRI-FOOD						
Department	1,229	1,044,082	1,088	877,243	141	166,839
CANADIAN HERITAGE						
Department	241	249,202	216	238,680	25	10,522
Canada Information Office	1	450			1	450
Canadian Radio-television and Telecommunications Commission	17	30,011	17	30,011		
National Archives of Canada	52	18,341	17	8,941	35	9,400
National Film Board	132	52,567	36	15,254	96	37,313
National Library	23	16,505	13	12,930	10	3,575
Public Service Commission	86	107,064	83	106,989	3	75
Status of Women—Office of the Co-ordinator	17	22,147	17	22,147		
	569	496,287	399	434,952	170	61,335
CITIZENSHIP AND IMMIGRATION						
Department	550	394,749	466	375,192	84	19,557
Immigration and Refugee Board of Canada	87	61,956	71	54,591	16	7,365
	637	456,705	537	429,783	100	26,922
ENVIRONMENT						
Department	635	594,031	562	500,712	73	93,319
Canadian Environmental Assessment Agency	1	1,500	1	1,500		
	636	595,531	563	502,212	73	93,319
FINANCE						
Department	99	127,515	85	118,666	14	8,849
Auditor General	130	162,936	130	162,936		
Canadian International Trade Tribunal	1	284	1	284		
Office of the Superintendent of Financial Institutions	14	8,983	5	2,735	9	6,248
	244	299,718	221	284,621	23	15,097
FISHERIES AND OCEANS	738	1,094,501	510	782,684	228	311,817
FOREIGN AFFAIRS AND INTERNATIONAL TRADE						
Department	2,561	6,864,597	2,526	6,810,562	35	54,035
Canadian International Development Agency	153	380,834	153	380,834		
International Joint Commission	12	9,465	12	9,465		
	2,726	7,254,896	2,691	7,200,861	35	54,035
GOVERNOR GENERAL	1	150	1	150		
HEALTH						
Department	415	350,835	355	307,590	60	43,245
Medical Research Council	20	84,432	20	84,432		
Patented Medicine Prices Review Board	1	1,000	1	1,000		
	436	436,267	376	393,022	60	43,245
HUMAN RESOURCES DEVELOPMENT						
Department	1,731	1,282,268	1,631	1,199,795	100	82,473
Canada Labour Relations Board	27	17,701	27	17,701		
Canadian Artists and Producers Professional Relations Tribunal	1	800	1	800		
	1,759	1,300,769	1,659	1,218,296	100	82,473
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT						
Department	415	348,725	288	243,201	127	105,524

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 17**

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 1998		Advances settled in April 1998		Advances outstanding as at April 30, 1998	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
INDUSTRY						
Department	748	613,017	699	586,025	49	26,992
Atlantic Canada Opportunities Agency	4	955	3	698	1	257
Canadian Space Agency	195	268,806	61	104,796	134	164,010
Economic Development Agency of Canada for the Regions of Quebec ⁽¹⁾	65	47,525	64	47,254	1	271
National Research Council of Canada	96	139,967	96	139,967		
Natural Sciences and Engineering Research Council	1	5,000			1	5,000
Social Sciences and Humanities Research Council	3	3,600			3	3,600
Statistics Canada	869	687,967	869	687,967		
Western Economic Diversification	25	14,720	25	14,720		
	2,006	1,781,557	1,817	1,581,427	189	200,130
JUSTICE						
Department	146	378,717	104	320,472	42	58,245
Canadian Human Rights Commission	22	17,869	21	16,451	1	1,418
Commissioner for Federal Judicial Affairs	226	515,770	175	307,735	51	208,035
Federal Court of Canada	82	70,761	82	70,761		
Human Rights Tribunal Panel	1	300	1	300		
Offices of the Information and Privacy Commissioners of Canada	2	950	2	950		
Tax Court of Canada	10	2,250	10	2,250		
	489	986,617	395	718,919	94	267,698
NATIONAL DEFENCE	8,867	11,079,822	5,447	6,148,150	3,420	4,931,672
NATIONAL REVENUE	3,732	2,477,945	3,652	2,393,960	80	83,985
NATURAL RESOURCES						
Department	436	439,362	436	439,362		
Atomic Energy Control Board	134	85,187	134	85,187		
National Energy Board	110	101,725	110	101,725		
	680	626,274	680	626,274		
PARLIAMENT						
House of Commons	35	31,446	35	31,446		
The Senate	18	51,725	18	51,725		
	53	83,171	53	83,171		
PRIVY COUNCIL						
Department	203	162,390	202	160,150	1	2,240
Canadian Centre for Management Development	23	12,443	23	12,443		
Canadian Intergovernmental Conference Secretariat	3	1,050	3	1,050		
Canadian Transportation Accident Investigation and Safety Board	18	32,550			18	32,550
Chief Electoral Officer	58	63,129	24	37,030	34	26,099
Commissioner of Official Languages	14	5,345	14	5,345		
Public Service Staff Relations Board	4	2,000			4	2,000
	323	278,907	266	216,018	57	62,889
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department	653	450,657	639	442,095	14	8,562
SOLICITOR GENERAL						
Department	33	11,950	33	11,950		
Canadian Security Intelligence Service	1	1,200,000	1	1,200,000		
Correctional Service	1,538	877,471	1,480	843,935	58	33,536
National Parole Board	14	4,944	14	4,944		
Royal Canadian Mounted Police	2,085	8,304,885	1,027	6,291,254	1,058	2,013,631
	3,671	10,399,250	2,555	8,352,083	1,116	2,047,167

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 1998		Advances settled in April 1998		Advances outstanding as at April 30, 1998	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
TRANSPORT						
Department	597	605,652	559	587,080	38	18,572
Canadian Transportation Agency	2	4,397	2	4,397		
	599	610,049	561	591,477	38	18,572
TREASURY BOARD	85	68,443	80	67,039	5	1,404
VETERANS AFFAIRS	153	386,366	141	375,784	12	10,582
Total	30,701	42,556,689	24,619	33,963,422	6,082	8,593,267

⁽¹⁾ Formerly Federal Office of Regional Development—Quebec.

Losses of public money and property

Information on losses of public money and property is required by section 79 of the *Financial Administration Act*.

LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 1997-98

Brief description of incident*	Number of incidents	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$

*There were no losses of revenues due to fraud or willful misrepresentation—discovered or detected in 1997-98.

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1997-98

Brief description of loss	Charged to 1997-98 Vote	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
CANADIAN HERITAGE					
Department					
Fraudulent travel claim	1	350		350	
Loss from change machine	1	23		23	
Loss of money from safe		1,859		1,859	
Theft of cash float and vial of gold	1	535		535	
Theft of change float at Fort of Louisbourg	1	125		125	
Theft of cash from permit dispensers		5,473		5,473	
Canadian Radio-television and Telecommunications Commission					
Loss of petty cash		49		49	
Public Service Commission					
Alteration of payment instruments	1	1,100		1,100	
CITIZENSHIP AND IMMIGRATION					
Department					
Theft of revenues	1	75,022		70,822	4,200
Cashier shortage	1	8,230		109	8,121
Counterfeit money	1	150		150	
ENVIRONMENT					
Department					
Stolen cash at Eureka Weather Station	1	420		420	
Misuse of government mastercard and unauthorized use of ARI card	1	7,400			7,400
Theft of petty cash at Place Vincent Massey	1	100		100	
Loss of petty cash at National Water Research Centre	1	215		215	
Theft of money from an employee travelling overseas after withdrawing cash from an instant bank in Bangkok	1	200		200	
FISHERIES AND OCEANS					
Petty cash shortage on the CCGS NAMA0		11		11	
Theft of petty cash—IML		50		50	
Theft of petty cash—DSGI		20		20	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department					
Receipts of counterfeit notes by Missions	1	1,246	555	691	
Theft of mission funds	1	304,510 ⁽¹⁾	1,451	1,235	301,824
Loss of mission funds	1	112,491	558	103,576	8,357
Theft of passport receipts	1	133			133
Fraudulent travel claim	1	448			448
Net cashier shortages (total gross shortages \$5,580; total gross overages \$4,025)	1	1,555			1,555
HEALTH					
Department					
Fraudulent use of telephone calling card	1	3,565	3,565		
HUMAN RESOURCES DEVELOPMENT					
Department					
Fraudulent claims for benefits:					
Old Age Security	(S)	808,271	2,132		806,139
Canada Pension Plan	(S)	1,862,075			1,862,075
Employment Insurance Benefits	(S)	139,711,649	45,490,232	3,828,476	90,392,941
Fraudulent EI claim, Newfoundland region	1	1,148			1,148

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 21**

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Charged to 1997-98 Vote	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Unexplained loss of petty cash:					
Cashier shortages, Alberta region	5	38		38	
Theft of receipts, Ontario region	9	824		824	
Theft of receipts, Nova Scotia region	1	1,762			1,762
Loss of petty cash, Hull HRCC	5	77	77		
Loss of petty cash, HRCC	5	50	50		
Petty cash shortages, HRCC Burnaby	5	48		48	
Petty cash shortages, HRCC Nanaimo	5	10		10	
Cashier shortages, HRCC Surrey	5	20		20	
Cashier shortages, Ontario region	9	10		10	
Cashier shortages—E & I Program, British Columbia/Yukon region	17	10		10	
Nova Scotia region:					
An employee obtained Canada Pension Plan benefits by fraud	1	4,756			4,756
Fraudulent travel claim	1	204			204
Fraudulent cheques issued by an employee	1	186,158			186,158
Misappropriation of receipts by an employee for the replacement of social insurance number cards—Quebec	1	800	800		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Break and entry—Yukon		22		22	
Fraudulent payment from Trust Money—Alberta		10,253	10,253		
INDUSTRY					
Department					
Loss of petty cash	1	53		53	
Atlantic Canada Opportunities Agency					
False or fraudulent claims for grants and contributions (3 cases)		3,948,979		3,892,153	56,826
National Research Council of Canada					
Theft of money/petty cash		604		604	
IRAP contribution fraud		14,300		14,300	
JUSTICE					
Canadian Human Rights Commission					
Loss of money due to non-sufficient fund cheque by an employee		1,418			1,418
NATIONAL DEFENCE					
Counterfeit US bills at CCUNDOF Ziouani (2 cases)	1	549		549	
Theft of cash from a standing advance CTCHQ Gagetown		711	711		
Theft of cash from a standing advance at RCSE St Jean		7,000			7,000
Misappropriation of funds from a standing advance at CFB Halifax (3 cases)		22,757			22,757
Theft of cash from a standing advance at BFC Halifax					
Theft of cash from a standing advance at BFC Montreal		2,266	2,266		
Theft of funds in an accountable advance at BFC Montreal		39,129			39,129
Discrepancy in an accountable advance at CGNAHQ Yellowknife		2,500			2,500
Misappropriation of funds from a standing advance at CCUNDOF Ziouani		89	89		
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw		29,109			29,109
Misappropriation of funds from a standing advance at CFNAHQ Yellowknife		12,144			12,144
Theft of cash from an accountable advance at 8 Wing Trenton	1	139		139	
Discrepancy in an accountable advance at CFB Chilliwack		348			348
Discrepancy in an accountable advance at BFC Montreal		30	30		

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Charged to 1997-98 Vote	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Discrepancy in an accountable advance at CTCHQ Gagetown		656			656
Submission of fraudulent advances at 9 Wing Gander		1,200			1,200
Discrepancy in an accountable advance at 14 Wing Greenwood		2,290			2,290
Theft of cash from an accountable advance at CFSU(O) DGIRM		135			135
Altered receipts in a petty cash advance at CFS St Johns		114			114
Cashier shortages, cause unknown (possible human error, clerical error, or lost voucher)	1	4,462		4,462	
NATIONAL REVENUE					
Advances that cannot be accounted for (7 cases)	1	1,600		1,600	
Cashier shortages in various offices	1	8,240		8,240	
Fraudulent endorsement of a payment instrument	1	830		830	
Fraudulent expense claims (2 cases)	1	15,710		12,274	3,436
Fraudulent overtime claims (2 cases)	1	133,792	62,477		71,315
Fraudulent use of taxi vouchers	1	844			844
Loss of a deposit at a Customs Border Service office	1	700		700	
Loss of goods and services tax revenue from a drop-off box	1	174		174	
Loss of petty cash (4 cases)	1	141		81	60
Loss related to salary overpayments	1	10,776	8,301		2,475
NATURAL RESOURCES					
Department					
Loss of petty cash (2 cases)	1	122		122	
Unauthorized use of credit card	1	1,421	1,397	24	
PRIVY COUNCIL					
Commissioner of Official Languages					
Theft of petty cash	25	158		158	
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Theft of petty cash	31	250		250	
Theft of petty cash at Guy Favreau Complex (2 cases)	31	326		326	
Theft of petty cash	(S)	160		160	
Receiver General—Cheque Redemption Control					
Directorate					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (9,929 cases)		3,369,189	3,283,963	85,226	
Irregular endorsements (321 cases)		324,194	317,261	6,933	
Not endorsed (819 cases)		380,230	280,596	99,634	
Others (1,697 cases)		1,832,280	1,738,724	93,556	
Ministerial Bank Accounts—					
Forged endorsements (3 cases)		932	932		
Others (2 cases)		320	320		
Foreign Accounts—					
False endorsements (5 cases)		3,673	3,673		
Not endorsed (1 case)		337	337		
SOLICITOR GENERAL					
Correctional Service					
Theft of receipts	(S)	151		151	
Theft of receipts	15	150		150	
Theft of petty cash (2 cases)	15	80		80	
Loss of petty cash receipts	15	175		175	
Overpayment to inmate	15	545	286	259	
Loss of inmate money (4 cases)	15	544		544	

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 23**

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Concluded*

Brief description of loss	Charged to 1997-98 Vote	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Royal Canadian Mounted Police					
Theft of fine money	1	1,500	1,500		
Theft of fire acquisition certificate money	1	250	250		
Loss of money	1	57		57	
VETERANS AFFAIRS					
False or fraudulent claim for War Veterans Allowance benefits	5	60,456			60,456
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases)	5	111,877			111,877
		153,466,631	51,212,786	8,240,535	94,013,310

⁽¹⁾ Includes a \$300,000 case under RCMP investigation.

(S) Statutory authority.

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Theft of cellular phone (Swift Current Research)	500		500	
Theft of computer	4,825		4,825	
Theft of computer monitor (CSB Winnipeg)	575		575	
Theft of laminator (CSB Winnipeg)	342		342	
Theft of fluorescent lights of greenhouse	500		500	
Theft of laptop computer	35,843		35,843	
Theft of tools	1,200		1,200	
Theft of vehicle (2 cases)	23,500		23,500	
Vandalism/Break-in—Fleet vehicles	4,366		4,366	
Theft of Windows '95 software upgrade	100		100	
Theft of sickle mower	2,500		2,500	
Theft of fax machine	600		600	
CANADIAN HERITAGE				
Department				
Damage to government vehicle	1,000		1,000	
Loss of equipment	275		275	
Theft of computers	21,475		20,725	750
Theft of equipment	92,578		92,578	
Theft of lawn tractor, tools, equipment and miscellaneous at lockstations	5,889		5,889	
Theft of negotiable instruments	1,024		1,024	
Theft of safe cash box	490		490	
Theft of tools	1,072		1,072	
Theft of telecommunication equipment	5,140	2,570	2,570	
Theft of wooden bench	100		100	
Theft of signs	1,150		1,150	
Vandalism to washroom building, kitchen shelter and residence	400		400	
Vandalism to fish netting and frame	500		500	
Vandalism to playground equipment	100		100	
Vandalism to bridge	1,000		1,000	
Vandalism in buildings	2,053	63	1,990	
Vandalism to heavy equipment	2,000		2,000	
Vandalism in picnic kitchen shelter	1,900	1,330		570
National Film Board				
Theft of television/video-cassette recorder	1,021			1,021
Public Service Commission				
Theft of audio visual equipment	600		600	
Theft of EDP equipment	16,020		16,020	
Vandalism to Public Service Commission vehicles	680		680	
Status of Women—Office of the Co-ordinator				
Theft of VCR	500		500	
CITIZENSHIP AND IMMIGRATION				
Department				
Theft of vehicle	10,000	8,000	2,000	
Theft of laser printer	1,500		1,500	
Theft of telephone card	4,080		4,080	
Theft of video camera	900		900	
Theft of laptop	25,000		25,000	
Theft of 3D video cards	545		545	
Theft of cellular phone	300		300	
Theft of computers	49,462		49,462	
Theft of bullet proof vest	500		500	
Theft of port stamp	40		40	
Vandalism of vehicle	800		800	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
ENVIRONMENT				
Department				
Theft of hydrometric equipment	18,481		18,481	
Theft of microcomputer and related equipment	75,151		54,819	20,332
Theft of electronic equipment	1,675		1,025	650
Vandalism to technical equipment	4,500		3,000	1,500
Theft of optical equipment	5,323		4,523	800
Theft of office equipment	10,455		9,815	640
Theft of tools	4,200		4,200	
Theft of technical equipment	19,880		19,580	300
Theft of boat and trailer	3,328	328	3,000	
Theft of personal belongings	470		470	
Vandalism to vehicle	500		500	
FINANCE				
Department				
Loss of microcomputers	26,037		26,037	
Loss of communication equipment	100		100	
Auditor General				
Theft of computer hardware	10,106		10,106	
Canadian International Trade Tribunal				
Theft of microcomputer	4,282	3,000	1,282	
FISHERIES AND OCEANS				
Loss of ship's propellers (21 cases)	460,410		460,410	
Theft of computer and computer equipment (5 cases)	28,046		28,046	
Theft of radio equipment, video camera and accessories (11 cases)	24,099		24,099	
Theft of tools and equipment (27 cases)	16,673	2,000	14,673	
Theft of office equipment and supplies (4 cases)	11,170	100	11,070	
Theft of telecommunication equipment (2 cases)	600		600	
Theft of survival and rescue gear (9 cases)	3,951		3,951	
Theft of fishing gear (2 cases)	8,915		8,915	
Theft of survey equipment (2 cases)	1,308		1,308	
Theft of Intrac remote units	15,000		15,000	
Theft of enforcement bag	120		120	
Theft of winter tires (4 cases)	395		395	
Vandalism to navigation equipment (4 cases)	2,500		2,500	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Theft of laptop computers	35,270		35,270	
Theft of computers	2,760		2,760	
Loss of communication receiver	1,800		1,800	
Theft of video camera	1,000		1,000	
Theft of laminator	500		500	
Theft of cordless drill	150		150	
Loss of computer components	50		50	
Canadian International Development Agency				
Laptop computer stolen while on loan to an employee	9,131	3,000	6,131	
Theft of fax memory	230		230	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
HEALTH				
Department				
Vandalism to buildings (2 cases)	1,200		1,200	
Theft of automobiles (2 cases)	28,813		16,890	11,923
Theft of informatic equipment/components (5 cases)	5,672		3,672	2,000
Theft of telephone (2 cases)	595		595	
Theft of computers (3 cases)	10,000		10,000	
Theft of microwave	200		200	
Theft of dictaphones (3 cases)	1,635		1,635	
Theft of laser printers (8 cases)	14,000		14,000	
Theft of miscellaneous items (2 cases)	733		733	
Damage to building as a result of break-in (6 cases)	9,300			9,300
HUMAN RESOURCES DEVELOPMENT				
NATIONAL HEADQUARTERS				
Theft of computer notebooks (3 cases)	13,947		13,947	
Theft of laptop computers (8 cases)	41,314		41,314	
Theft of computers and monitors (3 cases)	18,669		18,669	
Theft of HP Deskjet Printer	515		515	
Theft of microwave oven	428		428	
ALBERTA				
Theft of computer notebooks (5 cases)	22,500		22,500	
SASKATCHEWAN				
Theft of video cassette recorder	450		450	
Vandalism to Government vehicle	800		800	
NEW-BRUNSWICK				
Theft of laptop computer	5,000	2,000	3,000	
Vandalism to Government vehicle	398		398	
NOVA SCOTIA				
Theft of laptop computers (2 cases)	10,000		10,000	
Theft of camera	150		150	
BRITISH COLUMBIA/YUKON				
Vandalism to Government vehicles (9 cases)	10,833		10,833	
Damage to office equipment	1,101		1,101	
Vandalism to building	600		600	
Theft of vehicle	22,000		22,000	
Theft of 2 computers and related equipment (4 cases)	17,179		17,179	
Theft of cellular phones (7 cases)	4,955		1,995	2,960
Theft of video cassette recorder	460		460	
ONTARIO REGION				
Theft of micro-computers	14,600		14,600	
Theft of office equipment	2,325		2,325	
Canada Labour Relations Board				
Theft of laptops and one PC desktop (3 cases)	17,200		17,200	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Theft of laptops, British-Columbia, Headquarters	27,490		24,490	3,000
Theft of laptop and briefcase, Yukon	3,000		3,000	
Theft of Artwork, Alberta	107		107	
Theft of audiovisual equipment & notebook computer, Alberta	7,350		7,350	
Theft of Toshiba notebook (computer), Alberta	3,485		3,485	
Theft of cellular phone, North West Territories, Saskatchewan	800		600	200
Theft of survival kit, North West Territories	2,010		2,010	
Theft of all terrain vehicle, Yukon	7,205		7,205	
Theft of carbage can, Headquarters	100		100	

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 27**

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
INDUSTRY				
Department				
Theft of laptop computers (16 cases).....	112,377		112,377	
Theft of cellular phones (5 cases).....	1,814		1,814	
Theft of computers hardware (16 cases).....	22,602		22,602	
Theft of telephones (6 cases).....	3,978		3,978	
Theft of computers (7 cases).....	21,408		21,408	
Theft of VCR (5 cases).....	1,526		1,526	
Theft of a computer monitor (6 cases).....	3,939		3,939	
Theft of power tools.....	220		220	
Theft of vehicle.....	17,610		17,610	
Theft of car parts (3 cases).....	6,969		6,969	
Theft of audiovisual equipment.....	2,700		2,700	
Theft of office equipments (2 cases).....	210		210	
Theft of airline tickets.....	400		400	
Theft of electronic organizer.....	700		700	
Theft of laptop computer, projector, case and a cellular phone.....	18,630	13,033		5,597
Theft of scale.....	1,995		1,995	
Theft of technical equipment.....	350		350	
Theft of printers (3 cases).....	13,600		13,600	
Theft of tools (59 cases).....	1,199		1,199	
Theft of amplifier and receiver (12 cases).....	26,233		26,233	
Theft of communication equipment (17 cases).....	31,615		31,615	
Theft of system data and synthesizer.....	17,104		17,104	
Theft of modem (2 cases).....	8,080		8,080	
Theft of power supply (3 cases).....	2,708		2,708	
Theft of antenna.....	8,900		8,900	
Theft of logger data and remote.....	8,656		8,656	
Canadian Space Agency				
Disparition of cellular phone in employee's office.....	300		300	
National Research Council of Canada				
Theft of microcomputers.....	35,696		35,696	
Theft of electronic balances.....	882		882	
Natural Sciences and Engineering Research Council				
Theft of modular table.....	300			300
Social Sciences and Humanities Research Council				
Theft of microcomputer.....	2,000		2,000	
Western Economic Diversification				
Theft of a laptop (4 cases).....	22,230		22,230	
JUSTICE				
Department				
Theft of a microcomputer—portable.....	6,348		6,348	
Canadian Human Rights Commission				
Theft of computers (3 cases).....	3,000		3,000	
Theft of micro-computers (2 cases).....	7,000		7,000	
Theft of a vehicle.....	25,145	24,453	692	
Human Rights Tribunal Panel				
Theft of computer equipment.....	5,080		5,080	
NATIONAL DEFENCE				
Loss of reservists'/Cadets unreturned items of combat clothing and personal kit (992 cases).....	499,826	7,789	492,037	
Loss of reservists' unreturned items of combat clothing and personal kit (over 200 cases).....	12,174	453	11,721	
Loss of camera equipment/binoculars/recorders.....	6,977		6,977	
Loss of canoe trailer.....	1,275		1,275	
Loss of computers and related equipment (30 cases).....	121,876	6,462	115,414	
Stolen clothing/personal kit (415 cases).....	21,223	1,871	19,352	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of tent-front and rear sections	639		639	
Loss of spreader trailer	7,620		7,620	
Theft of camera	95		95	
Theft of metal shears	172		172	
Theft of lecture Bible	22		22	
Theft of fire extinguisher	173		173	
Theft of vacuum cleaners and floor polishers (5 cases)	4,571		4,571	
Theft of recorder reproducer (2 cases)	290		290	
Theft of gymnasium mats	294		294	
Theft of mount bicycle	317		317	
Theft of pistol holder	153		153	
Theft of pneumatic drill	216		216	
Theft of wheel alignment gauge	334		334	
Theft of socket wrench set	183		183	
Theft of oscillating sander	150		150	
Theft of dummy cartridge	22		22	
Theft of snow removal unit	1,545		1,545	
Theft of impact wrench	122		122	
Theft of stereo equipment (93 cases)	1,735		1,735	
Theft of bolts/breeches/magazines/bayonnettes (9 cases)	544		544	
Theft of compass (2 cases)	111		111	
Theft of sword/scabbard and ceremonial belt	395	99	296	
Theft of gas generator	985		985	
Theft of briefcase	98		98	
Theft of provincial flag	37		37	
Theft of paint, gloves and flag	198		198	
Theft of ambulance equipment	1,416		1,416	
Theft of coleman stove and pressure cooker (2 cases)	150		150	
Theft of 40 foot antenna	3,707		3,707	
Theft of fire alarm horn	902		902	
Theft of miscellaneous tools	2,430		2,430	
Theft of diving equipment	294		294	
Theft of jigsaw, grinder, generator, buffer, compressor and outboard motor	7,204		7,204	
Theft of medical supplies	769		769	
Theft of padlock and seat from Armoured Personnel Carrier	289		289	
Theft of 9mm pistol	234		234	
Theft of B-25 kit	528	264	264	
Damage to building doors by vandals (2 cases)	234		234	
Damage to garages by vandals caused by fire	45,000		45,000	
Damage to vehicles (2 cases)	1,738		1,738	
Theft of compressor cylinders (9 cases)	2,475		2,475	
Theft of saxophone	3,195		3,195	
Theft of binoculars	1,250		1,250	
Loss of crash response kit (25 cases)	3,480		3,480	
Loss of diving equipment	2,823		2,823	
Theft of radio	3,547		3,547	
Loss of buoyancy jackets (8 cases)	919	193	726	
Theft of winch	3,000		3,000	
Theft of flagstaff	30		30	
Loss of electronic equipment	1,330		1,330	
Loss of gun scope	457		457	
Loss of recorder	89		89	
Loss of Military Police equipment	169		169	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL REVENUE				
Losses of computers and peripherals and other informatic equipment (36 cases)	140,375	5,500	134,875	
Theft of cellular phones (5 cases)	1,479		1,479	
Theft of seized goods (2 cases)	75,000		75,000	
Theft of office equipment (10 cases)	5,482		5,482	
NATURAL RESOURCES				
Department				
Theft of informatics and related equipment	68,585		68,585	
Theft of other technical equipment	52,525		52,525	
Theft of tools	9,900		9,900	
Vandalism to building and vehicle	1,539		1,539	
PRIVY COUNCIL				
Department				
Loss or theft of cellular phones (12 cases)	2,845		2,845	
Loss or theft of microcomputers and peripheral equipment (7 cases)	15,800		15,800	
Loss or theft of technical equipment (11 cases)	5,865		5,865	
Canadian Centre for Management Development				
Theft of laptop	3,500		3,500	
Chief Electoral Officer				
Theft of cellular phone, charger, batteries and leather case	250		250	
Theft of cellular phones (2 cases)	593		593	
Theft of desktop phone	150		150	
Theft of external CD-ROM drive	110		110	
Theft of microcomputer and peripherals in the Electoral District of Richmond	2,156		2,156	
Theft of microcomputer, servers, printers and peripherals in the Electoral District of Laval West	9,282	9,282		
Theft of microcomputers and peripherals in the Electoral District of York West (4 cases)	4,700	4,700		
Theft of microcomputer, flip phone, internal fax modem, internal CD-ROM and peripherals in the Electoral District of Scarborough— Agincourt	2,448		2,448	
Theft of microcomputer, internal fax modem, internal CD-ROM, Electoral District of Trinity Spadina	2,156		2,156	
Theft of microcomputer, internal fax modem, internal CD-ROM, printer Electoral District of Dwyer Alouette	4,481		4,481	
Theft of microcomputer and peripherals in the Electoral District of New Westminster, Coquitlam Burnaby	100	100		
Theft of microcomputer and peripherals in the Electoral District of Ottawa—Vanier	800	800		
Theft of microcomputer and peripherals in the Electoral District of Ottawa—South	800	800		
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Theft of computer components, memory, and accessories	96,109	3,000	93,109	
Theft of laptop computers	74,074	10,000	64,074	
Theft of computers	42,645		42,645	
Theft of stamps and coins	42,000		42,000	
Theft of a propeller	35,000		35,000	
Theft of tools	29,116		29,116	
Theft of audiovisual equipment	5,491		5,491	
Theft of laser printers	5,023		5,023	
Theft of a fax machine	3,000		3,000	
Theft of telephones	2,306		2,306	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1997-98 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Theft of cellular phones	1,736	349	1,387	
Theft of artwork from a federal building	1,700		1,700	
Theft of an outboard motor	1,466		1,466	
Theft of marine safety vests	750		750	
Theft of pagers	139		139	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (75 cases)	16,439		16,439	
Loss of asset inventories (13 cases)	29,878		29,878	
Theft of audio/video equipment (6 cases)	5,427	532	4,895	
Theft of computer equipment (2 cases)	5,488		5,488	
Theft of motor vehicle (2 cases)	31,565		31,565	
Theft of supplies (10 cases)	16,450		16,450	
Vandalism of property and equipment by inmates (315 cases)	229,813	6,423	216,158	7,232
National Parole Board				
Theft of a laptop computer	3,500		3,500	
Theft of a printer	400		400	
Royal Canadian Mounted Police				
Theft of mobile radio	1,815		1,815	
Theft of laptop computers	7,500		7,500	
Theft of vehicle	63,883		63,883	
Loss of house trailer due to fire, Little Grand Rapids, Manitoba	73,000		73,000	
Damage to holding cell, New-Brunswick	134		134	
Wilful damage of radio transmitters and accessories	10,610		10,610	
Wilful damage to Government property	2,674	194	1,691	789
Wilful damage to police vehicles	352,708	54,493	22,935	275,280
TRANSPORT				
Department				
Theft of a floor jack	800		800	
Theft of a camera, VHS, with case	2,400		2,400	
Theft of a camera, digital	1,150		1,150	
Theft of a recorder, CD Rom	2,449		2,449	
Theft of a printer	1,500		1,500	
Theft of a scanner radio	340		340	
Theft of a laptop computer, battery, power supply, modem	3,888		3,888	
Theft of a portable laptop computer	3,000		3,000	
Theft of a motor vehicle	6,000		6,000	
Canadian Transportation Agency				
Theft of a laser printer	2,000		2,000	
TREASURY BOARD				
Loss of personal computers	39,200		39,200	
Loss or communication equipment	539		539	
VETERANS AFFAIRS				
Theft of briefcase	120		120	
Theft of computer equipment	5,000		5,000	
Departmental vehicles vandalized (2 cases)	3,102		3,102	
	4,352,413	173,181	3,834,088	345,144

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
CANADIAN HERITAGE				
Department				
Damage to animal fence	8,000			8,000
Damage to front gate of administration building	820	820		
Damage to playground	150			150
Damage to a cross-walk	1,614	807	807	
Damage to equipment	1,340	268	1,072	
Damage to Government buildings	1,800	700	1,100	
Damage to Government vehicles	48,098	1,759	15,335	31,004
Damage to bridge surface	2,725	275	2,450	
Fire and reconstruction of Green Gables House	575,000			575,000
Loss of equipment	575		575	
Storm damage to signs	6,000		6,000	
CITIZENSHIP AND IMMIGRATION				
Department				
Vehicle accident	9,466		9,466	
ENVIRONMENT				
Department				
Damages to microcomputer and related equipment	11,480		11,480	
Damages from vehicle accidents	46,731		46,731	
Damages to optical equipment	2,665		2,665	
Damages to technical equipment	17,890		3,140	14,750
Damages to boats by natural elements	3,145		3,145	
Loss of shelter due to natural elements	2,650		2,650	
Damages to compound	1,405		1,405	
FISHERIES AND OCEANS				
Repair damages to Crown vehicles (3 cases)	30,595	2,358	28,237	
Vandalism to buildings (2 cases)	636		636	
Broken storage box, Bluff Point Lodge	250		250	
Shortages discovered during verifications (16 cases)	21,855		21,855	
Damage to property caused by floods (5 cases)	276,889		276,889	
Damage to access bridge and surroundings (3 cases)	278,685		278,685	
Loss of snowmobile and hand held Icom radio	1,192		1,192	
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department				
Damage following car accidents	45,121		45,121	
Fire in Canadian Embassy, Caracas, Venezuela	4,000,000		3,000,000	1,000,000
HEALTH				
Department				
Damage to Government vehicle following accident (10 cases)	52,537	8,791	34,240	9,506
Damage to building following sewer back-up	10,700		10,700	
Fire at Lansdowne Nursing Station (2 cases)	47,000		47,000	
HUMAN RESOURCES DEVELOPMENT				
Damage to Government vehicle following accident, Saskatchewan (3 cases)	2,860	1,194	1,666	
Damage to Government vehicle following accident, Nova Scotia (3 cases)	10,051		10,051	
Damage to Government vehicle following incident, Nova Scotia (11 cases)	1,935		1,935	
Damage to Government vehicle following car theft, Nova Scotia	2,878		2,878	
Damage to Government vehicle following accident, British Columbia/Yukon	6,432		6,432	
Damage to computer monitors, British Columbia/Yukon (4 cases)	1,379		1,379	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Government vehicle burned, Atlantic region	17,930			17,930
Government vehicles vandalized, Yukon, Atlantic regions (10 cases)	3,875		3,875	
Building windows broken, Yukon region	187		187	
Departments store vandalized, Yukon region	275		275	
Flood—Loss of equipment, Atlantic region	11,911			11,911
Vehicle accidents, Saskatchewan region (4 cases)	32,149			32,149
INDUSTRY				
Department				
Accident involving vehicles (2 cases)	1,800		1,800	
Ice storm—broken equipment	30,342	24,642	5,700	
Canadian Space Agency				
Damages to laptop computer caused by transportation belt	500		500	
Western Economic Diversification				
Damage to a Government vehicle in Winnipeg, Manitoba	3,511		3,511	
Damages to fax machine due to ceiling flood, Winnipeg, Manitoba	1,800		1,800	
NATIONAL DEFENCE				
Loss of cabinet and shelves	1,844		1,844	
Loss of cameras and related equipment (9 cases)	2,432		2,432	
Loss of computers and related equipment (4 cases)	7,300		7,300	
Loss of phone headset	567		567	
Loss of various items of land combat equipment and material	18,909		18,909	
Loss of linen	120		120	
Loss of floor polishers, waxers, and vacuums (7 cases)	8,485		8,485	
Loss of headset (2 cases)	224		224	
Loss of personal kit, material and clothing (2,260 cases)	88,465		88,465	
Loss of mine detector	3,078		3,078	
Loss of mini cassette recorder	184		184	
Loss of optical sight	459		459	
Loss of outboard motor (2 cases)	4,324		4,324	
Loss of temperature meter	1,240		1,240	
Loss of radio parts	6,678		6,678	
Loss of chain saw	450		450	
Loss of slide duplicator	2,031		2,031	
Loss of credence table	633		633	
Loss of test cylinder	121		121	
Loss of life vests and fire extinguisher (8 cases)	1,017		1,017	
Loss of lab apron	23		23	
Loss of typists copy holder	180		180	
Loss of food warmer	154		154	
Loss of recorders (5 cases)	556		556	
Loss of industrial electric toasters (4 cases)	3,220		3,220	
Loss of projectors (4 cases)	2,243		2,243	
Loss of bio chemical masks and pouches (15 cases)	1,288		1,288	
Loss of compasses and cases (39 cases)	950		950	
Loss of coveralls (10 cases)	226		226	
Loss of a high visibility vest	26		26	
Loss of miscellaneous tools (73 cases)	2,516		2,516	
Loss of an assembly rack	259		259	
Loss of brake parts (4 cases)	465		465	
Loss of cooling pump	205		205	
Loss of coolant pump	598		598	
Loss of volt meter	47		47	
Loss of small arms case (2 cases)	13		13	

**SUPPLEMENTARY INFORMATION REQUIRED
BY THE FINANCIAL ADMINISTRATION ACT 3 . 33**

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of rifles and parts (9 cases)	1,001		1,001	
Loss due to vehicle accidents (30 cases)	52,841		52,841	
Loss of display cabinets (4 cases)	4,823		4,823	
Loss of refrigerator/freezer (3 cases)	1,825		1,825	
Loss of typewriter	280		280	
Loss of smocks	165		165	
Loss of scrubbing machine	2,695		2,695	
Loss of search and rescue radios (2 cases)	7,094		7,094	
Damage of C-8 rifle (2 cases)	2,640		2,640	
Damage to ship radios (3 cases)	10,575		10,575	
Loss of diving gear (miscellaneous items)	6,866		6,866	
Loss of tents and tables on field exercises	2,558		2,558	
Loss of various ships equipment at sea (44 cases)	10,510		10,510	
Loss of marine fenders while passing through locks	3,880		3,880	
Damage to miscellaneous maritime ships clothing due to fuel and oil spills	20,454		20,454	
Damage to ship's loudspeaker	137		137	
Damage to teleprinters due to jetty accident (2 cases)	20,280		20,280	
Loss of flags	320		320	
Loss of ships rations due to spoilage	35,095		35,095	
Loss of clothing in accidental fire	389		389	
Loss of refrigerator in accidental fire	1,065		1,065	
Loss of field equipment in a fire	3,962		3,962	
Loss of clothes washer and dryer in a fire	699		699	
Damage to clothing in warehouse storage	14,402		14,402	
Damage to basketball backboards	370		370	
Loss of distance measurement wheel	140		140	
Loss of microphone	288		288	
Loss of interface module	258		258	
Loss of breathing apparatus (6 cases)	1,735		1,735	
Loss of life preserver yokes (7 cases)	3,158		3,158	
Loss of search and rescue harness restraints (6 cases)	4,649		4,649	
Loss of acoustic distance indicator	12,193		12,193	
Damage to CF-18 horizontal engine support	18,273		18,273	
Loss of medical supplies	1,446		1,446	
Loss of bugle	125		125	
Loss of gymnastic mat	147		147	
Loss of drum	250		250	
Damage of flight suit	357		357	
Loss of evacuation bag	410		410	
Loss of antenna	710		710	
Loss of screen washer	862		862	
Loss of tricycle with carrier basket	1,033		1,033	
Loss of x-ray and compressor	1,152		1,152	
Loss of drill rifle	120		120	
Loss of two rifle bolts, a pistol barrel and a Gunner Primary Sight during an exercise	1,124		1,124	
Loss of Gunner Primary Sight during exercises (2 cases)	838		838	
Loss of rifle telescope during exercise	216		216	
Loss of snowmobile helmets	280		280	
Loss of unrecoverable various search and rescue equipment	53,098		53,098	
Loss of knives during cadet exercises	1,500		1,500	
Loss of radar cases (3 cases)	22,890		22,890	
Loss of fire control computer for a 57 mm gun (item lost at sea)	203,435		203,435	
Loss of a 20 man raft at sea	4,740		4,740	
Loss of a hydrostatic release at sea	272		272	
Loss of fuel pumps in transit (2 cases)	50,324		50,324	
Loss of fuel indicator in transit	6,840		6,840	
Loss of military police clubs and handcuffs	1,547		1,547	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of VCRs (2 cases)	762		762	
Loss of briefcases (6 cases)	332		332	
Loss of projector	50		50	
Loss of board	30		30	
Loss of silver cigarette box	75		75	
Loss of a photo of HMCS Esquimalt	20		20	
Loss of voice communication training set	279		279	
Loss of a viewing stand	128		128	
Loss of carrying stand	99		99	
Loss of hoist chain	314		314	
Loss of a digital caliper	1,325		1,325	
Loss of a tachometer	528		528	
Loss of a spray unit and accessories	873		873	
Loss of temperature probe	299		299	
Loss of probe assembly	663		663	
Loss of a multimeter	271		271	
Loss of a tester	223		223	
Loss of magnetic warning lights	178		178	
Loss of radio	35		35	
Loss of drafting set	257		257	
Loss of audio amplifier frequency	440		440	
Loss of ceremonial gloves and belts	575		575	
Loss of a push ball	360		360	
Loss of a trampoline	279		279	
Loss of food container	208		208	
Loss of a helmet	17		17	
Loss of traffic vests	53		53	
Loss of motor starter	18		18	
Loss of foam insert for photo case (2 cases)	145		145	
Loss of fragmentation vests	2,705		2,705	
Loss of network analyzer	4,327		4,327	
Loss of wheel measuring device	487		487	
Loss of maintenance planning board	1,490		1,490	
Loss of car polishers (2 cases)	140		140	
Loss of volt meter	150		150	
Loss of dishwasher cutlery tray	565		565	
Loss of a platform truck	154		154	
Loss of hemoglobinometers	231		231	
Loss of china storage rack	1,625		1,625	
Loss of shovel	9		9	
Loss of cordless drill	320		320	
Loss of paper tray	135		135	
Loss of a compressed gas cylinder	285		285	
Loss of press drive screw	700		700	
Loss of an evacuation bag	410		410	
Loss of a hand held dictaphone	385		385	
Loss of an AM/FM radio cassette	80		80	
Loss of various equipment, tools and clothing during Operation Recuperation (Ice Storm 1998) (3,597 cases)	49,141		49,141	
Loss of jackets	216		216	
Loss of audio level meter	938		938	
Loss of dressing robes (11 cases)	275		275	
Loss of knife	27		27	
Loss of computer printer	399		399	
Loss of microwave oven	380		380	
Loss of fax machine	999		999	
Loss of projector	8,995		8,995	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1997-98 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
NATIONAL REVENUE				
Damage to Crown owned vehicles due to accidents (75 cases)	120,879	12,590	108,181	108
NATURAL RESOURCES				
Department				
Loss or damages to vehicles due to accidents	24,473		24,473	
Loss of equipment in field	7,422		7,422	
PRIVY COUNCIL				
Commissioner of Official Languages				
Damages to automobile due to accident	2,727		2,727	
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Damage to vehicle due to accident	700		700	
Damage to floor and equipment due to a sprinkler system failure at Place du Portage	43,109		43,109	
SOLICITOR GENERAL				
Correctional Service				
Damage due to fire (21 cases)	20,162		20,162	
Damage following motor vehicle accident (20 cases)	87,278		87,278	
Damage to equipment and goods due to malfunction (5 cases)	6,429		6,429	
Damage to photocopier	5,500		5,500	
Loss of asset inventories (35 cases)	55,449		55,449	
Royal Canadian Mounted Police				
Fire damage to Lytton Detachment, British Columbia	7,850		7,850	
Damage to garage, Ottawa, Ontario	175		175	
Flooding of residence, Port aux Basque, Newfoundland	2,000		2,000	
Loss of telecommunications equipment (44 cases)	79,285		79,285	
Damage to Government vehicle following accident (491 cases)	1,241,898	323,837	416,246	501,815
TRANSPORT				
Department				
Damage following accident	5,040		5,040	
TREASURY BOARD				
Damaged communication equipment	850		850	
VETERANS AFFAIRS				
Department				
Loss of computers during office moves	6,300		6,300	
	8,199,625	378,041	5,619,261	2,202,323

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 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD						
Department						
Damage following vehicle accidents	1996-97	116,835	29,312		76,868	10,655
Fire at 700 Croisetière Street, Iberville, Quebec	1996-97	19,382			3,882	15,500
CANADIAN HERITAGE						
Department						
Damage to highway structures due to motor vehicle offenses	1996-97	1,641	1,346			295
Damage to Jasper East gate kiosk due to motor vehicle accident	1996-97	100,780			100,780	
Theft of computers and computer equipment	1996-97	26,591			15,591	11,000
Theft of laptop computer and modem	1996-97	14,758			7,758	7,000
One laptop missing from stores building	1996-97	3,000				3,000
Two wooden toboggans missing from a truck en route from Nahanni to Ft. Simpson (2 cases)	1996-97	3,000				3,000
National Film Board						
Fraudulent submission of supplier's invoices for payment	1990-91	109,703	59,849			49,854
Theft of receipts at the videocassette library in Montreal	1992-93	8,176	7,527			649
CITIZENSHIP AND IMMIGRATION						
Department						
Theft of receipts	1996-97	12,555		800	11,755	
ENVIRONMENT						
Department						
Theft of boat, Pacific region	1995-96	50,000			50,000	
Loss of scientific equipment due to helicopter accident	1996-97	40,157				40,157
FISHERIES AND OCEANS						
Fraudulent use of Government of Canada mastercard by employee	1996-97	3,250		3,250		
Theft of revenue by employee	1996-97	63,643		644	20,999	42,000
Repair damages to Crown vehicles	1996-97	42,059		2,560	38,892	607
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	10,542	4,182			6,360
Misappropriation of public funds	1993-94	24,068	18,751	3,244		2,073
Loss of money, mission funds	1993-94	3,557			2,558	999
Loss of passport receipts	1994-95	626	477		149	
Fraudulent travel claims	1995-96	14,256	11,956	2,300		
Theft of mission funds	1995-96	46,004			3,114	42,890
Theft of mission funds	1996-97	55,728	5,220	173	16,075	34,260
Loss of mission funds	1995-96	1,182	949		233	
Loss of mission funds	1996-97	279,465	200,959	4,625	61,326	12,555

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 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
HEALTH						
Department						
Theft of laptop computers (6 cases)	1996-97	26,679			4,579	22,100
Laptop computer damaged beyond repair	1996-97	3,000	750		750	1,500
HUMAN RESOURCES DEVELOPMENT						
Department						
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	1,050			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	4,193			8,717
Misappropriation of Community Industrial Training Committees (CITC) funds by project co-ordinator of North Shore of Superior	1994-95	53,190		6,000		47,190
False petty cash claims	1995-96	123		123		
False travel claim	1995-96	339		339		
False claims for contribution payments re: Training Programs (2 cases)	1995-96	63,551			63,551	
Employment Insurance Benefits obtained by fraud	1992-93	146,306,971	119,869,003	3,653,929	22,784,039	
Employment Insurance Benefits obtained by fraud	1993-94	148,255,302	107,734,352	5,337,320	4,584,554	30,599,076
Employment Insurance Benefits obtained by fraud	1994-95	155,339,711	100,966,957	9,623,919	6,141,490	38,607,345
Employment Insurance Benefits obtained by fraud	1995-96	168,374,825	91,028,672 ⁽¹⁾	17,634,455	7,035,950	52,675,748
Employment Insurance Benefits obtained by fraud	1996-97	143,199,640	45,826,735 ⁽¹⁾	32,726,742	5,268,599	59,377,564
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	55,090		47,432	17,762
Family Allowances	1989-90	95,663	49,060 ⁽¹⁾		32,525	14,078
Family Allowances	1990-91	32,464	13,826 ⁽¹⁾	406	7,786	10,446
Family Allowances	1991-92	73,703	25,689 ⁽¹⁾		31,112	16,902
Family Allowances	1992-93	46,804	20,109 ⁽¹⁾	50	9,757	16,888
Family Allowances	1993-94	150,329	32,032 ⁽¹⁾	1,025	31,061	86,211
Family Allowances	1994-95	3,690		2,039		1,651
Family Allowances	1996-97	2,023			2,023	
Old Age Security	1986-87	164,619	96,416 ⁽¹⁾		68,203	
Old Age Security	1987-88	339,615	199,254 ⁽¹⁾	25,204	35,501	79,656
Old Age Security	1988-89	1,046,431	494,879 ⁽¹⁾	6,666	138,650	406,236
Old Age Security	1989-90	721,089	234,091 ⁽¹⁾		115,963	371,035
Old Age Security	1990-91	639,880	287,460 ⁽¹⁾	6,404	92,523	253,493
Old Age Security	1991-92	617,627 ⁽¹⁾	129,856	11,251	293,055	183,465
Old Age Security	1992-93	1,060,663 ⁽¹⁾	262,229 ⁽¹⁾	7,673	78,748	712,013
Old Age Security	1993-94	353,743 ⁽¹⁾	81,311 ⁽¹⁾	45,727	32,040	194,665
Old Age Security	1994-95	1,184,864 ⁽¹⁾	180,795	45,596	100,353	858,120
Old Age Security	1995-96	758,970 ⁽¹⁾	54,128 ⁽¹⁾	32,198	18,084	654,560
Old Age Security	1996-97	518,270 ⁽¹⁾	10,007 ⁽¹⁾	12,438		495,825

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 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Canada Pension Plan	1986-87	7,040	6,056	300		684
Canada Pension Plan	1987-88	8,978	5,383 ⁽¹⁾			3,595
Canada Pension Plan	1989-90	240,552	125,605 ⁽¹⁾	14,613	47,525	52,809
Canada Pension Plan	1990-91	1,124,923	462,469 ⁽¹⁾	42,388	101,143	518,923
Canada Pension Plan	1991-92	437,731 ⁽¹⁾	44,437 ⁽¹⁾	12,600		380,694
Canada Pension Plan	1992-93	1,364,900 ⁽¹⁾	229,793 ⁽¹⁾	147,074	66,207	921,826
Canada Pension Plan	1993-94	766,200 ⁽¹⁾	57,849 ⁽¹⁾	54,086		654,265
Canada Pension Plan	1994-95	552,762 ⁽¹⁾	69,017 ⁽¹⁾	1,250		482,495
Canada Pension Plan	1995-96	797,212	53,878	97,789		645,545
Canada Pension Plan	1996-97	287,024		4,756		282,268
Cash lost in transit between HRCC's, Newfoundland region	1996-97	756				756
Training program: Fraud by Abatisowin training group employee	1996-97	45,688				45,688
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	11,072 ⁽¹⁾	1,139		8,573
Fraudulent claims for social assistance payment, Saskatchewan region	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Yukon region (2 cases)	1992-93	2,812	900			1,912
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1992-93	9,471	5,175			4,296
Fraudulent claims for social assistance payment, Saskatchewan region (7 cases)	1993-94	36,754	4,291		4,134	28,329
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases)	1994-95	8,495	1,352		888	6,255
Theft of credit card and taxi chits	1995-96	100				100
Theft of computer, Headquarters, Quebec, Alberta and British Columbia regions	1995-96	66,503	3,150		38,982 ⁽¹⁾	24,371 ⁽¹⁾
Theft of petty cash, Headquarters region	1995-96	65				65
Theft of computer equipment, Headquarters and British Columbia regions	1995-96	9,066			8,027	1,039
Theft of electrical equipment, Yukon region	1995-96	11,200	525			10,675
Theft of shotgun, Yukon region	1995-96	700				700
Theft of camera, Yukon region	1995-96	675				675
Alteration of payments, Manitoba region	1996-97	27,545				27,545
Theft of laptop computer, carrying case and docking system, Headquarters, Atlantic, British Columbia and Yukon regions	1996-97	84,259 ⁽¹⁾	2,500		78,759	3,000
Theft of Yamaha 4 wheel drive ATV with winch, Yukon region	1996-97	6,900				6,900
INDUSTRY						
Atlantic Canada Opportunities Agency						
False or fraudulent claims for grants and contributions (2 cases)	1993-94	12,382 ⁽¹⁾			12,382	
False or fraudulent claims for grants and contributions	1994-95	57,496 ⁽¹⁾			47,496	10,000
JUSTICE						
Department						
Discrepancy in project funds held by sector	1995-96	9,292	5,718	1,549		2,025

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 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
NATIONAL DEFENCE						
Fraudulent Acquittance Rolls, Regiment de la Chaudière (QG SQFT)	1993-94	29,266				29,266
Fraudulent travel duty advances held by cashier, CFB Halifax	1995-96	13,500 ⁽¹⁾				13,500
Discrepancy in cash advance, CCUNPF Primosten	1995-96	17,857				17,857
Theft from standing advance, CFB Kingston	1995-96	1,400		1,400		
Theft of personal equipment	1995-96	16,893	3,802		11,948	1,143
Theft of ammunition, rifles and related equipment	1995-96	6,929			6,879	50
Theft of cash from a standing advance, BFC Montreal	1996-97	981		981		
Fraudulent claim for temporary dual residence assistance, BFC Valcartier	1996-97		(1)			(1)
Misappropriation of funds from a standing advance CFB Det Sydney	1996-97	17,074				17,074
Misappropriation of funds from a standing advance CFSU (O)	1996-97	31,000		31,000		
Misappropriation of funds from a standing advance CFB Gagetown	1996-97	3,261		3,261		
Misappropriation of funds from a standing advance GSU Toronto	1996-97	1,968				1,968
Theft of personal equipment	1996-97	11,664	7,345		77	4,242
NATIONAL REVENUE						
Recoverable fraudulent leave	1989-90	8,160	2,256	2,091		3,813
Embezzlement on the part of an employee	1994-95	2,821,012	692,664	608,130	812,818	707,400
Theft of receipts	1994-95	89,918	8,381		68,118	13,419
Employee falsified payment	1996-97	1,827			370	1,457
Employee collaborated with three taxpayers (non-employees) to create four fraudulent tax refunds	1996-97	40,323		15,976		24,347
Fraudulent overtime claims ⁽¹⁾	1996-97	8,592 ⁽¹⁾	5,185 ⁽¹⁾			3,407
NATURAL RESOURCES						
Department						
Loss due to unauthorized use of government acquisition cards (2 cases)	1996-97	12,745	2,667	1,447		8,631
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
Loss of a cellular telephone (1 case) ⁽¹⁾	1996-97	350 ⁽¹⁾		350		
Chief Electoral Officer						
Theft of microcomputer and peripherals in the Electoral District of Ottawa Centre	1995-96	3,189	2,700			489
PUBLIC WORKS AND GOVERNMENT SERVICES						
Department						
Unauthorized use of departmental credit card and other instruments to procure goods for non-work related and/or personal use	1995-96	122,654 ⁽²⁾	5,503	117,151		

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 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Receiver General — Cheque Redemption Control Directorate						
Receiver General cheques including employment insurance warrants and Bank of Canada cheques	1996-97	8,682,994	8,540,315	142,679		
Foreign Accounts —						
False endorsements	1996-97	167,797	134,924			32,873
SOLICITOR GENERAL						
Correctional Service						
Vandalism to property and equipment	1995-96	73,691	756	136	72,799	
Damage due to inmate riot	1996-97	1,496,873	7,955	14,107	1,473,380	1,431
Theft of canteen inventories	1996-97	16,051	296	3,051	12,704	
Vandalism of property and equipment	1996-97	66,636	1,247	282	65,107	
Damage following motor vehicle accident	1996-97	95,015			85,015	10,000
Loss of asset inventories	1996-97	403,046		1,270 ⁽¹⁾	401,776 ⁽¹⁾	
Royal Canadian Mounted Police						
Theft of equipment	1994-95	24,848			24,848	
Police vehicle damages	1995-96	1,472,844	77,184		1,395,660	
Damage/loss of equipment	1995-96	16,962			14,562	2,400
Loss of fine money (2 cases)	1995-96	638			138	500
Vandalism of police vehicles	1995-96	31,945	5,702		23,635	2,608
Loss of monies (fine, advance)	1996-97	5,400				5,400
Theft of monies (fine, certificate)	1996-97	4,595		214		4,381
Damage to vehicles	1996-97	86,537	11,638	3,041	43,680	28,178
Damage to vehicles (police car and snowmobile)	1996-97	1,374,921	217,428	47,816	851,703	257,974
TRANSPORT						
Department						
Misappropriation of public funds through alteration of deposit slips	1962-63	42,806	18,873	600		23,333
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 (2 cases)	1989-90	39,912	2,900	600		36,412
False or fraudulent claims for War Veterans Allowance benefits	1990-91	28,657	5,780	1,107		21,770
False or fraudulent claims for War Veterans Allowance benefits (3 cases)	1991-92	38,699	16,750	4,800		17,149
False or fraudulent claims for War Veterans Allowance benefits (3 cases) ⁽¹⁾	1992-93	97,218	3,150	1,650		92,418
False or fraudulent claims for War Veterans Allowance benefits	1993-94	25,890	4,387	1,774		19,729
False or fraudulent claims for War Veterans Allowance benefits (2 cases) ⁽¹⁾	1994-95	43,885 ⁽¹⁾	15,300	4,900		23,685
False or fraudulent claims for War Veterans Allowance benefits	1995-96	61,330	700	120		60,510
Fraudulent endorsement of War Veterans Allowance cheques cashed following death of payee	1992-93	2,097			2,097	
Fraudulent endorsement of disability pension cheques cashed following death of payee	1993-94	102,991				102,991
Fraudulent endorsement of disability pension cheques cashed following death of payee (3 cases) ⁽¹⁾	1995-96	61,784 ⁽¹⁾	16,765 ⁽¹⁾	2,524		42,495
Fraudulent endorsement of disability pension cheques cashed following death of payee (6 cases)	1996-97	41,555		3,670	2,439	35,446

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 1997-98	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Fraudulent claims for Veterans Independence Program ⁽¹⁾	1993-94	24,235 ⁽¹⁾	17,342	4,800		2,093
Fraudulent claim for Veterans Independence Program benefits	1995-96	1,040				1,040
Fraudulent claim for Veterans Independence Program benefits	1996-97	1,709			1,709	
Fraudulent claim for Veterans expenses	1995-96	5,566	5,566 ⁽¹⁾		⁽¹⁾	
		795,155,127	479,033,812	70,595,572	53,369,241	192,156,504

⁽¹⁾ Amends previous year's *Public Accounts of Canada*.

⁽²⁾ Amends previous year's *Public Accounts of Canada* submission of actual amount of loss resulting from the RCMP investigation.

SECTION 4

1997-98

PUBLIC ACCOUNTS OF CANADA

Accounts Receivable

CONTENTS

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Statement of accounts receivable for tax revenues	4.2

Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

In the following table, the column External accounts receivable represents tax revenues receivable from outside the Government. Tax revenues do not include amounts for assessed taxes, which are being formally disputed by taxpayers. The column Allowance for doubtful accounts relates to the total tax revenues receivable scheduled for write-off or forgiveness; plus an allowance for doubtful

accounts based on the best estimate of amounts which may not be collected. 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.

STATEMENT OF ACCOUNTS RECEIVABLE FOR TAX REVENUES AS AT MARCH 31 (in thousands of dollars)

Categories of accounts receivable for tax revenues	1998			1997	
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal	5,812,320	450,551	5,361,769		4,752,038
Corporation ⁽¹⁾	1,291,453	97,241	1,194,212		1,299,059
Scientific Research Tax Credit ⁽²⁾	5,182	4,146	1,036		2,658
Non-resident	227,904	26,437	201,467		187,039
Other income tax revenues	133,615	37,412	96,203		27,567
	7,470,474	615,787	6,854,687		6,268,361
Employment insurance premiums	146,939	17,045	129,894		126,730 *
Excise taxes and duties—					
Goods and services tax	2,395,275	410,431	1,984,844		2,014,534 *
Customs import duties	100,361	10,036	90,325		92,771
Other excise taxes and duties	90,175	41,139	49,036		212,277
Energy taxes	406	114	292		101
	2,586,217	461,720	2,124,497		2,319,683
Total tax revenues receivable	10,203,630	1,094,552	9,109,078		8,714,774

⁽¹⁾ Included in the statement is corporate Part VII tax of \$1,594 net which is refundable when investment tax credits are earned by the corporations.

⁽²⁾ Scientific Research Tax Credit (SRTC) information:
The amounts under SRTC represent "returns assessed" (\$1,036 net) and reassessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

^(*) Amounts have been revised.

SECTION 5

1997-98

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.

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.	207,483	31,664	1,306,931	13,614	7,776,327
CANADIAN HERITAGE					
Department					
Corporate Management Services					
Program.	16,442		105,180		1,217,780
Canadian Identity Program.	30,563		264		58,584
Parks Canada Program.	69,460	33,695	14,316,604		176,210
	<i>116,465</i>	<i>33,695</i>	<i>14,422,048</i>		<i>1,452,574</i>
Canada Information Office.	270,538				242,570
Canadian Radio-television and Telecommunications Commission.					734,334
National Archives of Canada.	67,900	39	65,159		661,477
National Battlefields Commission.			3,797		16,000
National Film Board.	1,643				248,011
National Library.	14,893		27,929		791,679
Public Service Commission.	8,500				1,872,017
Status of Women—Office of the Co-ordinator.					4,471
	479,939	33,734	14,518,933		6,023,133
CITIZENSHIP AND IMMIGRATION					
Department.	256,009	102,046		43,940,191	9,981,179
Immigration and Refugee Board of Canada.	126,724				629,107
	382,733	102,046		43,940,191	10,610,286
ENVIRONMENT					
Department.	93,270		1,085,600	111,128	2,695,354
Canadian Environmental Assessment Agency.					19,808
	93,270		1,085,600	111,128	2,715,162

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	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
757,407	1,047,854	2,832,245	11,301	4,140,137	33,304,983	38,875,834	90,305,780
28,670	182,628	31,292	181,014	725,796	3,933,689	7,898,483	14,320,974
263,738	3,225	75,529	25	428,108	7,735,825	4,299,743	12,895,604
149,889	1,920,717	1,780,785	400	1,239,060	12,472,970	17,527,700	49,687,490
442,297	2,106,570	1,887,606	181,439	2,392,964	24,142,484	29,725,926	76,904,068
159,843			3,960	61,991	1,262,783	759,069	2,760,754
21,406	136,365			208,943	1,169,806	636,939	2,907,793
	1,186,512	2,650		367,649	1,563,199	2,876,328	6,790,913
27,922	179,657	76,342		645	318,810	18,871	642,044
26,378	225,343			341,056	1,098,326	640,392	2,581,149
				147,844	679,981	1,571,732	3,234,058
27,934	2,645,428				9,241,868	1,866,042	15,661,789
	8,487			45,727	1,077,351	325,634	1,461,670
705,780	6,488,362	1,966,598	185,399	3,566,819	40,554,608	38,420,933	112,944,238
663,480	249,433			2,690,460	11,523,667	9,164,571	78,571,036
101,239	228,781			304,384	3,553,317	1,813,243	6,756,795
764,719	478,214			2,994,844	15,076,984	10,977,814	85,327,831
267,844	1,005,237	26,055,892	290,322	2,415,474	33,166,887	33,499,077	100,686,085
9,020			14,794	21,562	1,644,340	1,216,899	2,926,423
276,864	1,005,237	26,055,892	305,116	2,437,036	34,811,227	34,715,976	103,612,508

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
	\$	\$	\$	\$	\$
FINANCE					
Department					
Financial and Economic Policies					
Program					685,555
Public Debt					
Program					
Special Program					685,555
Auditor General	546,317				163,798
Canadian International Trade Tribunal	2,800				17,751
Office of the Superintendent of Financial Institutions	1,730,773				715,086
	2,279,890				1,582,190
FISHERIES AND OCEANS	2,843,764	715,736	20,459,169	43,055	15,955,223
FOREIGN AFFAIRS AND INTERNATIONAL TRADE					
Department	345,578	48,519	5,817,301	128,540	18,402,394
Canadian International Development					
Agency	123,612	1,351	169,932	2,114	6,024,434
International Joint Commission			20,240		53,458
NAFTA Secretariat, Canadian					
Section	293				1,600
Northern Pipeline Agency					
	469,483	49,870	6,007,473	130,654	24,481,886
GOVERNOR GENERAL					74,781
HEALTH					
Department	260,801		43,545	142,370,984	6,433,109
Hazardous Materials Information Review Commission					
Medical Research Council					25
Patented Medicine Prices Review Board	9,003				27,664
	269,804		43,545	142,370,984	6,460,798
HUMAN RESOURCES DEVELOPMENT					
Department					
Corporate Services Program	5,778,479	35,425		143,870	10,267,497
Human Resources Investment and Insurance Program	101,128,271	9,413	50	44,299	24,583,939
Labour Program	8,069	35	6,344	45,138	353,222
Income Security Program	1,767	113		11,375,206	69,475,787
	106,916,586	44,986	6,394	11,608,513	104,680,445

5.4 PROFESSIONAL AND SPECIAL SERVICES

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
381,648	941,004			1,194,602	5,296,657	2,958,207	11,457,673
882,171	13			80,065	67,022,020	996,792	68,981,061
1,263,819	941,017			1,274,667	977,238		977,238
9,590				187,791	73,295,915	3,954,999	81,415,972
227				39,984	4,044,833	1,705,704	6,658,033
					404,101	57,726	522,589
17,849	28,304			785,477	1,371,240	520,004	5,168,733
1,291,485	969,321			2,287,919	79,116,089	6,238,433	93,765,327
2,778,880	4,091,901	19,583,754	62,305	5,521,567	18,008,239	79,481,020	169,544,613
2,600,557	14,420,585		4,332,269	6,597,412	35,777,276	43,067,414	131,537,845
37,167	652,330			1,906,565	3,120,144	2,647,624	14,685,273
				7,516	372,431	417,286	870,931
479,722				9,950	152,265	12,626	656,456
					47,590	8,680	56,270
3,117,446	15,072,915		4,332,269	8,521,443	39,469,706	46,153,630	147,806,775
				60,951	453,468	602,254	1,191,454
965,188	1,116,396	8,663,109		3,301,063	61,841,394	15,513,148	240,508,737
111,187	771			1,760	26,845	6,068	146,631
				12,592	1,500,038	291,541	1,804,196
33,274	509	48,279		26,358	135,809	51,442	332,338
1,109,649	1,117,676	8,711,388		3,341,773	63,504,086	15,862,199	242,791,902
3,188,078	1,869,843			3,870,267	8,050,894	5,030,900	38,235,253
551,469	1,257,460			6,844,640	49,409,238	13,956,676	197,785,455
264,759	381			365,235	2,916,984	17,314,603	21,274,770
76,966	280,753			599,514	6,675,894	4,958,437	93,444,437
4,081,272	3,408,437			11,679,656	67,053,010	41,260,616	350,739,915

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
	\$	\$	\$	\$	\$
Canada Labour Relations Board					
Canadian Artists and Producers Professional Relations Tribunal	11,000				
Canadian Centre for Occupational Health and Safety		3,665			119,713
	106,927,586	48,651	6,394	11,608,513	104,800,158
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT					
Department					
Administration Program	838,036	43,496	2,755,378	7,200	2,173,467
Indian and Inuit Affairs Program	1,492,512	105,210	14,138,023	179,337	4,756,666
Northern Affairs Program	163,317		1,303,823	20,628	516,185
	2,493,865	148,706	18,197,224	207,165	7,446,318
Canadian Polar Commission	30,000				8,903
	2,523,865	148,706	18,197,224	207,165	7,455,221
INDUSTRY					
Department	2,707,626	1,394	1,612,091	10,785	21,297,515
Atlantic Canada Opportunities Agency	2,002,333				1,532,012
Canadian Space Agency	580,382	648	23,849,261	85	2,734,677
Competition Tribunal					2,499
Copyright Board					
Economic Development Agency of Canada for the Regions of Quebec	5,425		73,560		169,854
National Research Council of Canada	568,812	25,275	4,821,530	116,202	11,652,299
Natural Sciences and Engineering Research Council					1,849,039
Social Sciences and Humanities Research Council		30			
Statistics Canada					3,767,076
Western Economic Diversification	2,271,972				529,751
	8,136,550	27,347	30,356,442	127,072	43,534,722
JUSTICE					
Department	50,098			62,926	6,215,870
Canadian Human Rights Commission	18,000			3,381	277,600
Commissioner for Federal Judicial Affairs ..					
Federal Court of Canada			166,901		62,826

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
17,634				34,628	135	587,897	640,294
11,590	53			3,945	201,102	99,411	327,101
	2,852		855	27,472		563,452	718,009
4,110,496	3,411,342		855	11,745,701	67,254,247	42,511,376	352,425,319
4,501	226,361	3,986		780,019	8,108,544	2,529,284	17,470,272
4,575,272	93,519	33,330	164,623	1,367,457	18,428,709	5,292,084	50,626,742
577,456	9,537	767,814	53,014	661,929	7,114,603	3,426,392	14,614,698
5,157,229	329,417	805,130	217,637	2,809,405	33,651,856	11,247,760	82,711,712
					71,259	28,324	138,486
5,157,229	329,417	805,130	217,637	2,809,405	33,723,115	11,276,084	82,850,198
1,567,531	2,024,394	70,471		9,549,605	67,744,835	33,462,275	140,048,522
33,953	399,644			470,788	5,196,302	2,090,209	11,725,241
3,220	544,371	20,269,987		3,112,631	25,968,740	4,742,293	81,806,295
1,720				5,378	83,409	58,457	151,463
19,070				250	7,981	35,198	62,499
151	352,755		57,694	171,191	3,071,365	1,104,355	5,006,350
818,331	1,893,127	5,272,324	17,549	2,208,227	2,131,800	10,854,588	40,380,064
10,858	8,878	171,477		106,124	621,020	613,270	3,380,666
				45,503	33,659	689,628	768,820
715	1,104,642			3,296,823	4,932,971	5,838,011	18,940,238
11,519	210,428		11,170	583,930	2,176,897	2,069,969	7,865,636
2,467,068	6,538,239	25,784,259	86,413	19,550,450	111,968,979	61,558,253	310,135,794
16,735,917	760,485			924,281	11,525,289	34,348,135	70,623,001
351,374				174,307	758,747	251,747	1,835,156
363			267,706	552,844	373,220	755,052	1,949,185
15,060	1,002,646			65,580	1,497,661	979,007	3,789,681

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
	\$	\$	\$	\$	\$
Human Rights Tribunal Panel					
Law Commission of Canada					
Offices of the Information and Privacy Commissioners of Canada					
Supreme Court of Canada	33,431				
Tax Court of Canada					436,649
	101,529		166,901	66,307	6,992,945
NATIONAL DEFENCE		39,407	415,443,055	35,401,996	44,966,853
NATIONAL REVENUE	2,526,681		58,405	1,248,374	36,087,536
NATURAL RESOURCES					
Department	614,853	6,054	973,795	6,191	10,170,066
Atomic Energy Control Board			73,050	3,677	301,906
National Energy Board					132,082
	614,853	6,054	1,046,845	9,868	10,604,054
PARLIAMENT					
The Senate			54,050	3,675	33,262
House of Commons	3,705			74,376	2,844,793
Library of Parliament					108,455
	3,705		54,050	78,051	2,986,510
PRIVY COUNCIL					
Department	49,093				2,107,942
Canadian Centre for Management Development	20,400				291,991
Canadian Intergovernmental Conference Secretariat					
Canadian Transportation Accident Investigation and Safety Board			7,697	16,974	827,088
Chief Electoral Officer	1,667,231	8		133	11,132,222
Commissioner of Official Languages					167,510
National Round Table on the Environment and the Economy					16,035
Public Service Staff Relations Board	21,064				32,293
Security Intelligence Review Committee					11,060
	1,757,788	8	7,697	17,107	14,586,141

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
58,684				14,371	781,574	189,195	1,043,824
					104,385	184,490	288,875
122,383	5,289			21,492	422,763	117,552	689,479
1,340	10,497			46,459	440,008	614,525	1,146,260
	172,690			48,727	1,475,536	1,375,419	3,509,021
17,285,121	1,951,607		267,706	1,848,061	17,379,183	38,815,122	84,874,482
2,472,239	29,603,561	1,267,013	2,840,758	40,482,594	149,326,898	136,472,799	858,317,173
5,434,963	7,791,796	6,796,133	225,257	11,565,361	18,963,494	37,086,602	127,784,602
150,753	1,905,442	3,555,581		3,928,453	35,409,847	30,755,264	87,476,299
2,668	33,112	1,230,834		744,437	3,881,592	482,460	6,753,736
175				174,743	1,827,206	668,746	2,802,952
153,596	1,938,554	4,786,415		4,847,633	41,118,645	31,906,470	97,032,987
191,893				235,739	2,634,645	820,041	3,973,305
471,440	122,992			1,603,500	4,805,356	1,544,512	11,470,674
16,910			8,651	24,529	167,695	278,459	604,699
680,243	122,992		8,651	1,863,768	7,607,696	2,643,012	16,048,678
1,972,310	833,016			364,528	3,365,050	2,227,217	10,919,156
	99,388			1,328,461	1,094,048	1,376,308	4,210,596
	12,879			13,377	77,846	283,840	387,942
	20,470	4,791		187,978	625,601	867,220	2,557,819
519,374	281,288			121,040	2,562,311	2,062,461	18,346,068
235,257	10,462			29,695	373,736	133,666	950,326
				6,274	903,822	132,987	1,059,118
20,621			1,000	18,965	469,808	174,255	738,006
49,840				10,685	147,511	19,893	238,989
2,797,402	1,257,503	4,791	1,000	2,081,003	9,619,733	7,277,847	39,408,020

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
	\$	\$	\$	\$	\$
PUBLIC WORKS AND GOVERNMENT SERVICES					
Department					
Real Property Services Program	722,352	4,209	111,536,704	635,311	8,689,249
Supply and Services Program	7,357,109	2,012	296,639	7,529,078	12,405,917
	8,079,461	6,221	111,833,343	8,164,389	21,095,166
SOLICITOR GENERAL					
Department	53,157				59,057
Correctional Service	148,667	1,843	60,608	68,434,775	7,063,039
National Parole Board					47,390
Office of the Correctional Investigator					14,307
Royal Canadian Mounted Police	617,624			28,220,690	7,741,478
Royal Canadian Mounted Police External Review Committee					36,480
Royal Canadian Mounted Police Public Complaints Commission	17,612				82,230
	837,060	1,843	60,608	96,655,465	15,043,981
TRANSPORT					
Department	586,805	35,006	20,521,326	72,980	5,226,980
Canadian Transportation Agency	26,750			11,967	175,402
Civil Aviation Tribunal					12,606
	613,555	35,006	20,521,326	84,947	5,414,988
TREASURY BOARD					
Secretariat					
Central Administration of the Public Service Program	54,126				21,807,383
VETERANS AFFAIRS					
Department					
Veterans Affairs Program	87,927		384,647	174,220,868	313,175
Veterans Review and Appeal Board Program					
	87,927		384,647	174,220,868	313,175
Total	139,291,052	1,246,293	641,558,588	514,499,748	411,368,619

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
1,274,885	27,913,804	1,012,019	269,945	7,298,903	53,076,502	334,182,153	546,616,036
404,710	878,691		632,802	6,727,888	291,003,715	169,747,585	496,986,146
1,679,595	28,792,495	1,012,019	902,747	14,026,791	344,080,217	503,929,738	1,043,602,182
2,182	208,227			102,138	902,702	13,843,499	15,170,962
350,904	4,545,729		14,857,073	1,816,356	49,847,106	35,547,687	182,673,787
9,789	129,467			119,173	202,259	437,171	945,249
	264			116	4,405	16,922	36,014
1,678,718	21,374,666	30,269	1,857,084	3,935,848	1,416,871	56,298,682	123,171,930
904				2,609	47,907	88,043	175,943
154,127	103,584			23,635	214,945	168,148	764,281
2,196,624	26,361,937	30,269	16,714,157	5,999,875	52,636,195	106,400,152	322,938,166
1,919,968	6,848,848	1,845,043		5,636,345	42,019,126	29,202,320	113,914,747
12,157			7,290	123,402	322,572	374,778	1,054,318
11,659				3,182	177,033	11,792	216,272
1,943,784	6,848,848	1,845,043	7,290	5,762,929	42,518,731	29,588,890	115,185,337
30,074	55,683			1,047,837	13,577,634	1,902,078	38,474,815
89,318	1,150,818			1,458,027	17,309,412	12,140,585	207,154,777
17,985				29,044	11,158	34,862	93,049
107,303	1,150,818			1,487,071	17,320,570	12,175,447	207,247,826
57,317,967	146,426,272	101,480,949	26,168,861	157,990,968	1,251,394,727	1,294,871,963	4,743,616,007

SECTION 6

1997-98

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Land, Buildings and Works

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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.

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department	455,193	3,847,811	43,045,861	47,348,865
CANADIAN HERITAGE				
Department				
Corporate Management Services Program		14,603	66,689	81,292
Canadian Identity Program			8,561	8,561
Parks Canada Program	926,576	17,180,399	25,379,395	43,486,370
	926,576	17,195,002	25,454,645	43,576,223
Canada Information Office			5,000	5,000
National Battlefields Commission		53,186	1,829,570	1,882,756
	926,576	17,248,188	27,289,215	45,463,979
ENVIRONMENT				
Department		148,488	1,902,142	2,050,630
FISHERIES AND OCEANS	2,002	5,593,279	31,031,219	36,626,500
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department	12,886,375	208,167	37,634,984	50,729,526
HEALTH				
Department			9,146,336	9,146,336

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT				
Department				
Corporate Services Program			415,682	415,682
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Administration Program			2,841	2,841
Indian and Inuit Affairs Program	124,329		1,962,853	2,087,182
Northern Affairs Program		1,042	2,279	3,321
	124,329	1,042	1,967,973	2,093,344
INDUSTRY				
Department		130,746	1,223,696	1,354,442
Canadian Space Agency		2,069,678		2,069,678
National Research Council of Canada		634,983	13,968,535	14,603,518
		2,835,407	15,192,231	18,027,638
NATIONAL DEFENCE	1,716,731	23,959,427	301,271,027	326,947,185
NATIONAL REVENUE			8,234,263	8,234,263
NATURAL RESOURCES				
Department		100,556	11,569,611	11,670,167
PRIVY COUNCIL				
Canadian Transportation Accident Investigation and Safety Board			401,705	401,705
Chief Electoral Officer		156,160	60,912	217,072
		156,160	462,617	618,777
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Real Property Services Program	4,611,396	89,191,890	605,008,221	698,811,507
Supply and Services Program			77,796	77,796
	4,611,396	89,191,890	605,086,017	698,889,303

CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition or construction of engineering works	Acquisition or construction of buildings	Total
	\$	\$	\$	\$
SOLICITOR GENERAL				
Correctional Service		679,135	124,368,964	125,048,099
Royal Canadian Mounted Police.....	30,439	692,551	55,961,551	56,684,541
	30,439	1,371,686	180,330,515	181,732,640
TRANSPORT				
Department	262,329	7,461,164	29,552,540	37,276,033
VETERANS AFFAIRS				
Department				
Veterans Affairs Program			1,519,504	1,519,504
Total	21,015,370	152,123,265	1,305,651,737	1,478,790,372

SECTION 7

1997-98

PUBLIC ACCOUNTS OF CANADA

Construction or Acquisition of Machinery and Equipment

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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.

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.	7,582,650		1,464,207
CANADIAN HERITAGE			
Department			
Corporate Management Services Program	143,212		136,354
Canadian Identity Program	65,032		43,923
Parks Canada Program	2,196,608		1,189,570
	2,404,852		1,369,847
Canada Information Office			
Canadian Radio-television and Telecommunications Commission			
National Archives of Canada			41,805
National Battlefields Commission	34,756		5,249
National Film Board			
National Library			5,810
Public Service Commission			212,525
Status of Women—Office of the Co-ordinator			1,045
	2,439,608		1,636,281
CITIZENSHIP AND IMMIGRATION			
Department.	369,766		6,236,596
Immigration and Refugee Board of Canada			127,806
	369,766		6,364,402
ENVIRONMENT			
Department.	1,645,821		950,188
Canadian Environmental Assessment Agency			
	1,645,821		950,188

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
12,965,183	10,670,403	1,331,951	276,220	496,953	4,235,310	39,022,877
1,801,113	2,970	18,538		91,311	111,917	2,305,415
1,031,702	746	21,936	4,400	2,217	14,523	1,184,479
1,766,107	306,522	119,547	96,560	77,158	577,018	6,329,090
4,598,922	310,238	160,021	100,960	170,686	703,458	9,818,984
8,320	7,190	78,683			88,444	182,637
350,371		4,273		19,751		374,395
906,033	4,995	90,444		3,869	269,939	1,317,085
2,530	1,275	28,901	1,960	514	2,600	77,785
549,117	54,922				580,219	1,184,258
1,598,876		73,884		2,827	13,761	1,695,158
4,233,240		208,725		17,747	215,682	4,887,919
44,708		8,205		1,667		55,625
12,292,117	378,620	653,136	102,920	217,061	1,874,103	19,593,846
3,284,945	85,627	310,025		223,163	46,719	10,556,841
1,060,610		1,103,306			75,142	2,366,864
4,345,555	85,627	1,413,331		223,163	121,861	12,923,705
13,322,219	17,853,689	771,810		181,947	2,100,264	36,825,938
140,359		5,560		6,694	151	152,764
13,462,578	17,853,689	777,370		188,641	2,100,415	36,978,702

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	21,337		164,960
Public Debt Program			400
Auditor General			23,821
Canadian International Trade Tribunal			
Office of the Superintendent of Financial Institutions			118
	21,337		189,299
FISHERIES AND OCEANS	29,870,656		1,968,824
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			
Department	3,541,719		4,359,014
Canadian International Development Agency			
International Joint Commission			
NAFTA Secretariat, Canadian Section			
Northern Pipeline Agency			
	3,541,719		4,359,014
GOVERNOR GENERAL			2,575
HEALTH			
Department	1,437,194		2,226,006
Hazardous Materials Information Review Commission			
Medical Research Council			28,300
Patented Medicine Prices Review Board			
	1,437,194		2,254,306

Computer related equipment and software	Specialized equipment ⁽²⁾	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment ⁽³⁾	Total
\$	\$	\$	\$	\$	\$	\$
3,001,769		21,386		17,055		3,226,507
34,853				384		35,637
732,236		14,884		5,285	2,775	779,001
114,888		24,716				139,604
553,481		7,430		9,330		570,359
4,437,227		68,416		32,054	2,775	4,751,108
7,274,255	10,643,943	1,041,781	636,307	3,069,255	8,589,035	63,094,056
21,309,922	2,289,450	10,253,178		1,162,885	3,147,283	46,063,451
2,109,270		371		289,178		2,398,819
99,534		5,095		1,700		106,329
14,629						14,629
23,533,355	2,289,450	10,258,644		1,453,763	3,147,283	48,583,228
114,766		1,254		1,075		119,670
10,888,529	4,132,806	3,610,760	172,870	3,076,095	1,416,318	26,960,578
19,516						19,516
106,752		4,466		1,075	5,555	146,148
42,620				12,469		55,089
11,057,417	4,132,806	3,615,226	172,870	3,089,639	1,421,873	27,181,331

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			
Corporate Services Program	394,385		793,935
Human Resources Investment and Insurance Program	264,939		1,471,237
Labour Program	23,169		5,806
Income Security Program	82		1,310,315
	682,575		3,581,293
Canada Labour Relations Board			
Canadian Artists and Producers Professional Relations Tribunal			999
Canadian Centre for Occupational Health and Safety			
	682,575		3,582,292
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			
Department			
Administration Program			132,844
Indian and Inuit Affairs Program	368,839		343,306
Northern Affairs Program	363,973		812,264
	732,812		1,288,414
Canadian Polar Commission			
	732,812		1,288,414
INDUSTRY			
Department	875,253		2,745,090
Atlantic Canada Opportunities Agency	57,882		72,412
Canadian Space Agency	23,200		384,886
Competition Tribunal			
Copyright Board			
Economic Dev. Agency of Canada for the Regions of Quebec	58,270		22,323
National Research Council of Canada	286,903		1,405,219
Natural Sciences and Engineering Research Council			2,290
Social Sciences and Humanities Research Council			52,177
Statistics Canada	19,459		247,524
Western Economic Diversification	19,308		121,050
	1,340,275		5,052,971

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
\$	\$	\$	\$	\$	\$	\$
9,172,740	178,098	2,556,210		555,001	649,367	14,299,736
33,455,664	61,923	1,959,972		797,118	789,308	38,800,161
999,402		56,696		10,831	21,959	1,117,863
3,879,120	56,939	2,043,380		253,520	322,148	7,865,504
47,506,926	296,960	6,616,258		1,616,470	1,782,782	62,083,264
45,803		9,383		89,587		144,773
14,046		1,725				16,770
159,175		2,559			942	162,676
47,725,950	296,960	6,629,925		1,706,057	1,783,724	62,407,483
2,327,152		286,256		84,900	2,212	2,833,364
4,489,402		325,652		289,440	44,434	5,861,073
1,555,769	6,329	365,153		71,132	258,644	3,433,264
8,372,323	6,329	977,061		445,472	305,290	12,127,701
28,417		1,232				29,649
8,400,740	6,329	978,293		445,472	305,290	12,157,350
17,919,031	2,210,448	611,666		598,510	593,723	25,553,721
995,805		48,171		1,400	8,917	1,184,587
5,370,469	60,175,930	227,018		159,504	1,183,381	67,524,388
3,787						3,787
49,786		1,199				50,985
569,560		25,351		8,779	1,995	686,278
10,427,791	20,240,657	2,228,775	1,137,143	35,490	1,199,922	36,961,900
385,727		12,674				400,691
302,511		81,330				436,018
977,757		228,325		9,150,486	320,457	10,944,008
653,363		141,857		5,315	14,528	955,421
37,655,587	82,627,035	3,606,366	1,137,143	9,959,484	3,322,923	144,701,784

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
JUSTICE			
Department	24,700		57,679
Canadian Human Rights Commission	22,326		5,842
Commissioner for Federal Judicial Affairs			
Federal Court of Canada			234,158
Human Rights Tribunal Panel			
Law Commission of Canada			3,201
Offices of the Information and Privacy Commissioners of Canada			13,723
Supreme Court of Canada			1,937
Tax Court of Canada			
	47,026		316,540
NATIONAL DEFENCE	628,498,013	195,258,651	330,057,156
NATIONAL REVENUE	1,639,211		3,610,783
NATURAL RESOURCES			
Department	805,387		1,185,625
Atomic Energy Control Board	102,836		25,796
National Energy Board			
	908,223		1,211,421
PARLIAMENT			
The Senate	128,953		
House of Commons	101,480		699,801
Library of Parliament			1,210
	230,433		701,011
PRIVY COUNCIL			
Department	97,678		202,553
Canadian Centre for Management Development			9,254
Canadian Intergovernmental Conference Secretariat			20,728
Canadian Transportation Accident Investigation and Safety Board	38,588		28,086
Chief Electoral Officer			22,735
Commissioner of Official Languages			
National Round Table on the Environment and the Economy ..			3,312
Public Service Staff Relations Board			1,193
Security Intelligence Review Committee			
	136,266		287,861

7.8 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
\$	\$	\$	\$	\$	\$	\$
5,173,591		501,251		1,275,929		7,033,150
206,161		12,871			(5,936)	241,264
106,493		12,350		28,441		147,284
2,091,208		143,534				2,468,900
62,831		12,320		11,719		86,870
141,257		91,797		4,109		240,364
25,309		6,316				45,348
284,625	11,054	27,360		42,874	79,950	447,800
156,692		16,691		11,355	788	185,526
8,248,167	11,054	824,490		1,374,427	74,802	10,896,506
164,860,614	76,520,446	6,935,054	611,033	1,451,929	77,263,388	1,481,456,284
75,496,135	1,463,265	5,545,156		1,061,772	2,976,989	91,793,311
12,102,427	4,656,531	897,242	9,867	154,252	1,292,486	21,103,817
1,116,932	41,187	104,809		1,725		1,393,285
1,785,270				44,969		1,830,239
15,004,629	4,697,718	1,002,051	9,867	200,946	1,292,486	24,327,341
1,005,306		720,464		453,297		2,308,020
3,773,421		355,835		757,264	10,561	5,698,362
412,926		142,673		48,102	834,241	1,439,152
5,191,653		1,218,972		1,258,663	844,802	9,445,534
1,644,656	77,344	32,344		2,896	52,208	2,109,679
411,441		18,600			37,252	476,547
51,941		19,380				92,049
527,417		10,268	4,572	14,376	42,268	665,575
616,273		201,069		4,984	2,629	847,690
270,448		83,608			5,364	359,420
22,253		83,274				108,839
98,561		16,802		6,889		123,445
92,426						92,426
3,735,416	77,344	465,345	4,572	29,145	139,721	4,875,670

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			
Real Property Services Program	341,067		1,712,603
Supply and Services Program	406,519		10,489,524
	747,586		12,202,127
SOLICITOR GENERAL			
Department	27,598		21,846
Correctional Service	2,842,874		13,099,675
National Parole Board	22,737		2,320
Office of the Correctional Investigator	1,322		
Royal Canadian Mounted Police	36,070,562		10,515,161
Royal Canadian Mounted Police External Review Committee			
Royal Canadian Mounted Police Public Complaints Commission			
	38,965,093		23,639,002
TRANSPORT			
Department	28,956,511		3,857,738
Civil Aviation Tribunal			
Canadian Transportation Agency			58,957
	28,956,511		3,916,695
TREASURY BOARD			
Secretariat			
Central Administration of the Public Service Program	23,492		150,062

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
\$	\$	\$	\$	\$	\$	\$
7,255,368	2,279,367	7,871,879	107,460	148,517	11,239,926	30,956,187
28,272,200	82,094	358,571		667,372	728,422	41,004,702
35,527,568	2,361,461	8,230,450	107,460	815,889	11,968,348	71,960,889
599,702		27,031		9,693	99,614	785,484
16,269,637		1,537,196	231,925		8,470,136	42,451,443
305,775		42,304		1,500	11,277	385,913
5,304				2,204		8,830
30,187,942	3,356,231	2,039,367	15,670	191,968	3,756,815	86,133,716
10,153						10,153
75,817		5,087				80,904
47,454,330	3,356,231	3,650,985	247,595	205,365	12,337,842	129,856,443
5,483,840	597,490	1,235,394	7,935	2,011,040	3,281,275	45,431,223
999,410		286,360		14,628		1,359,355
6,483,250	597,490	1,521,754	7,935	2,025,668	3,281,275	46,790,578
1,438,491		52,924		1,713		1,666,682

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Concluded*

Department and agency	Transportation machinery and equipment ⁽¹⁾	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
VETERANS AFFAIRS			
Department			
Veterans Affairs Program	19,206		169,767
Veterans Review and Appeal Board Program			
	19,206		169,767
Total	749,835,473	195,258,651	405,375,198

⁽¹⁾ This category includes ships and boats, \$276,912,956; aircraft, \$258,857,298; military road motor vehicles, \$107,102,060; non-military road motor vehicles, \$80,461,991; and, miscellaneous vehicles, \$26,501,168.

⁽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
\$	\$	\$	\$	\$	\$	\$
7,326,964	8,057	1,055,166		36,330	219,179	8,834,669
17,951		11,916				29,867
7,344,915	8,057	1,067,082		36,330	219,179	8,864,536
554,049,898	218,077,928	60,889,956	3,313,922	29,344,464	137,303,424	2,353,448,914

SECTION 8

1997-98

PUBLIC ACCOUNTS OF CANADA

Transfer Payments

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Transfer payments.	8.2

TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and

outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on 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

TRANSFER PAYMENTS

Department and agency	Payments to persons \$	Transfer payments to non-profit institutions and organizations \$	Subsidies to industries \$	Capital assistance to industries \$
AGRICULTURE AND AGRI-FOOD				
Department	456,579,696	88,446,726	1,508,171	4,151,818
CANADIAN HERITAGE				
Department				
Canadian Identity Program	121,029,846	188,331,016	25,965,679	
Parks Canada Program	27,707	219,317		
	<i>121,057,553</i>	<i>188,550,333</i>	<i>25,965,679</i>	
National Archives of Canada		1,878,000		
National Film Board		286,601		
National Library		11,000		
Status of Women—Office of the Co-ordinator		8,375,000		
	121,057,553	199,100,934	25,965,679	
CITIZENSHIP AND IMMIGRATION				
Department	37,202,086	129,629,780		
ENVIRONMENT				
Department	2,250,841	24,264,611	3,843,624	
Canadian Environmental Assessment Agency	506,074			
	2,756,915	24,264,611	3,843,624	
FINANCE				
Department				
Financial and Economic Policies Program				
Federal-Provincial Transfer Payments Program				
Auditor General		378,054		
		378,054		
FISHERIES AND OCEANS	42,757,072	8,695,434	2,012,232	

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.

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
392,350,479	28,303,541	376,892	694,321	972,411,644
228,211,614		1,185,240	25,000	564,748,395
2,733,750				2,980,774
230,945,364		1,185,240	25,000	567,729,169
				1,878,000
3,261				289,862
		52,982		63,982
			40,000	8,415,000
230,948,625		1,238,222	65,000	578,376,013
136,321,000		1,406,567		304,559,433
4,383,454		6,642,198	880,673	42,265,401
				506,074
4,383,454		6,642,198	880,673	42,771,475
19,731,664,459		429,469,357		429,469,357
19,731,664,459		429,469,357		19,731,664,459
				20,161,133,816
				378,054
19,731,664,459		429,469,357		20,161,511,870
		171,000	2,024	53,637,762

TRANSFER PAYMENTS—Continued

Department and agency	Payments to persons	Transfer payments to non-profit institutions and organizations	Subsidies to industries	Capital assistance to industries
	\$	\$	\$	\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE				
Department	710,049	215,117,867	37,442,754	
Canadian International Development Agency		7,485,000		
	710,049	222,602,867	37,442,754	
GOVERNOR GENERAL	261,498			
HEALTH				
Department	479,871,463	166,050,371		
Medical Research Council	222,134,876	5,455,835		
	702,006,339	171,506,206		
HUMAN RESOURCES DEVELOPMENT				
Department				
Human Resources Investment and Insurance Program	1,282,699,215	211,129,371	85,644,106	
Labour Program	6,955	2,312,229		
Income Security Program	22,231,978,075			
	23,514,684,245	213,441,600	85,644,106	
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT				
Department				
Administration Program	497,300			
Indian and Inuit Affairs Program	3,182,209,617	376,088,879		
Northern Affairs Program	14,455,667	11,781,106		
	3,197,162,584	387,869,985		
Canadian Polar Commission		18,000		
	3,197,162,584	387,887,985		
INDUSTRY				
Department	36,261,906	842,613,945	353,138,590	47,822,166
Atlantic Canada Opportunities Agency	18,853,029	51,530,597	32,846,260	75,229,156
Canadian Space Agency	211,188	640,888		
Economic Development Agency of Canada for the Regions of Quebec	24,000	53,526,901	151,651,937	24,109,019
National Research Council of Canada		54,267,080	66,210,169	
Natural Sciences and Engineering Research Council	417,118,350			
Social Sciences and Humanities Research Council	29,771,873	57,380,126		
Statistics Canada		435,196		
Western Economic Diversification	10,223,920	35,436,653	46,003,650	33,855,292
	512,464,266	1,095,831,386	649,850,606	181,015,633

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
		154,920,249	6,053,800	414,244,719
		1,609,158,683	52,735,511	1,669,379,194
		1,764,078,932	58,789,311	2,083,623,913
				261,498
37,722,708		722,500		684,367,042
			500,000	228,090,711
37,722,708		722,500	500,000	912,457,753
469,112,570	67,227,015			2,115,812,277
				2,319,184
				22,231,978,075
469,112,570	67,227,015			24,350,109,536
331,157,573	2,795,993			497,300
58,381,690			343,914	3,892,595,976
389,539,263	2,795,993		14,319	84,632,782
			358,233	3,977,726,058
				18,000
389,539,263	2,795,993		358,233	3,977,744,058
80,420	123,220,815	5,843,289	376,300	1,409,357,431
83,809,051	3,974,233		10,975,601	277,217,927
		24,426,045		25,278,121
79,803	97,144,825		1,842,047	328,378,532
	4,240,000	9,113,687		133,830,936
			865,650	417,984,000
				87,151,999
				435,196
145,359,335	1,475,000		24,808,700	297,162,550
229,328,609	230,054,873	39,383,021	38,868,298	2,976,796,692

TRANSFER PAYMENTS—Continued

Department and agency	Payments to persons	Transfer payments to non-profit institutions and organizations	Subsidies to industries	Capital assistance to industries
	\$	\$	\$	\$
JUSTICE				
Department	1,866,537	3,817,168		
Commissioner for Federal Judicial Affairs	42,395,860			
Supreme Court of Canada	1,136,574			
	45,398,971	3,817,168		
NATIONAL DEFENCE	16,804,153	11,753,483	3,490,233	
NATIONAL REVENUE	45,528,163			
NATURAL RESOURCES				
Department	803,408	17,778,713	14,723,766	1,419,400
Atomic Energy Control Board		568,319		
	803,408	18,347,032	14,723,766	1,419,400
PARLIAMENT				
The Senate	276,965			
House of Commons				
	276,965			
PRIVY COUNCIL				
Department		1,186,713		
Canadian Centre for Management Development		146,000		
Chief Electoral Officer		24,661,376		
		25,994,089		
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
Real Property Services Program	69,700	32,612,000	37,802,461	
SOLICITOR GENERAL				
Department		32,551,550		
Correctional Service		1,680,772	23,200	
Royal Canadian Mounted Police	45,784,472	273,408		
	45,784,472	34,505,730	23,200	

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
264,616,705		43,068		270,343,478 42,395,860 1,136,574
264,616,705		43,068		313,875,912
164,091,854	90,000	117,666,541		313,896,264
95,000,000				140,528,163
23,865,920	44,078	1,553,805	(18,276)	60,170,814 568,319
23,865,920	44,078	1,553,805	(18,276)	60,739,133
		411,179 235,187	470,842	688,144 706,029
		646,366	470,842	1,394,173
				1,186,713 146,000 24,661,376
				25,994,089
	18,641,850			89,126,011
6,182,751 33,000	119,000 114,565	123,520 1,900	202,851	38,853,301 2,177,908 46,059,780
6,215,751	233,565	125,420	202,851	87,090,989

TRANSFER PAYMENTS—*Concluded*

Department and agency	Payments to persons	Transfer payments to non-profit institutions and organizations	Subsidies to industries	Capital assistance to industries
	\$	\$	\$	\$
TRANSPORT				
Department		748,255,930	16,560,123	1,769,424
Canadian Transportation Agency		4,000	35,000,000	
		748,259,930	51,560,123	1,769,424
TREASURY BOARD				
Secretariat				
Central Administration of the Public Service				
Program		3,476,037		
Employer Contributions to Insurance Plans				
Program	375,344			
	375,344	3,476,037		
VETERANS AFFAIRS				
Department				
Veterans Affairs Program	1,355,118,609	10,458,136		
Total	30,097,802,088	3,431,009,188	913,866,955	188,356,275

Transfer payments to provinces and territories	Transfer payments to municipalities	Transfer payments to international organizations and foreign countries	Other transfer payments	Total
\$	\$	\$	\$	\$
646,225,250	34,284,297	279,960		1,447,374,984 35,004,000
646,225,250	34,284,297	279,960		1,482,378,984
				3,476,037
				375,344
				3,851,381
1,821,580		6,548,512		1,373,946,837
22,823,208,227	381,675,212	2,370,352,361	100,813,277	60,307,083,583

SECTION 9

1997-98

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.

PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
UNMATURED DEBT—			
Interest on marketable bonds—			
Payable in Canadian currency—			
T 15—1956-96/98 (conversion loan) (matured March 15, 1998)	3.75		7,048,028
J 2—1976/78-2001	9.5	1,232,750,000	117,060,875
J 7—1977-2002	8.75	213,000,000	18,104,713
J 9—1977/78-97 (matured May 15, 1997)	9.25		10,332,402
J 13—1977-99	9	527,500,000	46,836,364
J 18—1978-2003	9.5	670,500,000	63,294,390
J 22—1978-2000	9.75	500,000,000	48,755,839
J 24—1979-2004	10.25	2,200,000,000	221,771,982
J 25—1979-2002	10	1,850,000,000	185,033,090
J 30—1979/87-2004	10.5	875,000,000	91,937,584
J 34—1979/80/83-2002	11.25	1,625,000,000	182,834,395
J 35—1980/83-2003	11.75	2,700,000,000	317,094,313
J 39—1980/81/82-2000	13.75	1,050,000,000	144,375,000
J 42—1980/81-2001	13	1,325,000,000	172,291,614
J 53—1980-99	13.5	400,000,000	53,935,852
J 66—1981-2001	15.75	425,000,000	66,937,500
J 70—1981-2000	15	175,000,000	26,250,000
J 79—1982-2002	15.5	350,000,000	54,250,000
H 6—1983/85-2005	12.25	1,375,000,000	168,437,500
H 9—1983/84-2005	12	1,775,000,000	213,037,476
H 18—1984/85-2006	12.5	975,000,000	121,875,000
H 22—1984-2004	13.5	550,000,000	74,266,674
H 26—1984-2006	14	1,025,000,000	143,597,751
H 30—1984-2007	13.75	325,000,000	44,687,500
H 36—1984-2007	13	700,000,000	91,061,988
H 41—1984-2008	12.75	750,000,000	95,625,000
H 52—1985-2008	11.75	725,000,000	85,245,529
H 58—1985-2009	11.5	400,000,000	46,000,000
H 63—1985/88-2009	10.75	1,300,000,000	139,845,196
H 68—1985/87-2009	11	925,000,000	101,772,850
H 74—1985/87/88/89-2008	10	3,450,000,000	345,077,476
H 79—1986-2010	9.75	325,000,000	31,687,500
H 81—1986/87/89/90-2010	9.5	2,975,000,000	282,688,468
H 85—1986-2010	8.75	325,000,000	28,456,871
H 87—1986/87/88-2011	9	1,975,000,000	177,750,000
H 98—1987-2011	8.5	750,000,000	63,764,316
A 8—1987/88/90/91-97 (matured October 1, 1997)	9.75		131,649,828
A 10—1987/89/90-98 (matured March 15, 1998)	10.75		228,702,568
A 17—1988/89/91-98	9.5	3,100,000,000	286,354,755
A 18—1988/89-98	10.25	2,275,000,000	226,502,191
A 23—1989/90/91-2014	10.25	3,150,000,000	322,875,000
A 27—1989-99	9.25	2,825,000,000	261,371,182
A 30—1990-2000	9.75	1,575,000,000	153,631,470
A 32—1990-2000	10.5	2,900,000,000	304,500,000
A 33—1990-2000	11.5	1,200,000,000	138,000,000
A 34—1990-2015	11.25	2,350,000,000	264,434,370

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
A 37—1990/91-2001	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021	10.5	1,800,000,000	189,000,000
A 40—1991-2001	9.75	3,550,000,000	329,879,430
A 43—1991-2021	9.75	4,650,000,000	453,476,813
A 45—1991-2001	9.75	3,850,000,000	375,459,297
A 47—1991/92-2002	8.5	5,450,000,000	463,565,561
A 49—1991/92-2022	9.25	2,550,000,000	235,927,970
A 50—1992-97 (matured July 1, 1997)	7.5		64,439,361
A 55—1992/93/94-2023	8	8,200,000,000	656,147,316
A 56—1992/93-98 (matured February 1, 1998)	6.25		287,147,468
A 57—1992/93-2003	7.25	6,900,000,000	500,362,340
A 60—1993-98	6.5	6,800,000,000	439,091,311
A 61—1993-2003	7.5	8,800,000,000	660,148,215
A 70—1993/94-99	5.75	6,700,000,000	350,684,387
A 72—1994-2004	6.5	7,900,000,000	513,615,316
A 73—1994-99	7.75	8,500,000,000	652,958,047
A 75—1994/95-2004	9	7,700,000,000	693,155,625
A 76—1994/95-2025	9	8,900,000,000	801,179,879
A 77—1994/95-2000	8.5	6,500,000,000	540,309,487
A 79—1995-2005	8.75	8,000,000,000	694,106,995
A 80—1995-98	8	5,100,000,000	408,183,247
A 81—1995-2000	7.5	7,600,000,000	570,000,000
A 82—1995-97 (matured September 15, 1997)	7		172,430,137
L 25—1991/92/93/94/95-2021	4.25	5,655,592,485	239,861,506
L 26—1995/96/97-2026	4.25	4,197,397,909	137,197,772
M 1—1990-2019	10.186	8,436,324	863,542
VR 22—1995/96-2001	7.5	9,400,000,000	705,000,000
VT 87—1995/96-98 (matured March 15, 1998)	6		327,008,219
VU 50—1996-2006	7	9,100,000,000	637,143,050
VV 34—1996-99	6.5	5,600,000,000	364,000,000
VW 17—1996/97-2027	8	9,600,000,000	666,876,802
VX 99—1996-2001	7	10,600,000,000	752,619,889
VZ 48—1996-98	6.25	6,000,000,000	375,000,000
WB 60—1996/97-2007	7.25	9,500,000,000	667,413,541
WC 44—1996/97-2000	5.5	5,500,000,000	302,500,000
WD 27—1996/97-99	4	6,000,000,000	240,000,000
WE 00—1997-2002	5.5	10,200,000,000	392,815,055
WF 74—1997-99	4.75	7,000,000,000	222,273,973
WH 31—1997-2008	6	6,900,000,000	153,123,288
WK 69—1997/98-2000	5	7,000,000,000	58,013,699
WL 43—1998-2029	5.75	1,200,000,000	22,684,932
WN 09—1998-2003	5.25	2,400,000,000	10,356,164
		294,605,176,718	23,060,437,034
Less: Government's holdings		22,225,000	
		294,582,951,718	23,060,437,034
Payable in foreign currencies—			
United States dollars ⁽¹⁾ —			
1994-97	6.5		46,082,689
1994-99	Floating	2,839,600,000	156,859,771
1995-2000	6.5	2,129,700,000	138,074,192
1995-2005	6.375	2,129,700,000	135,665,950
1996-2001	6.5	1,419,800,000	92,049,461
1996-2006	6.75	1,419,800,000	94,807,838
1997-2002	6.125	1,419,800,000	61,907,927
1997-2007	6.625	452,916,652	14,919,500
1998-2003	5.625	2,839,600,000	17,747,500
		14,650,916,652	758,114,828
		309,233,868,370	23,818,551,862

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
Interest on Canada savings bonds—			
S 42—1987-97	7.5		205,935,803
S 43—1988-98	7.5-3.25	2,920,797,200	240,000,620
S 44—1989-2001	7.5-3.25	2,349,892,050	177,408,218
S 45—1990-2002	7.5-3.25	2,126,651,150	151,882,922
S 46—1991-2003	7.5-3.25	3,050,529,800	209,060,697
S 47—1992-2004	7.5-3.25	3,532,062,000	235,002,354
S 48—1993-2005	7.5-3.25	2,162,494,800	142,352,488
S 49—1994-2006	7.5-3.25	3,442,027,600	234,324,037
S 50—1995-2007	6-6.75	2,604,853,452	180,888,242
S 51—1996-2008	3-4	3,627,132,878	139,486,647
S 52—1997-2009	3	4,644,830,755	52,350,575
S 53—1997-2009	3	18,000,000	
		30,479,271,685	1,968,692,603
Less: Government's holdings		710,096,781	
		29,769,174,904	1,968,692,603
Interest on bonds for Canada Pension Plan	various	3,456,232,000⁽²⁾	361,233,897
Interest on Canada notes	various	1,665,425,400	114,106,088
Interest on Euro medium term notes	various	1,511,026,000	26,538,244
Total interest on unmatured debt		345,635,726,674	26,289,122,694
Amortization of discounts on Treasury bills—			
Amortization of discounts on 1996-97 issues			5,721,000
Amortization of discounts on 1997-98 issues		112,300,000,000	4,308,012,630
		112,300,000,000	4,313,733,630
Amortization of discounts and premiums on marketable bonds			159,838,145
Amortization of discounts on Canada bills—			
Amortization of discounts on 1996-97 issues			73,558,790
Amortization of discounts on 1997-98 issues		9,355,813,274	355,161,547
		9,355,813,274	428,720,337
Amortization of commissions and remunerations on Canada savings bonds			36,825,413
Total amortization of premiums, discounts and commissions on unmatured debt		121,655,813,274	4,939,117,525
Servicing costs and costs of issuing new borrowings			149,864,857
Total public debt charges related to unmatured debt		467,291,539,948	31,378,105,076
PENSION AND OTHER ACCOUNTS (INTEREST)—			
Public sector pensions—			
Public Service Superannuation Account	various	74,808,721,953	6,889,624,022
Canadian Forces Superannuation Account	various	42,486,678,488	3,907,770,726
Royal Canadian Mounted Police Superannuation Account	various	9,032,032,313	819,125,343
Members of Parliament Retiring Allowances Account	various	270,924,617	26,262,499
Members of Parliament Retirement Compensation Arrangements Account	various	33,919,541	3,257,976
Retirement Compensation Arrangements Account	various	679,214,243	56,535,551
Supplementary Retirement Benefits Account	various	63,859,366	2,186,539
		127,375,350,521	11,704,762,656
Allowance for pension adjustments		9,919,000,000	
		117,456,350,521	11,704,762,656
Canada Pension Plan (net of securities held by the CPP investment Fund)	various	4,205,494,706	157,610,746
Government Annuities Account	various	628,308,201	43,463,407
Confederation Bridge		812,449,000	

9.4 PUBLIC DEBT CHARGES

PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
Deposit accounts—			
General security deposit	various	251,877	6,683
St. Lawrence Seaway Authority	various	13,000,000	1,073,200
Petro-Canada Limited—Cash reserve	various	2,993,283	181,525
Contractors' security deposits	various	12,326,808	627,231
Non-interest bearing accounts		155,173,996	
		183,745,964	1,888,639
Trust accounts—			
Halifax 1917 explosion pension account	various	213,535	3,797
Indian band funds	various	921,330,132	55,222,838
Indian estate accounts	various	7,794,162	416,923
Indian savings accounts	various	121,850,618	7,932,619
Sir William Stephenson Academy—			
Scholastic awards	various	33,590	1,076
Royal Canadian Mounted Police—Benefit trust fund	various	2,303,152	52,080
Administered trust accounts	various	7,449,910	222,359
Estates fund	various	811,513	9,573
Veterans administration and welfare trust fund	various	839,681	33,533
Non-interest bearing accounts		8,768,399	
		1,071,394,692	63,894,798
Insurance and death benefit accounts—			
Insurance company liquidation	various	38,921,078	823,205
Regular forces death benefit account	various	177,761,423	16,707,049
Public Service death benefit account	various	1,459,046,155	132,895,037
Non-interest bearing accounts		61,765,420	
		1,698,572,998	150,425,291
Pension accounts—			
Annuities agents' pension account	various	21,947	182
Royal Canadian Mounted Police—			
Dependants' pension fund	various	28,765,313	2,686,373
		28,787,260	2,686,555
Other specified purpose accounts—			
Commodity Industry Development Fund—Province	various	6,101,972	231,508
Crops Sector Companion Program—Saskatchewan	various		555,578
Net Income Stabilization Account	various	1,256,301,775	34,354,030
Shared-cost agreements—Research—Agriculture	various	14,902,494	280,471
Mackenzie King trust account	various	285,013	14,738
Common school funds—Ontario and Quebec	5	2,677,771	133,889 ⁽³⁾
Dyskinesia and torticollis research	various	77,730	114,331
Indian moneys suspense account	various	22,248,747	1,336,153
Natural Sciences and Engineering Research Council—			
Trust fund	various	984,160	46,903
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund	various	250,142	4,318
Trust fund	various	230,513	7,359
Federal Court special account	various	20,008,764	617,359
Army benevolent fund	various		760
Non-interest bearing accounts		124,405,753	
		1,448,474,834	37,697,397
		127,533,578,176	12,162,429,489
Other accounts—			
Interest on currency swap transactions	Floating	82,406,355 ⁽⁴⁾	7,418
Special drawing rights allocations	various		51,911,651
		82,406,355	51,919,069
Total public debt charges related to pension and other accounts		127,615,984,531	12,214,348,558

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 1997-98
	%	\$	\$
CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—			
Employment Insurance Account (net)	various	12,868,011,854	363,771,333
Agricultural Commodities Stabilization Accounts (net)	various	7,656,762	332,415
Crops Sector Companion Program	various	111,511,975	
National Battlefields Commission—Trust fund	various	779,110	30,635
Donations for Research	various	1,642,728	56,973
Claudia de Hueck trust fund	various	381,966	11,904
Ship-Source Oil Pollution Fund	various	268,931,271	14,032,973
Non-interest bearing accounts		(819,803,223)	
		12,439,112,443	378,236,233
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government)		(12,439,112,443)	
Total public debt charges related to consolidated specified purpose accounts			378,236,233
TOTAL PUBLIC DEBT CHARGES		594,907,524,479	43,970,689,867

(1) Converted to \$1 US/\$1.4198 CAN.

(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

1997-98

PUBLIC ACCOUNTS OF CANADA

Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

CONTENTS

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Payments of claims against the Crown.....	10.2
Ex gratia payments.....	10.16
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PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry and program, details for all payments of claims against the Crown of \$1,000 or over. Claims of less than \$1,000 are reported as one amount at the end of each program, together with the total number of such claims.

PAYMENTS OF CLAIMS AGAINST THE CROWN

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN HERITAGE	
Department		Department	
Accident involving a Crown vehicle—		PARKS CANADA PROGRAM	
Dohm, Jaffer & Company for Parhar B	12,500	Motor vehicle collision—	
Huckvale & Company for Dunn K	6,000	McNally and Company in trust for Whelan J M	150,000
Insurance Corporation of		Motor vehicle accident—	
British Columbia	\$ 2,137	Clark Motors	10,000
Harper K	200	Motor vehicle accident resulting in personal injury—	
	2,337	House H & F	342,801
Saskatchewan Government Insurance		Compensation for personal injury claim	
in trust for		at Fort Louisbourg—	
Wheels on Wheels	\$ 1,462	Weldon, Beeler, Mont & Dexter in trust	
Harrick M	1,300	for MacDonald P	7,000
Riffel D	3,500	Settlement between the Human Rights Commission	
	6,262	and the Department—	
Manitoba Public Insurance in trust		D'Autreuil J	10,593
for Henderson U	2,953	Broken material—	
Department of Justice in trust		Vieux-Port de Montreal	5,406
for Bennett J M	66,729	Maloney G	1,640
City of Lethbridge	2,009	Settlement for costs incurred during construction	
Crop Damage—		at Dam 2 on Trent-Severn Waterway—	
Schemenauer D	2,568	Gaffney Quebec Ltee	63,202
Sidloski D	2,400	Out-of-court settlement related to a drowning on the	
Delday D	2,340	Trent-Severn Waterway—	
Out-of-court settlement of employment		Gluckstein and Associates in trust for	
related claim—		McFarlane family	5,000
Name withheld ⁽¹⁾	28,304	Motor vehicle accidents—	
Compensation following personal harassment complaints—		Bossert H	4,475
Name withheld ⁽¹⁾	11,386	Evans and Company in trust for Chen D & Hamelin K	25,000
Claim for delays in release of animals		Security National	9,105
in Frankfurt, Germany due to incorrect		Weber family estate	152,000
certification—		Claims under \$1,000 (19)	8,377
Sea Air International Fowarders Ltd	1,609		794,599
Claim for damage to property caused by an employee—			
Ontario Hydro	2,795	National Archives of Canada	
Claim for inspection error—		Accident involving a Crown vehicle—	
James Richardson International	47,763	Bell T	4,526
Damage to employee vehicles on department's			
parking lot—		Public Service Commission	
Stewart, McKelvey, Stirling Scales in trust		Claim related to employment—	
for Gallant S	3,500	Morin J	5,000
Pay equity payment to outside-funded			804,125
employee—			
Doell D	5,511		
Claims under \$1,000 (12)	5,393		
	212,359		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CITIZENSHIP AND IMMIGRATION			
Department		Rogerson B and The Dominion of Canada	
Settlement of claim protected by a privacy clause—		General Insurance Company	1,409
Name withheld ⁽¹⁾	50,356	Schump J.	1,643
Claim pursuant to the		Simon, Gurney, Bolda in trust for Burns & Muise	14,643
Canadian Human Rights Act—		The Insurance Corporation for House M	1,067
Name withheld ⁽¹⁾	7,271	The Insurance Corporation for Sansome E.	5,638
	57,627	Accidents involving a Crown vessel—	
		A F Fishing Company Ltd.	3,223
		Duffy's Tavern & Marine for Hotte Marine	
		Contracting Ltd.	14,510
		T G Hall Insurance for MWH Petroleum Equipment	2,594
		Accident involving a Crown helicopter—	
		Boucher M.	1,000
		Boating incident resulting in fatalities—	
		Frigault D and al.	90,000
		Damage of building caused by a vehicle—	
		Health Care Corporation	1,073
		Damage of personal effects during transportation by CCG Helicopter—	
		Kennedy W.	2,908
		Expenses incurred during the collapse of the Federal Dock Neuville—	
		Bédard J and Geraghty N.	3,026
		Out-of-court settlement involving court cost for a dismissed charge—	
		Campney & Murphy for Fitzpatrick	7,500
		Out-of-court settlement for personal injuries sustained after a fall at the Ganges Small Craft Harbour facility—	
		Wooldridge D B.	2,276
		Out-of-court settlement involving vessel damage at a SCH facility—	
		McEwen, Schmitt & Company in trust for Johnson R.	90,000
		Payment of guarantee during the 1996 fishery—	
		Fisheries Association of Newfoundland and Labrador	244,736
		Personal injury claim—	
		O'Dea E in trust for Molloy G.	115,000
		Stewart McKelvey Stirling Scales in trust for Weiner M.	30,000
		Settlement of Canadian Human Rights Complaint—	
		Byard P.	35,000
		Estate of Lucas J.	2,000
		Gabriel T D.	2,000
		Hodges K.	2,000
		Settlement for damages to the Sydport Wharf caused by the CCGS Terry Fox—	
		Enterprise Cape Breton Corporation and Leslie & Benn Limited.	32,000
		Pittman T R.	400
		Settlement of personal injury claim due to motor vehicle accident—	
		Eldridge G D in trust for Nickerson P.	18,000
		Veniot & Company in trust for McFarlane B.	4,000
		Claims under \$1,000 (53).	24,419
			815,732
ENVIRONMENT			
Department			
Accident involving a Crown vehicle—			
Eryvine K (Adjusters Canada)	1,166		
Accident involving personal property damage to bridge—			
Hinsche C.	2,036		
Compensation for damage suffered by the employee—			
Shantora V.	15,000		
Out-of-court settlement for harassment complaint—			
Handfield C.	25,502		
Claims under \$1,000 (6)	3,140		
	46,844		
FINANCE			
Department			
FINANCIAL AND ECONOMIC POLICIES PROGRAM			
Claims under \$1,000 (2)	369		
FISHERIES AND OCEANS			
Department			
Accidents involving a Crown vehicle—			
AXA Boréal Insurance for Ouellet A.	2,943		
Casfor A.	1,379		
Dinning Hunter & Co in trust for Francis J.	16,215		
Donnelly E.	\$ 125		
Halifax Insurance Company	1,149		
	1,274		
R Scott Insurance Adjuster Inc			
for Bacon D.	\$ 1,198		
Family Insurance Company for Bacon D.	2,185		
Bacon D.	1,073		
	4,456		
Family Insurance Corporation for Brisebois C.	7,752		
Family Insurance Group for Vivian E & B.	5,404		
Insurance Corporation of BC for Mahar S.	3,084		
Insurance Corporation of BC for Rickards F.	3,117		
Insurance Corporation of BC for Stamnes M.	1,789		
Keel J D.	1,125		
Lirette R and Guardian Insurance of Canada	4,047		
Martin R.	3,206		
Mombourquette B.	3,030		
Pare C.	1,417		
Peterson Auto Body Ltd for Scribner G.	1,489		
Powell R L.	\$ 250		
Allstate Insurance Company	1,690		
	1,940		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE		Settlement for injuries from a fall/Powell River—1992—	
Department		Gale R W	10,000
Settlement of potential legal liability (Canadian Rock Festival)—		Compensation for wrongful dismissal—	
Divine Right	3,059	Labonté C	72,000
UV Records Inc.	4,052	Compensation for calculation error in pension benefits—	
Iron Music Group	3,006	Gregoire M	12,000
Rhomberg R.	3,607	Compensation for work accident—	
Topping C	2,299	Bisaillon L	35,000
The Bristol Agency	5,007	Claims under \$1,000 (5)	1,243
Compensation for injury—			191,364
Cooligan R.	18,500	INCOME SECURITY PROGRAM	
Settlement of contract/agreement—		Claim under \$1,000 (1)	84
British American Banknote.	174,650		240,665
Rawlines AT.	50,000		
Claims under \$1,000 (183)	7,210		
	271,390	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
HEALTH		Department	
Department		ADMINISTRATION PROGRAM	
Accident involving a Crown vehicle—		Settlement due to incomplete advice provided on long term disability insurance & superannation benefits—	
Manitoba Public Insurance Corporation	1,175	Miller W	17,917
Out-of-court settlements for contingent liabilities—		INDIAN AND INUIT AFFAIRS PROGRAM	
Conroy, Trebb, Scott, Hurtubise in trust for Turcotte D M	61,609	Settlement of appeal costs—	
Curran, McNab, Baldwin in trust for O'Connor House Bed and Breakfast.	57,000	Blake, Cassels & Graydon in trust for Ermineskin Band	46,500
Jewell, Michael & Obradovich in trust for Armata G.	48,333	Settlement of grievances—	
Claims under \$1,000 (2)	1,062	Acoose D	10,958
	169,179	Antonio Manuel Hortas in trust for Filippelli D	41,500
HUMAN RESOURCES DEVELOPMENT		Dispute regarding market value of land—	
Department		Pape & Salter Barristers & Solicitors in trust for the Tzeachten Band.	306,000
CORPORATE SERVICES PROGRAM		Final settlement agreement for compensation when the Department of National Defence established the Primrose Lake Air Weapons Range in 1953 (TB825534)—	
Canadian Human Rights Complaint—1997—		Peace Hills Trust Company in trust for the Canoe Lake First Nation	12,000,000
Clark C.	14,217	Missed rent review—	
Compensation for wrongful dismissal—		Cook Roberts Barristers & Solicitors in trust for George E	93,717
Name withheld ⁽¹⁾	35,000	Cook Roberts Barristers & Solicitors in trust for George E	146,650
	49,217	Cook Roberts Barristers & Solicitors in trust for George V	48,883
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		Legal Costs—	
Accidents involving a Crown vehicle—		Cook Roberts Barristers & Solicitors for George E, George E and George V	9,000
Koski A	1,182	Crease Harman & Company in trust for Quaithe B A.	58,988
Doole J	15,500	Snarch & Allen Barristers & Solicitors in trust for the Osoyoos Indian Band	191,504
Ordanes A	25,000	Woodward & Company in trust for Jones M	106,960
Riquelme C	7,000		
Riquelme J	3,000		
Manitoba Public Insurance Corporation	3,913		
McKinnon R	1,526		
Harrasment—Professional counselling service—			
Alfred D.	2,000		
Brackley D.	2,000		

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Abuse cases associated with Residential schools—		JUSTICE	
Gerrand, Rath Johnson in trust		Department	
Names withheld ⁽¹⁾ (2 claims)	104,990	Settlement of grievances—	
Hunter, Miller in trust		Jodoin G	1,500
Name withheld ⁽¹⁾ (1 claim)	148,750	Tari C	12,426
Kanuka Thuringer in trust		King R	1,250
Names withheld ⁽¹⁾ (3 claims)	332,600	Harding J	18,900
Kirk Consulting		Costs incurred following a complaint to RCMP against	
Name withheld ⁽¹⁾	1,400	Metropolitan Police Force and an agent of Attorney	
Macdermid Lamarsh in trust		General of Canada—	
Name withheld ⁽¹⁾ (1 claim)	146,700	Borden & Elliott, Barristers & Solicitors for Doe J	22,500
Macpherson, Leslie & Tyerman in trust		Claim under \$1,000 (1)	100
Names withheld ⁽¹⁾ (99 claims)	11,870,945		56,676
Wardell, Worme & Missens in trust			
Name withheld ⁽¹⁾ (1 claim)	130,500	NATIONAL DEFENCE	
Wilson, Rasmussen in trust		Department	
Names withheld ⁽¹⁾ (3 claims)	348,600	Settlement of a claim as a result of an accident	
Christian Counselling Services		involving a department vehicle—	
Names withheld ⁽¹⁾ (5 claims)	2,430	Abercrombie D A	5,746
Brass and associates	1,408	ACE Auto Leasing Ltd	2,500
Vehicle accident—		Amleco Leasing Ltd	1,465
Saskatchewan Government Insurance	1,885	Arbuck S L	145,000
Claims under \$1,000 (2)	1,727	Arlington Auto Body Ltd	4,168
	26,152,595	AS Les Assurances La Capitale for Ducharme D	1,121
	26,170,512	Assurances Générales Caisses Desjardins Inc	
INDUSTRY		for Deschamps F	2,620
Department		Audet P	1,909
Accidents involving a Crown vehicle—		AXA Insurance (Canada) re: Doiron A	1,403
Martin, Whalen, Hennebury & Stamp	6,000	Bagg Y	1,109
Personal Insurance Co of Canada	8,170	Beatrice Food Inc	2,478
Saskatoon Government Insurance	1,504	Brampton Leasing	3,224
Settlement of claims for unjust dismissal—		Budget Car & Truck Rental	10,641
Gilmour J M	175,000	Bureau d'Expertises des Assureurs Ltée for Buffet F	2,000
Nelligan and Power in trust for Gilmour J M	17,080	Burt M K	1,186
Breach of contract—		Calmont Leasing Ltd	39,230
Mackinnon & Phillips for Aubin T	1,300	Canada West Insurance Co re: Johnston A . \$	1,450
Motor vehicle accident—		Johnston A	1,000
Helmut Berndt Professional Corporation for Knull K	44,667		2,450
Claim under \$1,000 (1)	111	Canadian General Insurance Company re: Chiarot G	1,349
	253,832	Canadian General Insurance Company re: Kelly P	1,311
Canadian Space Agency		Canadian Government Underwriters	
Damages payment—Out-of-court settlement—		Insurance Company \$	4,132
MPB Technologies Inc	1,829,610	Gagne L	1,000
National Research Council of Canada			5,132
Claims under \$1,000 (2)	1,160	Canadian National Railway	3,004
Western Economic Diversification		Carroll Pontiac Buick Ltd \$	2,443
Claim dispute—Out-of-court settlement—		Enterprise-Rent-A-Car for Bowie J	235
Jodale Perry Corporation	36,250		2,678
	2,120,852	Carter G M re: APEC 97 Conference	6,439
		Commercial Union Canada	1,093
		Commercial Union Canada re: Singler C	1,097
		Daigle R	1,037
		D Bruce MacKinnon Barrister & Solicitor	
		in trust re: Currie J	10,000
		Discount Car & Truck Rentals	9,631
		Discount Car & Truck Rentals re: Brine J	7,388
		Discount Car & Truck Rentals re: Halfyard J C	16,295

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Diwan R.	7,054	National Insurance Company re: Colley S.	1,736
Downey's Ltd.	6,033	Nelligan Power Law Offices in trust for Stannard C.	70,000
Duggan J.	25,000	Nova Scotia Dept of Transportation & Public Works.	4,653
École Arpege Ste-Julie.	136,180	O'Connor R D.	2,430
Economical Mutual Insurance Co re: Lindsay J.	1,340	Ontario Auto Collision.	6,268
Enfield Auto Services Ltd.	1,249	819854 Ontario Ltd Discount Car & Truck.	27,237
Enterprise Rent-A-Car.	17,157	Project Truck Rentals Ltd.	1,603
Family Insurance Corporation.	4,158	Quardian Canada CIE Ass.	2,363
First Guaranty Collision & Frame.	4,682	Ranklin & Wolfson Barristers & Solicitors in trust	
Frontec Corp.	1,820	for Patterson M.	12,000
Gan Canada Insurance Co Re: Annand D.	1,710	Ralph W Ripley Barristers & Solicitors in trust	
Gan Canada Insurance Co Re: Huska J.	9,413	for Salsman R.	1,922
Gerald Steinberg Barrister & Solicitor in trust		Richards S.	1,307
for Rudolph V.	4,000	Royal Insurance Co of Canada.	2,593
Gill S S.	1,060	Russell's Auto Repair.	2,515
Green Thumb Landscaping.	1,374	Saskatchewan Government Insurance re: Ogle M.	3,393
Guardian Insurance Co.	2,258	Saskatchewan Government Insurance re: Penton P.	1,078
Halifax Chrysler Dodge.	1,185	Saskatchewan Government Insurance re: Schappert I.	1,268
Halifax Insurance Company re: Myles E.	6,083	Sheppard S.	1,224
Hatch N.	2,278	Sheridan Lift Trucks.	1,245
Hertz Truck & Car Rentals.	22,350	SSQ Societe d'assurances Generales for McIntyre R.	1,271
Insurance Corporation of British Columbia \$ 1,933		Super Carstar Collision.	5,665
West Bay Mechanical Ltd.	1,158	Tandet Eastern Ltd.	1,888
	3,091	Taylor Lincoln Mercury Sales re: Claveau A.	1,200
Insurance Corporation of Newfoundland re: Allingham B. .	2,138	The Brick Warehouse Corp.	2,035
Jeff's Auto Body & Collision.	4,004	The Co-Operators General Insurance Co.	2,758
Kirks Midway Tire Ltd.	6,848	The Co-Operators General Insurance Co re: Ammon E.	1,479
Lassonde Longval Allard Hébert.	1,480	The Co-Operators General Insurance Co re: Haluska M. .	5,467
Lake D.	1,000	The Co-Operators General Insurance Co re: Wheeler N.	1,163
Lavers J.	1,816	The Economical Insurance Group re: Alder F.	1,960
Lee A.	3,608	The Personal Insurance Co.	2,501
Leverty R.	5,130	Thomson, Rogers Barristers & Solicitors in trust for	
Levis S A.	3,950	Patterson V.	904,850
Lions Gate Trailer Rental.	5,688	Tremblay Y.	16,000
Lonsbury Co Ltd.	15,215	Trius Leasing Ltd.	4,391
MacDonald R.	1,500	Valley Collision.	1,243
MacIsaac B.	1,413	Ville de Magog.	1,005
Manitoba Public Insurance.	1,492	Wawanesa Mutual Insurance Co re: Bisang T.	1,242
Manitoba Public Insurance re: Bowen K. . . \$ 4,024		Wawanesa Mutual Insurance Co re: Butler S.	3,024
Bowen K.	297	Wawanesa Mutual Insurance Co re: Croft I W.	3,721
	4,321	Wawanesa Mutual Insurance Co	
Manitoba Public Insurance re: Charch C R.	1,528	re: Price D. \$ 1,402	
Manitoba Public Insurance re: Fryer I.	1,033	Price D.	100
Manitoba Public Insurance re: Levesque R.	3,657		1,502
Manitoba Public Insurance re: Neyedley M.	2,892	Western Union Insurance re: Thivierge D. . \$ 1,093	
Manitoba Public Insurance re: Peratta E.	3,029	Thivierge D.	250
Manitoba Public Insurance re: Proceviat M.	1,001		1,343
Manitoba Public Insurance		Western Dodge Ltd.	3,775
re: Schertzberg C R. \$ 1,866		White & Company Barristers & Solicitors	
Schertzberg C R.	200	in trust for Chiu R.	2,625
	2,066	Wood Motors Ltd.	1,032
Manitoba Public Insurance re: Sing M.	1,060	Workers Compensation Board-Alberta re: McRobie J.	6,000
Manitoba Public Insurance re: Villania A. . \$ 2,272		Zurich Industries Ltd.	9,739
Villania A.	100	Out-of-court settlement for injuries sustained	
	2,372	in an accident—	
Manitoba Public Insurance re: Vallee D.	3,665	Baxter Structures in trust	
Manitoba Public Insurance re: Wright C C.	1,600	for Heather H. \$ 200,000	
Manitoba Public Insurance re: Zack K K.	2,986	Smith & Irvine Barristers & Solicitors	
Martino Bros Ltd.	5,459	in trust for Heather H.	100,000
Mean H.	10,386		300,000
Midyear Tire Ltd.	6,070	Beament Green Dust Barristers & Solicitors	
Monnex Insurance re: Rhyno T.	1,472	re: Hillier S E.	550,000
		Fortey & Arbique in trust for Suckling D.	25,000

10. 6 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Golberg Thompson Barristers & Solicitors in trust for Foley W	32,500	Forth Ports PLC	17,829
Lavoi, Parent, Girard in trust for Drolet N	24,500	Garry Priest Trucking Ltd	3,778
McLachlan Brown Anderson in trust for Russel D	7,076	Gerrion P	4,731
McLachlan Brown Anderson in trust for Sipman S	180,450	Gignac Y	1,267
Patterson, Palmer, Hunt & Murphy Barristers & Solicitors re: Poirier E	32,000	Harris C	1,499
Settlement of claims as a result of personal injuries—		Horsley A	1,249
Aitchison W J	12,500	Hudock D C	2,194
Bourassa S	2,828	Insurance Corporation of British Columbia for Anderson D	1,358
Clarke J	15,000	James G D	1,200
Kenny & Murray Barristers, Solicitors, Nobeles in trust for Briggs-Hall C	20,000	Krizon W D	1,246
MacPherson Leslie & Tyerman in trust for Gorden G	25,114	Labossiere C	9,613
Mousseau, Deluca in trust for Uzun M	5,000	Landmark Christian Fellowship Church	1,154
Quockenbush, Thomas & Robbins Barristers, Solicitors in trust for Langford N	6,000	Landmark Recreation Centre	13,608
Smith & Irvine in trust for Howes H J	16,092	Les Abattoirs Mineault	3,500
Settlement of claims for loss and/or damage to personal effects—		Leverty R	5,130
Anguish B J	1,229	Levesque J L F	1,196
Bergeron J	1,219	Lindsey Morden Claims Services Ltd re: Dober R	1,590
Blaikie H	1,520	Loveday's Gas Bar	7,232
Champan Auto Body Ltd	1,402	Luk E	3,082
L'Italien P	5,000	MacSween P	1,967
James G D	1,200	McAllister W	5,049
McLaren T	3,000	McDevitt R	1,972
McCoy S D	1,900	McRury N	2,983
Molloy T	1,256	Manitoba Public Insurance re: Thompson R	1,121
Poterfield R	3,016	Martin M	1,316
Thrifty Car Rental	18,750	Moberg J	1,606
Damage to personal property—		Morris-Macdonal School Div 19	3,379
A J Positano Paving	16,356	Morrison G	3,392
Air Nova	2,575	North Star Hockey Club	1,835
Audet P	1,909	Petro Canada Aqua-Pure Car Wash	1,910
Baldwin E	2,033	Pharaoh Holdings & Winnipeg Building & Decorating	1,071
Becker P	2,150	Pitre M	2,362
Bellmare J R E	2,785	Quincon (1994) Limited	27,500
Bituminex Limited	12,728	Rabideau G S	1,123
Boosamara D	6,211	Rogers D	4,097
Borland Construction (1989) Ltd	77,040	Royal Canadian Mint	12,091
Braman J L	2,693	Russell G T	1,271
British Aviation Insurance Group re: Ruby R	15,876	Saloway W	3,161
Bureau d'Expertise des Assureurs Ltée for Gauthier F and Lavoie R	1,520	Saskatchewan Government Insurance re: Coombs J M	3,901
Burton A	1,930	Saskatchewan Government Insurance re: Schappert I	1,268
Campbell D	3,867	Seaman R	1,924
Canadian Lakehead Exhibition	3,098	Seputis J	9,454
Can-Cell Industries	3,194	Sill L	1,125
Canada Place Corporation	1,281	St Pierre J A R E	1,456
Canadian Forces Toronto Sailing Club	2,298	St Vital School Division #6	26,301
Cobben Agricultural Society	8,509	Sutton J	1,013
Commercial Union Assurance Co re: Major A	1,093	The City of Yorkton	2,748
Cormack C	4,943	The City of Winnipeg	2,845
Cornwall Camping Centre Inc	1,121	The Co-Operators Insurers re: Hildebrand J N	1,163
David W	4,320	The Co-Operators Insurers re: Amor Construction	2,626
DeGenova P	1,774	The Personal Insurance Co of Canada re: Langlois B	1,489
District of Chilliwack	83,157	Town of Beausejour	21,720
Drover R	1,151	Town of Oromocto	3,095
Eastwood K	4,919	Tremblay Y	1,260
Economical Mutual Insurance Co re: Bousquet L	1,854	Tremblett P	1,222
Eirich H	1,111	Transport International Pool	1,000
		Underwriters Adjustment Bureau re: Artic Shipping Ltd	35,192
		Underwriters Adjustment Bureau re: Klein L	5,160
		Underwriters Adjustment Bureau re: Moist D	1,064
		White E	3,267
		Wilson J F	1,823

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Wingerter S	1,804	Johnson T A re: loss income	\$ 9,500
Woodman G	3,221	Receiver General of Canada	
Wuori W	1,396	re: Johnson T A	5,171
Damage due to flooding—			14,671
Allan D A	1,688	Keates M M re: service estate for Keates T M	42,553
AXA Boréal Assurances for Brault S	2,454	Lafrance M	6,000
Bryan D K	11,168	Mandell Pinder Barristers & Solicitors in trust	
Hudock D	1,500	for Loring G	150,000
MacSween P	11,718	Marsaw D C re: Loss benefits	40,000
Mantle R L	3,322	McAuliffe A	6,000
Mersereau M	4,599	McGuigan Kitchen & Associates in trust	
Pitt J	2,955	for Hemke C F	\$ 20,404
The Personal Insurance Co re: Taylor D W	3,352	Investors Group re: Hemke C F	6,000
Wells J D	3,139	Human Resources Development Canada	
White G	1,182	re: Hemke C F	16,195
Settlement of as a result of overflight by		Revenue Canada Taxation	
Canadian Forces Aircraft—		re: Hemke C F	22,679
Barber G	2,500		65,278
Harnaha B	9,500	McKellar Structured Settlements Inc	4,500
Rettman T	9,950	Minister of Finance /Ministry of Transportation	
Underwriters Adjustment Bureau Ltd re: Cameron E	2,500	re: repairs Wolfe Islander	2,992
Underwriters Adjustment Bureau Ltd re: Greene T	175,000	Monette J M re: redress grievance	3,338
Miscellaneous disbursements—		Morton M	6,000
Abacus Security Consultants & Investigation		Northwest Territories Transportation Financial	
re: McCluskey P & L	1,758	Mgt Board re CF 18 Crash	228,595
Allianz Insurance Co of Canada & Underwriters		1147603 Ont Inc re: AMJ Campbell Van Lines	2,962
Adjustment Bureau	2,770	O'Connor R D	2,430
Arctic Shipping Ltd re: loss earnings	70,316	Pennee, Sliverstones, Vilandie Barristers & Solicitors	
Arsalian V re: FRP benefits	\$ 20,251	re: CF 18 Crash	255,000
Revenue Canada re: Arsalian V	8,679	Powley C	6,000
Toronto Dominion Bank re: Arsalian V	19,000	Power P F re: redress grievance	1,000
	47,930	Prairie-Menard L re: administration error	9,325
Avis Rent A Car re: APEC 97	15,712	Revelle D	6,000
Bellamy & Long Barristers & Solicitors		Ross Bennett & Lake in trust for Vecchio S	65,000
in trust for Claxton B	5,000	Ruben & Kingston Barristers & Solicitors, Notaries	
Benjamin J	6,000	re: Lavigne A	3,108
Burchell Hayman Barnes Barristers & Solicitors		Shaw J W re: Intended place of residence expense	
in trust for Rehberg R	13,000	for return to full time service	2,545
Caisse Populaire Desjardins Ste Julie for Regimbald C	5,000	Sherwood Tuba Gabriel & Andrea re: Medical litigation	7,500
Crease Harman & Company in trust for McGill R D	25,000	Stevens M	6,000
Debow W D re: resolution of grievance	9,929	Taylor S	6,000
Doucet J V re: late payment superannuation	1,349	Tinkler, Morris in trust re Green A	16,176
Downes C re: loss wages	\$ 28,678	The Estate of Sgt P F Ronan	15,210
Revenue Canada re: Downes C	17,784	The Municipality of Iqaluit re: CF 18 Crash	23,313
	46,462	Vandorr & Co Barristers & Solicitors re: Sauve P	20,000
Dr Bourassa S L re: C Culter	2,400	Voet M J re: interest on overpayment	1,530
Erb I	6,000	VQ5VQ Corporation re: CF 18 Crash	100,414
Ferguson Gifford Barristers & Solicitors in trust		Worobetz T	6,000
for Special Touch Catering	1,695	Yandt T	6,000
Gagnon J re: redress grievance	1,000	Claims pursuant to the	
Granier, Ledere, Goulet, Pourdier Pellemaie		Canadian Human Rights Act—	
in trust for Frigon J R	\$ 23,202	Dewitt P	7,107
Frigon J C re: loss wages	8,117	Doke M	2,350
	31,319	Estate of Blanchet R	7,103
Hansen S D re: Redress of Grievance	\$ 5,756	Grossek E	25,727
Revenue Canada re: Hansen S	2,531	Hill & Abra in trust for Koeppel M	46,725
	8,287	Jackman D	1,141
Hoelke J	6,000	Keyes L	1,500
Homer A	6,000	Kilmartin D	135,615
Jackson D	6,000	Lavigne R	35,015
		Lemieux J	7,025

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Matchett W A	3,000	NATURAL RESOURCES	
McCullough P	71,484	Department	
McIsaac R	90,697	Contract settlement agreement as per arbitration	
National Revenue Taxation	202,728	and mediation—	
Puglak L	2,000	Creative Thinking Enterprise	8,565
Quigley S	2,794	Postscript	7,541
Robicheau G	83,402	Accident involving a Crown vehicle—	
Robley E	2,000	MKA Leasing Ltd.	14,928
Rogers D	2,000	Bryan & Company, Barristers & Solicitors in trust	
Slavik R J	269,514	for Schwartz K	1,120
Reimbursement of Canada's share with respect		Insurance Corporation of BC	1,231
to damage claims paid through the British		Damages to a natural gas line owned by	
Claims Agency, on behalf of Canada, under the		the Town of Norman Wells—	
terms of Article VIII of the NATO Status of Forces		Town of Norman Wells	3,000
Agreement signed April 4, 1949 to—		Replacement of scientific equipment temporarily loaned to	
Government of Germany claims	741,976	the department for tests purposes—	
Claims under \$1,000 (842)	228,392	CRESTech	37,875
	7,331,208	Claims under \$1,000 (2)	1,252
			75,512
NATIONAL REVENUE		Atomic Energy Control Board	
Compensation for goods stolen from Customs warehouse—		Motor vehicle accident—	
Bharadia R	14,680	Braithwaite Boyle Barristers & Solicitors	
Daiyoub A	2,390	in trust for Thornton L G	36,107
Hneidi AD	1,157		111,619
Houcheimi M	6,258		
Omar RJ	2,229	PARLIAMENT	
Compensation for damages to vehicle during inspection—		House of Commons	
Alan Dale Industries	1,739	Claims under \$1,000 (3)	858
Baker P	1,420		
Budget Rent-A-Car	1,194	PRIVY COUNCIL	
Do H	1,700	Chief Electoral Officer	
Farm Bureau Insurance Co	1,474	Claims under \$1,000 (6)	2,138
Needham G	1,103		
Turton W	1,463	PUBLIC WORKS AND GOVERNMENT	
Wiesenganger J	1,742	SERVICES	
Compensation for goods destroyed in error—		Department	
Ataei S	1,500	REAL PROPERTY SERVICES PROGRAM	
Daley Byers in trust for		Claim for vehicle damage—	
Universal Arts & Entertainment	23,000	Axa Boréal Assurances Inc	
Interlake Steamship Co.	3,413	for Garage FLN Lefebvre Inc	1,277
McEwen, Schmitt & Co in trust for		General Accident Compagnie d'assurance du Canada	
Chem-West Sales Ltd.	7,350	for Séguin M	2,008
Vehicle repair costs as a result of an accident involving		Hartman C	1,527
a Crown vehicle—		Helmut Berndt in trust for Folk M	82,169
Insurance Corporation of BC	9,524	Lalonde J	1,102
Wawanesa Mutual Insurance	2,495	La personne Compagnie d'assurance du Canada	
Settlement of interest and legal costs for payment		for Beaulieu S	5,021
under dispute—		Manitoba Public Insurance for Gorskie S	2,419
Nellagan & Power in trust for QL Systems Ltd	10,311	Peter Gibb in trust for Hai Noory A	95,000
Settlement of grievance claims—		SGI Corporation for Petkau C	1,746
Goss, McCorrison, and Stel in trust		The Canadian Surety Company for Danis N	5,435
for Morin M	5,000	Claim for water damage—	
Iichene M	1,070	Guardian Insurance Company of Canada	
Settlement of claims protected by a		for Ekos Research Associates Inc	1,493
privacy clause—		Norcan Construction	72,238
Names withheld ⁽¹⁾ (3 claims)	17,000	Claim for personal injury—	
Claims under \$1,000 (93)	19,289	Lajambe G	5,000
	138,501	Rourke W	17,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of contract disputes—		Costs incurred to correct a design error which occurred in the Esquimalt Graving dock 150 Tonne Crane Rail refurbishing project—	
1068414 Ontario Inc.	22,500	Civil Construction Co Ltd	112,635
Air Tite Sheet Metal Ltd.	2,280	Claim settlement reached on a law suit resulting from a traffic accident on the Dinsmore Bridge project at Vancouver International Airport—	
AR Dawson Ltd.	152,174	Henderson Living Stewart	100,000
Atlantic Roofing Co Ltd.	3,500	Settlement costs related to a design error on the Ross River Nursing Station project—	
Baker Flooring Ltd.	1,050	Thurber Engeneering Ltd.	64,490
Beament Green Dust in trust for		Claims under \$1,000 (60).	15,729
Tesc Contracting Limited	75,000		5,736,835
Casgrain, Gagnon, Desrosiers, Lévesque Budjold in trust for			
Delandes-Pelletier J.	4,500		
Lepage J.	4,500		
Roy M.	4,500		
Construction G Morin	32,188		
Construction Proco	17,105		
Construction Technology Services	1,912		
Crease, Harman & Co in trust			
for DJR Contracting Limited.	65,000		
Daboll, Gregory, & Jones in trust for Danko N.	13,780		
Diners Club International	1,074		
Dwmeignil J E.	1,898		
Ellis Don Construction Ltd.	1,533,334		
Guild Electric Limited	341,460		
Kodiak Earthmovers Ltd.	270,333		
Les Constructions B L H Inc.	33,000		
Le groupe Conseil SM Inc.	24,939		
Meridian Contractors Inc.	160,000		
Newton Engineering Ltd.	10,142		
Provincial Consultants Ltd.	1,989		
Roome Léger Ass Ltée	2,000		
Techmat	1,668		
Upper Canada Office Systems	4,200		
Out-of-court settlement paid for the purchase of a building—			
101430 Canada Inc.	450,000		
Claim following repairs on the Sorel pier—			
Harry Vie Inc.	100,000		
Settlement of the accident at Brooke Claxton Bldg in Ottawa			
Workers Compensation Board of Ontario—			
Léger P.	1,380,000		
Payments of fines for Canada Labour Code Charges—			
Brooke Claxton Building fatality related to the accident of Léger P—			
Ontario Government Minister of Finance	20,000		
Compensation paid for a court action— Flood Anechoic Chamber David Florida Lab, Shirley's Bay—			
Perley-Robertson, Panet, Hill & McDougall.	20,359		
Fee of professional services rendered for an accident at Brooke Claxton Building, Tunney's Pasture—			
Ogilvy Reneault.	3,481		
Osler, Hoskin & Harcourt.	20,194		
Claim for roof repair at RCMP Riding Arena—			
John D Paterson & Associates	17,224		
We'll Roof You	335,347		
Payment of settlement as the result of a Human Rights complaint (H33811)—			
Lobban M.	8,500		
Nugatory Payments—claims under the Canadian Human Rights (Dental surgery costs)—			
Hershenfield Dr K.	1,200		
Rubinoff Dr M S	8,215		

SUPPLY AND SERVICES PROGRAM

Canadian International Trade Tribunal Award—legal fees and disbursements incurred by pursuing a complaint—	
Accutel Conferencing Systems Inc.	25,908
Norther Micro Ltd.	2,451
Sybase Canada Ltd.	21,878
Payment for the registration, removal and sale of a floating dry-dock/repair shop—	
Arctic Transportation Ltd and Northern Transportation Co Ltd Elliot in trust for Stikeman	328,812
Compensation for losses as a result of an evaluation error—	
Versatech Products Inc.	7,600
Supplementary Death Benefit for not advising employee of change of beneficiary of ex-husband—	
Gowling Strathy & Henderson in trust for Mirosława Zofia Galon	20,000
Payment for loss of earnings during the summer of 1997—	
Wires R.	4,206
Claims under \$1,000 (7).	1,529
	412,384
	6,149,219

SOLICITOR GENERAL

Department

Out-of-court settlement for contract dispute—	
Sheena F.	22,350
Tax deduction on settlement—	
Revenue Canada	2,650
	25,000

Correctional Service

Canadian Human Rights Commission settlements—	
O'Neil T.	5,135
Whtung B.	4,000
Compensation for wrongful incarceration—	
Arnold Pizzo & Mckiggan in trust for William F A.	20,000
Botting G in trust for Cruickshanks M.	1,000
Boucher A.	3,500
Charles R Leblanc in trust for Robichaud D.	5,000
Pensa & Associates in trust for Derry P.	15,000
Walker E.	13,000
Compensation for injuries sustained—	
Anderson McMillan LeBlanc & MacDonald in trust for Goddard HM	1,500
Barry Elgert Kraus & Peddie in trust for Harris E.	16,300
Eberhard Dobson & Dobbie in trust for Scrivener R.	6,250
Fergus J O'Connor in trust for Zverina.	16,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Jamieson Bains & Company in trust for Jackson D	5,500	Aikins, Macaulay & Thorvaldson in trust for	
John L Hill in trust for Davis L	6,190	Pawulski D A	1,500
Lennie & Company in trust for Kennedy D	8,500	Alberta Motor Association for Veldkamp J. \$	1,805
Philip Osanic in trust for Harmsworth TR	8,500	Veldkamp J	500
Robins Appleby Taub in trust for Spring E	11,000		2,305
William E Baker in trust for Donald H and S	115,380	Alberta Transportation & Utilities	1,104
Compensation for work related issues—		American International Recover Inc for Bernar R	4,973
Bayliss J	1,012	Auto Host Car Rentals for MacRae L	1,113
De Repentigny R	10,000	Avicor Construction	3,078
Gregory McIntosh in trust for Manuge C	7,500	Axa Insurance (Canada) for Porter N	2,876
Henricks V	5,446	BC Housing Management Commission	4,500
Smith M	10,000	BC Hydro & Power Authority	1,175
Plouffe-Blackburn M	90,000	BC Tel	1,212
Wong R	5,500	Blaikies Dodge Chrysler Limited for Knockwood B	3,219
Compensation for retirement financial packages—		Bradley's Auto Body for \$	1,658
Metcalf & Company in trust for Moore D	38,000	Cottreau D	155
Compensation for release of personal information—			1,813
Franklin Burke in trust for Duckendoff J	17,500	Budget Car and Truck Rental for McDorman A	2,042
Compensation to children for the murder of their parents—		Budget Rent-A-Car	4,100
Name withheld ⁽¹⁾	1,220,000	Canada West Ins Co for Rutar M	2,193
Compensation for allegations of wrongdoing—		Carriere S	3,805
Buchan Derrick & Ring in trust for Harte NM	16,663	Chapman Motors	1,794
Names withheld ⁽¹⁾ (7 claims)	350,000	Coard M	3,000
Compensation for lost items—		Cook Duke and Cox in trust for Herbison E	5,000
Boa G	1,545	(The) Co-operators for Brancroft G	2,015
Fortin A	1,682	(The) Co-operators for Thiessen K	1,564
Larocque R	1,021	Curtis Autobody	3,168
Pace L	8,700	Eastgate Autobody Shop for McMartin G	1,906
Compensation for damaged items—		Eaton L	2,160
Centre Hospitalier Antoine Labelle	1,353	Family Insurance Corporation for Thomassen A	1,399
Damien S	1,007	Forster B D	1,612
Motion Specialities for Chisholm J	4,000	Fowler J	1,829
Compensation for damage to personal property by		General Accident Assurance Co of Canada \$	1,519
escaped inmate—		for Laboucan C	250
Schmidt H	5,322		1,769
Compensation for food poisoning—		Googoo C	6,500
Wallis D	3,500	Hak's Auto Body Ltd for Bailey E G	6,113
Compensation for damages to health—		Hak's Auto Body Ltd for Wedzin A	1,360
Skremetka M	5,000	Halifax Insurance for Comeau N	1,269
Compensation for being searched without giving consent—		Halifax Insurance for Petrie C	1,985
Cherkewich Law Office in trust for Desbiens L	6,000	Harasym B	5,140
Compensation for wrongful discipline—		Hatt C	1,083
Cherkewich Law Office in trust for Desbiens L	4,000	Hunter Garrett Logay in trust for Brownell J	21,963
Settlement of motor vehicle accident—		Insurance Corp of British Columbia for Acheson J	1,765
Bowen MP	3,319	Insurance Corp of British Columbia for Bains B	8,298
Compensation for litigation costs—		Insurance Corp of British Columbia for Banger N	3,281
Turko DM in trust for Lowe D	3,800	Insurance Corp of British Columbia for . . . \$	1,400
Claims under \$1,000 (695)	108,869	Barzen S	300
	2,192,494		1,700
National Parole Board		Insurance Corp of British Columbia for Bel-Air Taxi	1,771
Compensation to children for the murder of their parents—		Insurance Corp of British Columbia for Braevner C	1,656
Name withheld ⁽¹⁾	300,000	Insurance Corp of British Columbia for Calay M	2,481
Compensation for damages claimed as a result		Insurance Corp of British Columbia for Carter R	3,611
of improper detention at an institution		Insurance Corp of British Columbia for Chalmers J	8,661
in British Columbia—		Insurance Corp of British Columbia for Cheema H	2,127
Gary Botting in trust for Murray L Cruickshanks	1,000	Insurance Corp of British Columbia for Cho L	1,296
	301,000	Insurance Corp of British Columbia for Gill A	2,167
Royal Canadian Mounted Police		Insurance Corp of British Columbia for Hampton S	1,041
Settlements for damages arising from		Insurance Corp of British Columbia for Hebein V	1,280
vehicle accidents—		Insurance Corp of British Columbia for . . . \$	1,667
Aggressive Autobody Ltd for Hugel H	1,328	Hopkins W	67
			1,734
		Insurance Corp of British Columbia for Kassam K	7,671

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Insurance Corp of British Columbia for Koo D	3,058	(The) Personal Insurance	
Insurance Corp of British Columbia for Kraus E	1,405	Company of Canada for \$	1,434
Insurance Corp of British Columbia for Law B	3,609	Gillam G	250
Insurance Corp of British Columbia for Laveay B	9,961		1,684
Insurance Corp of British Columbia for . . . \$	2,693	Pushor Mitchell in trust for Olstead J	4,500
Lui T	200	Raymond Brinton's Body Shop Limited	1,347
	2,893	Ritter R	1,045
Insurance Corp of British Columbia for Marshall T	2,361	Russell D	7,104
Insurance Corp of British Columbia for . . . \$	18,165	Saskatchewan Government Ins	
Martin D	200	for Gardiner L \$	1,665
	18,365	Curtis Auto Body Ltd	977
Insurance Corp of British Columbia for Moon H	3,500		2,642
Insurance Corp of British Columbia for Mumford P	1,770	Saskatchewan Government Ins for Heintz E	1,911
Insurance Corp of British Columbia for Murphy M	1,406	Saskatchewan Government Ins for Highway B	1,191
Insurance Corp of British Columbia for Neu J	5,110	Saskatchewan Government Ins for Lee C	2,512
Insurance Corp of British Columbia for Pearson K	3,564	Saskatchewan Government Ins for MacAulay R	4,249
Insurance Corp of British Columbia for . . . \$	2,068	Saskatchewan Government Ins for McCallum M	2,500
Poon A	150	Saskatchewan Government Ins for Peterson O	1,203
	2,218	Saskatchewan Government Ins for Estate of	
Insurance Corp of British Columbia for Robertson D	13,811	Sandberg D	8,486
Insurance Corp of British Columbia for Robinson J	4,413	Saskatchewan Government Ins for \$	1,015
Insurance Corp of British Columbia for Schulz B	4,156	Sask Property Management	700
Insurance Corp of British Columbia for . . . \$	5,420		1,715
Toor Security Service	187		
	5,607	Saskatchewan Government Ins for Settee M	1,454
Insurance Corp of British Columbia for Walsh K	10,427	Saskatchewan Government Ins for Toews D	1,730
Insurance Corp of British Columbia for Watt J	2,980	Saskatchewan Government Ins for \$	1,600
Insurance Corp of British Columbia for Weaver C	1,757	Triple K Holdings	100
Insurance Corp of British Columbia for Williams M	8,555		1,700
Johnston G	1,919	Saskatchewan Government Ins for Turner K	1,039
Kidston & Company in trust for Kuyper T	6,668	Saskatchewan Government Ins for Worthington J	1,500
Kirmac Collision Services for Bowles W	1,997	Saskatchewan Government Ins for Zohner L	1,800
Lombard Canada	5,882	Security National Insurance for Monaghan P	11,683
Lush M	4,020	Save on RV for \$	1,600
McLean F	3,103	Duiker P	900
MacNeil K	1,114		2,500
McConnell G	3,399	Sock L	2,410
McConnell W	3,814	(City of) Surrey	1,273
Manitoba Public Insurance Corp for Adams L	6,770	Taylor Lincoln Mercury Sales Ltd for Courchene J	2,207
Manitoba Public Insurance Corp for Aitken D	1,985	Transportation and Public Works (Dept of)	13,553
Manitoba Public Insurance Corp for Danish D	1,716	Vacation Rent-A-Car for Francois P	1,721
Manitoba Public Insurance Corp for Enns B	1,091	Vardy C \$	5,400
Manitoba Public Insurance Corp for \$	2,040	MR Appraisal Services Ltd	155
Greenlay D	478		5,555
	2,518	Veilleux J	4,495
Manitoba Public Insurance Corp for Koley T	7,703	W E T Auto Services Ltd for Cann C \$	2,637
Manitoba Public Insurance Corp for \$	4,622	Bob Barrington Auto Body for Cann C	1,683
Medley L	1,307		4,320
	5,929	Wawanesa Mutual Ins Co for Peterson M	3,520
Manitoba Public Insurance Corp for		Wawanesa Mutual Ins Co for Sommerfeldt T	1,380
Remple-Langlois C	7,102	Wawanesa Mutual Ins Co for Wiilhelm A	1,253
Manitoba Public Insurance Corp for Sanderson C	1,367	Wilkes A	1,560
Manitoba Public Insurance Corp for Semple O	2,666	Williston J H	1,570
Manitoba Public Insurance Corp for Town of Gillam	2,157	Wisdom A	3,919
Manitoba Public Insurance Corp for \$	780	Settlements for injuries/fatality arising from	
Witko T	239	motor vehicle accidents—	
	1,019	Baker Newby in trust for Garbet T	18,692
Mark's Auto Body Ltd for Winter J	1,454	Boughton Peterson Yang \$	8,402
Murphy Collette Murphy in trust for Thibau R	2,000	in trust for Kucey L	100,000
Nookiguak R	1,881		108,402
North York Chevrolet Oldsmobile	11,641	Campbell Reynaud in trust for Butt K	7,700
O'Dea Earle in trust for Stockley J	35,000	Cantini Leblanc Martin Sweet & Sirois in trust	
Pensford's Auto Supply	1,551	for Leger M	10,000

10. 12 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Carpenter A	20,000	Pushor Mitchell in trust for Brookson P	13,000
Cherrinton Minten Easingwook Kearn Critchley in trust for Greenfield A	6,500	Roy Yeoman Savoie Leblanc in trust for Chierchia A	22,500
Cherrinton Minten Easingwook Kearn Critchley in trust for Estes J	17,524	Ruddick R	20,581
Correia & Collins in trust for Murray L	15,500	Saskatchewan Government Ins for Dobchuk C	15,675
Crease Harman & Company in trust Drake B	5,000	Schulz B	1,889
Cummings Andrews and MacKay Barristers and Solicitors in trust for Cooper N	275,000	Sigalet Maguire & Marsden in trust for Rudneu M	21,221
David J Stuart & Associates in	\$ 125,000	Smith & Smith in trust for Robichaud J	5,000
trust for Kirby J	10,972	Simon Gurney Bolda in trust for Bryden D M	32,104
	135,972	Simon Gurney Bolda in trust for MacDonell C	21,303
Davidson & Company in trust for Abbott J	38,000	Simon Gurney Bolda in trust for Noble M	70,000
Davidson & Company in trust for Rudeu M	137,000	Simon Gurney Bolda in trust for Plafy J	31,000
Davis & Company in trust for Warren R	2,500	Stagg Marks & Mill in trust for Parsons S & C	2,620
Derek A Cave in trust for Sutherland P	23,516	Stewart McKelvey Stirling Scales in trust for Webber K	14,000
Drapeau Robichaud & McNally in trust for Dupuis S	70,000	Taylor & Co in trust for White P	15,133
Epstein Wood Logie in trust for Coulsen A	2,000	Thompson & McConnel in trust for Noble R	\$ 2,582
Foisy G	1,023	Douglas Symes & Brissenden in trust for Noble R	8,000
Frank M Turco in trust for Borrelli G	26,227		10,582
Fulton & Company in trust for Mason J	12,961	Thompson Dorfman Sweatman in trust for Jacobs P	\$ 6,054
Gerrit J TeHennepe in trust for Campbell J & S	35,000	Jacobs P	19,577
Gillespie Renkema Burke in trust for Smith S	7,177	Manitoba Health for Jacobs P	776
Greenway Legal Centre in trust for Laeser L	7,892		26,407
Harper Grey Easton in trust for	\$ 13,500	Virk B	1,100
Hill V	4,949	Walker Lacusta & Ross in trust for Flynn D	7,600
	18,449	Weinberg S Dr for Kroeker Agnetha	1,625
Henderson Livingston Stewart in trust for Naiker E	14,200	Williams Roebbothan Mcay in trust for Way C	25,000
Hawthorne Piggott Emerson Petronio & MacKinnon in trust for Coulsen K	12,607	Wilson S	1,375
Hunter Garrett Lobay in trust for Evans H	40,000	Wolch Pinx Tapper Scurfield in trust for Williams M	56,500
Insurance Corp of BC for White D	22,500	Worker's Compensation Board for Loney V	6,038
Jamieson J Jung in trust for Lucas K & Lucas P	\$ 6,250	Worthington Simm & David in trust for Bains B	8,500
Vancouver School Board	1,804	Worthington Simm & David in trust for Kamber F	8,623
	8,054	Worthington Simm & David in trust for Munroe B	34,531
John Watson in trust for Kelly L	20,000	Worthington Simm & David in trust for Plechaty N	11,175
Kenny Jackson & Murray in trust for Fearn V	80,000	Worthington Simm & David in trust for Salvador P	145,000
Kidston & Company in trust for Kuyper T	368,452	Worthington Simm & David in trust for Sellens R	17,558
Klein-Lyons in trust for Sneddon M	9,000	Worthington Simm & David in trust for Vukelic D	20,176
Kris S Pechet in trust for Weisheit B	\$ 9,750	Settlement for damage or loss to property—	
Insurance Corp of British Columbia for Weisheit B	4,535	BC Hydro	2,400
	14,285	Baker D	2,327
Lucas Bowker & White in trust for Reutov D	80,000	Alexander Holburn & Beaudin Lane in trust for Brouwer Claims Canada Co Ltd	14,019
McMillan Law Office in trust for Dodge K	22,435	Can West Claims Inc for Chiavacci M	2,142
McMillan Law Office in trust for Garami-Balmer T	256,000	Cathers M	2,550
McMurphy M	5,000	Clarke C	1,450
McNeney & Nenene in trust for Brooks L	\$ 50,708	Cloverleaf Kitchens & Bathrooms Inc	1,290
Brooks L	13,320	Gimli Carpentry & Concrete Ltd for Moore T	2,814
	64,028	Home Hardware for Tobacco R Sinclair B & McNabb A Sanderson O	3,375
Martin & Company in trust for Olson R	17,340	Kelly W	3,427
Mayer Dearman & Pellizzaro in trust for Lambert K	1,350	Kuzyk & Sons Lumber Yard for Dubyk O	1,643
Melhuish F	4,725	MacElain & Renouf in trust for Graham N	1,500
Murphy McComb Witten in trust for Poon A	24,000	Maymont (Village of)	1,028
Ouellete & Palinka in trust for Barnabe D	6,000	Moore E	1,006
Phillips and Wright in trust for Akesuk A and Parr P	50,000	Mynarski Park Recreational Centre	1,000
Plenert Higson in trust for Moore A	24,401	Northland Home Healthcare for Cunningham P	1,798
Poole, Althouse, Clarke, Thompson & Thomas in trust for Hamilyn M	31,500	Periard M	2,078
Poulsen & Company in trust for Ratzlaff T	27,114	R Plus Industries Inc	50,000
Presse & Mason Law Office in trust for Stewart S	5,000	RMP Sports	2,420
		Regional Municipality of Ottawa-Carleton	3,405

PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Ron Taylor Trucking	1,245	Settlement for harassment charge—	
Ryan F.	2,342	Coleman Lacroix Fraser & Whittome	
Smith D.	3,679	in trust for Gustar P.	45,000
Soave B.	2,933	Settlement to defer legal costs as per	
Settlement for personal injury, assault,		settlement agreement—	
unlawful arrest, excess force and damages—		Dept of Justice for	\$ 1,200,000
Aginas M.	8,000	McCarthy Tetreault for Mulroney B.	806,508
Hunter Garrett Lobay in trust for Rae R.	14,000		2,006,508
James H Cluff in trust for Swansburg C.	25,000	Claims under \$1,000 (537)	302,340
Kent-Snowsell P.	11,477		6,690,783
Milner Fenerty in trust for Deangelis F.	5,887		9,209,277
Murphy Battista in trust for Herman T.	26,000		
Piche Law Firm in trust for Clarke V.	75,000		
Regina (City of)	1,486		
Tessmer Law Offices in trust for Spanner G.	4,500		
Settlement for false arrest/seizure and/or			
malicious prosecution—			
Brown F.	3,800		
Thomas Engle Barrister and Solicitor in trust			
for Pelletier D.	75,000		
Worthington Simm & David in trust for Juckes R.	15,000		
Worthington Simm & David in trust for Vargas J L.	16,642		
Settlements for physical injuries, mental stress			
and/or pain and suffering—			
Burnett Duckworth and Palmer in trust for Robinson D.	75,000		
Cummings G.	30,000		
David Stuart & Associates in trust for Kirby J.	165,872		
Gillespie Renkema Burke in trust for			
Desgroseilliers R. \$ 42,500			
J A Dunlop (Dr) for Desgroseilliers R. 900	43,400		
Gilepsie Renkema Burke in trust for Ferguson K.	5,364		
Hawkins MacMullin Barristers & Solicitors in trust			
for Dutka J.	7,000		
Leigh Gower in trust for Magun F.	16,500		
Maryn & Associates in trust for Billstom J.	9,000		
Ostram K.	2,500		
Rally C.	1,825		
Raymont Chouinard & Company in trust			
for Teneychke D.	6,500		
Unquart C.	15,000		
Settlement for loss of income—			
Douglas B Graves in trust for Neu J.	4,615		
Palmarin J.	11,364		
Workers' Compensation Board for Johannessen B.	15,500		
Settlement for breach of responsibility—			
Allen Dixon Bell in trust for Patterson C.	78,000		
Human rights settlement—			
Brunelle B.	23,870		
Loss of/injury to domestic livestock—			
O'Shea S.	1,800		
Reimbursement of costs/expenses—			
Herman R.	4,630		
Kennedy L.	1,250		
Saskatchewan Government Insurance for Hogg A.	2,821		
Security National Insurance Company.	5,038		
Settlement for loss, destruction & damage			
to exhibits—			
Gloughley M & Gloughley K.	5,000		
McConnan Bion O'Connor & Peterson			
in trust for Dick N.	10,000		
Hamel D.	3,600		
Niedermayer L & Niedermayer M.	1,853		

TRANSPORT

Department

Compensation for personal injury as a result of a fall—

Hendin Hendin in trust for Chanine F.	2,250
Green and Spiegel in trust for Smith S.	3,000
J Warren State in trust for Meidoros T.	32,613
Drummie B J.	3,200
David Share Associates in trust for Puri S.	2,500
Mousseau DeLuca in trust for Spoiala.	6,000
Travel Flanigan and Crosby in trust for Bortolotti.	19,573
Collins R.	19,000
Sorrell P.	10,000

Payments of compensation under the Public Service

Staff Relations Board —	
Weiler S.	10,465
Magnusson J.	10,465
Straszynski P.	10,465
Lawless D.	10,465
Baker G.	8,802
Caivano J.	1,522
Canadian Air Traffic Control Association.	4,418
William W C.	13,000
Jeffrey B.	13,500

Compensation for personal injury as a result of
accident with baggage turnstill—

Gropper Greenwood in trust for Rosenoer M.	10,000
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Compensation for personal injury as a result of a
departmental helicopter and electrical wires—

Smith Evans in trust for Hemphill L.	55,000
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Payments of compensation under the

Canadian Human Rights Act—

Knudston P.	15,000
Muller K.	15,000

Compensation to lease adjustment until the transfer
of the Airport —

Ottawa Air Cargo Centre Ltd.	92,823
Ottawa Macdonald-Cartier Int'l Airport.	55,930

Compensation for damages due to the deposit of
deleterious substance —

The Clerk of the Ontario Court of Justice.	140,000
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Compensation for damages to private property —

Corrent and Macri in trust for Stathis D.	1,500
Waterloo Board of Education.	1,084
Ipekian H.	6,000
Milanovich S.	1,828
Tideman D.	1,553

Compensation for damages to private aircraft —

Canadian Airlines International Ltd.	2,382
Kounadis Perreault in trust for Rentumis M.	6,000

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Northern Skies Aircraft Service, Earleton Airport	12,558	TREASURY BOARD	
Beaulieu C Ottawa Aviation Services Ltd	2,661	Secretariat	
Accident involving a Crown vehicle —		CENTRAL ADMINISTRATION OF THE PUBLIC	
Denomme A.	1,791	SERVICE PROGRAM	
Malach and Fidler in trust for Vloebergs	169,510	Compensation for medical costs and or personal distress/ Canadian Human Rights Act—	
Boyne Clarke Barristers and Solicitors	30,000	Gill J	4,224
Garfield Ross Ltd	1,106	Gillett D	1,125
Stoodley D	1,691	Hauser A	1,865
Manning K	1,457	Jonk J	13,145
Personal injury on Crown land and premises—		Moore S	7,317
Keister David E in trust for Taylor D	7,000	Smart R	1,000
Fillitier J QC Barristor and Solicitors	4,000	Claims under \$1,000 (10)	5,045
Theft from company van —			
Chivers W	1,100		33,721
Compensation for damages to private boat —			
Porter T	1,169	VETERANS AFFAIRS	
Compensation for expenses due to delay of contract—		Department	
Buckle B	60,615	VETERANS AFFAIRS PROGRAM	
Blake Cassels and Graydon in trust for Armeco Construction	760,000	Out-of-court settlement of employment related claims—	
Compensation for settlement in relation to negligence case —		Ayangma N.	176,667
W Scott Gallagher in trust for Williams L and V	7,944	Name withheld ⁽¹⁾	7,500
Compensation in relation to a libel case involving a former employee —		Out-of-court settlement of fiduciary related claim—	
Farden S	3,000	Docken and Company and Callie I W.	135,000
Claims under \$1,000 (26)	9,808		319,167
	1,660,748	Total	55,922,786

⁽¹⁾ Name withheld in accordance with terms of settlement.

EX GRATIA PAYMENTS

This statement provides, by ministry and program, details for all ex gratia payments of \$100 or over. Payments of less than \$100 are reported as one amount at the end of each program, together with the total number of such payments.

For the purposes of this statement, an ex gratia payment is a discretionary payment, made as an act of benevolence in the public interest, free of any legal obligation, whether or not any value or service has been received.

EX GRATIA PAYMENTS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		CANADIAN HERITAGE	
Department		Department	
Compensation for damage to a building due to negligence— Simpson Bldg Systems	14,000	CANADIAN IDENTITY PROGRAM	
Compensation for destroyed personal property while on duty— Dahl E	360	Settlement for harassment case— Burgess H	13,500
Compensation for money stolen while employee was on duty travel— Roy P	370	CORPORATE MANAGEMENT SERVICES PROGRAM	
Compensation for stolen personal property while on duty— Turner L	155	Compensation for harassment complaints— Lambert S	192
Compensation for theft of electronic agenda while employee was on travel status— Durnad N	193	Payments under \$100 (2)	1,500
Loss of personal property— Klaus A	165		1,692
Sloik K	171	PARKS CANADA PROGRAM	
Interest payment on Farm Support and Adjustment Measures (FSAM II)— Gaudette B	4,500	Compensation for medical expenses— Conley C in trust for The Haynes Group of Lawyers	11,573
Gaudette E	3,000	Compensation for vehicle damage at Keijimkujik National Park— Daigle S	261
Gaudette N	4,000	Creser D	327
The Estate of Gaudette W	3,000	Compensation for damage of personal effects— Filion C	395
Negotiated settlement for personal property destroyed due to accident— Kenny & Murray in trust for Simpson Bldg Systems	14,000	Reimbursement for incorrect information on departure estimates— Howell S	6,248
Negotiated settlement in relation to a grievance concerning hours of work and payment of overtime— Koke J	454	Compensation for broken eye glasses— Kennedy M	270
Reimbursement of cancellation costs in order to obtain a cheaper type of transportation— Senft B	170	Payments under \$100 (2)	172
Reimbursement of legal costs relating to a trademark challenge— Canadian Katahdin Sheep Association	8,766		19,246
Reimbursement to employee of amount recovered in error from severance package— Kinzie M	10,400	National Library	
Payments under \$100 (8)	435	Damages to personal manuscripts— Savoie J	20,000
	64,139	Productions Celestes et Fils	35,000
		Payment under \$100 (1)	47
			55,047
		Public Service Commission	
		Compensation for a stolen coat— Hidler B	324
		Compensation for cancellation fee related to travel— Slivinski L	241
			565
		Status of Women—Office of the Co-ordinator	
		Payment under \$100 (1)	6
			90,056

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
CITIZENSHIP AND IMMIGRATION			
Department			
Compensation for loss of personal property—		Compensation for loss of personal property—	
Conrad G	109	Campagna S	200
Digiacombo S	220	Colin Peel Surplus Ltd.	968
Tuck D	144	Dean J	248
Replacement costs for loss of Indian passports at		Lapointe S.	308
Washington Embassy—		Lavigueur L	262
Shah	723	Redekopp H	311
Udupa	1,437	Wedge J	175
Compensation for withdraw of complaint—		Compensation for expenses incurred by an	
Name withheld ⁽¹⁾	4,000	employee due to exceptional circumstances	
Compensation for employee settlement agreement—		as a result of relocation—	
Name withheld ⁽¹⁾	1,000	Owen T J	9,500
Compensation for damage to vehicle—		Compensation for replacement of eyeglasses—	
Tester C	253	Després P	238
Payments under \$100 (8)	209	Dionne G	195
	8,095	Hallé M	238
		Lapointe S.	494
		Shore H	109
ENVIRONMENT		Compensation for lost personal effects while	
Department		performing enforcement duties—	
Compensation for damage to personal property—		McDonald G B	315
Pelletier S.	234	Redekopp H	198
Payments under \$100 (8)	464	Compensation to a third party for the cost of	
	698	diseased fish unknowingly sold to him—	
		Livingston R	2,000
FINANCE		Compensation for damages	
Auditor General		done to land while replacing the light	
Hotel no show—		on the St Michel de Bellechase line—	
Charron J	150	Perreault M	1,000
Young D	115	Payments under \$100 (18)	1,133
Premium and deductible for stolen goods—			29,265
Charron J	775		
	1,040		
FISHERIES AND OCEANS		FOREIGN AFFAIRS AND INTERNATIONAL	
Department		TRADE	
Compensation for damages to personal property—		Department	
Alexander L	836	Compensation for stolen passport—	
Fournier L	254	Dunn J	418
Hohey G	325	Compensation for loss of pension—	
Ware D	600	Embajada De Canada in trust for Saralegui T	833
Compensation for damages to private vehicles—		Compensation for damages—	
Gautreau M E	219	Kolokoto E	1,000
Henn B J	397	Compensation for cancelled leave—	
Leblanc J and Federation Insurance Ltd and		Tabet S	1,237
Taylor Ford Sales Ltd	1,695	Settlement of a claim as a result of an injury—	
MacNevin J G	1,861	Charles Russel in trust for Boland M	1,658
Compensation for damages to fishing gear and		Compensation for medical expenses—	
loss of catch—		Deng Hua Da	2,000
Hebb R	1,200	Compensation for loss of property—	
Morash E	511	David R A	10,097
Publicover W	752	Compensation for damages to property—	
Quinlan C	2,723	Scandia UK Insurance in trust for English Heritage	11,201
		Compensation for travel expenses incurred—	
		Sacco L	323
			28,767

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian International Development Agency		Insurance deductible for the theft/vandalism on a personal vehicle while on travel status—	
Compensation for an employee's inadmissibility to an insurance plan—		Eisan R	100
Couture A.	40,000	Compensation for damaged clothing—	
Unfinished assignment—		Organ K	250
Arbour N A	12,000	Robothan N.	200
Waiver of shelter cost—		Damage to motor vehicle—	
Piggott C	3,214	Grant Motors Ltd for Dicks A	270
Legal fees—		Compensation for lost wages—	
Talla D M.	127	Campbell C.	4,906
Payment under \$100 (1)	70	Compensation for damage to a vehicle—	
	55,411	Higgins T	1,299
	84,178	Compensation for loss of personal items—	
		Jewers C D	982
HEALTH		Payments issued for 3 days of non-paid leave at Christmas to employees who transferred to the Province under Labour Markets Development Agreement—	
Department		Anderson L	370
Compensation for Canadians infected with HIV from blood or blood products from 1978 onwards — (TB 813738 and TB 821428) (91 payments).	2,730,000	Bodaly M	328
Compensation for damage to a vehicle—		Boudreau A.	438
Lortie C	412	Brine D	350
Compensation for damage to employee's personal effects—		Chevarie M	328
Allen E.	1,500	Christian P	438
Laflamme L	695	Collette M.	327
Payments under \$100 (5)	279	Collins S	438
	2,732,886	Cormier P	516
		Doucet A.	438
HUMAN RESOURCES DEVELOPMENT		Duffy W	327
CORPORATE SERVICES PROGRAM		Fairweather J	520
Theft of camera used for presentation—		Foster G	618
Anala S.	250	Francoeur P.	297
Theft of coat and personal effects—		Godin G	437
Fulton B	308	Goodwin D	328
Theft of briefcase—		Guay J	404
Martindale A	175	Hastey E	328
Client compensated for missing monies for overpayment—		Jones V	327
Seaman D.	150	Kierstead-Shanks B	618
Compensation for stolen luggage while on travel status—		Kinsella C.	328
Larose M	1,391	Lanteigne C	327
Compensation for damage to frames for glasses—		Lavoie P	327
Romanuk S.	105	Lawson D	328
Compensation for medical expenses—		Leboutillier P	327
Figura L	112	Leger D	520
Payments under \$100 (5)	291	Lemaire M	328
	2,782	MacKinnon L	437
		MacNeil B.	327
HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		Meehan D	328
Refunds issued due to phantom Records of Employment—		Morrison J.	437
Budgell G.	270	Parent M	327
Coffin C	315	Richard J.	520
Dean F	225	Robichaud C.	298
Dyson R	243	Robichaud L	328
Mills M	102	Robichaud L	297
Randell W	144	Roussel G	438
Stround C.	450	Roy C	327
Williams S	384	Savoie P	612
		Steward J.	312
		Talbot R	437
		Thériault C	328
		Vautour M.	438
		Violette M.	438

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Walker G	475	INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Walker S.	438	Department	
Refund of overpayment—		INDIAN AND INUIT AFFAIRS PROGRAM	
Dufresne R.	194	Replacement of topcoat at Government House	
Compensation for repair of personal vehicle		while on government business—	
used in the relocation of equipment to		Hanna W.	267
temporary office during ice storm—		Damage to servant's effects—	
Robert C.	162	Hines H.	270
Compensation for expenses incurred		Martin G A.	237
due to management decision to end		Payments under \$100 (6)	215
work-at-home positions—			989
Thierein L.	300	NORTHERN AFFAIRS PROGRAM	
Compensation to refund overpayment		Vehicle collision involving a Regional	
of employment insurance—		Director General and an employee—	
Whissel P.	828	Hearn K.	467
Compensation for phantom Record			1,456
of Employment problem—			
Bee W.	442	INDUSTRY	
Boyce D.	163	Department	
Coaten I.	100	Compensation for damage to a vehicle—	
Jewell B.	196	Fielding J.	315
Oro R.	196	Compensation for delayed baggage	
Zawada H.	132	arrival during a trip—	
Payment to British Columbia for		Freed J.	112
Canada Assistance Plan		Compensation for replacement of personal clothing—	
TB Decision 825222—		Excel Human Resources in trust for Hodgins C.	160
Ministry of Finance and Corporate Relations BC.	26,600,000	Excel Human Resources in trust for Rees K.	260
Compensation for breach of natural justice—		Compensation for union dues arrears owed—	
Dairn Owen S.	250	Association of Public Service Financial	
Compensation for late cancellation of contract—		Administrators—Gélinas A.	431
Nate's Delicatessen Inc.	900	Compensation for loss of luggage—	
Legal fee—		Vassilios M.	242
Public Service Alliance.	2,664	Payments under \$100 (11)	434
Settlement of civil suit—			1,954
Name withheld ⁽¹⁾	66,000	Atlantic Canada Opportunities Agency	
Reimbursement for student's LAN—		Refund of overcharged interest accruals—	
Kingsbury S.	400	Wall F D.	1,472
Compensation for incorrect		Darlington C.	322
overpayment recoupment—		Mahle K.	1,400
Daley KJ.	102	Arsenault A & V.	57
Payments under \$100 (26)	1,204	Nicholson C.	1,330
	26,702,575	PEI Gourmet Mushrooms Ltd.	524
INCOME SECURITY PROGRAM		Stolen property while on government business travel—	
Compensation for incorrect		Purchase T.	38
advice/information by the Compensation		Chiasson M A.	50
and Benefits unit relative to termination—		Compensation for damaged vehicle—	
Kalen S.	10,000	Shooner C.	567
Compensation for medical expenses—		National Bank of Canada (for payment to AVIS).	250
Halbert B.	392	Compensation from lost wages and personal injuries—	
Payments under \$100 (4)	299	Steeves J.	160
	10,691		6,170
	26,716,048		

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Canadian Space Agency		Gendron D	240
Payment under \$100 (1)	54	Giamei L	225
Statistics Canada		Hamill J C	180
Payments under \$100 (6)	354	Henderson J	111
	8,532	Home G	241
		Hunter S	135
JUSTICE		Jean Marc Darsigny TV Inc & Roger Landry	216
Department		Lamonde D	135
Garnishment (procedural errors)—		Lamotte J	160
Mahar M	1,040	Lefebvre D	125
Holman B	1,464	Lehoux F	125
MaCrae	254	Martel M	120
Compensation for salary & medical expenses due to illness—		Saint-Clet Municipality	573
McReary C in trust for Goreham M	5,449	Nguyen N	610
Payment for costs incurred in relation to witness protection—		Pelletier A	170
Calgary City Police	10,000	Proteau J L	500
Compensation for damage to personal effects—		Publicover J	299
Leduc G	185	Quan J	395
	18,392	Roberge J	200
Canadian Human Rights Commission		Rohrbach H	125
Purchase of a wheelchair for an employee in order to pursue his duties for the Commission—		Savard M	180
Maison André Viger Inc for De Césaire M	1,016	Tellier J	185
Supreme Court of Canada		Weekes G	358
Replacement of suit—		Compensation for loss of personal property—	
Roy Y	594	Baily J	108
Tax Court of Canada		Blanchard L	477
Compensation for damage to clothing—		Cardinal W H	132
Sarchuk Hon Judge	1,000	Gillis C	203
Payment under \$100 (1)	95	Gourlay F	135
	1,095	Guilbault R J R	1,883
	21,097	Jarrett R J	196
		Kaniak L	117
		Knowlton C	377
		Kormos L	167
		Lafervee J	345
		Langevin M	58,908
		Leger P A	407
		Lentz C D	413
		Lummers L G	135
		Mala B	118
		Proulx R	624
		Rhyndress B M	3,489
		Robinson N	450
		Satalic A A	293
		Smith E	4,335
		Stevenson A	440
		Singh C	321
		Wedd D	319
		Zybring C	494
		Financial Compensation—	
		Belkosky P	164
		Bernier J J R S	159
		Broughton A	253
		Dr Sandra West re: Mayo B C	2,937
		Emlaw S	250
		Fleurant Y	202
		Gilbert K	185
		Gosselin M	231
		Greentree A	236
		Growling Strathy & Henderson re:	
		Amdu Road Landfill site	321
		Halpenny D	220
		Keyes W	735

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Kewen Environmental Ltd	258	Compensation for damage to motor vehicles—	
Leblanc & Royal Telcom	1,175	Charbonneau T.	234
Mackay D.	512	Dolene M.	419
MacKinnon G R.	119	Jerron B.	100
Ontario Ministry of Natural Resources	3,451	Simons F.	216
Payne L D.	2,500	Tivy B.	559
Peters F J.	252	Compensation of bank service charges—	
Popovich M J.	934	Sheehan D.	101
Provincial Treasurer Province of Manitoba	1,250,000	Compensation for legal fees—	
Radford K C.	130	El-Masry E.	271
Rettie M.	1,434	Compensation for medical insurance costs—	
Sieu A.	341	St Laurent L.	117
Stout R.	250	Compensation for grievance settlement—	
Taylor A.	179	Name withheld ⁽¹⁾	2,000
Thomson R J.	24,366	Compensation for lost deposit—	
Valois J.	173	Grzesiowski R.	1,260
Vickery S.	404	Compensation for malfeasance on the part of an employee—	
Wawanesa Mutual Insurance	9,637	Laing V.	500
Young B.	4,487	Payments under \$100 (77)	4,607
Payments under \$100 (49)	2,754		15,751
	1,456,365		
NATIONAL REVENUE		NATURAL RESOURCES	
Compensation for damaged clothing and personal effects—		Department	
Anderson L.	130	Compensation for Alberta Health Care expenses—	
Beauchamp S.	147	Lipinski D H.	189
Bélanger M.	194	Compensation for damages to a vehicle—	
Chartrand J.	160	Drouin Y.	449
Cyr M.	100	Compensation for damages to eye glasses—	
Désilets R.	100	Hicks T.	248
Essiambre L.	106	Compensation for damages to personal clothing—	
Jarvin C.	399	Contestabile E.	182
Lefebvre N.	113	Compensation for the loss of personal items—	
MacGillivray I.	108	Martin J T.	789
Mackenzie N.	110	Payments under \$100 (6)	233
Martin S.	173		2,090
Nagus A.	500	PRIVY COUNCIL	
Ransome R.	120	Department	
Rheault P.	115	Compensation for damaged	
Thompson J.	182	clothing while on duty—	
Compensation for lost/stolen personal effects—		Boucher J.	184
Orieux M.	170	Compensation for funeral expenses—	
Compensation to taxpayer as a result		La Fabrique de Saint-Bernard	6,880
of incorrect information—		Saint-Bernard Municipality	12,356
Renouf T.	120		19,420
Compensation for cancellation of trip as a result		Canadian Transportation Accident Investigation and	
of operational requirements—		Safety Board	
Caroll N.	161	Compensation for damage to clothing—	
McLay T.	545	Van Gogh K.	54
Sarumi L.	496	Compensation for damage to eye glasses—	
Compensation for travel costs		Riggs C.	649
as a result of ice storm—			703
Surprenant A.	995	Chief Electoral Officer	
Compensation for parking		Damage to fuel tank while enumerating—	
as a result of relocation—		Esch K.	350
Barr J.	123		20,473

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
PUBLIC WORKS AND GOVERNMENT SERVICES		Compensation for damage to contractor's vehicle—	
Department		Sunset Plumbing & Heating Ltd	523
SUPPLY AND SERVICES PROGRAM		Compensation for damage to a private citizen's vehicle—	
Compensation for late processing of payment—		Harvey T	100
Mathieu G	184	Payments under \$100 (58)	2,858
Payment under \$100 (1)	48		21,295
	232	National Parole Board	
SOLICITOR GENERAL		Payment for a rent deposit made prior to being ordered	
Correctional Service		into Statutory Release Residency—	
Compensation for employee's personal effects lost		Taylor N	550
or damaged while on duty—		Royal Canadian Mounted Police	
Berar J	148	<i>Authority—PC 1991-8/1695</i>	
Brown B	256	Damage to glasses or contacts—	
Budget Car Rental for MacInnes P	150	Arbour J	151
Collins S	1,988	Beauregard J A C C	175
Desrochers H	104	Bohlken B	160
Dickson A	250	Chaulk R T	198
Dumaine C	143	Cousineau M	107
Goyette A	316	Elhatton S	368
Hartley L	115	Fleet B	239
Henriques M	333	Forrest W	128
Kennedy L	100	Francis R	296
Lagrandeur D	150	Gibbons D	159
Lajeunesse L	368	Hébert J	212
Lalonde M	208	Kramer E	150
Leigh R	138	L'Abbé A	160
Lilly R	1,698	Legault J	216
Lilly R	350	McCarthy M	100
McKenzie G	1,080	Schmaltz M A	132
McKenzie G	746	Stoner R	185
Mitsh M	128	Welcher J	166
Ouellette D	195	Woods L	138
Paquet S	300	Damage to personal apparel/effects—	
Penny A	250	Anderson W J	362
Phillips F	144	Arbez D M	256
Pigeon S	217	Arseneau B	236
Quesnel M	331	Attew D A	236
Roberge G	335	Beck R J	454
Sacrey O	168	Benoit G	349
Sauriol G	349	Burt D C	298
Senior D	540	Cebryk D M	165
Soosay V	328	Dekok H	560
Staley L	615	Del Zoppo A	193
Stitt D	199	Giczi J	249
Thibault J	375	Gladue F	151
Tooley P	254	Guilcher T	445
Tucker M W	270	Hopwood-Jones B	999
Waller R	195	Hundt R	141
Watson K	104	Killaly L	137
Weatherhead-McCoy S	107	Labonté C	107
West Auto Body Ltd for MacInnes P	2,381	Lake G M	551
White T	888	Lamontagne Y J	377
Settlement agreement on loss of wages—		Martel R	247
Gilfillan G	500	Notley R W	190
		Pelletier J	189
		Pepin L	140

EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Powell R S	380	Lindsay & Associates	456
Rideout W	194	Lukca M	100
Rochette P	465	Stagg Marks & Mills in trust for Parsons S	1,270
Rupa S	100	Sullivan S	472
Sangster M	212	Travis F	110
Stuart L E	153	Turner G & Turner J	4,145
Thandt M	208	Turner L	858
Damage to personal/private property—		Wearmouth D	157
April C	119	Loss of income/money—	
Boreal Art and Framing for Beaulieu M F	110	Mike Stairs General Contracting Ltd	8,000
Cunneyworth W	561	Compensation for expenses/wages—	
Dave Miller Trucking (1977) Ltd for Musgrove P	280	Wearmouth D J	322
Devigne M	170	Negotiated settlement—Professional services—	
Drisdelle J	283	Urquhart S D & Urquhart C A	4,348
École de la Découverte-St Sauveur	1,046	Negotiate retirement settlement—	
Foot H	161	Taker E	25,000
Francoeur R	545	Negotiated settlement—Alternate dispute resolution—	
Franey J	305	Aulie R	3,145
Gagnon B	453	Balak G	5,850
Gourley C	464	Birthwistle P	25,000
Hira S	250	Donison J	25,000
Hoeg D	142	Dubeau P	60,000
Johnston M	2,000	Fritz J	800
Kamloops House Doctor	455	Hart T	1,027
Kedlac T	217	Hepner R	1,507
Litwinski J	250	Huddle B	6,475
Lucas E	322	Koscielny B	16,280
Luigi's Contracting	412	Lemieux J	10,000
MacEachern T	666	McCool J (P10-1257-S1365)	25,000
MacKenzie Place Hi-Rise	232	McKay A	25,000
Magnum Glass & Door	339	McKellar N	8,800
McNamara J	168	Nesrallah B	25,000
Mel-City Sales (1979) Ltd	469	Paizen C	3,400
Naegha Zhia Inc for McArthur D	243	Poitra G	985
Nardini G	107	Popik W	8,625
Nordegg Fire Department	316	Raven Allen Cameron & Ballantyne for Savoie M T	1,360
Norman R	300	Raymond C	20,165
Nyland G	167	Riou J	30,000
Precious Blood Perish	117	Savoie M T	20,000
Quach K	283	Statnyk M S	54,110
Saganski P	105	Card J	40,478
Smith G	3,741	Dubeau P	10,000
Terrillon C	533	Harris B	25,000
Veilleux G	531	Ross K	39,604
White-Kaps Motel & Camping	238	Wells A	99,072
Damage to personal vehicle—		Names withheld (11 cases) ⁽¹⁾	373,470
Gilbert J	802	Negotiated discharge settlement—	
Guy L	1,426	Cowan G	40,040
Hamelin D	925	Inkster O	11,360
Kingston H & RW Kelly & Sons Ltd	100	Ladouceur K	5,040
Li H	100	Settlement for retirement allowance—	
Quesnel M	528	Sheehy V	16,836
Wasylenki M	421	Settlement for harassment charge—	
Reimbursement of costs/expenses—		Ackroyd Piasta Roth & Day in trust for Leach G	2,000
Dauncey E	110	Payments under \$100 (200)	15,896
Eagle Creek Motor Products Ltd for Faprise C	700		1,136,781
Easton D	594		1,158,626
Hawkins B	228		

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
TRANSPORT		VETERANS AFFAIRS	
Department		Department	
Personal injury due to		VETERANS AFFAIRS PROGRAM	
fall on escalator—		Compensation for damage to vehicle—	
Fewer D	207	Pieroway K	116
Reimbursement of expenses incurred while on travel status—		Rai K	183
Gilligan B	104	Compensation for damage to clothing and personal effects—	
Compensation for settlements of Supplementary Death		Fogarty D	315
Benefit coverage—		Hill-Smid D	2,484
Estate of Andoney D	156,250	Manovich A	712
Estate of Szkopiec J	86,500	Tandon U	250
Estate of Dabideen R T	106,000	Wall F	196
Estate of Melanson E T	156,250	Zulauf S	185
Estate of Morey J R	149,250	Compensation for damages to eyeglasses—	
Estate of Thomas S J R	128,000	Grant A	281
Estate of Pfinder J	66,500	Anczurowski J	293
Compensation for grievance settlement—		Farah E	180
Sitter R	1,578	Gaudin F	220
Compensation for settlement of harassment complaints—		Lerou Y	130
Names withheld (5 claims) ⁽¹⁾	24,516	Compensation for damage to luggage—	
Payment of compensation under the		Gregory R	103
<i>Canadian Human Rights Act</i> —		Smith J	101
Buchan M	2,000	Compensation for costs related to	
Settlement for lost wages during		conveyance of title—	
a harassment investigation—		Alexander Y	1,973
Cullen L	826	Payments under \$100 (9)	513
Compensation for misinterpretation of the guaranteed			8,235
home sale program—			
Ouellet C	20,000	Total	33,342,490
Payments under \$100 (6)	247		
	898,228		
TREASURY BOARD			
Secretariat			
CENTRAL ADMINISTRATION OF THE PUBLIC			
SERVICE PROGRAM			
Evaluation of the Government of Canada			
Workplace Charitable Campaign—			
United Way Ottawa-Carleton	25,000		

⁽¹⁾ Name withheld in accordance with terms of settlement.

COURT AWARDS

This statement provides, by ministry and program, details for all Court awards paid in the current fiscal year.

COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
AGRICULTURE AND AGRI-FOOD		INDIAN AFFAIRS AND NORTHERN DEVELOPMENT	
Department		Department	
<i>Authority—Court of Queen's Bench of Alberta</i>		INDIAN AND INUIT AFFAIRS PROGRAM	
9401-12626		<i>Authority—Federal Court Award T-1878-90</i>	
Settlement reached under a judicial mediation—		Compensation for encroachment on surrendered land—	
MacLeod, Dixon in trust for Larter Feeders Ltd	85,000	Snarch and Allen in trust for Semiahmoo Indian Band	3,100,000
		<i>Authority—Federal Court Award T-4178-78</i>	
CITIZENSHIP AND IMMIGRATION		Payment of damages for breach of fiduciary	
Department		duty with respect to mineral rights	
<i>Authority—Federal Court of Appeal Award A-373-89</i>		in Indian Reserve 172—	
Legal cost—		Ratcliffe & Company in trust for Blueberry River	
Lerner & Associates, Barristers & Solicitors in trust		Indian Band and the Doig River Indian Band	147,000,000
for Medawi V L	2,264	<i>Authority—Federal Court Award T-1678-88</i>	
<i>Authority—Federal Court of Canada Trial Division</i>		Whether contracted out employees are Public	
IMM-2761-96		Servants—	
Legal cost—		Payment of salary and benefits	
Ogunfowora O P	750	Thomas, W C & Peguis Band	103,013
<i>Authority—Federal Court of Canada Trial Division</i>			150,203,013
IMM-4509-97			
Compensation for unnecessary inconvenience and expense		INDUSTRY	
toward an applicant and his counsel—		Department	
Ferguson, Barnwell in trust for Cassells J H	400	<i>Authority—Quebec Provincial Court Award</i>	
	3,414	500-5-29860-978	
Immigration and Refugee Board		Compensation for damages to reputation—	
of Canada		Marois C & Gaumond L	125,000
<i>Authority—Province of Quebec Award 127,643.02</i>			
Payment of damages for		JUSTICE	
non-reappointment—		Department	
Cain Lamarre Wells in trust for Fleury J-V	20,000	<i>Authority—Ontario Provincial Court 5252/94</i>	
	23,414	Payment made due to unnecessary mistrial, abuse of process	
		motion granted to the defense—	
FISHERIES AND OCEANS		Skurka & Pringle in trust for Ahmad J	6,000
Department		<i>Authority—Ontario Provincial Court</i>	
<i>Authority—Federal Court Award T-168-92</i>		Payment made because of a trial delay—	
Compensation for cancellation of Seal Licence—		Pinkofsky, Lockyer in trust for Wilson-Chanderloo C.	1,000
Hennebury M W in trust for Puddister Trading	82,216	<i>Authority—Federal Court Award A-250-97</i>	
		Motion for Appeal was dismissed—	
HUMAN RESOURCES DEVELOPMENT		Cappellani S	500
Department			7,500
CORPORATE SERVICES PROGRAM		Canadian Human Rights Commission	
<i>Authority—Federal Court Award T-1944-96</i>		<i>Authority—Federal Court Award T-2765-96</i>	
Legal cost—		Payments following a judicial review—	
Munro J	500	Zundel E	1,750
INCOME SECURITY PROGRAM			9,250
<i>Authority—Federal Court Award T-1977-94</i>			
Legal cost—			
Lavigne R.	1,056		
	1,556		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
NATIONAL DEFENCE		<i>A-647-96</i>	
Department		Duncan & Craig	
<i>Authority—Provincial Court Award Queen's Bench</i>		Penner, Brent	1,488
<i>New Brunswick #F/C/530/94</i>		<i>A-896-96</i>	
Cost awarded with respect to a motor vehicle accident—		Felesky, Flynn in trust	
Ashfield Dewitt Leblanc & Yerxa Barristers & Solicitors		Canada Safeway Limited	2,304
in trust for King S & King W	330,075	<i>T-550-90</i>	
<i>Authority—Supreme Court of British Columbia</i>		Felesky, Flynn	
<i>84161.026</i>		Kuhn, Walter	1,918
Cost awarded with respect to a motor vehicle accident—		<i>T-2386-83</i>	
Crease Harman in trust for Fenn L.	81,691	Felesky Flynn	
	411,766	R & W Such Holdings Ltd.	4,785
		<i>T-548-90</i>	
NATIONAL REVENUE		Felesky, Flynn in trust	
<i>Authority—Alberta Provincial Court</i>		Weedon, Michael G	3,000
<i>8803-8312</i>		<i>T-2896-89; T-3322-90; T-3323-90</i>	
Thorsteinssons in trust		<i>A-475-94; A-476-94; A-477-94</i>	
Bourbonnais, Roger M	4,149	Fraser & Beatty	
<i>Authority—Ontario Provincial Court</i>		Fibreco Pulp Inc	90,091
<i>92227/95</i>		<i>T-461-88; A-243-93</i>	
Nellegan & Power in trust		Fraser & Beatty in trust	
QL Systems Ltd.	10,166	Stevenson & Hunt.	30,000
<i>Authority—Saskatchewan Provincial Court</i>		<i>A-361-93</i>	
<i>CA-2473</i>		Giesbrecht, Griffin & Funk	
Deloitte & Touche		Lao, Vincent	9,981
Williston Wildcatters Oil Corporation	883	<i>T-4829-81; T-983-85</i>	
<i>Authority—Federal Court of Canada</i>		Goodman, Phillips & Vineberg in trust	
<i>A-15-94</i>		Canadian Reynolds Metals Company Limited	53,018
Armstrong, Nikolich		<i>T-434-90</i>	
Dale, Bernard & Peter	4,662	Hutchins, Soroka & Dionne in trust	
<i>T-703-90; T-704-90</i>		Grand Chief Michael Mitchell.	293,992
Bennett, Jones, Verchere		<i>A-192-96</i>	
Suncor Inc	4,198	Joli-Coeur, Lacasse, Lemieux, Simard, St-Pierre	
<i>T-2249-90; T-2252-90</i>		Crete, Jean-Gilles	5,869
Berg, Kennedy, Cleaver, Broad		<i>T-2869-92</i>	
HRGA, Richard G (et al)	7,408	Lapointe, Rosenstein in trust	
<i>A-592-94</i>		Tom Baird & Associates Ltd	4,407
Bull Housser & Tupper in trust		<i>A-88-95 to A-93-95</i>	
Highland Foundry Ltd.	1,249	Lawson, Lundell, Lawson & McIntosh in trust	
<i>T-1582-89; A-57-93</i>		Brill, Richard (et al)	11,622
Chalker, Green & Rowe in trust		<i>V02712</i>	
Hickman Motors Limited	25,000	Longley, Blair T	3,929
<i>A-486-93; T-1879-91</i>		<i>T-3480-90</i>	
Channan, K K		Lucas, Bowker & White	
Carlile, Grace M	22,021	Pardee Equipment Limited	1,561
<i>A-392-91</i>		<i>A-262-95</i>	
Davis & Company		McCarthy, Tétrault in trust	
Greenway, W Mack	8,151	Nassau Walnut Investments Inc	1,596
<i>T-2420-85; T-532-89; T-533-89; T2520-88</i>		<i>T-2405-88</i>	
<i>A-464-93; A-445-93; A-444-93; A-607-94</i>		McMillan Binch in trust	
Desjardins, Ducharme, Stein, Monast in trust		Templeton, Charles B.	1,642
National Bank of Canada	31,930	<i>T-335-89</i>	
<i>A-52-97</i>		Melnyk & Company	
Desjardins, Ducharme, Stein, Monast		Toma, Andrew R.	3,931
Seguin, Marc	13,407	<i>A-866-96</i>	
		Michael Kaylor in trust	
		Tom Baird & Associates.	2,546

10. 26 PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
A-641-96; A-642-96		92-462(IT)G to 92-465(IT); 92-488;	
Normand Carrière in trust		92-574 & '92-575(IT)G '92-472(IT)I & 92-595(IT)I	
Sabourin, Madeleine	125	Basman, Smith in trust	
Lacroix, Manon	125	Goland, Borukh (et al.)	4,300
A-568-96		97-535(IT)I	
Osler, Hoskin & Harcourt in trust		Baudoux, Gary A	50
McNabb Family Trust	1,050	93-1955(IT)G, 93-1964(IT)G, 93-1953(IT)G	
T-1947-86		Beach, Hepburn in trust	
Parlee, McLaws in trust		Hepburn, Lyle R (et al)	4,949
Oro Del Norte, S A	60,500	94-2189(IT)G	
T-3122-92		Beach, Hepburn in trust	
Phillips, Donald	796	Luciano, Carmelo	3,933
A-423-96		97-63; 97-64; 97-66; 97-70; 97-60(IT)G	
Scott & Aylen in trust		Bennett, Jones, Verchere in trust	
Fraser, Alan R	11,647	Novartis Limited	500
A-52-97		95-1749(IT)G	
Seguin, Marc	159	Berge & Company	
A-588-96		Rogers, Barbara J	3,696
Taylor McCaffrey in trust		94-3118(IT)G; 94-3119(IT)G	
Sontag, Kenneth N	1,000	Blois, Nickerson & Bryson in trust	
A-147-97; A-178-97; A-205-97		Badik, Chater (et al)	1,930
Thorsteinssons in trust		95-1080(IT)G, 95-1078(IT)G	
Global Communications	7,465	Brans, Lehun, Baldwin in trust	
A-623-96		Anderson, John & Joann	1,950
Thorsteinssons		95-2293(IT)G	
Larsson, Lars Eric	21,785	Brouillette, Charpentier, Fournier, Dozois, Fortin	
A-651-96		Lecompte, Léo	1,350
Thorsteinssons		96-1698(IT)I	
Mastri, Michael & June	42,309	Brown, Neil	300
T-1288-92		92-264(IT)G	
Tremblay, Bois Mignault & Lemay		Bull Housser & Tupper in trust	
Mercier, Marcelle	51,845	Highland Foundry Ltd	3,197
Authority—Tax Court of Canada awards and court		95-2202(IT)G, 95-2208(IT)G	
costs with respect to the Income Tax Act		Bull, Housser & Tupper in trust	
Authority—Awards:		Hughes Homes Inc (et al)	3,887
95-3056(IT)G		95-1074(IT)G, 95-1075(IT)G	
Aikins, MacAulay & Thorvaldson		Cassels, Brock & Blackwell	
Kornberg, Lela	3,129	Fraser, Diana C	1,741
97-1344(IT)I		Fraser, Norma C	1,741
Alarie, Legault, Beauchemin, Paquin, Jobin & Brisson		94-2924(IT)G	
Tardif, Claude	700	Cassels, Brock & Blackwell in trust	
96-1183(IT)I		Hassanali, Estate of Count Sajan	9,020
Ali, Faiyas	50	94-918(IT)G	
96-2368(IT)I		Code, Hunter, Wittmann	
Andrea, Solomos in trust		APL Oil and Gas Ltd	2,715
Bakopoulos, Elias	870	96-1337(GST)G	
92-2503(IT)G, 92-1725(IT)G		Craig J. Wilson in trust	
Armstrong, Nikolich		Arcari, Luciano	400
Dale, Bernard & Peter	14,853	96-1778(IT)I	
97-405(IT)I		Cuelenare, Hunter, Miller in trust	
Arnold, Richard W	100	Bassendowski, Melford	1,150
97-1294(GST)I		93-2745(IT)G; 93-2744(IT)G	
Balicki, Arnold L	125	Daley, Black & Moreira in trust	
92-405(IT)G; 92-404(IT)G		Aylward, Ronald & Dorothy	6,443
Barr, Wensel, Nesbitt, Reeson in trust		96-665(IT)G, 96-666(IT)G	
Minde, Helen & James	2,428	Daley, Black & Moreira in trust	
		Endres, Henry & Louise	5,600

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
95-150(IT)G		94-3171(IT)G, 94-3172(IT)G	
Daley, Black & Moreira in trust		Foger, Rubinoff in trust	
Mihelakos, James	1,300	Dhillon, Mukhtiar Singh & Grewal, Rajinder Singh	4,479
94-2532(IT)I, 94-2531(IT)I		95-2849(IT)G, 95-2853(IT)G	
Daley, Black & Moreira		Foger, Rubinoff	
Rowe, Robert J B & Carolyn	1,500	Weber, Robert & Patricia	2,443
97-445(IT)I		94-2562(IT)G	
Daley, Black & Moreira in trust		Fontaine, Desy & Associes	
Williams, Shelley	500	Tanguay, Brigitte	1,233
96-174(IT)G		95-3664(IT)G	
David J Thrasher in trust		Fraser & Beatty in trust	
Advanced Agriculture Testing Inc	1,600	Myers, James D	4,498
96-3730(IT)I		95-1345(IT)G	
Dawson, Donald	38	Gamble & Garbe in trust	
92-1274(IT)G		Deuce Holdings Limited	5,489
DeBlois et Associes		96-730(IT)I	
Boulangerie St-Augustin Inc	6,023	Ganski, Ewa	650
96-1237(IT)I		96-729(IT)I	
Després, Perreault		Ganski, Jerzy	150
Gervais, Denis	650	93-3271(IT)G	
96-1017(IT)I		Genest, Murray, Desbrisay, Lamek in trust	
Dixon, Mark C.	1,815	Freedman Holdings Inc	3,738
96-2410(IT)I		93-802(IT)G	
Ellis, James Douglas	255	Gilvesy Enterprises Inc	6,743
96-1469(IT)G; 96-1471(IT)G; 96-1472(IT)G		95-1748(IT)G	
Elman, Kuna in trust		Goodman and Carr	
Lawrence, Jon (et al)	7,647	Carlson, Orjan	2,664
96-3331(IT)I		96-2265(IT)I	
Evelyn R Schusheim in trust		Green, George	650
Geotech Contracting Ltd.	650	95-1260(IT)I; 95-2954(IT)I; 95-1261(IT)I; 95-2931(IT)I	
95-3810(IT)G		Harradence, Longworth, Logue & Harradence	
Felesky, Flynn in trust		Bloski, Gloria	700
Banff Lifts Ltd.	3,810	Bloski, Metro	1,300
96-1454(IT)G		93-717(IT)G	
Felesky, Flynn		Hanson, Hashey	
Boston, Dale	2,305	King Rentals Limited	3,181
95-2711(IT)G		96-4149(IT)I	
Felesky, Flynn in trust		Haymour, Keohane in trust	
Bouvry Exports Calgary Ltd.	3,550	Gammage, Robert Keith.	500
96-961(IT)G		95-45(IT)G	
Felesky, Flynn in trust		Hickson, Martin, Blanchard	
Canada Safeway Limited	1,448	1229-1605 Quebec Inc	5,100
96-245(IT)G		95-2979(IT)G	
Felesky, Flynn		James N Aitchison	
Erickson, Lloyd	1,150	Milton, Clifford A.	1,546
94-109(IT)G		96-903(IT)I; 96-910(IT)I	
Felesky, Flynn		Joli-Coeur, Lacasse, Lemieux, Simard, St-Pierre	
Flexi-Coil Ltd	11,026	Denis Beaumier Ltee (et al)	653
96-1377(IT)I		96-1786(IT)G	
Felesky, Flynn in trust		Jones, Emery & Company	
Mullie, Felix M	650	Lamla, Herbert Ewald	2,550
96-4060(IT)I		97-2565(IT)G	
Felesky, Flynn in trust		Jones, Emery, Hargreaves, Swan & Hall	
Sadler, William Douglas	1,057	Tourinvest Company Limited	400

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
97-403(IT)I		96-3907(IT)I	
Joseph, Anthony R	650	Ménard, Mageau, Valiquette	
96-607(GST)I		Jolicoeur, Bernard	977
Kenneth R Hauser Law Corporation in trust		95-2624(IT)G	
Quesnel & District Minor Hockey	1,340	Ménard, Mageau, Valiquette in trust	
95-2970(IT)G		Les Placements Niod Inc	2,856
King, Arthur W	1,531	96-895(IT)I; 96-896(IT)I	
92-731(IT)G		Michael Housley in trust	
Koskie, Minsky in trust		Howard, Ian & Davis, Dale	500
Tordale Developments Limited	6,944	96-538(IT)G	
96-4055(IT)I		Michael J Beninger in trust	
Ladner Downs in trust		Jones, Robert K	1,350
Barker, Robert K	812	95-1246(IT)G	
94-3173(IT)I		Michael J Beninger Law Corporation	
Lang, Michener in trust		Denthor Developments Ltd	1,736
Hrab, Michael	1,250	94-747(IT)G	
94-2311(GST)G		Milner, Fenerty in trust	
Lawson, Lundell in trust		Kracych, Raymond D.	3,245
City University	3,903	96-460(IT)I; 96-459(IT)I	
96-3715(IT)I		Monk, Goodwin in trust	
MacIntosh, MacDonnell & MacDonald in trust		Chartrand, Lorraine	350
Sponagle, Barry	931	Chartrand, Larry	650
96-4584(IT)I		94-2087(IT)G	
MacPherson, Leslie & Tyerman		Morgan, Lilian Mary	425
Beukers Agro Services Ltd	500	95-2267(IT)I	
97-593(IT)I		Munro, Linda	482
MacPherson, Leslie & Tyerman		95-183(IT)I	
Ukrainetz, Jack	500	Myles, Gordon H	337
93-417(IT)G		96-1393(IT)G	
McCarthy, Tétrault in trust		Noel, O'Neill & Urquhart in trust	
Nassau Walnut Investments Inc	2,200	Robichaud, Roger	3,990
95-30(IT)G		94-990(IT)G	
McDonald & Hayden in trust		Ogilvy, Renault	
Satin Finish Hardwood Flooring (Ontario) Limited	20,042	Consoltex Inc	17,361
94-2911(IT)G		92-1697(IT)G	
McDonald & Hayden		Ogilvy, Renault in trust	
Taylor, Leonard	1,600	Paquet, Louis	2,779
95-3661(IT)G; 95-3660(IT)G		89-1182(IT)O	
McDonald, Ross in trust		Ornes, William J.	263
Cameron, John & Johnstone, John	1,800	94-1119(IT)G	
91-786(IT)I		Osler, Hoskin & Harcourt	
McDougall, Ready		Glenex Industries Inc	75,000
Sokwaypnace, Charles	171	96-34(IT)G	
91-2298(IT)G		Osler, Hoskin & Harcourt	
McKinnon Carstairs		Noble, Herbert B	650
Anderson, Estate of Merle	5,572	94-1755(GST)G	
94-2839(IT)I		Oxford Frozen Foods Limited	1,914
McNamara, Pizzale in trust		96-4527(IT)I	
Henderson C, Richard W	708	Patterson, Palmer, Hunt, Murphy in trust	
94-2777(IT)G		Jardine, Brian	700
Mellor and Anderson		95-779(IT)G	
Jordan, Albert Lorne	7,973	Parlee McLaws in trust	
94-174(IT)G		Molstad Development	3,836
Ménard, Mageau, Valiquette in trust			
Administration Gilles Leclair Inc.	3,631		

COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
96-3592(IT)I		96-688(IT)G, 96-851(IT)G, 95-4162(IT)G, 95-4164(IT)G	
Priel, Stevenson, Hood & Thornton		Singleton Murphy in trust	
Watt, Dorla M	575	Smith, Dale; Perry, Toby; Kelley, Stanley W.;	
94-2176(IT)G		Smith, Clare	1,641
Quain, Dioguardi in trust		93-1228(IT)G	
Cheng, John	3,445	Smith, Lyons in trust	
94-1591(IT)G		Lixo Investments Limited	30,390
Quain, Dioguardi in trust		96-4350(IT)I	
Lager, David A	2,342	Spence, Donald	280
96-4504(IT)I		95-1361(IT)I; 95-1362(IT)I	
Rasmussen Starr Ruddy in trust		Stacey, Glenn (et al)	26
Andrew Trevitt Racing	541	97-1976(IT)G	
96-3929(IT)I		Stahl, Alexander	500
Raven & Allen in trust		97-152(IT)I	
Emmerson, Josée	1,022	Theresa A McLenaghan in trust	
96-936(IT)G, 96-937(IT)G		Sims, Donald	350
Ravinski, Ryan		93-554(IT)G	
Lancot, Michel	2,529	Thorsteinssons in trust	
97-93(IT)I		Crompton, Leonara A.	1,768
Ravinski, Ryan		93-556(IT)G	
Lombardi, Antonio	973	Thorsteinssons in trust	
95-3962(IT)I		Crompton, Robert G	5,955
Rejean Beaudoin in trust		96-718(IT)G; 96-1598(IT)G	
Ouellette, Léopold	2,162	Thorsteinssons in trust	
95-3539(IT)G; 95-3541(IT)G		Global Communications Limited	3,214
Reino, Conte & Associates in trust		94-1944(IT)G	
Colangelo, Giuseppina	2,339	Thorsteinssons in trust	
Colangelo, Luciano	2,339	Rand, Dellis	3,150
96-2608(IT)I		94-1512(IT)G	
Richmond, Nychuk in trust		Thorsteinssons in trust	
Kryski, Edward J	650	Wright, The Estate of Stanley	5,420
94-2086(GST)G		96-2359(IT)I	
Roy Wise in trust		Truchon Girard in trust	
Irving A Burton Limited	2,386	Boucher, Alain	654
96-1467(IT)G		93-982(IT)G	
Rudderham Chernin Law Office Inc in trust		Weir, Bowen in trust	
Wheeliker, George (et al)	5,364	Bergman, John	2,730
96-3597(GST)I			1,312,229
Ruhl, Wayne	500		
96-1511(IT)G			
Sampson, McDougall in trust			
Corsano, Gary	5,886		
95-1859(IT)I			
Sampson, McDougall in trust			
Foulds, Joella	3,125		
94-550(UI)			
Sanderson & Karpish			
Smith, Eunice	25		
94-2372(IT)G			
Shostack, Dorsey, Frankel, Kligerman			
Druckman, Paul	2,031		

PUBLIC WORKS AND GOVERNMENT SERVICES

Department

REAL PROPERTY SERVICES PROGRAM

Authority—Supreme Court of British Columbia

C945142

Dispute settlement between BC Hydro and PWGSC—

BC Hydro 178,773

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
SOLICITOR GENERAL		TRANSPORT	
Correctional Service		Department	
<i>Authority—Federal Court Award T-79-91</i>		<i>Authority—Federal Court of Appeal A-151-96</i>	
Payment for damages and loss of earnings capacity in relation to physical injury sustained while on federally owned property—		Payment of legal fees awarded in accordance with section 3(1) of the <i>Public Harbours and Port</i> <i>Facilities Act</i> pursuant to which Government Wharves Regulations have been passed—	
Karam Greenspon in trust for McGuire P	82,553	St Lawrence Cruise Lines Inc	23,729
<i>Authority—Federal Court Award T-2565-93</i>		Total	152,593,581
Payment for damages and costs relating to the search of a trailer during a private family visit—			
Douglas R Haunts in trust for Nurse L	5,000		
<i>Authority—Ontario Court Award 10982/97</i>			
Payment of the costs of the proceedings in relation to the plaintiff's request for the court's intervention to prevent their incarceration in Kingston Penitentiary—			
Fergus O'Connor in trust for Beaudry M, Maikantis P Twins J and Williamson D	25,000		
Elizabeth Thomas in trust for Beaudry M, Maikantis P Twins J and Williamson D	25,000		
<i>Authority—Ontario Court Award 7951996</i>			
Payment for damages and costs relating to the loss of personal property—			
Brenn J	82		
	137,635		

SECTION 11

1997-98

PUBLIC ACCOUNTS OF CANADA

Federal-Provincial Shared-Cost Programs

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FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, and this even if there is no expenditure in a given year.

An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS (in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
AGRICULTURE AND AGRI-FOOD				
Department				
Big Game Crop Damage Compensation Program . . . . .	...	...	...	...

Canada Agriculture Infrastructure 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	14	9
	<i>157</i>	<i>129</i>	<i>252</i>	<i>141</i>
Crop insurance and waterfowl	149	745	455	1,712
	88	692	388	1,617
	<i>1,290</i>	<i>22,521</i>	<i>6,066</i>	<i>22,600</i>
Crops Sector Companion Program . . . . .	...	...	...	...

Economic and regional development agreements . . . . .	...	...	...	171
	...	...	...	674
	<i>6,740</i>	<i>27,545</i>	<i>33,040</i>	<i>32,296</i>
Enhanced Income Protection for Producers of Edible Horticulture Products . . . . .	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...
...	...	...	314	...	...	314	...	...	314(f)
...	...	3,163	20,103	14,619	...	37,885	...	...	37,885
...	...	4,233	5,833	805	...	10,871	...	...	10,871
...	...	7,396	25,936	15,424	...	48,756	...	...	48,756
...	...	1,585	...	...	...	1,585	...	...	1,585
...	...	4,713	...	...	...	4,713	...	...	4,713
...	...	27,100	...	...	...	27,100	...	...	27,100
...	...	...	11,170	...	...	11,170	...	...	11,170
...	...	...	8,722	...	...	8,722	...	...	8,722
...	...	...	20,042	...	...	20,042	...	...	20,042
...	...	...	527	...	...	527	...	...	527
...	...	...	490	...	...	490	...	...	490
...	...	...	2,826	...	...	2,826	...	...	2,826
...	...	...	1,107	...	...	1,107	...	...	1,107
...	...	...	1,873	...	...	1,873	...	...	1,873
...	...	...	9,417	...	...	9,417	...	...	9,417
10	58	21	23	29	15	195	...	...	195
10	58	21	23	29	15	195	...	...	195
158	1,272	432	475	581	259	3,856	...	...	3,856
16,317	26,262	45,220	62,412	48,115	4,686	206,073	...	...	206,073
15,874	18,447	26,536	70,729	37,632	3,777	175,780	...	...	175,780
262,855	431,256	421,869	1,394,736	938,009	78,444	3,579,646	...	...	3,579,646
...
...	...	...	54,500	...	...	54,500	...	...	54,500
...	...	...	109,000	...	...	109,000	...	...	109,000
4,319	...	...	...	...	...	4,490	...	...	4,490
5,705	...	...	...	...	...	6,379	...	...	6,379
41,681	...	12,797	13,169	8,676	19,555	195,499	...	...	195,499
...
...
...	2,381	...	...	...	767	3,148	...	...	3,148(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Grants to Apple Producers under the National Transition Fund .....	...	...	...	...
	...	...	264	...
	...	...	264	...
Grants to organizations under the Safety Net Companion Programs .....	...	...	...	...
	...	...	...	1,500
	...	...	...	1,500
Green plan .....	...	...	...	...
	193	251	245	224
	636	848	1,152	1,056
Gross revenue insurance plan .....	...	2	...	...
	...	10	12	84
	...	9,813	2,315	4,882
Net Income Stabilization Account	121	2,084	1,297	1,043
	57	1,834	1,105	938
	326	7,754	3,688	3,548
New Brunswick Debt Refinancing Program .....	...	...	...	129
	...	...	...	181
	...	...	...	424
Payments in connection with the <i>Farm Income Protection Act</i> Canada/Nova Scotia Apple Industry Development Fund .....	...	...	74	...

	...	...	74	...
Payments in connection with the <i>Farm Income Protection Act</i> Net Income Stabilization Account	41	1,924	614	...

	41	1,924	614	...
Payments in connection with the <i>Farm Income Protection Act</i> Safety Net Companion Programs	1,256	2,606	1,293	...
	409	227	397	902
	1,665	2,833	1,690	902
Payments in connection with the <i>Farm Income Protection Act</i> Transition programs for Red Meats .....	...	...	...	...

	...	181	209	124
Rabies indemnification program .....	...	...	...	...

	...	...	...	5
Tobacco diversification plan .....	...	...	...	...

	...	4,900	566	141
Total ministry	1,575	7,369	3,747	3,064
	755	3,022	2,425	6,129
	10,855	78,448	49,930	67,619

11.4 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
1,099	...	...	...	...	...	1,363	...	...	1,363
<i>1,099</i>	...	...	...	...	...	<i>1,363</i>	...	...	<i>1,363(f)</i>
...	...	...	2,000	...	2,000	4,000	...	...	4,000
...	...	...	...	56	...	1,556	...	...	1,556
...	...	...	<i>2,000</i>	<i>56</i>	<i>2,000</i>	<i>5,556</i>	...	...	<i>5,556</i>
...	...	15	166	...	...	181	...	...	181
3,914	6,227	...	...	...	1,361	12,415	...	...	12,415
<i>16,810</i>	<i>21,020</i>	<i>2,222</i>	<i>4,606</i>	<i>16,067</i>	<i>4,964</i>	<i>69,381</i>	<i>33</i>	<i>47</i>	<i>69,461</i>
...	...	98	...	87	...	187	...	...	187
...	14	144	...	310	9	583	...	...	583
<i>250,200</i>	<i>340,762</i>	<i>384,301</i>	<i>902,975</i>	<i>567,080</i>	<i>12,578</i>	<i>2,474,906</i>	...	...	<i>2,474,906</i>
1,835	42,887	32,041	77,490	39,265	5,114	203,177	...	...	203,177
1,569	41,181	30,994	171,708	33,880	4,827	288,093	...	...	288,093
<i>7,435</i>	<i>167,065</i>	<i>129,137</i>	<i>528,241</i>	<i>168,565</i>	<i>21,378</i>	<i>1,037,137</i>	...	...	<i>1,037,137</i>
...	...	...	...	...	...	129	...	...	129
...	...	...	...	...	...	181	...	...	181
...	...	...	...	...	...	<i>424</i>	...	...	<i>424</i>
...	...	...	...	...	...	74	...	...	74
...
...	...	...	...	...	...	<i>74</i>	...	...	<i>74</i>
...	17,034	...	...	22,347	...	41,960	...	...	41,960
...
...	<i>17,034</i>	...	...	<i>22,347</i>	...	<i>41,960</i>	...	...	<i>41,960</i>
105,824	27,034	2,401	193	51,502	...	192,109	...	...	192,109
...	27,051	12,928	...	...	...	41,914	...	...	41,914
<i>105,824</i>	<i>54,085</i>	<i>15,329</i>	<i>193</i>	<i>51,502</i>	...	<i>234,023</i>	...	...	<i>234,023</i>
...	61	...	...	3,033	...	3,094	...	...	3,094
...	26	...	...	1,121	...	1,147	...	...	1,147
<i>5,217</i>	<i>3,617</i>	<i>2,080</i>	<i>1,108</i>	<i>8,249</i>	<i>288</i>	<i>21,073</i>	...	...	<i>21,073</i>
...	7	...	...	...	...	7	...	...	7
3	7	...	...	...	...	10	...	...	10
<i>232</i>	<i>2,351</i>	<i>53</i>	<i>18</i>	<i>1</i>	...	<i>2,660</i>	...	...	<i>2,660(1)</i>
...	151	...	...	...	...	151	...	...	151
...
<i>3,217</i>	<i>39,708</i>	...	...	...	...	<i>48,532</i>	...	...	<i>48,532</i>
128,305	113,494	84,544	175,191	178,997	11,815	708,101	...	...	708,101
28,174	93,011	79,569	313,878	73,833	9,989	610,785	...	...	610,785
<i>694,728</i>	<i>1,080,551</i>	<i>1,002,716</i>	<i>3,015,056</i>	<i>1,796,557</i>	<i>140,233</i>	<i>7,936,693</i>	<i>33</i>	<i>47</i>	<i>7,936,773</i>

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
CANADIAN HERITAGE				
Department				
Alberta partnership agreement on culture .....	...	...	...	...

Canada/Alberta Strategic Alliance .....	...	...	...	...

Canada/British Columbia development agreement on communications and cultural industries .....	...	...	...	...

Canada/Saskatchewan partnership agreement on culture .....	...	...	...	...

New Brunswick cooperation agreement on culture .....	...	...	...	...

	...	...	...	274
Newfoundland cooperation agreement on culture	100	...	...	...
	360	...	...	...
	1,306	...	...	...
Nova Scotia cooperation agreement on culture .....	...	...	34	...
	...	...	51	...
	...	...	609	...
Official language in education program	3,031	1,298	7,351	16,201
	2,466	1,309	7,373	17,262
	64,920	32,889	119,588	507,370
Prince Edward Island cooperation agreement on culture .....	...	...	...	...

	...	49	...	...
Winnipeg development agreement on culture .....	...	...	...	...

Total ministry	3,131	1,298	7,385	16,201
	2,826	1,309	7,424	17,262
	66,226	32,938	120,197	507,644
ENVIRONMENT				
Department				
British Columbia Intergrated Federal/Provincial Water .....	...	...	...	...

Canada/Newfoundland climate network expansion agreement	38	...	...	...
	69	...	...	...
	1,081	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	53	...	53	...	...	53
...	211	...	211	...	...	211(f)
...	1,051	...	1,051	...	...	1,051
...	852	...	852	...	...	852
...	1,903	...	1,903	...	...	1,903
...
...
...	888	888	...	...	888(f)
...
...
...	231	...	...	231	...	...	231(f)
...
...
...	274	...	...	274(f)
...	100	...	...	100
...	360	...	...	360
...	1,306	...	...	1,306
...	34	...	...	34
...	51	...	...	51
...	609	...	...	609
49,846	71,449 ⁽²⁾	9,192	7,461	11,019	12,453	189,301	1,280	869	191,450
50,059	63,234	10,745	9,010	15,098	11,391	187,947	1,150	1,199	190,296
2,065,330	1,653,966	170,561	145,475	182,388	192,102	5,134,589	16,128	13,695	5,164,412
...
...
...	49	...	...	49(f)
...	...	330	...	...	...	330	...	...	330
...	...	399	...	...	...	399	...	...	399
...	...	816	...	...	...	816	...	...	816
49,846	71,449	9,522	7,461	12,070	12,453	190,816	1,280	869	192,965
50,059	63,234	11,144	9,010	16,003	11,391	189,662	1,150	1,199	192,011
2,065,330	1,653,966	171,377	145,706	184,502	192,990	5,140,876	16,128	13,695	5,170,699
...
...
...	32	32	...	...	32(f)
...	38	...	...	38
...	69	...	...	69
...	1,081	...	...	1,081

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Canada/Quebec climate network expansion agreement

Flood damage reduction				
British Columbia

Flood risk mapping

James Bay Consulting committees on environment

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	10	15	...
	...	50	...	...
	1,716	488	15	548
Water quantity survey agreement	152	...	82	122
	354	15	120	215
	4,469	757	2,585	4,627
Weather radio network	27	21	4	2
	53	...	77	28
	1,064	21	791	374

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
239	239	...	...	239
419	419	...	...	419
4,982	4,982	...	...	4,982
...	94	94	...	...	94
...	265	265	...	...	265
...	582	582	...	...	582
6	6	...	...	6
260	36	...	296	...	...	296
13,305	8,742	1,753	2,183	2,587	1,162	29,732	...	...	29,732
...
...
1,276	1,276	...	...	1,276(f)
...	...	518	840	837	6	2,201	...	...	2,201
...	...	424	1,046	775	4	2,249	...	...	2,249
...	...	1,117	2,171	1,857	14	5,159	...	...	5,159
80	73	...	...	...	...	153	...	...	153
68	84	...	...	...	...	152	...	...	152
1,229	1,077	...	...	...	...	2,306	...	...	2,306
...
...
...	4,730	...	4,730	...	...	4,730(f)
2,500	2,500	...	...	2,500
2,500	2,500	...	...	2,500
20,210	20,210	...	...	20,210
550	550	...	...	550
...
1,150	273	1,423	...	...	1,423
...	40	40	...	...	40
...	1,433	1,433	...	...	1,433
...	3,316	3,316	...	...	3,316
...	25	...	...	25
...	50	...	...	50
...	2,767	...	...	2,767
200	561	...	...	...	...	1,117	...	...	1,117
200	404	...	...	...	...	1,308	...	...	1,308
18,283	14,547	6,117	5,823	14,211	...	71,419	...	...	71,419
...	54	...	...	54
...	158	...	...	158
...	2,250	...	...	2,250

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Canadian Environmental Assessment Agency				
Saskatchewan Uranium Mining Developments .....	...	...	...	...

Terra Nova Offshore Petroleum Board	235,886	...	...	...

	235,886	...	...	...
Total ministry	236,103	31	101	124
	476	65	197	243
	244,216	1,266	3,391	5,549
FISHERIES AND OCEANS				
Department				
Atlantic Fisher Early Retirement Program	2,241	...	...	...
	1,396	43	2,688	...
	3,637	43	2,688	...
BC Hydro Water Use Planning .....	...	...	...	...

Burrard Inlet Environmental Action Plan .....	...	...	...	...

Canada/BC Agreement—Joint Habitat Restoration, Protection and Data Sharing .....	...	...	...	...

Canada/Newfoundland cooperation agreement on salmonid enhancement/conservation .....	...	...	...	...
	2,917	...	...	...
	12,382	...	...	...
Cooperative agreement for fishing industry development	1,430	...	...	...
	1,490	...	...	...
	4,523	...	...	...
Defensible Methods Project (OMNR) .....	...	...	...	...

Forest Renewal BC Watershed Restoration Program .....	...	...	...	...

Fraser Basin management program .....	...	...	...	...

Fraser River Estuary management .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	82,809	...	...	82,809	...	...	82,809
...	305,113	...	...	305,113	...	...	305,113
...	1,788,214	...	...	1,788,214	...	...	1,788,214
...	235,886	...	...	235,886
...
...	235,886	...	...	235,886
3,575	634	518	83,649	837	140	325,712	...	...	325,712
3,447	488	424	306,159	811	1,702	314,012	...	...	314,012
60,435	24,366	8,987	1,798,391	23,385	5,379	2,175,365	...	...	2,175,365
...	2,241	...	...	2,241
673	4,800	...	...	4,800
673	7,041	...	...	7,041
...	100	100	...	...	100
...
...	100	100	...	...	100
...	80	80	...	...	80
...	80	80	...	...	80
...	392	392	...	...	392
...	118	118	...	...	118
...
...	118	118	...	...	118
...
...	2,917	...	...	2,917
...	12,382	...	...	12,382(f)
...	1,430	...	...	1,430
...	1,490	...	...	1,490
...	4,523	...	...	4,523
...	25	...	...	...	...	25	...	...	25
...
...	25	...	...	...	...	25	...	...	25
...	271	271	...	...	271
...	198	198	...	...	198
...	709	709	...	...	709
...	50	50	...	...	50
...	250	250	...	...	250
...	1,162	1,162	...	...	1,162
...	150	150	...	...	150
...	100	100	...	...	100
...	540	540	...	...	540

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Genetic Studies in Lakewhitefish in Playgreen Lake Manitoba .....	...	...	...	...

Hamilton Harbour Remedial Action Plan .....	...	...	...	...

Hydrographic Arctic Survey (previously Hydrography) .....	...	...	...	...

Hydrographic Arctic Survey—Rankin Inlet .....	...	...	...	...

Northern Cod early retirement program	10,434	...	...	...
	9,699	...	...	...
	50,773	...	...	...
Operation of Alouette River hatchery .....	...	...	...	...

Restoration of Atlantic salmon stocks in Lake Ontario .....	...	...	...	...

Steelhead Habitat Capacity Study .....	...	...	...	...

Watershed Management Plan .....	...	...	...	...

Weedline/90 Mesh Evaluation .....	...	...	...	...

Total ministry	14,105	...	...	...
	15,502	43	2,688	...
	71,315	43	2,688	...
HEALTH				
Department				
Alcohol and Drug Treatment and Rehabilitation (3)	489	306	599	542
	593	...	704	630
	2,774	306	5,325	3,018
New Horizons .....	...	...	...	...
	500	264	661	535
	1,733,818	406,271	2,396,246	2,524,132
Total ministry	489	306	599	542
	1,093	264	1,365	1,165
	1,736,592	406,577	2,401,571	2,527,150

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...
...	...	20	...	...	...	20	...	...	20
...	...	82	...	...	...	82	...	...	82(f)
...	70	...	...	...	...	70	...	...	70
...	62	...	...	...	...	62	...	...	62
...	492	...	...	...	...	492	...	...	492
...	...	...	...	...	...	...	1,620	...	1,620
...	...	...	...	...	...	...	102	...	102
...	...	...	...	...	...	...	3,210	...	3,210
...	...	...	...	...	...	...	92	...	92
...	...	...	...	...	...	...	172	...	172
...	...	...	...	...	...	...	486	...	486
...	...	...	...	...	...	10,434	...	...	10,434
...	...	...	...	...	...	9,699	...	...	9,699
...	...	...	...	...	...	50,773	...	...	50,773
...	...	...	...	...	25	25	...	...	25
...	...	...	...	...	25	25	...	...	25
...	...	...	...	...	493	493	...	...	493
...	14	...	...	...	...	14	...	...	14
...
...	14	...	...	...	...	14	...	...	14
...
...	...	...	...	...	30	30	...	...	30
...	...	...	...	...	30	30	...	...	30(f)
...	36	...	...	...	...	36	...	...	36
...
...	36	...	...	...	...	36	...	...	36
...
...	...	...	...	...	163	163	...	...	163
...	...	...	...	...	163	163	...	...	163(f)
...	145	...	...	...	794	15,044	1,712	...	16,756
673	62	20	...	...	846	19,834	274	...	20,108
673	567	82	...	...	3,707	79,075	3,696	...	82,771
2,866	4,283	694	670	1,366	2,140	13,955	282	263	14,500
2,466	5,103	805	766	1,579	1,784	14,430	...	...	14,430
21,012	52,611	2,788	7,023	10,786	18,966	124,609	282	263	125,154
35	245	...	...	42	...	322	...	...	322
3,200	4,665	836	761	1,244	2,001	14,667	173	62	14,902
17,510,417	23,403,224	2,923,604	2,575,803	6,900,907	10,208,476	70,582,898	251,359	72,851	70,907,108(f) (1)
2,901	4,528	694	670	1,408	2,140	14,277	282	263	14,822
5,666	9,768	1,641	1,527	2,823	3,785	29,097	173	62	29,332
17,531,429	23,455,835	2,926,392	2,582,826	6,911,693	10,227,442	70,707,507	251,641	73,114	71,032,262

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
HUMAN RESOURCES DEVELOPMENT				
Department				
Canada Assistance Plan	(62)	4,934	...	4,267
	8,864	4,312	3,153	13,562
	2,148,000	487,392	2,947,107	2,950,387
Canadian jobs strategy	4	...	116	11
	633	152	73	248
	324,901	44,741	236,051	334,876
Deinstitutionalization initiatives .....	...	...	...	...
	1,497	3	...	...
	9,993	719	...	...
New Brunswick Works .....	...	...	...	1,174
	...	...	...	2,800
	...	...	...	21,807
Older worker adjustment	1,164	...	79	...
	...	...	321	...
	10,018	1,362	12,553	4,857
Strategic initiatives	990	1,501	2,059	8,556
	2,829	2,201	3,000	8,909
	9,845	6,065	11,273	32,356
Vocational rehabilitation of disabled persons	4,110	279	7,445	5,274
	5,074	356	7,930	8,337
	61,571	5,899	100,922	87,957
Total ministry	6,206	6,714	9,699	19,282
	18,897	7,024	14,477	33,856
	2,564,328	546,178	3,307,906	3,432,240
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 common services Janvier/Chipewyan Prairie for a multi-year agreement between INAC and M.D. of Wood Buffalo .....	...	...	...	...

Commission for Health and Social services for the First Nations of Quebec and Labrador .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	(344)	33,051	(4,587)	37,259	157	...	37,416
(1,519)	3	20,979	12,814	80,462	...	142,630	6,340	...	148,970
21,529,773	28,472,687	3,601,656	3,065,566	7,983,743	11,918,211	85,104,522	318,437	94,442	85,517,401(f)
105	996	...	251	...	...	1,483	...	...	1,483
6,604	509	444	2,566	165	682	12,076	...	...	12,076
1,888,838	1,932,218	256,142	279,979	610,677	765,906	6,674,329	...	...	6,674,329
...
...	...	...	...	...	...	1,500	...	...	1,500
...	514	550	1,680	450	28	13,934	...	...	13,934(f)
...	...	...	...	...	...	1,174	...	...	1,174
...	...	...	...	...	...	2,800	...	...	2,800
...	...	...	...	...	...	21,807	...	...	21,807
10,379	...	...	...	...	3,492	15,114	...	...	15,114
16,882	16,824	...	...	...	5,955	39,982	...	...	39,982
212,091	136,607	7,403	762	...	35,008	420,661	...	...	420,661
8,667	5,325	5,552	4,479	603	17,342	55,074	396	455	55,925
29,829	2,704	5,156	5,265	925	16,466	77,284	1,114	503	78,901
82,265	30,509	11,153	13,199	2,970	45,025	244,660	4,640	1,018	250,318
80,133	69,326	8,088	9,953	22,343	25,253	232,204	2,194	1,201	235,599
83,588	61,996	8,162	19,352	22,762	32,555	250,112	3,687	1,201	255,000
269,910	915,540	131,329	146,282	354,107	339,371	2,412,888	15,094	20,742	2,448,724
99,284	75,647	13,640	14,339	55,997	41,500	342,308	2,747	1,656	346,711
135,384	82,036	34,741	39,997	104,314	55,658	526,384	11,141	1,704	539,229
23,982,877	31,488,075	4,008,233	3,507,468	8,951,947	13,103,549	94,892,801	338,171	116,202	95,347,174
...
...
6,148	...	...	...	...	...	6,148	...	...	6,148
...
...	65	...	...	...	...	65	...	...	65
...	11,463	...	...	...	...	11,463	...	...	11,463(f)
...	...	...	...	...	...	...	10	...	10
...	...	...	...	...	...	...	14	...	14
...	...	...	...	...	...	...	153	...	153
...
...	...	...	...	1,198	...	1,198	...	...	1,198
...	...	...	...	1,198	...	1,198	...	...	1,198
105	...	...	...	...	...	105	...	...	105
145	...	...	...	...	...	145	...	...	145
558	...	...	...	...	...	558	...	...	558

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Cree-Kativik school board (James Bay)

Cree trappers association

Forest protection

Hydro land lines

Infrastructure program

Infrastructure rehabilitation—Schefferville

Joint Education Capital Agreement—IANC, Manow—NAN bands

Natural resources development

Newfoundland agreement	10,907	...	...	...
	10,613	...	...	...
	87,253	...	...	...
Northeastern Quebec agreement

Northern flood agreement

Roads on reserves

Social services

Tripartite agreement—Algonquins of Barrière Lake

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
63,354	...	...	...	...	...	63,354	...	...	63,354
172,732	...	...	...	...	...	172,732	...	...	172,732
769,328	...	...	...	...	...	769,328	...	...	769,328
82	...	...	...	...	...	82	...	...	82
82	...	...	...	...	...	82	...	...	82
1,542	...	...	...	...	...	1,542	...	...	1,542
...	1,095	...	...	...	...	1,095	...	...	1,095
...	1,142	...	...	...	...	1,142	...	...	1,142
...	9,957	...	...	...	...	9,957	...	...	9,957
...	...	14,824	...	...	...	14,824	...	...	14,824
...	...	52,027	...	...	...	52,027	...	...	52,027
1,000	...	116,360	...	...	...	117,360	...	...	117,360
...
...	...	...	...	...	...	...	978	...	978
...	...	...	...	...	...	...	5,083	...	5,083
...
...
1,724	...	...	...	...	...	1,724	...	...	1,724
...
...	4,412	...	...	...	...	4,412	...	...	4,412
...	33,060	...	...	...	...	33,060	...	...	33,060
...	500	...	...	...	...	500	...	...	500
...	500	...	...	...	...	500	...	...	500
...	9,581	...	...	...	...	9,581	...	...	9,581
...	...	...	...	...	...	10,907	...	...	10,907
...	...	...	...	...	...	10,613	...	...	10,613
...	...	...	...	...	...	87,253	...	...	87,253
1,887	...	...	...	...	...	1,887	...	...	1,887
1,843	...	...	...	...	...	1,843	...	...	1,843
43,385	...	...	...	...	...	43,385	...	...	43,385
...	...	1,005	...	...	...	1,005	...	...	1,005
...	...	1,972	...	...	...	1,972	...	...	1,972
...	...	107,594	...	...	...	107,594	...	...	107,594
...	...	201	...	...	...	201	...	...	201
...	...	200	...	...	...	200	...	...	200
...	...	18,653	...	...	...	18,653	...	...	18,653
...	97,264	...	...	...	...	97,264	...	...	97,264
...	88,123	...	...	...	...	88,123	...	...	88,123
...	1,154,305	...	...	...	...	1,154,305	...	...	1,154,305
55	...	...	...	...	...	55	...	...	55
165	...	...	...	...	...	165	...	...	165
3,379	...	...	...	...	...	3,379	...	...	3,379

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Tripartite economic development negotiations . . . . .	...	...	...	...

Tripartite Indian services . . . . .	...	...	...	...

Tripartite treaty negotiations . . . . .	...	...	...	...

Total ministry	10,907	...	...	...
	10,613	...	...	...
	87,253	...	...	...
INDUSTRY				
Department				
Canada/Ontario infrastructure . . . . .	...	...	...	...

Eastern Ontario Economic Recovery Initiative . . . . .	...	...	...	...

Industrial and regional development . . . . .	...	...	...	...

	630,651	310,879	690,209	561,133
Subsidiary agreements on science and technology . . . . .	...	...	...	...

Tourism . . . . .	...	...	...	...

	948	886	4,730	841
Tourism co-operative partnership agreements . . . . .	...	...	...	...

	11,427	4,493	6,611	2,907
Western Economic Partnership Agreements . . . . .	...	...	...	...

Atlantic Canada Opportunities Agency				
Cooperation agreements	9,714	13,566	13,122	12,583
	12,349	18,332	16,094	23,369
	154,526	82,929	85,561	146,052
Cooperation agreements - TAGS/CED	7,313	...	2,373	224
	2,396	...	1,139	739
	9,709	...	3,512	963

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	316	...	...	...	...	316	...	...	316
...	482	...	...	...	...	482	...	...	482
...	2,446	...	...	...	...	2,446	...	...	2,446
...	693	...	...	...	...	693	...	...	693
...	759	...	...	...	...	759	...	...	759
...	8,228	...	...	...	...	8,228	...	...	8,228
...	...	...	...	...	4,651	4,651	...	...	4,651
...	...	...	...	...	4,199	4,199	...	...	4,199
...	...	...	...	...	17,352	17,352	...	...	17,352
65,483	99,868	16,030	...	...	4,651	196,939	10	...	196,949
174,967	95,483	54,199	...	1,198	4,199	340,659	992	...	341,651
827,064	1,229,040	242,607	...	1,198	17,352	2,404,514	5,236	...	2,409,750
...	119,701	...	...	...	...	119,701	...	...	119,701
...	159,356	...	...	...	...	159,356	...	...	159,356
...	705,601	...	...	...	...	705,601	...	...	705,601
...	2,800	...	...	...	...	2,800	...	...	2,800
...
...	2,800	...	...	...	...	2,800	...	...	2,800
17,340	...	...	...	...	...	17,340	...	...	17,340
37,567	337	...	...	...	...	37,904	...	...	37,904
464,482	279,136	312,968	193,718	142,342	162,075	3,747,593	30,708	13,439	3,791,740
...
...
64,450	...	...	...	...	5,396	69,846	...	...	69,846(f)
...
...
4,387	9,130	2,834	887	3,536	5,737	33,916	366	349	34,631(f)
1,225	...	...	...	94	...	1,319	...	80	1,399
223	...	...	...	...	...	223	...	544	767
5,060	1,281	...	...	3,832	...	35,611	2,894	4,662	43,167
...
...	...	997	62	28	...	1,087	...	...	1,087
...	...	1,964	2,616	28	1,484	6,092	...	...	6,092
...	10	...	...	...	...	48,995	...	...	48,995
...	63	...	...	...	...	70,207	...	...	70,207
...	139	...	...	...	...	469,207	...	...	469,207
...	...	...	...	...	...	9,910	...	...	9,910
...	...	...	...	...	...	4,274	...	...	4,274
...	...	...	...	...	...	14,184	...	...	14,184

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Cooperation agreements - TAGS/ER	19,072	...	1,360	524
	8,268	...	500	446
	27,340	...	1,860	970
Economic development Agency of Canada for the Regions of Quebec				
Canada/Quebec tourism development sub-agreement .....	...	...	...	...

Contributions to the Province of Quebec under the Canada Infrastructure Works Agreement .....	...	...	...	...

Contributions under the temporary economic reconstruction program .....	...	...	...	...

Western Economic Diversification				
Agreement on Asia-Pacific Initiatives .....	...	...	...	...

Canada Infrastructure Works .....	...	...	...	...

Partnership Agreements .....	...	...	...	...

Red River Valley flood proofing and diking enhancements .....	...	...	...	...

Red River Valley jobs and economic restoration initiative .....	...	...	...	...

Total ministry	36,099	13,566	16,855	13,331
	23,013	18,332	17,733	24,554
	834,601	399,187	792,483	712,866

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	20,956	...	...	20,956
...	9,214	...	...	9,214
...	30,170	...	...	30,170
1,259	1,259	...	...	1,259
3,108	3,108	...	...	3,108
25,751	25,751	...	...	25,751
96,651	96,651	...	...	96,651
163,116	163,116	...	...	163,116
549,497	549,497	...	...	549,497
7,183	7,183	...	...	7,183
...
7,183	7,183	...	...	7,183
...	35	35	...	...	35
...	20	20	...	...	20
...	55	55	...	...	55
...	...	15,431	13,348	23,477	46,903	99,159	...	...	99,159
...	...	10,151	10,602	26,088	64,108	110,949	...	...	110,949
...	...	66,623	63,497	169,314	212,931	512,365	...	...	512,365 ⁽¹⁾
...	...	2	...	3	...	5	...	...	5
...
...	...	2	...	3	...	5	...	...	5
...	...	10	...	...	...	10	...	...	10
...
...	...	10	...	...	...	10	...	...	10
...	...	12	...	...	...	12	...	...	12
...
...	...	12	...	...	...	12	...	...	12
123,658	122,511	15,455	13,348	23,574	46,938	425,335	...	80	425,415
204,014	159,756	11,148	10,664	26,116	64,128	559,458	...	544	560,002
1,120,810	998,087	384,413	260,718	319,055	387,678	6,209,898	33,968	18,450	6,262,316

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
JUSTICE				
Department				
Fire-arms	470	184	467	596
	305	109	554	533
	1,610	585	2,475	2,490
Legal aid	1,653	237	3,037	1,256
	1,661	229	3,062	1,210
	24,994	3,679	47,369	22,074
Native courtworker	104	...	98	...
	89	...	78	...
	1,530	52	438	...
Young offenders assistance juvenile justice	4,710	1,860	5,677	4,438
	4,710	1,860	5,677	4,438
	53,779	21,184	64,028	50,527
Total ministry	6,937	2,281	9,279	6,290
	6,765	2,198	9,371	6,181
	81,913	25,500	114,310	75,091
NATIONAL DEFENCE				
Department				
Joint emergency preparedness program and disaster financial assistance	270	173	189	926
	728	196	263	3,623
	16,155	6,082	8,006	30,264
NATURAL RESOURCES				
Department				
Canada/Newfoundland development fund	5,952	...	...	...
	4,262	...	...	...
	206,511	...	...	...
Canada/Newfoundland Offshore Petroleum Board	1,364	...	...	...
	1,663	...	...	...
	26,223	...	...	...
Canada/Nova Scotia Offshore Petroleum Board .....	...	...	760	...
	...	...	855	...
	...	...	6,680	...
Forest development sub-agreement .....	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
612	2,344	360	482	700	352	6,567	260	410	7,237
1,125	2,440	475	406	860	671	7,478	232	180	7,890
5,006	12,837	2,264	1,946	4,303	3,046	36,562	1,040	1,015	38,617
16,448	38,976	3,304	2,520	6,479	9,005	82,915	1,658	427	85,000
16,234	39,402	3,312	2,503	6,402	8,900	82,915	1,658	427	85,000
273,070	561,309	53,178	42,025	104,481	134,310	1,266,489	22,777	7,178	1,296,444
456	926	315	500	931	891	4,221	379	175	4,775
487	1,025	365	549	952	951	4,496	379	168	5,043
6,847	11,716	5,195	5,694	17,264	15,790	64,526	6,198	1,997	72,721
27,423	58,676	5,458	6,824	13,610	16,516	145,192	3,793	1,015	150,000
27,423	58,676	5,458	6,824	13,610	16,516	145,192	3,793	1,015	150,000
383,129	691,749	63,250	77,843	154,453	191,162	1,751,104	52,816	15,491	1,819,411
44,939	100,922	9,437	10,326	21,720	26,764	238,895	6,090	2,027	247,012
45,269	101,543	9,610	10,282	21,824	27,038	240,081	6,062	1,790	247,933
668,052	1,277,611	123,887	127,508	280,501	344,308	3,118,681	82,831	25,681	3,227,193
50,438	26,128	57,299	148	7,130	5,865	148,566	174	299	149,039
118,952	1,368	1,878	1,741	16,749	2,667	148,165	669	135	148,969
285,459	48,912	116,728	12,497	67,968	34,710	626,781	4,465	4,438	635,684
...	...	...	...	...	...	5,952	...	...	5,952
...	...	...	...	...	...	4,262	...	...	4,262
...	...	...	...	...	...	206,511	...	...	206,511
...	...	...	...	...	...	1,364	...	...	1,364
...	...	...	...	...	...	1,663	...	...	1,663
...	...	...	...	...	...	26,223	...	...	26,223 ⁽¹⁾
...	...	...	...	...	...	760	...	...	760
...	...	...	...	...	...	855	...	...	855
...	...	...	...	...	...	6,680	...	...	6,680
753	...	...	...	...	...	753	...	...	753
3,273	1,677	...	...	...	...	4,950	...	...	4,950
229,671	20,511	...	...	...	127,665	377,847	...	...	377,847

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Mineral development agreement . . . . .	...	...	...	...
	193	...	279	...
	26,414	188	24,898	18,958
National Energy Board				
Agreement for a Joint Panel Review of the Proposed Sable Gas Project . . . . .	...	...	189	...
	...	...	153	...
	...	...	342	...
Total ministry	7,316	...	949	...
	6,118	...	1,287	...
	259,148	188	31,920	18,958
PUBLIC WORKS AND GOVERNMENT SERVICES				
Department				
REAL PROPERTY SERVICES 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	20,816	7,458	45,361	14,193
	48,891	7,946	50,606	32,138
	606,230	89,376	680,784	380,967
Total ministry	20,816	7,458	45,361	14,193
	48,891	7,946	50,606	32,138
	606,230	89,376	680,784	380,967
SOLICITOR GENERAL				
Department				
Aboriginal policing	38	58	1,445	98
	39	46	1,197	63
	484	594	6,971	232
TRANSPORT				
Department				
Atlantic region freight assistance transition program	7,052	4,823	24,352	46,000
	1,536	3,713	15,023	38,500
	10,877	8,536	48,777	110,500
Construction on Henri-Bourassa Boulevard . . . . .	...	...	...	...

Highway improvements . . . . .	...	...	428	9,060
	62,464	...	1,362	18,300
	286,482	...	68,839	185,969

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
8,261	...	...	...	...	...	8,261	...	...	8,261
8,596	1,737	...	...	...	...	10,805	...	...	10,805
101,833	27,651	17,418	7,147	4,414	9,090	238,011	4,280	2,956	245,247
...	...	...	...	...	...	189	...	...	189
...	...	...	...	...	...	153	...	...	153⁽¹⁾
...	...	...	...	...	...	342	...	...	342 ^(f)
9,014	...	...	...	...	...	17,279	...	...	17,279
11,869	3,414	...	...	...	...	22,688	...	...	22,688
331,504	48,162	17,418	7,147	4,414	136,755	855,614	4,280	2,956	862,850
324	440	...	...	...	...	764	...	...	764
20	342	...	...	...	...	362	...	...	362
1,979	7,056	...	...	...	...	9,035	...	...	9,035 ⁽¹⁾
180,003	417,756	54,470	50,756	78,912	96,527	966,252	37,715	4,090	1,008,057
193,933	394,502	58,275	99,387	80,938	98,228	1,064,844	111,416	4,170	1,180,430
2,013,582	5,240,728	701,563	1,186,940	1,056,687	981,615	12,938,472	1,036,526	42,140	14,017,138
180,327	418,196	54,470	50,756	78,912	96,527	967,016	37,715	4,090	1,008,821
193,953	394,844	58,275	99,387	80,938	98,228	1,065,206	111,416	4,170	1,180,792
2,015,561	5,247,784	701,563	1,186,940	1,056,687	981,615	12,947,507	1,036,526	42,140	14,026,173
12,258	14,196	2,634	4,734	4,156	2,300	41,917	760	819	43,496
11,147	14,208	2,523	4,223	4,677	3,260	41,383	749	274	42,406
38,104	127,835	30,217	29,643	31,203	27,714	292,997	4,231	7,067	304,295
19,253	...	...	...	...	...	101,480	...	...	101,480
16,000	...	...	...	...	...	74,772	...	...	74,772
46,253	...	...	...	...	...	224,943	...	...	224,943
12,500	...	...	...	...	...	12,500	...	...	12,500
8,500	...	...	...	...	...	8,500	...	...	8,500
21,000	...	...	...	...	...	21,000	...	...	21,000
...	...	...	...	...	...	9,488	...	...	9,488
...	...	...	...	...	...	82,126	...	...	82,126
410	...	...	...	...	...	541,700	...	...	541,700

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
National Safety Code	208	147	284	207
	172	147	284	207
	<i>517</i>	<i>442</i>	<i>851</i>	<i>621</i>
Outaouais Road Development .....	...	...	...	...

Quebec Bridge Maintenance .....	...	...	...	...

Strategic capital investment initiative—Highways and airports	2,065	...	19,643	4,738
	1,999	...	23,023	32,020
	<i>10,000</i>	...	<i>87,234</i>	<i>150,508</i>
Total ministry	9,325	4,970	44,707	60,005
	66,171	3,860	39,692	89,027
	<i>307,876</i>	<i>8,978</i>	<i>205,701</i>	<i>447,598</i>
Grand total	353,317	44,224	140,316	134,056
	201,887	44,305	148,725	214,241
	<i>6,887,192</i>	<i>1,595,355</i>	<i>7,725,858</i>	<i>8,206,178</i>

Amounts in **roman** type are 1997-98 expenditures.Amounts in **bold face** type are 1996-97 expenditures.Amounts in *italic* type are expenditures from inception (including 1997-98 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 \$ 16,641 (\$15,968 in 1996-97) 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 Human Resources Development.^(f) Program completed.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
625	968	254	795	451	347	4,286	129	129	4,544
725	968	254	...	451	347	3,555	129	199	3,883
2,084	2,904	761	795	1,353	1,041	11,369	387	387	12,143
1,267	...	...	...	...	...	1,267	...	...	1,267
518	...	...	...	...	...	518	...	...	518
1,785	...	...	...	...	...	1,785	...	...	1,785
600	...	...	...	...	...	600	...	...	600
300	...	...	...	...	...	300	...	...	300
900	...	...	...	...	...	900	...	...	900
3,755	32,477	...	2,523	...	6,275	71,476	1,247	3,734	76,457
14,100	19,428	3,842	9,000	1,150	5,743	110,305	1,673	1,706	113,684
74,784	85,005	35,258	35,333	30,000	30,729	538,851	10,015	10,072	558,938
38,000	33,445	254	3,318	451	6,622	201,097	1,376	3,863	206,336
40,143	20,396	4,096	9,000	1,601	6,090	280,076	1,802	1,905	283,783
147,216	87,909	36,019	36,128	31,353	31,770	1,340,548	10,402	10,459	1,361,409
808,028	1,081,163	264,497	363,940	385,252	258,509	3,833,302	52,146	13,966	3,899,414
1,023,717	1,039,611	269,268	805,868	350,887	288,981	4,387,490	134,428	11,783	4,533,701
49,769,242	66,768,700	9,770,639	12,710,028	19,660,463	25,635,202	208,728,857	1,791,608	314,249	210,834,714

SECTION 12

1997-98

PUBLIC ACCOUNTS OF CANADA

Other Government-Wide Information

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Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
AGRICULTURE AND AGRI-FOOD			Vote 10—Grants and contributions—		
Department			Grants and contributions.....	564,115,078	564,060,053
Vote 1—Operating expenditures—			Frozen	5,000,000	
Operating budget	723,354,027	705,370,945		569,115,078	564,060,053
Employee departure programs—			Vote 15—Payments to the Canada Post		
Canadian Food Inspection			Corporation.....	57,600,000	57,600,000
Agency.....	4,694,000	4,694,000	Statutory amounts	7,606,131	7,606,131
Frozen	63,000			699,992,754	692,109,270
Less: revenues netted against					
expenditures.....	76,090,000	63,632,566	PARKS CANADA PROGRAM		
	652,021,027	646,432,379	Vote 25—Operating expenditures—		
Vote 5—Capital expenditures—			Operating budget	252,993,123	245,247,772
Capital	49,896,300	49,333,163	Grants and contributions.....	4,350,000	2,980,775
Frozen	525,700		Less: revenues netted against		
	50,422,000	49,333,163	expenditures	56,919,500	56,912,364
Vote 10—Grants and contributions	316,703,300	291,058,448		200,423,623	191,316,183
Vote 11—Crop Reinsurance Fund—			Vote 30—Capital expenditures	102,363,305	102,334,625
Debt forgiveness.....	165,000,000	165,000,000	Statutory amounts	34,083,033	22,788,575
Vote 12b—Loan guarantee pursuant to				336,869,961	316,439,383
section 29 of the <i>Financial Adminis-</i>			Total Department.....	1,131,152,426	1,099,929,023
tration Act—\$170 million	1		Canada Council		
Statutory amounts.....	775,523,863	757,527,446	Vote 35—Payments to the Canada		
Total Department	1,959,670,191	1,909,351,436	Council	113,968,000	113,968,000
Canadian Dairy Commission			Canada Information Office		
Vote 15—Program expenditures.....	2,386,000	2,355,804	Vote 40—Program expenditures—		
Total Ministry	1,962,056,191	1,911,707,240	Operating budget	18,545,000	18,378,288
CANADIAN HERITAGE			Frozen	895,000	
Department				19,440,000	18,378,288
CORPORATE MANAGEMENT			Statutory amounts	476,000	476,000
SERVICES PROGRAM				19,916,000	18,854,288
Vote 1—Program expenditures—			Canadian Broadcasting Corporation		
Operating budget	84,267,219	81,692,315	Vote 45—Payments to the Canadian		
Frozen	63,000		Broadcasting Corporation for		
	84,330,219	81,692,315	operating expenditures—		
Statutory amounts.....	9,959,492	9,688,055	Other operating costs.....	712,345,095	712,344,844
	94,289,711	91,380,370	Frozen	56,668,658	
CANADIAN IDENTITY PROGRAM				769,013,753	712,344,844
Vote 5—Operating expenditures—			Vote 50—Payments to the Canadian		
Operating budget	67,831,664	65,152,967	Broadcasting Corporation for		
Frozen	74,881		working capital.....	4,000,000	4,000,000
Less: revenues netted against			Vote 55—Payments to the Canadian		
expenditures.....	2,235,000	2,309,881	Broadcasting Corporation for		
	65,671,545	62,843,086	capital expenditures—		
			Other operating costs.....	90,139,900	90,140,151
			Frozen	4,100,348	
				94,240,248	90,140,151
				867,254,001	806,484,995

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Film Development Corporation			Vote 105—Payment to the National Capital Commission for grants and contributions	13,589,978	13,590,000
Vote 60—Payments to the Canadian Film Development Corporation	81,163,000	81,146,223		72,770,978	72,771,000
Canadian Museum of Civilization			National Film Board		
Vote 65—Payments to the Canadian Museum of Civilization for operating and capital expenditures	46,684,842	46,684,842	Vote 110—National Film Board Revolving Fund—Operating loss—		
Canadian Museum of Nature			Operating budget	69,843,429	69,485,539
Vote 70—Payments to the Canadian Museum of Nature for operating and capital expenditures	22,768,149	22,768,149	Grants and contributions	319,000	286,601
Canadian Radio-television and Telecommunications Commission			Less: revenues netted against expenditures	9,056,016	9,056,016
Vote 75—Program expenditures—				61,106,413	60,716,124
Operating budget	30,164,185	30,085,395	Statutory amounts	11,110,785	(199,104)
Less: revenues netted against expenditures	29,096,065	29,096,065		72,217,198	60,517,020
	1,068,120	989,330	National Gallery of Canada		
Statutory amounts	3,827,011	3,827,011	Vote 115—Payments to the National Gallery of Canada for operating and capital expenditures	30,816,160	30,816,160
	4,895,131	4,816,341	Vote 120—Payment to the National Gallery of Canada for the purchase of objects for the collection	3,000,000	3,000,000
National Archives of Canada				33,816,160	33,816,160
Vote 80—Program expenditures—			National Library		
Operating budget	41,417,400	41,285,583	Vote 125—Program expenditures—		
Capital	1,032,000	972,480	Operating budget	28,255,997	28,255,645
Grants and contributions	1,878,000	1,878,000	Grants and contributions	63,981	63,981
Frozen	380,000			28,319,978	28,319,626
	44,707,400	44,136,063	Statutory amounts	2,917,090	2,915,237
Statutory amounts	4,613,762	4,609,130		31,237,068	31,234,863
	49,321,162	48,745,193	National Museum of Science and Technology		
National Arts Centre Corporation			Vote 130—Payments to the National Museum of Science and Technology for operating and capital expenditures	20,966,112	20,966,112
Vote 85—Payments to the National Arts Centre Corporation	20,390,118	20,390,118	Public Service Commission		
National Battlefields Commission			Vote 135—Program expenditures—		
Vote 90—Program expenditures—			Operating budget	106,298,326	98,701,767
Operating budget	7,599,447	7,598,704	Frozen	1,377,000	
Statutory amounts	625,515	625,463		107,675,326	98,701,767
	8,224,962	8,224,167	Vote 136b—Adjustment to the account of the Staff Development and Training Revolving Fund (\$1,878,000)	1	
National Capital Commission			Statutory amounts	19,050,318	12,217,838
Vote 95—Payment to the National Capital Commission for operating expenditures	38,688,000	38,688,000		126,725,645	110,919,605
Vote 100—Payment to the National Capital Commission for capital expenditures	20,493,000	20,493,000			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Status of Women—Office of the Co-ordinator			Canadian Environmental Assessment Agency		
Vote 140—Operating expenditures—			Vote 15—Program expenditures—		
Operating budget	8,015,000	8,013,997	Operating budget	9,627,678	8,828,194
Frozen	30,000		Grants and contributions	1,058,000	506,074
	8,045,000	8,013,997	Frozen	31,272	
Vote 145—Grants	8,415,000	8,415,000	Less: revenues netted against expenditures	710,700	275,285
Statutory amounts	901,779	901,779		10,006,250	9,058,983
	17,361,779	17,330,776	Statutory amounts	702,256	699,000
Total Ministry	2,740,832,731	2,619,566,875		10,708,506	9,757,983
CITIZENSHIP AND IMMIGRATION			Total Ministry	568,612,557	557,872,318
Department			FINANCE		
Vote 1—Operating expenditures—			Department		
Operating budget	283,984,937	277,571,405	FINANCIAL AND ECONOMIC POLICIES PROGRAM		
Interim federal health program	29,007,000	24,012,102	Vote 1—Program expenditures—		
Frozen	704,248		Operating budget	67,803,298	66,712,796
	313,696,185	301,583,507	Less: revenues netted against expenditures	7,500,000	7,474,919
Vote 2b—Write-off of outstanding immigration loans	2,944,039	2,669,616		60,303,298	59,237,877
Vote 5—Capital expenditures	10,120,000	9,978,427	Vote 5—Grants and contributions	280,000,000	208,003,913
Vote 10—Grants and contributions—			Vote 6b—Forgiveness—Republic of China	49,426,118	49,426,118
Grants and contributions	307,871,627	304,559,433	Statutory amounts	636,078,499	359,695,629
Frozen	12,777,902			1,025,807,915	676,363,537
	320,649,529	304,559,433	PUBLIC DEBT PROGRAM		
Statutory amounts	50,761,468	50,710,683	Statutory amounts	43,970,689,867	43,970,689,867
Total Department	698,171,221	669,501,666	FEDERAL-PROVINCIAL TRANSFER PAYMENTS PROGRAM		
Immigration and Refugee Board of Canada			Vote 15—Transfer payments to the territorial governments	1,132,077,075	1,132,069,140
Vote 15—Program expenditures—			Vote 20—Grant to the Province of Newfoundland and Labrador	40,000,000	40,000,000
Operating budget	70,484,819	70,484,819	Statutory amounts	18,559,595,319	18,559,595,319
Statutory amounts	8,881,843	8,844,000		19,731,672,394	19,731,664,459
	79,366,662	79,328,819	SPECIAL PROGRAM		
Total Ministry	777,537,883	748,830,485	Statutory amounts	70,985,336	977,238
ENVIRONMENT			Total Department	64,799,155,512	64,379,695,101
Department			Auditor General		
Vote 1—Operating expenditures—			Vote 30—Program expenditures—		
Operating budget	504,948,866	499,417,606	Operating budget	45,751,780	45,519,725
Frozen	2,785,719		Grants and contributions	380,000	378,054
Less: revenues netted against expenditures	70,629,744	70,629,744		46,131,780	45,897,779
	437,104,841	428,787,862	Statutory amounts	5,550,528	5,550,457
Vote 5—Capital expenditures	36,538,753	36,217,654		51,682,308	51,448,236
Vote 10—Grants and contributions—					
Grants and contributions	42,453,960	42,265,400			
Frozen	734,832				
	43,188,792	42,265,400			
Statutory amounts	41,071,665	40,843,419			
Total Department	557,904,051	548,114,335			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian International Trade Tribunal			Canadian International Development Agency		
Vote 35—Program expenditures—			Vote 20—Operating expenditures—		
Operating budget	6,962,000	6,805,560	Operating budget	101,211,402	100,054,730
Statutory amounts	987,000	987,000	Frozen	267,332	
	7,949,000	7,792,560		101,478,734	100,054,730
Office of the Superintendent of Financial Institutions			Vote 25—Grants and contributions	1,537,130,300	1,536,318,783
Vote 40—Program expenditures—			Vote 26b—Forgiveness—Section 24.1 of the <i>Financial Administration Act</i>	23,500,000	23,446,290
Operating budget	46,430,900	41,211,794	Statutory amounts	143,877,681	143,867,127
Less: revenues netted against expenditures	44,617,000	39,453,265		1,805,986,715	1,803,686,930
	1,813,900	1,758,529	Export Development Corporation		
Statutory amounts	76,401,214	(804,534)	Statutory amounts	36,365,794	36,365,794
	78,215,114	953,995	International Development Research Centre		
Total Ministry	64,937,001,934	64,439,889,892	Vote 40—Payments to the International Development Research Centre	88,111,000	88,111,000
FISHERIES AND OCEANS			International Joint Commission		
Vote 1—Operating expenditures—			Vote 45—Program expenditures—		
Operating budget	975,262,357	950,648,810	Operating budget	4,879,776	4,239,348
Other operating costs	9,000,000	6,900,812	Frozen	1,600,000	
Frozen	45,000			6,479,776	4,239,348
Less: revenues netted against expenditures	53,444,000	40,082,925	Statutory amounts	352,000	352,000
	930,863,357	917,466,697		6,831,776	4,591,348
Vote 5—Capital expenditures	114,679,200	101,379,214	NAFTA Secretariat, Canadian Section		
Vote 10—Grants and contributions—			Vote 50—Program expenditures—		
Grants and contributions	53,779,085	53,660,389	Operating budget	2,063,000	1,280,199
Frozen	450,015		Statutory amounts	117,000	117,000
	54,229,100	53,660,389		2,180,000	1,397,199
Statutory amounts	80,018,898	79,039,418	Northern Pipeline Agency		
Total Ministry	1,179,790,555	1,151,545,718	Vote 55—Program expenditures—		
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			Operating budget	235,000	151,256
Department			Statutory amounts	19,000	19,000
Vote 1—Operating expenditures—				254,000	170,256
Operating budget	848,060,470	836,880,429	Total Ministry	3,424,709,179	3,363,773,844
Frozen	9,966,475		GOVERNOR GENERAL		
Less: revenues netted against expenditures	18,011,000	14,487,684	Vote 1—Program expenditures—		
	840,015,945	822,392,745	Operating budget	9,929,660	9,928,876
Vote 5—Capital expenditures	110,749,950	110,055,374	Grants and contributions	12,000	12,000
Vote 10—Grants and contributions	421,768,389	413,984,329		9,941,660	9,940,876
Vote 11b—Write-off of uncollectable loans and accountable advances	49,823	31,427	Statutory amounts	1,259,739	1,257,048
Statutory amounts	101,653,787	72,249,288	Total Ministry	11,201,399	11,197,924
Total Department	1,474,237,894	1,418,713,163			
Canadian Commercial Corporation					
Vote 15—Program expenditures	10,742,000	10,738,154			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
HEALTH			HUMAN RESOURCES DEVELOPMENT		
Department			Department		
Vote 1—Operating expenditures—			CORPORATE SERVICES PROGRAM		
Operating budget	430,236,493	391,227,621	Vote 1—Program expenditures—		
Indian health services—			Operating budget	233,596,357	224,672,645
Operating budget	158,329,314	151,537,169	Special purpose	168,950,636	154,999,191
Revenues netted against expenditures	(9,200,000)	(7,029,514)	Less: revenues netted against expenditures	312,787,859	293,742,000
Non-insured health services	417,447,500	414,862,521	89,759,134	85,929,836	
Frozen	63,000		Statutory amounts	22,100,980	21,950,702
Less: revenues netted against expenditures	60,900,000	49,951,126		111,860,114	107,880,538
935,976,307	900,646,671				
Vote 5—Capital expenditures—			HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM		
Capital	8,017,451	8,017,451	Vote 5—Operating expenditures—		
Indian health services—			Operating budget	1,052,732,773	1,026,631,218
Capital	1,338,249	1,327,700	Frozen	558,560	
9,355,700	9,345,151		Less: revenues netted against expenditures	909,686,901	887,263,000
Vote 10—Grants and contributions—			143,604,432	139,368,218	
Grants and contributions	198,211,130	197,486,295	Vote 10—Grants and contributions—		
Indian health services—			Grants and contributions	1,297,453,481	1,266,265,107
Grants and contributions	476,462,847	476,462,847	Frozen	114,775,114	
674,673,977	673,949,142		1,412,228,595	1,266,265,107	
Statutory amounts	58,932,181	58,886,563	Statutory amounts	947,032,527	947,032,527
Total Department	1,678,938,165	1,642,827,527		2,502,865,554	2,352,665,852
Hazardous Materials Information Review Commission			LABOUR PROGRAM		
Vote 15—Program expenditures—			Vote 15—Program expenditures—		
Operating budget	1,084,550	1,067,216	Operating budget	42,419,333	41,544,046
Statutory amounts	179,323	179,323	Grants and contributions	2,670,000	2,312,229
	1,263,873	1,246,539	45,089,333	43,856,275	
Medical Research Council			Statutory amounts	74,575,779	74,575,779
Vote 20—Operating expenditures—				119,665,112	118,432,054
Operating budget	9,047,796	8,618,719	INCOME SECURITY PROGRAM		
Vote 25—Grants	228,120,000	228,090,711	Vote 20—Program expenditures—		
Statutory amounts	624,508	616,000	Operating budget	201,093,731	180,801,565
	237,792,304	237,325,430	Income security redesign project—		
Patented Medicine Prices Review Board			Operating budget	80,364,000	76,760,803
Vote 30—Program expenditures—			Less: revenues netted against expenditures	177,448,514	156,700,000
Operating budget	2,953,889	2,559,923	104,009,217	100,862,368	
Statutory amounts	339,635	339,591	Statutory amounts	22,251,703,663	22,251,703,663
	3,293,524	2,899,514		22,355,712,880	22,352,566,031
Total Ministry	1,921,287,866	1,884,299,010	Total Department	25,090,103,660	24,931,544,475

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canada Labour Relations Board			NORTHERN AFFAIRS PROGRAM		
Vote 25—Program expenditures—			Vote 35—Operating expenditures—		
Operating budget	7,927,000	7,621,401	Operating budget	77,680,275	71,764,293
Statutory amounts	974,494	974,161	Vote 40—Grants and contributions	84,876,652	84,632,782
	8,901,494	8,595,562	Vote 45—Payments to Canada Post Corporation	15,600,000	15,532,902
Canadian Artists and Producers Professional Relations Tribunal			Statutory amounts	7,036,894	6,998,392
Vote 30—Program expenditures—				185,193,821	178,928,369
Operating budget	1,580,000	992,393	Total Department	4,621,973,300	4,554,910,186
Statutory amounts	146,000	146,000	Canadian Polar Commission		
	1,726,000	1,138,393	Vote 50—Program expenditures—		
Canadian Centre for Occupational Health and Safety			Operating budget	917,913	881,262
Vote 35—Program expenditures—			Grants and contributions	18,000	18,000
Operating budget	7,662,298	6,395,401		935,913	899,262
Less: revenues netted against expenditures	5,441,000	4,226,406	Statutory amounts	69,000	69,000
	2,221,298	2,168,995		1,004,913	968,262
Statutory amounts	6,209	4,594	Total Ministry	4,622,978,213	4,555,878,448
	2,227,507	2,173,589	INDUSTRY Department		
Total Ministry	25,102,958,661	24,943,452,019	Vote 1—Operating expenditures—		
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT Department			Operating budget	536,622,483	518,535,311
ADMINISTRATION PROGRAM			Ice Storm of January 98—		
Vote 1—Program expenditures—			Ontario	179,000	179,000
Operating budget	82,279,600	78,257,318	Less: revenues netted against expenditures	26,869,000	25,234,114
Grants and contributions	497,300	497,300		509,932,483	493,480,197
	82,776,900	78,754,618	Vote 5—Grants and contributions—		
Statutory amounts	5,649,165	5,646,865	Grants and contributions	544,262,000	527,279,837
	88,426,065	84,401,483	Ice Storm of January 98—		
INDIAN AND INUIT AFFAIRS PROGRAM			Ontario	2,800,000	2,800,000
Vote 5—Operating expenditures—			Frozen	9,017,997	
Operating budget	243,693,263	229,285,111		556,079,997	530,079,837
Vote 6b—Debt write-off	139,673	139,672	Statutory amounts	933,173,547	911,601,321
Vote 10—Capital expenditures	2,081,396	2,066,513	Total Department	1,999,186,027	1,935,161,355
Vote 15—Grants and contributions—			Atlantic Canada Opportunities Agency		
Grants and contributions	3,735,258,009	3,734,466,646	Vote 20—Operating expenditures—		
Frozen	8,748,354		Operating budget	46,838,241	45,097,651
	3,744,006,363	3,734,466,646	Vote 25—Grants and contributions—		
Statutory amounts	358,432,719	325,622,392	Grants and contributions	269,572,001	264,923,053
	4,348,353,414	4,291,580,334	Frozen	2,166,000	
				271,738,001	264,923,053
			Statutory amounts	15,900,472	15,885,329
				334,476,714	325,906,033

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Space Agency			Vote 75—Capital expenditures—		
Vote 30—Operating expenditures—			Capital	44,850,000	44,826,107
Operating budget	68,741,858	67,399,072	Frozen	1,230,400	
Frozen	257,542			46,080,400	44,826,107
	68,999,400	67,399,072	Vote 80—Grants and contributions	134,125,000	133,830,936
Vote 35—Capital expenditures—			Statutory amounts	98,715,824	84,390,094
Personnel	5,325,577	5,297,543		517,794,725	495,598,424
Capital	134,799,423	133,794,283			
Less: revenues netted against			Natural Sciences and Engineering		
expenditures	7,403,000	6,507,615	Research Council		
	132,722,000	132,584,211	Vote 85—Operating expenditures—		
Vote 40—Grants and contributions	25,357,000	25,278,121	Operating budget	16,347,559	15,977,790
Statutory amounts	3,703,897	3,702,479	Vote 90—Grants	417,984,000	417,984,000
	230,782,297	228,963,883	Statutory amounts	1,488,407	1,486,431
				435,819,966	435,448,221
Competition Tribunal					
Vote 45—Program expenditures—			Social Sciences and Humanities		
Operating budget	1,160,000	1,026,134	Research Council		
Statutory amounts	98,000	98,000	Vote 95—Operating expenditures—		
	1,258,000	1,124,134	Operating budget	6,866,742	6,809,012
			Frozen	2,408	
Copyright Board				6,869,150	6,809,012
Vote 50—Program expenditures—			Vote 100—Grants	87,152,000	87,151,999
Operating budget	976,260	937,459	Statutory amounts	759,299	758,030
Frozen	550			94,780,449	94,719,041
	976,810	937,459			
Statutory amounts	102,000	102,000	Standards Council of Canada		
	1,078,810	1,039,459	Vote 105—Payments to the Standards		
Enterprise Cape Breton Corporation			Council of Canada	5,111,000	5,111,000
Vote 55—Payments to the Enterprise					
Cape Breton Corporation	9,786,720	9,787,000	Statistics Canada		
			Vote 110—Program expenditures—		
Economic Development Agency of			Operating budget	332,632,675	321,864,148
Canada for the Regions of Quebec			Grants and contributions	435,196	435,196
Vote 60—Operating expenditures—			Frozen	967,250	
Operating budget	29,819,916	28,974,982	Less: revenues netted against		
Ice Storm of January 98—			expenditures	74,000,000	64,788,918
Ontario	966,700	908,197		260,035,121	257,510,426
	30,786,616	29,883,179	Statutory amounts	37,315,795	37,315,795
Vote 65—Grants and contributions—				297,350,916	294,826,221
Grants and contributions	230,964,049	207,998,486			
Ice Storm of January 98—			Western Economic		
Ontario	10,000,000	403,163	Diversification		
Frozen	1,387,000		Vote 115—Operating expenditures—		
	242,351,049	208,401,649	Operating budget	37,330,450	34,123,736
Statutory amounts	122,582,433	122,566,687	Vote 120—Grants and contributions—		
	395,720,098	360,851,515	Grants and contributions	313,788,500	272,353,850
			Frozen	16,152,501	
National Research Council				329,941,001	272,353,850
of Canada			Statutory amounts	28,218,554	28,216,350
Vote 70—Operating expenditures—				395,490,005	334,693,936
Operating budget	236,566,616	232,551,287	Total Ministry	4,718,635,727	4,523,230,222
Frozen	2,306,885				
	238,873,501	232,551,287			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
JUSTICE			Law Commission of Canada		
Department			Vote 33a—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget	1,836,917	1,164,452
Operating budget	239,292,524	238,114,656			
Vote 5—Grants and contributions—			Offices of the Information and Privacy		
Grants and contributions	28,917,409	28,071,286	Commissioners of Canada		
Legal aid	85,000,000	85,000,000	Vote 35—Program expenditures—		
C-17 contributions	4,617,389	4,617,387	Operating budget	5,697,842	5,520,206
C-68 transition contributions	2,756,204	2,619,519	Privacy commissioner legal		
C-68 communications and consulta-			fees	173,644	117,180
tions contributions	60,000	35,286	Less: adjustments pursuant to section		
Young offenders	150,000,000	150,000,000	37.1 of the <i>Financial</i>		
	271,351,002	270,343,478	<i>Administration Act</i>	65,173	
Statutory amounts	18,619,645	18,605,259		5,806,313	5,637,386
Total Department	529,263,171	527,063,393	Statutory amounts	809,855	809,537
				6,616,168	6,446,923
Canadian Human Rights					
Commission			Supreme Court of Canada		
Vote 10—Program expenditures—			Vote 40—Program expenditures—		
Operating budget	13,465,717	13,205,980	Operating budget	10,520,950	10,107,793
Statutory amounts	1,589,737	1,579,589	Frozen	25,650	
	15,055,454	14,785,569		10,546,600	10,107,793
Commissioner for Federal Judicial			Statutory amounts	4,170,643	4,170,643
Affairs				14,717,243	14,278,436
Vote 15—Operating expenditures—			Tax Court of Canada		
Operating budget	4,773,302	4,682,149	Vote 45—Program expenditures—		
Frozen	31,261		Operating budget	10,317,926	10,290,786
Less: revenues netted against			Statutory amounts	889,843	889,382
expenditures	275,000	191,500		11,207,769	11,180,168
	4,529,563	4,490,649	Total Ministry	832,987,823	828,049,827
Vote 20—Canadian Judicial					
Council—Operating			NATIONAL DEFENCE		
expenditures—			Vote 1—Operating expenditures—		
Operating budget	754,050	737,338	Operating budget	7,526,042,615	7,469,359,723
Statutory amounts	214,806,063	214,806,063	Frozen	16,094,675	
	220,089,676	220,034,050	Less: revenues netted against		
Federal Court of Canada			expenditures	389,878,000	366,579,453
Vote 25—Program expenditures—				7,152,259,290	7,102,780,270
Operating budget	27,942,250	27,554,584	Vote 5—Capital expenditures—		
Vancouver accommodation	525,000	232,441	Capital	2,110,557,573	2,005,050,965
Frozen	8,000		Frozen	2,940,000	
	28,475,250	27,787,025	Less: adjustments pursuant to section		
Statutory amounts	3,161,478	3,149,519	37.1 of the <i>Financial</i>		
	31,636,728	30,936,544	<i>Administration Act</i>	4,254,709	
Human Rights Tribunal				2,109,242,864	2,005,050,965
Panel			Vote 10—Grants and contributions—		
Vote 30—Program expenditures—			Grants and contributions	298,919,082	297,105,003
Operating budget	2,489,697	2,085,292	Frozen	67,758,191	
Statutory amounts	75,000	75,000		366,677,273	297,105,003
	2,564,697	2,160,292	Statutory amounts	788,314,425	782,318,858
			Total Ministry	10,416,493,852	10,187,255,096

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
NATIONAL REVENUE			National Energy Board		
Vote 1—Operating expenditures—			Vote 35—Program expenditures—		
Operating budget.....	2,174,880,792	2,152,876,471	Operating budget.....	26,074,850	24,747,563
Compensation to Canada Post Corporation.....	8,034,508	8,034,508	Statutory amounts.....	3,342,548	3,301,000
Frozen.....	2,022,626			29,417,398	28,048,563
Less: revenues netted against expenditures.....	138,088,000	136,103,000	Total Ministry.....	816,559,670	753,301,019
	2,046,849,926	2,024,807,979			
Vote 5—Capital expenditures.....	8,461,666	8,235,644	PARLIAMENT		
Vote 10—Contributions.....	95,000,000	95,000,000	The Senate		
Statutory amounts.....	313,886,533	313,857,598	Vote 1—Program expenditures—		
Total Ministry.....	2,464,198,125	2,441,901,221	Operating budget.....	29,485,121	28,770,413
			Grants and contributions.....	411,179	411,179
				29,896,300	29,181,592
NATURAL RESOURCES			Statutory amounts.....	16,165,038	16,165,038
Department				46,061,338	45,346,630
Vote 1—Operating expenditures—			House of Commons		
Operating budget.....	434,903,396	429,170,787	Vote 5—Program expenditures—		
Frozen.....	679,593		Operating budget.....	162,721,171	157,919,393
Less: revenues netted against expenditures.....	18,508,316	18,508,316	Grants and contributions.....	706,029	706,029
	417,074,673	410,662,471	Less: revenues netted against expenditures.....	1,107,000	911,724
Vote 5—Capital expenditures.....	12,069,000	12,059,695		162,320,200	157,713,698
Vote 10—Grants and contributions.....	38,612,845	38,400,860	Statutory amounts.....	73,513,964	73,513,964
Statutory amounts.....	92,460,778	55,586,110		235,834,164	231,227,662
Total Department.....	560,217,296	516,709,136			
Atomic Energy Control Board			Library of Parliament		
Vote 20—Program expenditures—			Vote 10—Program expenditures—		
Operating budget.....	40,619,263	39,147,777	Operating budget.....	18,778,500	18,025,726
Grants and contributions.....	658,000	568,319	Less: revenues netted against expenditures.....	203,000	203,000
Frozen.....	1,217,095			18,575,500	17,822,726
	42,494,358	39,716,096	Statutory amounts.....	2,105,000	2,105,000
Statutory amounts.....	4,110,618	4,107,224		20,680,500	19,927,726
	46,604,976	43,823,320	Total Ministry.....	302,576,002	296,502,018
Atomic Energy of Canada Limited			PRIVY COUNCIL		
Vote 25—Payments to Atomic Energy of Canada Limited for operating and capital expenditures—			Department		
Other operating costs.....	142,615,000	142,615,000	Vote 1—Program expenditures—		
Frozen.....	15,600,000		Operating budget.....	72,494,725	72,481,564
	158,215,000	142,615,000	Grants and contributions.....	1,461,000	1,186,713
			Frozen.....	398,000	
Cape Breton Development Corporation				74,353,725	73,668,277
Vote 30—Payments to the Cape Breton Development Corporation for operating and capital expenditures.....	22,105,000	22,105,000	Statutory amounts.....	6,163,246	6,138,246
			Total Department.....	80,516,971	79,806,523

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Canadian Centre for Management Development			Public Service Staff Relations Board		
Vote 5—Program expenditures—			Vote 35—Program expenditures—		
Operating budget	9,304,674	8,886,050	Operating budget	4,988,000	4,557,847
Grants and contributions	165,000	146,000	Statutory amounts	570,227	568,000
Frozen	24,476			5,558,227	5,125,847
	9,494,150	9,032,050			
Statutory amounts	4,942,166	4,940,376	Security Intelligence Review Committee		
	14,436,316	13,972,426	Vote 40—Program expenditures—		
Canadian Intergovernmental Conference Secretariat			Operating budget	1,284,248	1,283,245
Vote 10—Program expenditures—			Frozen	752	
Operating budget	3,099,974	3,099,182		1,285,000	1,283,245
Frozen	15,976		Statutory amounts	121,000	121,000
	3,115,950	3,099,182		1,406,000	1,404,245
Statutory amounts	254,793	254,000	Total Ministry	341,861,325	339,360,253
	3,370,743	3,353,182			
Canadian Transportation Accident Investigation and Safety Board			PUBLIC WORKS AND GOVERNMENT SERVICES		
Vote 15—Program expenditures—			Department		
Operating budget	20,565,950	20,103,279	REAL PROPERTY SERVICES PROGRAM		
Frozen	4,500		Vote 1—Operating expenditures—		
	20,570,450	20,103,279	Operating budget	45,735,214	45,233,544
Statutory amounts	2,617,059	2,593,861	Other operating costs	1,221,273,740	1,221,273,740
	23,187,509	22,697,140	Grants and contributions	32,600,000	32,600,000
Chief Electoral Officer			Less: revenues netted against expenditures	332,482,989	332,482,989
Vote 20—Program expenditures—				967,125,965	966,624,295
Operating budget	2,608,000	2,488,568	Vote 5—Capital expenditures	347,996,313	273,075,496
Statutory amounts	196,585,647	196,582,836	Vote 10—Real Property Services Revolving Fund—Activities in support of broader Government objectives	2,589,000	2,589,000
	199,193,647	199,071,404	Statutory amounts	428,711,714	65,959,287
Commissioner of Official Languages				1,746,422,992	1,308,248,078
Vote 25—Program expenditures—			SUPPLY AND SERVICES PROGRAM		
Operating budget	9,562,194	9,349,042	Vote 15—Program expenditures—		
Frozen	21,600		Operating budget	644,064,080	632,162,174
	9,583,794	9,349,042	Compensation to financial institutions	36,658,000	33,859,347
Statutory amounts	1,115,755	1,115,755	Less: revenues netted against expenditures	159,331,447	159,331,447
	10,699,549	10,464,797		521,390,633	506,690,074
National Round Table on the Environment and the Economy			Vote 16b—Optional Services Revolving Fund—Operating losses write-off (SIS)	1	
Vote 30—Program expenditures—			Vote 17b—Canada Communication Group Revolving Fund—Cumulative deficit write-off	1	
Operating budget	3,268,339	3,257,696			
Frozen	17,031				
	3,285,370	3,257,696			
Statutory amounts	206,993	206,993			
	3,492,363	3,464,689			

BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 18b—Canada Communication Group Revolving Fund—Repeal of section 5.3 of the <i>Revolving Funds</i> <i>Act</i>	<i>1</i>		Vote 20—Penitentiary Service and National Parole Service—Capital expenditures	165,422,200	163,231,860
Statutory amounts	598,943,667	51,878,803	Statutory amounts	109,453,661	97,319,930
	1,120,334,303	558,568,877		1,202,117,261	1,173,209,666
CROWN CORPORATIONS PROGRAM			National Parole Board		
Vote 20—Payments to Old Port of Montreal Corporation Inc.	9,000,000	9,000,000	Vote 25—Program expenditures— Operating budget	21,931,750	21,738,793
Vote 25—Payments to Queens Quay West Land Corporation	4,100,000	4,100,000	Statutory amounts	2,979,050	2,979,050
	13,100,000	13,100,000		24,910,800	24,717,843
Total Department	2,879,857,295	1,879,916,955	Office of the Correctional Investigator		
Canada Mortgage and Housing Corporation			Vote 30—Program expenditures— Operating budget	1,275,494	1,235,574
Vote 30—Operating expenditures	1,863,667,000	1,863,052,805	Statutory amounts	162,000	162,000
Vote 31a—To authorize the additional amount of \$50MM pursuant to para- graph 21(b) of the <i>National Housing</i> <i>Act</i>	<i>1</i>			1,437,494	1,397,574
	1,863,667,001	1,863,052,805	Royal Canadian Mounted Police		
Canada Post Corporation			Vote 35—Law enforcement—Operating expenditures	1,666,207,242	1,675,127,593
Vote 35—Payments to the Canada Post Corporation for special purposes	14,000,000	14,000,000	Operating budget	1,390,000	1,184,818
Total Ministry	4,757,524,296	3,756,969,760	Grants and contributions	3,016,502	
SOLICITOR GENERAL			Frozen		
Department			Less: revenues netted against expenditures	733,994,805	733,994,805
Vote 1—Operating expenditures— Operating budget	32,282,042	30,731,965		936,618,939	942,317,606
Frozen	45,000		Vote 40—Law enforcement—Capital expenditures	115,466,063	115,375,030
	32,327,042	30,731,965	Statutory amounts	237,105,073	237,105,073
Vote 5—Grants and contributions	39,346,201	38,853,301		1,289,190,075	1,294,797,709
Statutory amounts	2,076,599	2,076,599	Royal Canadian Mounted Police External Review Committee		
Total Department	73,749,842	71,661,865	Vote 45—Program expenditures— Operating budget	769,042	570,239
Canadian Security Intelligence Service			Statutory amounts	50,000	50,000
Vote 10—Program expenditures— Operating budget	168,494,654	167,626,594		819,042	620,239
Statutory amounts	110,731	108,128	Royal Canadian Mounted Police Public Complaints Commission		
	168,605,385	167,734,722	Vote 50—Program expenditures— Operating budget	3,588,979	3,512,844
Correctional Service			Frozen	12,362	
Vote 15—Penitentiary Service and National Parole Service— Operating expenditures— Operating budget	925,133,400	910,594,968		3,601,341	3,512,844
Grants and contributions	2,063,000	2,062,908	Statutory amounts	300,000	300,000
Frozen	45,000			3,901,341	3,812,844
	927,241,400	912,657,876	Total Ministry	2,764,731,240	2,737,952,462

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
TRANSPORT					
Department					
Vote 1—Operating expenditures—			Frozen	234,530	
Operating budget	639,571,122	499,658,091	Less: revenues netted against		
Frozen	63,000		expenditures	24,085,000	23,875,044
Less: revenues netted against				95,498,625	92,026,718
expenditures	367,796,000	229,660,620	Statutory amounts	7,923,353	7,923,353
	271,838,122	269,997,471		103,421,978	99,950,071
Vote 5—Capital expenditures—			GOVERNMENT CONTINGENCIES		
Capital	113,861,000	104,418,412	AND		
Frozen	1,900,000		CENTRALLY FINANCED		
	115,761,000	104,418,412	PROGRAMS		
Vote 10—Grants and contributions—			Vote 5—Government contingencies—		
Grants and contributions	760,140,984	757,564,369	Frozen	278,018,945	
Frozen	2,620,000		Vote 15—Training assistance	10,000,000	
	762,760,984	757,564,369		288,018,945	
Vote 15—Payments to the Jacques			EMPLOYER CONTRIBUTIONS		
Cartier and Champlain Bridges			TO INSURANCE PLANS		
Inc.	25,687,000	25,566,237	PROGRAM		
Vote 20—Payments to Marine Atlantic			Vote 20—Public Service		
Inc.	91,290,000	91,290,000	Insurance—		
Vote 25—Payments to VIA Rail Canada			Other operating costs	809,489,000	701,456,994
Inc.	216,204,000	216,204,000	Grants and contributions	232,000	226,515
Vote 30—Payments to the St. Lawrence			Less: revenues netted against		
Seaway Authority	1		expenditures	68,987,000	67,690,533
Vote 31a—Payments to the Canada Ports				740,734,000	633,992,976
Corporation	1,500,000	715,267	Statutory amounts	416,638,371	416,638,371
Statutory amounts	734,752,147	733,008,166		1,157,372,371	1,050,631,347
Total Department	2,219,793,254	2,198,763,922	Total Ministry	1,548,813,294	1,150,581,418
Canadian Transportation Agency			VETERANS AFFAIRS		
Vote 35—Program expenditures—			Department		
Operating budget	19,363,000	19,339,470	VETERANS AFFAIRS		
Grants and contributions	4,000	4,000	PROGRAM		
Frozen	12,000		Vote 1—Operating expenditures—		
	19,379,000	19,343,470	Operating budget	206,979,769	201,842,420
Statutory amounts	37,384,275	37,365,577	Other health purchased services—		
	56,763,275	56,709,047	Personnel	2,500,000	2,486,177
Civil Aviation Tribunal			Other health purchased services	329,857,000	325,141,148
Vote 40—Program expenditures—			Frozen	500,000	
Operating budget	819,000	818,207		539,836,769	529,469,745
Statutory amounts	82,000	82,000	Vote 5—Grants and contributions	1,392,386,000	1,373,653,635
	901,000	900,207	Statutory amounts	23,834,288	23,810,224
Total Ministry	2,277,457,529	2,256,373,176		1,956,057,057	1,926,933,604
TREASURY BOARD			VETERANS REVIEW		
Secretariat			AND APPEAL		
CENTRAL ADMINISTRATION OF			BOARD PROGRAM		
THE PUBLIC SERVICE			Vote 10—Program expenditures—		
PROGRAM			Operating budget	6,908,812	6,796,369
Vote 1—Program expenditures—			Statutory amounts	1,016,000	1,016,000
Operating budget	115,305,095	112,425,725		7,924,812	7,812,369
Grants and contributions	4,044,000	3,476,037	Total Ministry	1,963,981,869	1,934,745,973
			GRAND TOTAL	140,454,787,921	137,394,236,218

Commissions

General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$

PRIVY COUNCIL

Department

Indian Specific Claims Commission	206,750	202,498	179,199	2,929,184	3,517,631
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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 conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by the government in negotiating the settlement of their claim.

Royal Commission on Aboriginal Peoples				53,407	53,407
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This Commission was established by Order in Council (PC 1991-1597 dated August 26, 1991) pursuant to Part I of the *Inquiries Act*. The Commission's mandate was to investigate all aspects of contemporary life for Aboriginal people in Canada and the evolution of the relationship between Aboriginal peoples (Indian, Inuit and Métis), the Government of Canada and Canadian society as a whole. The final report was submitted on November 22, 1996.

Commission of Inquiry on the Blood System in Canada			94,681	2,232,665	2,327,346
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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 was to review and report on the mandate, organization, management, operations, financing and regulation of all activities of the blood system in Canada, including the events surrounding the contamination of the blood system in Canada in the early 1980s. The final report was submitted on November 26, 1997.

GENERAL INFORMATION BY COMMISSION—*Concluded*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Commission of Inquiry into the Deployment of Canadian Forces to Somalia	24,500	21,510	113,390	4,492,024	4,651,4 24
<p>This Commission was established by Order in Council (PC 1995-442 dated March 20, 1995) pursuant to Part I of the <i>Inquiries Act</i>. The Commission's mandate was 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 on National Defence in respect of the Canadian Forces deployment to Somalia and, to inquire into various matters related to the pre-deployment, in-theatre and post-deployment phases of the Somalia action. The final report was submitted on July 2, 1997.</p>					
Commission to Review Allowances of Members of Parliament	20,000	18,540	5,891	304,493	348,924
<p>This Commission was established by Order in Council (PC 1997-1101 dated July 31, 1997) pursuant to section 68 of the <i>Parliament of Canada Act</i>. The Commission's mandate was to inquire into the adequacy of the annual variations of sessional allowances to members of the Senate and the House of Commons and other allowances payable to them and to report thereon to the Governor in Council, in both official languages, with such recommendations as they consider appropriate, within six months of the date of their appointment. The report was tabled on February 4, 1998.</p>					
Commissions of Inquiry - Related					
Legal Costs				17,926	17,926
<p>Legal costs for Intervenor participation associated with the Commission of Inquiry on the Blood system in Canada and other related costs associated with the Commission of Inquiry into the Deployment of Canadian Forces to Somalia.</p>					

* For details related to current year expenditures, see following statement called—"Travel and living expenses by commission".

Travel and living expenses by commission

The following statement presents the total travel and living expenses paid to each commission's member.

TRAVEL AND LIVING EXPENSES BY COMMISSION

Name of members	1997-98 Expendi- tures	Name of members	1997-98 Expendi- tures
	\$		\$
PRIVY COUNCIL		Commission to Review Allowances of Members of Parliament	
Department			
Commission of Inquiry into the Deployment of Canadian Forces to Somalia		Blais J J (Commissioner and Chairperson)	151
		Jérôme-Forget M (Commissioner)	2,096
		Speaker R (Commissioner)	16,293
			<u>18,540</u>
Desbarats P (Commissioner)	12,220		
Létourneau G (Commissioner and Chairperson)	750		
Rutherford R C (Commissioner)	8,540		
	<u>21,510</u>		
Indian Specific Claims Commission			
Augustine R (Commissioner)	53,039		
Bellegarde J D (Co-chairperson)	41,266		
Corcoran C (Commissioner)	67,007		
Gill A (Commissioner)	16,001		
Prentice J E (Co-chairperson)	25,185		
	<u>202,498</u>		

Education costs

This statement provides details of education costs incurred in the current year. For the purpose of this statement, an education cost represents the cost of any long-term education activity. A long-term education activity is any training or development activity given to a Government employee and

conducted at an educational institution outside of the Public Service that amounted or will amount to a total of 65 working days or more over a maximum period of three (3) years, or that involved or will involve total expenditures in excess of \$25,000 (including salary).

EDUCATION COSTS

Department and agency	Number of employees	Salaries ⁽¹⁾	Travel and living expenses	Tuition fees ⁽²⁾	Other expenses	Total
		\$	\$	\$	\$	\$
Agriculture and Agri-Food—						
Department	8	162,919	10,973	5,130	1,515	18 0,537
Canadian Heritage—						
Department	9	70,539	2,628	8,765	3,888	85,8 20
National Archives of Canada	3	49,831		981		50,812
National Library	1	14,514			61	14,575
Public Service Commission	1	7,280		1,728		9,008
Status of Women—Office of the Co-ordinator	1	25,883		3,799		29,682
Citizenship and Immigration—						
Department	2	70,264		2,516		72,780
Environment—						
Department	4	18,508		5,275		23,783
Canadian Environmental Assessment Agency	2			9,292		9,292
Fisheries and Oceans—						
Department	7	44,385		74,406	1,124	119,915
Foreign Affairs and International Trade—						
Department	2	58,529	6,689			65,218
Canadian International Development Agency	14	73,568		44,759	5,067	123,394
Health—						
Department	20	116,659	93,481	89,335		299,4 75
Human Resources Development—						
Department	15	24,272		18,052		42,324
Indian Affairs and Northern Development—						
Department	7	176,800	500	10,776	5,490	193, 566
Industry—						
Department	9	122,398	1,506	13,571		137,475
Atlantic Canada Opportunities Agency	1				2,570	2,570
Economic Development Agency of Canada for the Regions of Quebec	2	25,033		2,324		27,357
Statistics Canada	3	39,229		6,102	578	45,909
Western Economic Diversification	4		1,608	59,550		61,158
Justice—						
Department	7	87,235		10,872	1,095	99,202
Federal Court of Canada	1	26,820		7,955		34,775
National Defence	6	122,620	12,262	39,214	36	174,132
National Revenue	2	41,103				41,103
Natural Resources—						
Department	1	27,791		1,358		29,149
National Energy Board	2	21,366				21,366
Parliament						
House of Commons	1	6,927		11,906		18,833
Privy Council—						
Canadian Transportation Accident Investigation and Safety Board	1	31,111		4,059		35,170
Commissioner of Official Languages	1	275				275

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	4	56,488		36,007		92,495
Solicitor General—						
Department	1	28,263				28,263
Correctional Service	11	233,107		29,728		262,835
Royal Canadian Mounted Police	1	32,256	4,000	5,000	3,000	44,256
Transport—						
Department	13	370,793		27,076	209	398,078
Veterans Affairs—						
Department	6	17,338				17,338
Total	173	2,204,104	133,647	529,536	24,633	2,891,920

⁽¹⁾ Includes allowances in lieu of pay.

⁽²⁾ Includes book allowances.

Return on investments

This statement provides details for the current year of the category of non-tax revenues called return on investments.

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits.

RETURN ON INVESTMENTS

	Amount realized in 1997-98 ⁽¹⁾		Amount realized in 1997-98 ⁽¹⁾
	\$		\$
CONSOLIDATED ACCOUNTS—		Prince Rupert Port Corporation—	
Atomic Energy of Canada Limited	434,303	Dividends	468,590
CASH AND ACCOUNTS RECEIVABLE—		Royal Canadian Mint	2,469
Interest on bank deposits	326,279,111	Saint John Port Corporation—	
FOREIGN EXCHANGE ACCOUNTS—		Dividends	91,466
International reserves held in the Exchange Fund		St. John's Port Corporation—	
Account—		Dividends	9,269
Transfer of profit	1,336,004,553	Vancouver Port Corporation	51,994
International Monetary Fund—Subscriptions—			<i>1,562,272,981</i>
Transfer of profit	43,311,343	Total enterprise Crown corporations	2,393,803,315
Total foreign exchange accounts	1,379,315,896	Joint and mixed enterprises—	
LOANS, INVESTMENTS AND ADVANCES—		Petro-Canada Limited—	
Enterprise Crown corporations—		Dividends	14,323,130
Business Development Bank of Canada—		National governments including developing	
Dividends	3,402,500	countries—	
Canada Deposit Insurance Corporation	49,020,293	Development of export trade (loans administered by the	
Canada Mortgage and Housing Corporation	609,998,938	Export Development Corporation)—Foreign Affairs	
Farm Credit Corporation	168,444,812	and International Trade	129,406,925
Farm syndicates loan fund	663,791	Developing countries—Foreign Affairs and	
	<i>831,530,334</i>	International Trade—Canadian International	
Other—		Development Agency—International develop-	
Bank of Canada—		ment assistance	2,719,561
Transfer of profit	1,509,375,812	Jamaica—Finance	3,408,709
Canada Development Investment Corporation—		United Kingdom—Finance—United Kingdom Financial	
Dividends	5,000,000	Agreement Act, 1946	2,872,197
Canada Lands Company Limited—		Deferred interest	4,272,739
Dividends	20,400,000	Total national governments including developing	
Canada Ports Corporation—		countries	142,680,131
Interest	\$ 23,356	International organizations—	
Dividends	242,593	International Monetary Fund—	
	265,949	Enhanced Structural Adjustment Facility	32,637,889
Interport Loan Fund—		Provincial and territorial governments—	
Transfer of profit	1,761,776	NEWFOUNDLAND—	
Canada Post Corporation—		Finance—	
Interest	\$ 7,764,000	Municipal Development and Loan	
Dividends	10,000,000	Board	115,128
	17,764,000	Winter capital projects fund	8,534
Canadian Dairy Commission	2,814,138	Industry—	
Cape Breton Development Corporation	122,026	Atlantic Development Board carry-over	
Halifax Port Corporation—		projects	43,156
Dividends	586,543	Atlantic Provinces Power Development	
Montreal Port Corporation—		Act	3,703,943
Interest	\$ 181,433	Atlantic Canada Opportunities Agency—	
Dividends	3,377,516	Special areas and highways agreement	488
	3,558,949		<i>3,871,249</i>

RETURN ON INVESTMENTS—Continued

	Amount realized in 1997-98 ⁽¹⁾		Amount realized in 1997-98 ⁽¹⁾
	\$		\$
NOVA SCOTIA—		SASKATCHEWAN—	
Finance—		Agriculture and Agri-Food—	
Municipal Development and Loan		Agricultural service centres	149,165
Board	11,023	Finance—	
Industry—		Municipal Development and Loan	
Atlantic Development Board carry-over		Board	2,386
projects	118,348		151,551
Atlantic Canada Opportunities Agency—		ALBERTA—	
Special areas and highways agreement	287,570	Finance—	
	416,941	Municipal Development and Loan	
PRINCE EDWARD ISLAND—		Board	40,631
Finance—		Industry—	
Municipal Development and Loan		Western Economic Diversification—	
Board	17,360	Special areas and highways agreement	19,197
Winter capital projects fund	17,854		59,828
Industry—		BRITISH COLUMBIA—	
Atlantic Canada Opportunities Agency—		Finance—	
Comprehensive development plan agreement	473,023	Municipal Development and Loan	
	508,237	Board	38,426
NEW BRUNSWICK—		YUKON TERRITORY—	
Finance—		Indian Affairs and Northern Development—	
Municipal Development and Loan		Government of the Yukon Territory	52,819
Board	88,925	Total provincial and territorial governments	9,421,662
Industry—		Other loans, investments and advances—	
Atlantic Provinces Power Development		Loans and accountable advances—	
Act	1,285,622	Foreign Affairs and International Trade—	
Atlantic Canada Opportunities Agency—		Personnel posted abroad	383,036
Special areas and highways agreement	583,121	Other—	
Natural Resources—		Agriculture and Agri-Food—	
Regional electrical inter-		Construction of multi-purpose exhibition	
connections	1,236,839	buildings	663,189
	3,194,507	Citizenship and Immigration—	
QUEBEC—		Transportation and assistance loans	250,550
Finance—		Finance—	
Federal-provincial fiscal		Ottawa Civil Service Recreational	
arrangements	58,944	Association	4,400
Municipal Development and Loan		Fisheries and Oceans—	
Board	995,114	Groundfish processors	185,000
	1,054,058	Indian Affairs and Northern Development—	
ONTARIO—		Inuit loan fund	21,297
Finance—		First Nations in British Columbia	13,410
Municipal Development and Loan		Indian economic development fund	813,006
Board	7,746	Council for Yukon Indians	363,274
MANITOBA—		Native claimants	5,460,480
Finance—		Yukon Energy Corporation	2,207,785
Municipal Development and Loan		National Defence—	
Board	11,026	Canadian Forces housing projects	245,159
Winter capital projects fund	24,659	Transport—	
Industry—		Hamilton harbour commissioners	6,703
Western Economic Diversification—			
Special areas and highways agreement	30,615		
	66,300		

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 1997-98 ⁽¹⁾		Amount realized in 1997-98 ⁽¹⁾
	\$		\$
Veterans Affairs—		National Revenue—	
Veterans' Land Act Fund—		Public buildings and properties—Rental	344,448
Advances	365,320	Natural Resources—	
	10,599,573	Natural Resources Revolving Funds	56,603
Total other loans, investments and advances	10,982,609	Public Works and Government Services—	
Total loans, investments and advances	2,603,848,736	Public Works and Government Services Revolving Funds	7,101,444
OTHER ACCOUNTS—		Government Telecommunications and Informatics Services Revolving Fund	519,700
Agriculture and Agri-Food—		Rental income from properties—Rental—	
Interest on sale of irrigated land	32	Other rentals	64,394
Canadian Heritage—		Solicitor General—	
Canadian Heritage Revolving Funds	38,081	Correctional Service—CORCAN Revolving Fund	1,200,800
Finance—		Royal Canadian Mounted Police—	
Retirement of unmatured debt	1,510,074	Loans and advances to persons posted abroad—	
Foreign Affairs and International Trade—		Interest \$	4,890
Interest on mission bank accounts	195,967	Transfer of profit	19,228
Indian Affairs and Northern Development—			24,118
Indian housing assistance fund—On-reserve housing—Interest on guaranteed loans	337,711	Total other accounts	19,292,519
Farm Credit Corporation	19,000	TOTAL RETURN ON INVESTMENTS	4,329,170,565
Eso Ltd—Norman Wells Project profits	7,015,992		
Industry—		Summary—	
Bombardier Inc., groupe Canadair	671	Interest	1,373,371,412
Interest on general development agreement—		Transfer of profits	2,897,488,704
Province of British Columbia	230,808	Dividends	57,901,607
National Defence—		Other	408,842
Interest on loans to employees posted abroad	598,838	Total	4,329,170,565
Interest earned from funds on deposit with suppliers	33,838		

⁽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 1997-98";
- any Department of National Defence charges for the use of Government aircraft; and
- any travel expenses of Members of the House of Commons for Canadian representation at international conferences and meetings. These expenses are reported in a separate statement in Section 13 of this volume entitled "Foreign Affairs and International Trade - Travel expenses for Canadian representation at international conferences and meetings".

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES

	Vote	Amount		Vote	Amount
		\$			\$
AGRICULTURE AND AGRI-FOOD			ENVIRONMENT		
Department			Department		
<i>Ministers—</i>			<i>Ministers—</i>		
Hon R E Goodale	1	5,434	Hon S Marchi	1	2,680
Hon L Vanclief	1	51,901	Hon C Stewart	1	68,205
<i>Minister responsible for the Canadian</i>			<i>Parliamentary Secretary—</i>		
<i>Wheat Board—</i>			K Kraft Sloan	1	11,211
Hon R E Goodale	1	8,857	FINANCE		
<i>Secretary of State (Agriculture and Agri-Food,</i>			Department		
<i>Fisheries and Oceans)</i>			<i>Minister of Finance—</i>		
Hon G Normand	1	44,770 ⁽¹⁾	Hon P Martin	1	41,362
<i>Parliamentary Secretaries—</i>			<i>Secretaries of State (International Financial</i>		
J Pickard	1	4,959	<i>Institutions)—</i>		
J Harvard	1	17,589	Hon D Peters	1	30,249
CANADIAN HERITAGE			Hon J Peterson	1	32,570
Department			<i>Parliamentary Secretary—</i>		
<i>Minister—</i>			T Valeri	1	356
Hon S Copps	1	86,695	FISHERIES AND OCEANS		
<i>Secretary of State (Multiculturalism) and</i>			Department		
<i>(Status of Women)—</i>			<i>Ministers—</i>		
Hon H Fry	1	21,777	Hon D Anderson	1	80,267
<i>Secretary of State (Parks)—</i>			Hon F J Mifflin	1	6,445
Hon A Mitchell	1	33,485	<i>Secretary of State (Fisheries and Oceans) and</i>		
<i>Parliamentary Secretary—</i>			<i>(Agriculture and Agri-Food)—</i>		
J Godfrey	1	745	Hon F Robichaud	1	9,593 ⁽²⁾
CITIZENSHIP AND IMMIGRATION					
Department					
<i>Minister—</i>					
Hon L Robillard	1	51,469			
<i>Parliamentary Secretary—</i>					
M Minna	1	2,635			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Continued

	Vote	Amount		Vote	Amount
		\$			\$
FOREIGN AFFAIRS AND INTERNATIONAL TRADE			INDUSTRY		
Department			Department		
<i>Minister of Foreign Affairs—</i>			<i>Minister—</i>		
Hon L Axworthy	1	79,728	Hon J Manley	1	76,942
<i>Ministers of International Trade—</i>			<i>Secretaries of State (Science, Research and Development)—</i>		
Hon S Marchi	1	39,049	Hon J Gerrard	1	4,210
Hon A C Eggleton	1	23,050	Hon R J Duhamel	1	33,439
<i>Ministers of International Cooperation and Ministers responsible for Francophonie—</i>			<i>Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—</i>		
Hon D Boudria	20	5,253	Hon M Cauchon	60	22,780
Hon D Marleau	20	41,835	<i>Parliamentary Secretary—</i>		
<i>Secretary of State (Latin America and Africa)—</i>			W Lastewka	1	191
Hon D Kilgour	1	33,988	JUSTICE		
<i>Secretary of State (Asia and Pacific)—</i>			Department		
Hon R Chan	1	20,567	<i>Ministers and Attorneys General of Canada—</i>		
<i>Parliamentary Secretary—</i>			Hon A Rock	1	3,822
R J MacDonald	1	5,447	Hon A McLellan	1	16,620
HEALTH			<i>Parliamentary Secretary—</i>		
Department			E Bakopanos	1	3,197
<i>Ministers—</i>			NATIONAL DEFENCE		
Hon D Dingwall	1	12,745	Department		
Hon A Rock	1	20,114	<i>Ministers—</i>		
<i>Parliamentary Secretary—</i>			Hon D Young	1	9,216
J Volpe	1	3,890	Hon A Eggleton	1	41,996
HUMAN RESOURCES DEVELOPMENT			<i>Parliamentary Secretary—</i>		
Department			J Richardson	1	1,263
<i>Minister of Human Resources Development—</i>			NATIONAL REVENUE		
Hon P S Pettigrew	1	59,460	<i>Ministers—</i>		
<i>Minister of Labour and Deputy Leader of the Government in the House of Commons—</i>			Hon J Stewart	1	4,980
Hon A Gagliano	1	2,731	Hon H S Dhaliwal	1	39,356
<i>Minister of Labour—</i>			<i>Parliamentary Secretary—</i>		
Hon L MacAulay	1	46,570	S Barnes	1	17,878
<i>Secretary of State (Children and Youth)—</i>			NATURAL RESOURCES		
Hon E Blondin-Andrew	1	87,488	Department		
<i>Parliamentary Secretaries—</i>			<i>Ministers—</i>		
R D Nault	1	7,472	Hon A McLellan	1	2,030
B Chamberlain	1	3,236	Hon R E Goodale	1	73,229
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT			<i>Minister responsible for the Canadian Wheat Board—</i>		
Department			Hon R E Goodale	1	1,373
<i>Ministers—</i>			<i>Parliamentary Secretary—</i>		
Hon R Irwin	1	30,101	G Byrne	1	6,250
Hon J Stewart	1	26,289			
<i>Parliamentary Secretary—</i>					
Dr B Patry	1	1,050			

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
PRIVY COUNCIL			SOLICITOR GENERAL		
Department			Department		
<i>Prime Minister—</i>			<i>Solicitors General of Canada—</i>		
Rt Hon J Chrétien	1	5,295	Hon H Gray	1	1,696
<i>Deputy Prime Minister—</i>			Hon A Scott	1	40,119
Hon H Gray	1	9,266	<i>Parliamentary Secretary—</i>		
<i>President of the Queen's Privy Council for</i>			N Discepola	1	4,448
<i>Canada and Minister of Intergovernmental</i>					
<i>Affairs—</i>			TRANSPORT		
Hon S Dion	1	37,910	Department		
<i>Leader of the Government in the Senate and Minister</i>			<i>Ministers—</i>		
<i>with special responsibility for literacy—</i>			Hon D Anderson	1	6,892
Hon J Fairbairn	1	7,409	Hon D Collette	1	46,845
<i>Leader of the Government in the Senate—</i>			<i>Parliamentary Secretary—</i>		
Hon A Graham	1	64,549	S Keyes	1	6,790
<i>Leader of the Government in the House</i>					
<i>of Commons—</i>			TREASURY BOARD		
Hon D Boudria	1	17,084	Secretariat		
<i>Parliamentary Secretaries—</i>			<i>President of the Treasury Board and Minister</i>		
P Adams	1	2,423	<i>responsible for Infrastructure—</i>		
P DeVillers	1	1,812	Hon M Massé	1	17,050
			<i>Parliamentary Secretary—</i>		
PUBLIC WORKS AND GOVERNMENT			O L Jackson	1	462
SERVICES					
Department			VETERANS AFFAIRS		
<i>Ministers—</i>			Department		
Hon D Marleau	15	3,502	<i>Secretary of State (Veterans)—</i>		
Hon A Gagliano	15	5,367	Hon F J Mifflin	1	33,965
<i>Parliamentary Secretary—</i>			<i>Parliamentary Secretary—</i>		
J Pickard	15	493	G Proud	1	898

(1) The expenditures reported under Agriculture and Agri-Food for Secretary of State Hon G. Normand, include those of the Secretary of State (Fisheries and Oceans).

(2) The expenditures reported under Fisheries and Oceans for Secretary of State Hon F. Robichaud, include those of the Secretary of State (Agriculture and Agri-Food).

SECTION 13

1997-98

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 Meeting	62,419
Meeting of the International Committee for the Francophone Games, and Conference of Youth and Sports Ministers of la Francophonie	93,032
Conference of Ministers of Education of la Francophonie	18,861
UNESCO General Conference	86,256
Conference of Ministers responsible for la Francophonie	70,977
Conference of Spouses of Heads of State and Government of the Americas	34,003
FTAA Trade Ministerial Meeting (Belo Horizonte)	34,316
FTAA Trade Ministerial Meeting (San José)	28,728
Governor General's Visit to France	120,890
Governor General's Visit to India and Pakistan	659,279
Installation of the Archbishop of Toronto, Monsignor Aloysius Ambrozic, as Cardinal	50,734
International Conference (s) on Education	61,919
Summit of La Francophonie	647,315
NATO Summit	352,719
Organization of American States General Assembly	56,456
OSCE Ministerial Meeting	53,271
Prime Minister's Visit to Moscow, St. Petersburg, London and Edinburgh (CHOGM)	1,388,152
Prime Minister's Visit to New York	175,854
Prime Minister's Visit to Washington	242,623
Start-up Costs and Advance Team Visits for Prime Minister's April, 1998 Visit to Nassau and Santiago (Summit of the Americas)	161,556
Start-up Costs and Advance Team Visits for Prime Minister's May, 1998 Visit to Europe	278,478
Summit of the Eight (Denver) and UN Special Session on the Environment and Development	859,716
Team Canada Mission to Mexico City, Brasilia Sao Paulo, Buenos Aires and Santiago	4,473,311
United Nations Commission on Human Rights	88,920
United Nations General Assembly	559,046
Miscellaneous Conferences and Meetings	249,644
Total	10,908,475

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Association of South East Asian Nations (ASEAN)—Ministerial Meeting</i>	58,077	Foreign Affairs and International Trade Baillargeon C, Filion F, Fortin J, Granger P, Hubert J-P, Léger B, Ménard N, Racine A.	
Member of the House of Commons Axworthy Hon L.		Canadian International Development Agency Leroux J, Rousseau H.	
Foreign Affairs and International Trade Heinbecker P, James L, Johnstone V, Kadas R, Lemieux-Lewin A, Sheppy G, Stevenson B.		Provincial government Legault B.	
<i>Meeting of the International Committee for the Francophone Games and Conference of Youth and Sports Ministers of la Francophonie</i>	92,452	<i>Conference of Ministers of Education of la Francophonie. . .</i>	18,861
Member of the House of Commons Marleau Hon D.		Foreign Affairs and International Trade Granger P, Hubert J-P.	
		Canadian International Development Agency Zumstein J.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>UNESCO General</i>	67,649	Foreign Affairs and International Trade	
Member of the House of Commons		Boucher C, Boucher R, Boulet D, Bourassa J,	
Copps Hon S.		Dubeau G, Lederman L, Roy J.	
Foreign Affairs and International Trade		Government House	
Asselin A, Malone D.		Coulombe C, Gouch J, Higgins K, Jolivet G,	
Canadian Heritage		Larocque J, Lortie L, Paul J.	
Gélinas D, Roy F.			
Provincial government		<i>Governor General's Visit to India and Pakistan</i>	655,219
Harrison Hon R.		Governor General	
Canadian UNESCO Commission		LeBlanc Rt Hon R.	
Agnaieff M, Conley M, Fagnan G, Patenaude L,		Members of the House of Commons	
Phillips C, Proulx J, Roots F, Scott M.		Chan Hon R, Dhaliwal Hon H, Ménard R,	
Council of Ministers of Education, Canada		Obhrai D, Riis N.	
Pelley B.		Foreign Affairs and International Trade	
<i>Conference of Ministers responsible</i>		Beauchamp R, Beauchemin M-A, Brophy T, Cain L,	
<i>for la Francophonie</i>	43,758	Caldwell D, Colette L, Cooter C, Davidson J,	
Members of the House of Commons		Florida P, Forest J, Giroux F, Hallman D,	
Marleau Hon D, Vautour A.		Kern D, Landeryou M, Latour C, Lavigne J,	
Foreign Affairs and International Trade		Lebel J, Leduc R, Nigl J, Randall S,	
Baillargeon J, Cousineau M, Desmarais M, Doren A,		Summers D, Vary A, Walker P, Waterfall D,	
Granger P, Hubert J-P, Laprade S, Paris F, Racine A.		Weatherbee B, Whitcomb E, Winter R.	
<i>Conference of Spouses of Heads of State</i>		Government House	
<i>and Government of the Americas</i>	20,863	Baker J, Bédard S, Burke S, Chevrier Y,	
Head of Delegation		Cook Dr T, Coulombe C, Dubé E, Dymond B,	
Chrétien Mde A.		Gough J, Higgins K, Jolivet G, LaRocque J,	
Foreign Affairs and International Trade		Lortie L, Menzies G, St-Laurent B.	
Léger L, Racine A.		National Revenue	
Prime Minister's Office/Privy Council Office		Barluk M, Kurl A, Lefebvre D, Schmidt G.	
Hosek C, Mongeon J, Schryburt C, Wilson T.		Parliamentary Exchanges and Protocol Directorate	
<i>FTAA Trade Ministers Meeting</i>		Kingston E.	
<i>(Belo Horizonte)</i>	33,631	Others	
Foreign Affairs and International Trade		Boucher R, Clarkson A, Crowston W, Dhalla Dr N,	
Carrière C, Santerre L, Stevenson B,		Harmston R, Kothari R, Ladhani N, Oppal Hon W,	
Weybrecht E, Wright R.		Rajput A, Ralston Saul J, Singh G, Vassanji M.	
<i>FTAA Trade Ministers Meeting (San José)</i>	22,724	<i>Installation of the Archbishop of Toronto, Aloyius,</i>	
Members of the House of Commons		<i>Ambrozic, as Cardinal</i>	48,684
Marchi Hon S, Sauvageau B.		Members of the House of Commons	
Foreign Affairs and International Trade		Guarnieri A, Marchi Hon S.	
Carrière C, Dunn J, Durand P, Lessard M,		Member of the Senate	
McCallion K, Munroe D, Santerre L, Veysey G.		Gigantés Hon P.	
<i>Governor General's Visit to France</i>	103,188	Foreign Affairs and International Trade	
Governor General		Campbell J, Lessard M.	
LeBlanc Rt Hon R.		Others	
		Gigantés E-M, Marchi L.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>International Conference (s) on Education</i>	61,919	National Defence	
Provincial Governments		Alwyn-Smith A, Barrette Dr I, Bullock J, King J, Martin E.	
Gillan Hon J, Grimes Hon R, Harrison Hon R,		Prime Minister's Office/Privy Council Office	
Marois Hon P, Oakley Dr W, Upshaw R.		Bartleman J, Bilodeau J-F, Bird S, Benson I,	
Canadian Commission for UNESCO		Brooman K, Carisse J-M, Carle J, Chrétien C,	
Laberge D, Proulx Prof J.		Côté C, Deschambault D, Donolo P, Hartley B,	
Council of Ministers of Education, Canada		Laurin A, MacInnis D, Parisot P, Pelletier J,	
Bélanger M, Cappon P, Molloy G, Molloy S,		Prusakowski T, Read C, Séguin B, Schryburt C,	
Pelley B.		Wilson T.	
Non-governmental Organizations		<i>Organization of American States General Assembly</i>	56,456
Paquet P, Nixon Dr. R.		Member of the Senate	
<i>Summit of la Francophonie</i>	475,190	Molgat Hon G.	
Members of the House of Commons		Canadian International Development Agency	
Bélair R, Bélanger M, Boudria Hon D,		Schemmer D.	
Bradshaw C, Chrétien Rt Hon J,		Foreign Affairs and International Trade	
Marleau Hon D, Paradis D, Patry B.		Bale S, Bazinet F, Dickson B, Guttman T,	
Canadian International Development Agency		Hanna J, Herran-Lima J, Hickman H, Munroe D,	
Desmarais M, Doren A, Gauvreau É, Labelle H,		Pappas C, St-Jean B, Wielgosc R.	
Lepage M, Rousseau H.		Senate	
Foreign Affairs and International Trade		Lafrénère G.	
Baillargeon C, Beauchamps R, Boucher C,		<i>OSCE Ministerial Meeting</i>	53,271
Braut M-A, Croft P, Desjardins R, Dubeau G,		Member of the House of Commons	
Filion F, Fortin J, Hoang L, Hubert J-P,		Axworthy Hon L.	
Lafond C, Laprade S, Lebel J, Lessard N,		Foreign Affairs and International Trade	
Nadeau J-P, Ouellette A, Paris F, Pichette P,		Brown D, Dubois P, Johnston V, Jurschewski S,	
Racine A, Rioux M-C, Roy I, Roy J.		Larochelle F, Lepage M-F, Mosser M, Stevens D.	
Prime Minister's Office/Privy Council Office		<i>Prime Minister's Visit to Moscow, St. Petersburg,</i>	
Bartleman J, Bertrand J, Boyer C, Brooman K,		<i>London and Edinburgh (CHOGM)</i>	1,181,106
Carisse J-M, Chrétien C, Cintrat J, Deschambault D,		Members of the House of Commons	
Faubert M, Garceau P, Hartley B, Lang J,		Axworthy Hon L, Chrétien Rt Hon J.	
Legros G, Parisot P, Pelletier J, Pilon T,		Foreign Affairs	
Read C, Schryburt C, Séguin B, Tessier I,		Alexander V, Beauchamp R, Bodemer S,	
Therrien C.		Brown D, Buchman G, Davidson R, Davis D,	
National Defence		Dunington D, Fabi S, Gill D, Gilmour W,	
Diepbrink P, Grenier C, Rouleau Dr C, St-Martin A.		Green K, Guevin I, Johnstone V, Kern M,	
Public Works and Government Services		Kroll H, Landry G, Leahy A, Lebel J, Lemieux M,	
Nguyen Trung L, Phamhuy B, Tran N.		Lemieux P, Licari G, Mackay-Dietrich N,	
Provincial Governments		MacLaren R, Malone D, Mongrain N,	
Gaudet Hon W, Labossière E, Pham H, Rocan D.		Moore R, Murley R, Myers M, Nicoloff O,	
Others		Pezzack L, Portelance R, Roche P, Sarty L,	
Bensimon J, Cousineau T, LeBlanc G, Pagé G, Roy L.		Schroeder J, Sebastian C, Sinclair J, Stern J,	
<i>NATO summit</i>	232,681	Théberge N, Thomsen L.	
Members of the House of Commons		National Defence	
Axworthy Hon L, Chrétien Rt Hon J, Eggleton Hon A.		Adam J, Arsenault J, Billard W, Bouchard M, Frei W,	
Foreign Affairs and International Trade		Mayhew M, Mullen K, Parker L, Paxton O,	
Court C, Dubeau G, Heinbecker P, Hulan H,		Rouleau Dr C, Snider J, Tessier-Griffin A, Walton T.	
Johnstone V, Moore R.			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Prime Minister's Office/Privy Council Office		Prime Minister's Office/Privy Council Office	
Anderson D, Bartleman J, Benson I, Brooman K, Cameron D, Carisse J-M, Carle J, Chahal R, Chrétien C, Côté C, Deschambault D, Dona C, Donolo P, Estan D, Faubert M, Foster M, Fung M, Goldenberg E, Hartley B, Lang J, Laurin A, Legros G, Lyons R, Pilon T, Prusakowski T, Read C, Robillard L, Saraiva T, Schryburt C, Schryburt M, Séguin B, Wilson T.		Bartleman J, Bertrand J, Carisse J-M, Carle J, Chrétien C, Côté C, Deschambault D, Dona C, Donolo P, Goldenberg E, Hartley B, Hosek C, Laurin A, Legros G, MacInnis D, Martin B, Parisot P, Pelletier J, Prusakowski T, Read C, Schryburt C, Séguin B, Tessier T.	
Public Works and Government Services Canada		RCMP	
Kirilloff N, Sukarov I.		Dyke P, Nadeau N, Pagé M, Snowman M, Tessier R, Ward S.	
		Revenue	
		Bergamini M, Cocksedge A.	
<i>Prime Minister's Visit to New York</i>	<i>116,471</i>	<i>Start-up Costs and Advance Team</i>	
Member of the House of Commons		<i>Visit for Prime Minister's April, 1998 Visit to Nassau</i>	
Chrétien Rt Hon J.		<i>(CARICOM) and Santiago (Summit of the Americas)</i>	<i>87,856</i>
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Chrétien R, Hepburn L, Lemieux P.		Anderson M, Dubeau G, Lemieux P, McKinley I, Pigeon L, Stewart G, Valle C.	
National Defence		National Defence	
Bourque C, Crawford C, Rouleau Dr C, Senecal J.		Bridger S, Coderre D, Ricard C, Ridler R, Short K, Trudel R.	
Prime Minister's Office/Privy Council Office		Prime Minister's Office/Privy Council Office	
Bartlement J, Benson I, Bilodeau J-F, Boyer C, Carisse J-M, Deschambault D, Donolo P, Faubert M, Galarneau S, Hartley B, Legros G, Lyon R, Mulholland L, Pancott L, Prusakowski T, Séguin B, Simpson A, Sparkes P.		Bartleman J, Brooman K, Dona C, Larocque D, McLelland C, Mongeon J, Pilon T, Prusakowski T, Séguin B, Sparkes P, Wilson T.	
Community Delegation		<i>Start-up Costs, Hotel Deposits and</i>	
Arsenault F, Demas D, Hehr K, Herie E, Hnatyshyn Rt Hon R, Lemieux-Brassard L, Mills Dr B, Norman E, Richler D, Simpson A, Vlug H, Warmington V, Young P.		<i>Advance Team Visits for Prime Minister's</i>	
Attendants to the Community Delegation		<i>May, 1997 Visit to Europe</i>	<i>228,672</i>
Brock T, Clarke C, Hehr K, Magarell G, Malcolm S, Normand R, Presley C, Roach C, Villeneuve E.		Foreign Affairs and International Trade	
		Delouya A, Dubeau G, Hepburn L, Lemieux P, Phillips K.	
<i>Prime Minister's Visit to Washington</i>	<i>113,007</i>	Prime Minister's Office/Privy Council Office	
Members of the House of Commons		Bartleman J, Boyer C, Brooman K, Carle J, Chrétien C, Dona C, Faubert M, Mongeon J, Prusakowski T, Robillard L, Séguin B, Sparkes P, Wilson T, Young T.	
Axworthy Hon S, Chrétien Rt Hon J. Eggleton Hon A, Marchi Hon S, Stewart Hon J.		<i>Summit of The Eight (Denver) and United Nations</i>	
Environment		<i>Special Session on The Environment and</i>	
Knill A, Smart A-M.		<i>Development (New York)</i>	<i>618,539</i>
Foreign Affairs		Members of the House of Commons	
Bourget N, Johnstone V, Kergin M, Lappe C, Lessard M, Pearson M, Miyazaki R, Stevenson B, Portelance R.		Axworthy Hon L, Caccia Hon C, Chrétien Rt Hon J, Kraft Sloan K, Lincoln C, Martin Hon P, Stewart Hon C, Torsney P.	
National Defence		Members of the Senate	
Aucoin R, Beck D, Milford K, Pilon Dr J.		Spivak Hon M, Taylor Hon N.	
		Environment	
		Nelems M, Wilkinson K.	

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Finance		Kwasniewski E, Lemieux P, Lessard M,	
Judd J, MacGregor M, Montador B, O'Leary T,		McGovern P, Miron C, Pigeon L, Plouffe L,	
Thorkelson R.		Portelance R, Renault N, Sheck C, Veysey G.	
Foreign Affairs and International Trade		National Defence	
Adams H, Alexander C, Assad A, Baltzan F,		Barrette J, Galant J, Gingras M, Hicks D,	
Bates P, Béliveau T, Boulet D, Brost L, Buck K,		Kosak J, MacPhail D, Paxton N, Perron J,	
Burge A, Byzewski M, Campbell D, Chappell P,		Reynolds J, Rouleau Dr C, Saray B,	
Chowdhury D, Chrétien R, Colli T, Comeau C,		Trudel J, Vance D.	
Delouya A, Dery R, Douglas R, Duffney M,		Prime Minister's Office/Privy Council Office	
Edwards L, Fraser J, Giroux J, Glasgow L,		Anderson D, Atrial B, Bartleman J, Benson I,	
Gompf J, Heinbecker P, Hepburn L,		Bertrand J, Bilodeau J-F, Boyer C, Brooman K,	
Hudson A, Jackson H, Jeffrey H, Jobin S,		Cameron D, Carisse J-M, Carle J, Chahal R,	
Johnstone V, Lewchuk S, Lyen R, Levin M,		Chrétien C, Côté C, Daigneault M,	
Litalien Y, McCartney K, McRae R, Portelance R,		Deschambault D, Dona C, Faubert M, Fung M,	
Rioux G, Smith B, Smith G, Solomon P,		Galarneau S, Goldenberg E, Hartley B, Hosek C,	
Stevens D, Terjanian A, Tellier A,		Lafleur E, Larocque D, Laurin A, Legros G, Levy B,	
Théberge N, Uy F, Whelton C.		Lyon R, Mongeon J, Pancott L, Paré P, Parisot P,	
National Defence		Pelletier J, Prusakowski T, Read C, Reeder N,	
Baker B, Barrette Dr I, Dupras R, Elves M,		Robillard L, Ross L, Saraiva T, Schryburt C,	
Hardy L, Hubert N, Osgood J.		Schryburt M, Séguin B, Sparkes P, Tessier I, Wilson T.	
Prime Minister's Office/Privy Council Office		Public Works and Government Services	
Anderson D, Bartleman J, Bertrand J,		Baudoin M-C, Bergevin P, Berlanga C,	
Bilodeau J-F, Brooman K, Carisse J-M, Carle J,		Bertone L, Bianchi A, Bodinaud M, Branco J,	
Chahal R, Chrétien C, Côté C, Deschambault D,		Chatelain N, Choquette D, Daguerre-Massieu C,	
Dona C, Donolo P, Faubert M, Goldenberg E,		Dana M-J, Dandenault R, De Manuel A, Dores J,	
Hartley B, Legros G, Lilkoff M-C, MacInnis D,		Dykstra J, Estela W, Etcheverry G, Fulton J,	
Pancott L, Pelletier J, Pilon T, Schryburt C,		Gauthier A, Gravel R, Haegler B, Hardy M,	
Séguin B, Tessier I, Wilson T.		Henderson-Cotrim L, Ingham F, Junqueira C,	
Public Works and Government Services		Kelly S, Kuriansky D, Lindsey M, Luciani B,	
Kondo M.		Macri A, Malzoni C, Meyer S, Mizne S,	
Others		Morin T, Mundy K, Orglmeister E, Payas G,	
Boldt C, Heald F, Mitchell A, Screenivasan G.		Perrault M-C, Rosemblum R, Rubert A-M,	
		Sandoz M, Sarot R, Schultzki D, Sugden D,	
		Sweet K, Troula S, Van Reigersberg F,	
		Villares A, Watson R, Weiss K, Wolteche M,	
		Youssef F.	
<i>Team Canada Mission to Mexico City,</i>		Canadian Intergovernmental Conference Secretariat	
<i>Brasilia, Sao Paulo, Buenos Aires and Santiago</i>	<i>3,060,410</i>	Young T.	
Governor General		Provincial and Territorial Governments	
LeBlanc Rt Hon R.		Babiuk F, Chan D, Cotter B, Craig C, Dau J,	
Members of the House of Commons		Downey J, Gaudet G, Glavine G, Grace V,	
Chrétien Rt Hon J, Kilgour Hon D, Marchi Hon S.		Handley J, Harding T, Harling C, Hicks R,	
Provincial Premiers and Territorial Leaders		Lindsay D, MacLellan P, Marchildon G,	
Binns Hon P, Clark Hon G, Filmon Hon G,		McQuaid P, Pronovost J, Reid R, Sokolyk T,	
Frenette Hon R, Harris Hon M, Klein Hon R,		Spitzer E, St-Germain R, Thompson B, Trenholm S.	
MacLellan Hon R, McDonald Hon P, Morin Hon D,			
Romanow Hon R, Tobin Hon B.			
Foreign Affairs and International Trade			
Beauchamp R, Carisse J, Dubeau G, Durand P,			
Génier D, Hepburn L, Hudson A, Kergin M,			

Foreign Affairs and International Trade

TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>United Nations Commission on Human Rights</i>	82,531	Canadian International Development Agency Fieldhouse B.	
Members of the House of Commons		Foreign Affairs and International Trade	
Axworthy Hon L, Bachand C, Beaumier C, Robinson S.		Adsett H, Brown D, Buchan G, Curtis G,	
Foreign Affairs and International Trade		Dion A, Glauser M, Jeffrey L, Johnstone V,	
Brown D, Buchan G, Chatsis D, Dion A,		Kirsch P, Laker M, Laverdiere H, Lawrence R,	
Fournier R, Hoskins E, Hynes R, Johnstone V,		L'Heureux G, Malone D, Mlacak K, Moher M,	
Lawrence R, Lord W, McVey D, Mlacak K,		Niedobi N, Rao P, Reumiller E, Simard L,	
Niedoba N, Siminowski C, Théberge N.		Sinclair D, Souilliere M, Splinter P, Stevens D,	
<i>United Nations General Assembly</i>	497,935	Théberge N, Udell J, Wade S, Wittman P.	
Members of the House of Commons		National Defence	
Axworthy Hon L, Dockrill M, Jones J,		Dean G.	
Martin K, Saada J, Torsney P, Turp D.		Special Observers	
Auditor General		Chartrand P, Gillies D, Qualman H, Warmington V.	
Beauvais I.			

Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES⁽¹⁾

Details	Compensation payments ⁽²⁾	Administration expenses ⁽³⁾	Total payments
	\$	\$	\$
Newfoundland	1,878,104	437,473	2,315,577
Prince Edward Island	475,668	116,543	592,211
Nova Scotia—Federal	3,237,002	722,305	3,959,307
Nova Scotia—Cape Breton Development Corporation (CBDC)	9,256,663	1,450,955	10,707,618
Nova Scotia—CBDC (Section 9a)	4,860,518	633,357	5,493,875
Nova Scotia—Old silicosis	1,064,107	74,471	1,138,578
New Brunswick	1,611,630	424,859	2,036,489
Quebec	12,158,504	2,616,777	14,775,281
Ontario	29,487,685	6,848,596	36,336,281
Manitoba	1,475,214	422,376	1,897,590
Saskatchewan	1,682,820	585,836	2,268,656
Alberta	3,004,860	589,583	3,594,443
British Columbia	5,765,885	1,981,313	7,747,198
Payments respecting locally engaged employees outside Canada	90,342		90,342
Supplementary compensation to certain widows and dependant children of seamen.	6,955		6,955
Public Service Employment benefit for employees slain on duty	1,869		1,869
Compensation to Quebec casual employees TB 1979-29	12,471		12,471
Excess monies paid to claimants (subrogation cases)	632,678		632,678
Salary recovered and returned to other government departments (subrogation cases)	398,388		398,388
Legal, medical, professional expenses (subrogation cases)	202,376		202,376
Penitentiary inmates compensation	266,804		266,804
	77,570,543	16,904,444	94,474,987
Less: recoveries			
Administrative expenses recovered from Crown agencies		4,301,906	4,301,906
Claim costs recovered from Crown agencies	19,644,395		19,644,395
Recoveries from responsible third parties (subrogation)	1,093,046		1,093,046
Overpayment of compensation recovered from claimants	25,824		25,824
Penitentiary inmates compensation recovered	228,258		228,258
	20,991,523	4,301,906	25,293,429
Net expenditures	56,579,020	12,602,538	69,181,558

⁽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 11 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 1997-98

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses ⁽¹⁾	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses ⁽¹⁾
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W, NWT.	64,500	10,100	65,055	50,308	<i>Government Whip</i>	7,500			
Anderson D M, PEI ⁽²⁾ . .	16,792	2,634	9,678	24,832	Hervieux-Payette C, Que .	64,500	10,100	15,038	86,513
Andreychuk R, Sask . . .	64,500	10,100	38,545	64,636	Jessiman D J, Man	64,500	10,100	73,466	53,544
Angus W D, Que	64,500	10,100	19,291	69,599	Johnson J, Man	64,500	10,100	58,395	89,665
Atkins N K, Ont.	64,500	10,100	49,197	88,249	Johnstone A, PEI	4,529	706	6,053	7,842
Austin J, BC.	64,500	10,100	70,189	53,329	Joyal S, Que	22,461	3,507	2,288	80,222
Bacon L, Que.	64,500	10,100	7,762	88,837	Kelleher J F, Ont.	64,500	10,100	25,840	73,786
Balfour R J, Sask.	64,500	10,100	28,185	83,499	Kelly W M, Ont.	64,500	10,100	31,962	94,101
Beaudoin G A, Que	64,500	10,100	4,523	86,083	Kenny C, Ont.	64,500	10,100	43,625	139,885
Berntson E A, Sask	64,500	10,100	97,855	92,596	Keon W J, Ont.	64,500	10,100	747	66,317
<i>Deputy Leader</i>					Kinsella N A, NB	64,500	10,100	40,540	92,494
<i>of the Opposition</i>	9,400				<i>Opposition Whip</i>	4,800			
Bolduc R, Que	64,500	10,100	15,858	56,331	Kirby M, NS	64,500	10,100	41,784	88,487
Bonnell M L, PEI ⁽²⁾	48,823	7,656	33,795	68,314	Kolber L E, Que	62,520	8,120	12,540	77,706
Bosa P, Ont.	64,500	10,100	15,929	39,793	Landry J P, NB ⁽²⁾	13,953	2,188	10,231	29,182
Bryden J G, NB	64,500	10,100	29,382	74,226	Lavoie-Roux T, Que	64,500	10,100	3,949	74,606
Buchanan J M, NS.	64,500	10,100	53,484	75,387	Lawson E M, BC	64,500	10,100	46,821	50,589
Butts P, NS.	33,910	5,302	14,466	20,530	Lebreton M, Ont.	64,500	10,100	14,614	84,774
Callbeck C, PEI.	33,910	5,302	13,243	39,393	Lewis P D, Nfld.	64,500	10,100	39,158	76,925
Carney P, BC	64,500	10,100	53,483	89,929	Losier-Cool R-M, NB. . . .	64,500	10,100	56,738	89,924
Carstairs S, Man	64,500	10,100	65,725	64,594	Lucier P, YT	64,500	10,100	59,225	65,453
<i>Deputy Leader</i>					Lynch-Staunton J, Que. . .	64,500	10,100	14,420	41,625
<i>of the Gouvernement</i> . .	7,806				<i>Leader of</i>				
Chalifoux T, Alta.	22,461	3,507	49,038	76,911	<i>the Opposition</i>	23,825			
Charbonneau G, Que ⁽²⁾ . .	14,311	2,244	3,098	30,661	MacDonald F, NS ⁽²⁾	48,823	7,656	51,942	71,490
Cochrane E, Nfld.	64,500	10,100	40,916	89,789	MacDonald J M, NS ⁽²⁾ . . .	16,100	2,244	577	18,014
Cogger M B, Que	64,500	10,100	20,688	86,892	Maheu S, Que	64,500	10,100	8,728	49,091
Cohen E J, NB	64,140	9,740	46,290	89,999	Marchand L, BC ⁽²⁾	59,100	9,258	31,301	63,566
Comeau G J, NS	64,500	10,100	48,592	80,537	Meighen M A, Ont.	64,500	10,100	26,454	89,393
Cook J, Nfld.	4,529	706	3,792	9,695	Mercier L, Que	64,500	10,100	8,742	86,541
Cools A C, Ont.	64,500	10,100	46,666	87,530	Milne L, Ont.	64,500	10,100	18,596	81,043
Corbin E G, NB	64,500	10,100	19,012	50,077	Molgat G L, Man	64,500	10,100	55,575	38,403
De Bané P, Que	64,500	10,100	31,891	83,748	<i>Speaker of</i>				
Deware M M, NB	64,500	10,100	32,662	96,285	<i>the Senate</i>	31,050			
Di Nino C, Ont.	64,500	10,100	26,377	47,619	Moore W P, NS.	64,500	10,100	30,062	48,882
Doody C W, Nfld.	64,500	10,100	35,811	56,603	Murray L, Ont.	64,500	10,100	26,669	57,479
Doyle R J, Ont ⁽²⁾	60,668	9,503	7,901	62,503	Nolin P C, Que	64,500	10,100	24,915	88,861
Eyton J T, Ont.	64,140	9,740	22,394	64,889	Oliver D H, NS	64,500	10,100	57,408	78,481
Fairbairn J, Alta.	64,500	10,100	59,711	80,773	Ottenheimer G, Nfld ⁽²⁾ . .	53,700	8,064	7,558	42,366
Ferretti Barth M, Que . . .	33,910	5,302	8,338	55,234	Pearson L, Ont.	64,500	10,100	17,356	100,892
Fitzpatrick D R, BC. . . .	4,529	706	2,536	18,715	Pépin L, Que	63,248	9,904	8,921	85,198
Forest J B, Alta.	64,500	10,100	64,782	50,736	Perrault R J, BC	64,500	10,100	55,028	57,690
Forrestall J M, NS	64,500	10,100	59,496	89,634	Petten W J, Nfld ⁽²⁾	53,003	8,308	47,049	40,333
Gauthier J-R, Ont.	64,500	10,100	797	53,781	Phillips O H, PEI	64,500	10,100	35,627	71,351
Ghitter R D, Alta.	64,500	10,100	26,036	63,902	Pitfield P M, Ont.	64,500	10,100		42,638
Gigantès P D, Que.	64,500	10,100	37,466	78,046	Poulin M-P, Ont.	64,500	10,100	45,298	65,060
Grafstein J S, Ont.	64,500	10,100	21,076	50,964	Prud'homme M, Que	64,500	10,100	11,795	59,839
Graham A B, NS	64,500	10,100	22,794	58,929	Riel M, Que ⁽²⁾	358	56	4,509	6,979
<i>Deputy Leader</i>					Rivest J-C, Que.	64,500	10,100	11,780	60,909
<i>of the Government</i>	2,897				Rizzuto P, Que ⁽²⁾	26,833	3,448	1,701	25,640
Grimard N, Que.	64,500	10,100	43,989	89,540	Roberge F, Que	63,540	9,140	21,659	77,132
Gustafson L J, Sask. . . .	64,500	10,100	55,906	49,725	Robertson B M, NB	64,500	10,100	36,188	86,900
Haidasz S, Ont ⁽²⁾	59,623	9,340	44,938	88,259	Robichaud F, NB	33,910	5,302	18,149	50,716
Hays D P, Alta.	64,500	10,100	87,640	104,499	Robichaud L J, NB.	64,500	10,100	7,066	49,778
Hébert J, Que	64,500	10,100	13,465	136,532	Rompkey W, Nfld.	64,500	10,100	69,125	94,835

Parliament

The Senate

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1997-98—*Concluded*

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses ⁽¹⁾	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses ⁽¹⁾
	\$	\$	\$	\$		\$	\$	\$	\$
Rossiter E, PEI	64,500	10,100	26,939	71,855	Stratton T R, Man.	64,500	10,100	46,013	82,717
Simard J-M, NB	64,500	10,100	29,471	70,976	Taylor N, Alta	64,500	10,100	62,214	57,639
Sparrow H O, Sask.	64,500	10,100	30,320	33,783	Thompson A, Ont ⁽²⁾	57,171	8,958	490	36,363
Spivak M, Man.	64,500	10,100	52,474	89,391	Tkachuk D, Sask	64,500	10,100	75,270	84,363
Stanbury R J, Ont.	64,440	10,040	34,087	42,772	Twinn W P, Alta ⁽²⁾	35,707	4,004	31,344	53,608
Stewart J B, NS	64,500	10,100	31,354	83,726	Watt C, Que	64,500	10,100	35,539	92,423
St. Germain G, BC.	64,500	10,100	81,441	89,436	Whelan E, Ont	64,500	10,100	22,617	78,945
Stollery P, Ont	64,500	10,100	32,544	87,508	Wood D, Que	64,500	10,100	19,914	92,146
					Total	6,646,420	1,020,985	3,618,986	7,714,263

⁽¹⁾ Research assistance, staff salaries and other expenses have been consolidated and are shown here against each senator's name. Previously, staff salaries accumulated in a separate account and were not included in this total.

⁽²⁾ Senators who have either resigned, retired, or were deceased during Fiscal year 1997-98.

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98

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	64,500	21,325	85,922	Bridgman M L	10,912	3,609	13,480
Ablonczy D	64,500	21,325	68,360	Brien P	64,500	21,325	57,126
Adams W P	64,500	21,325	22,748	Brisson S	53,588	17,716	43,930
Alarie H	53,588	17,716	23,622	Brown J C	10,912	3,609	11,209
Alcock R	64,500	21,325	71,426	Brown M A B	64,500	21,325	25,779
Althouse V	10,912	4,439	11,610	Brushett D	10,912	3,609	12,340
Anders R	53,588	17,716	50,473	Bryden J	64,500	21,325	47,896
Anderson Hon D	64,500	21,325	86,191	Bulte S	53,588	17,716	25,988
Arseneault G H	10,912	3,609	9,012	Byrne G	64,500	26,225	70,381
Assad M	64,500	21,325	15,501	Caccia Hon C L	64,500	21,325	22,413
Assadourian S	64,500	21,325	33,440	Cadman C	53,588	17,716	65,368
Asselin G	64,500	21,325	42,167	Calder M J	64,500	21,325	34,492
Augustine J	64,500	21,325	24,075	Campbell B R	10,912	3,609	13,143
Axworthy C	64,500	21,325	81,512	Cannis J	64,500	21,325	30,450
Axworthy Hon L	64,500	21,325	56,686	Canuel R	64,500	21,325	59,792
Bachand A	53,588	17,716	30,469	Caplan E	53,588	17,716	27,613
Bachand C	64,500	21,325	27,194	Carroll A	53,588	17,716	25,092
Bailey R	53,588	17,716	51,885	Casey B	53,588	17,716	58,912
Baker G	64,500	26,225	158,865	Casson R	53,588	17,716	55,863
Bakopanos E	64,500	21,325	35,662	Catterall M	64,500	21,325	16,194
Barnes S	64,500	21,325	44,050	<i>Allowance as Deputy</i>			
Beaumier C	64,500	21,325	30,344	<i>Government Whip</i>	6,771		
Bélair R	64,500	26,225	59,433	Cauchon Hon M	64,500	21,325	12,552
Bélanger M	64,500	21,325	11,984	Chamberlain B	64,500	21,325	29,087
Bélisle R	10,912	3,609	1,940	Chan Hon R C Y	64,500	21,325	104,469
Bellehumeur M	64,500	21,325	35,064	Charbonneau Y	53,588	17,716	17,702
Bellemare E	64,500	21,325	5,203	Charest Hon J J	64,500	21,325	49,475
Bennett C	53,588	17,716	52,110	<i>Allowance as Leader of</i>			
Benoit L	64,500	21,325	38,009	<i>Other Opposition Party</i>	24,551		
Bergeron S	64,500	21,325	17,874	Chatters D	64,500	26,225	93,824
<i>Allowance as Chief Other</i>				Chrétien J-G	64,500	21,325	49,677
<i>Opposition Party Whip</i>	6,167			Chrétien Rt Hon J	64,500	21,325	4,294
Bernier G	53,588	17,716	53,799	Clancy M	10,912	3,609	15,424
Bernier G	10,912	3,609	10,996	Clouthier H	53,588	17,716	43,878
Bernier M	10,912	3,609	8,226	Coderre D	53,588	17,716	18,484
Bernier Y	64,500	21,325	94,896	Cohen S	64,500	21,325	41,562
Bertrand R	64,500	21,325	44,504	Collenette Hon D	64,500	21,325	32,575
Bethel J C	10,912	3,609	11,883	Collins B	10,912	3,609	18,674
Bevilacqua M	64,500	21,325	50,021	Comuzzi J	64,500	26,225	57,910
Bhaduria J	10,912	3,609	13,125	Copps Hon S M	64,500	21,325	34,118
Bigras B	53,588	17,716	10,429	Cowling M	10,912	3,609	12,001
Blaikie W A	64,500	21,325	71,949	Crawford R	10,912	3,609	7,852
<i>Allowance as Other</i>				Crête P	64,500	21,325	52,745
<i>Opposition Party</i>				Culbert H	10,912	3,609	7,753
<i>House Leader</i>	8,304			Cullen R	64,500	21,325	32,079
Blondin-Andrew Hon E	64,500	28,250	129,174	Cummins J M	64,500	21,325	82,585
Bodnar M	10,912	3,609	22,434	Dalphond-Guiral M	64,500	21,325	17,478
Bonin R	64,500	21,325	29,283	<i>Allowance as Chief Official</i>			
Bonwick P	53,588	17,716	36,363	<i>Opposition Whip</i>	2,237		
Borotsik R	53,588	17,716	47,379	Daviault M	10,912	3,609	4,783
Boudria Hon D	64,500	21,325	11,371	Davies E	53,588	17,716	97,950
Bradshaw C	53,588	17,716	55,786	de Jong S	10,912	3,609	13,934
Breitkreuz C	64,500	26,225	71,798	de Savoye P	64,500	21,325	31,555
Breitkreuz G	64,500	21,325	71,483	Debien M	64,500	21,325	15,913

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98—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⁾
	\$	\$	\$		\$	\$	\$
Deshaies B	10,912	4,439	5,239	Goodale Hon R E	64,500	21,325	42,912
Desjarlais B	53,588	21,786	81,678	Gouk J W	64,500	21,325	76,421
Desrochers O	53,588	17,716	41,539	Graham B	64,500	21,325	26,670
DeVillers P	64,500	21,325	22,716	Gray Hon H	64,500	21,325	43,950
Dhaliwal Hon H	64,500	21,325	81,538	Grewal G	53,588	17,716	60,305
Dingwall Hon D	10,912	3,609	10,245	Grey D C	64,500	21,325	75,723
Dion Hon S	64,500	21,325	18,803	Grose I B	64,500	21,325	22,563
Discepola N	64,500	21,325	23,570	Grubel H	10,912	3,609	17,873
Dockrill M	53,588	17,716	58,653	Guarnieri A	64,500	21,325	35,168
Doyle N	53,588	17,716	76,203	Guay M	64,500	21,325	28,831
Dromisky S P	64,500	21,325	55,544	Guimond M	64,500	21,325	41,225
Drouin C	53,588	17,716	22,694	Hanger A	64,500	21,325	71,626
Dubé A	64,500	21,325	31,240	Hanrahan H	10,912	3,609	18,915
Dubé J	53,588	17,716	53,393	Harb M	64,500	21,325	2,529
Duceppe G	64,500	21,325	24,499	Hardy L	53,588	21,786	81,389
<i>Allowance as Leader of the Official Opposition</i>	8,320			Harper E	10,912	4,439	33,969
<i>Allowance as Leader of Other Opposition Party</i>	24,551			Harper E D	10,912	3,609	2,614
Duhamel Hon R J	64,500	21,325	72,707	Harris R M	64,500	26,225	75,524
Dumas M	64,500	21,325	22,388	Hart J	64,500	21,325	71,619
Duncan J	64,500	26,225	73,810	Harvard J	64,500	21,325	60,463
Dupuy Hon M P	10,912	3,609	3,353	Harvey A	53,588	17,716	32,979
Earle G	53,588	17,716	52,729	<i>Allowance as Chief Other Opposition Party Whip</i>	5,222		
Easter W	64,500	21,325	71,874	Hayes S	32,373	10,707	25,163
Eggleton Hon A C	64,500	21,325	30,784	Hermanson E N	10,912	3,609	16,699
Elley R	53,588	17,716	67,630	Herron J	53,588	17,716	39,980
English J	10,912	3,609	13,659	Hickey B	10,912	3,609	22,363
Epp M K	64,500	21,325	32,098	Hill G	64,500	21,325	89,483
Fewchuk R	10,912	3,609	20,380	Hill J	64,500	26,225	56,940
Fillion G	10,912	3,609	10,876	<i>Allowance as Deputy Official Opposition Whip</i>	5,423		
Finestone Hon S A	64,500	21,325	19,190	Hilstrom H	53,588	17,716	80,464
Finlay J	64,500	21,325	43,950	Hoepfner J E	64,500	21,325	44,253
Flis J	10,912	3,609	8,929	Hopkins L D	10,912	3,609	5,100
Folco R	53,588	17,716	16,813	Hubbard C	64,500	21,325	42,227
Fontana J F	64,500	21,325	60,454	Ianno T	64,500	21,325	25,757
Forseth P	64,500	21,325	96,965	Iftody D	64,500	21,325	90,543
Fournier G	53,588	21,786	79,447	Irwin Hon R	10,912	3,609	9,853
Frazer J	10,912	3,609	28,572	Jackson O	64,500	21,325	40,654
Fry Hon H	64,500	21,325	129,681	Jacob J M	10,912	3,609	12,322
Gaffney B	10,912	3,609	2,467	Jaffer R	53,588	17,716	53,451
Gagliano Hon A	64,500	21,325	27,813	Jennings D	10,912	3,609	13,915
Gagnon C	64,500	21,325	31,909	Jennings M	53,588	17,716	28,433
Gagnon P	10,912	3,609	13,974	Johnston F D	64,500	21,325	35,729
Gallaway R	64,500	21,325	49,295	Jones J	53,588	17,716	31,442
Gauthier M	64,500	21,325	47,572	Jordan J	10,912	3,609	1,874
<i>Allowance as Other Opposition Party House Leader</i>	8,304			Jordan J	53,588	17,716	17,096
Gerrard Hon J	10,912	3,609	15,420	Karetak-Lindell N	53,588	23,472	129,707
Gilmour W D	64,500	21,325	60,943	Karygiannis J	64,500	21,325	29,923
Girard Bujold J	53,588	17,716	30,309	Keddy G	53,588	17,716	55,803
Godfrey J F	64,500	21,325	35,551	Kenney J T	53,588	17,716	78,596
Godin M	64,500	21,325	20,122	Kerpan A	64,500	21,325	62,023
Godin Y	53,588	17,716	85,656	Keyes S J	64,500	21,325	35,083
Goldring P	53,588	17,716	45,861	Kilger B	64,500	21,325	24,454
				<i>Allowance as Chief Government Whip</i>	13,200		

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98—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⁾
	\$	\$	\$		\$	\$	\$
Kilgour Hon D W	64,500	21,325	41,116	Marchi Hon S	64,500	21,325	40,779
<i>Allowance as Deputy Speaker and Chairperson of Committees of the Whole</i>	4,997			Mark I M	53,588	17,716	73,929
Kirkby G	10,912	4,439	21,513	Marleau Hon D	64,500	21,325	31,147
Knutson T G	64,500	21,325	57,539	Martin K	64,500	21,325	19,441
Konrad D P	53,588	17,716	70,714	Martin Hon P	64,500	21,325	26,711
Kraft Sloan K M	64,500	21,325	32,679	Martin P D	53,588	17,716	94,370
Laliberté R	53,588	21,786	115,456	Massé Hon M	64,500	21,325	11,343
Lalonde F	64,500	21,325	30,220	Mathews W B	53,588	21,786	97,150
Landry J	10,912	3,609	9,852	Mayfield P	64,500	26,225	78,087
Langlois F	10,912	3,609	14,824	McClelland I	64,500	21,325	66,527
Lastewka W	64,500	21,325	32,875	<i>Allowance as Deputy Chairperson of Committees of the Whole</i>	5,483		
Laurin R	64,500	21,325	24,043	McCormick L	64,500	21,325	41,210
<i>Allowance as Deputy Official Opposition Whip</i>	563			McDonough A	53,588	17,716	82,980
Lavigne L	10,912	3,609	2,896	<i>Allowance as Leader of Other Opposition Party</i>	24,551		
Lavigne R	64,500	21,325	25,769	McGuire J	64,500	21,325	57,345
Lebel G	64,500	21,325	37,624	McKay J	53,588	17,716	34,792
LeBlanc F G	10,912	3,609	10,633	McKinnon G	10,912	3,609	12,852
Leblanc N	10,912	3,609	2,631	McLaughlin Hon A	10,912	4,439	3,847
Lee D	64,500	21,325	24,345	McLellan Hon A	64,500	21,325	69,819
Lefebvre R	64,500	21,325	55,485	McNally G H	53,588	17,716	90,593
Leroux G	10,912	3,609	7,681	McTeague D	64,500	21,325	47,172
Leroux J H	10,912	3,609	4,801	McWhinney T	64,500	21,325	88,396
Leung S	53,588	17,716	67,126	Mercier P	64,500	21,325	26,446
Lill W E	53,588	17,716	41,343	Meredith V	64,500	21,325	79,978
Lincoln C	64,500	21,325	20,729	Mifflin Hon F J	64,500	26,225	76,953
Loney J	10,912	3,609	28,832	Milliken P	64,500	21,325	30,098
Longfield J	53,588	17,716	21,553	<i>Allowance as Deputy Chairperson of Committees of the Whole</i>	788		
Loubier Y	64,500	21,325	27,515	<i>Allowance as Deputy Speaker and Chairperson of Committees of the Whole</i>	13,446		
Lowther E	53,588	17,716	45,777	Mills B	64,500	21,325	80,641
Lunn G V	53,588	17,716	78,604	Mills D	64,500	21,325	33,010
MacAulay Hon L	64,500	21,325	84,204	Minna M	64,500	21,325	30,329
MacDonald R	10,912	3,609	27,531	Mitchell Hon A	64,500	21,325	49,425
MacKay P G	53,588	17,716	37,181	Morrison L	64,500	21,325	40,302
<i>Allowance as Other Opposition Party House Leader</i>	7,032			Muise M	53,588	17,716	44,648
MacLellan R G	10,912	3,609	12,441	Murphy J	10,912	3,609	27,914
Mahoney S W	53,588	17,716	44,859	Murray I	64,500	21,325	11,729
Malhi G	64,500	21,325	28,090	Myers L A	53,588	17,716	35,119
Maloney J D	64,500	21,325	43,880	Ménard R	64,500	21,325	16,743
Mancini P	53,588	17,716	54,775	Nault R D	64,500	26,225	102,651
Manley Hon J P	64,500	21,325	11,475	Normand Hon G	53,588	17,716	67,770
Manning P	64,500	21,325	104,334	Nunez O	10,912	3,609	6,182
<i>Allowance as Leader of Other Opposition Party</i>	4,999			Nunziata J V	64,500	21,325	42,974
<i>Allowance as Leader of the Official Opposition</i>	40,855			Nystrom Hon L	53,588	17,716	63,079
Marceau R	53,588	17,716	44,465	O'Brien L	64,500	26,225	185,540
Marchand J-P	64,500	21,325	25,581	O'Brien P W	64,500	21,325	33,120
				O'Reilly J	64,500	21,325	39,082
				Obhrai D	53,588	17,716	64,007

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98—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⁾
	\$	\$	\$		\$	\$	\$
Pagtakhan R	64,500	21,325	70,483	Sheridan G	10,912	3,609	17,146
Pankiw J	53,588	17,716	79,683	Silye J	10,912	3,609	8,036
Paradis D	64,500	21,325	33,613	Simmons Hon R	10,912	4,439	31,585
Paré P	10,912	3,609	3,486	Skoke R	10,912	3,609	7,599
Parent Hon G	64,500	21,325	37,475	Solberg M	64,500	21,325	77,894
<i>Allowance as Speaker of the House of Commons</i>	<i>49,175</i>			Solomon J L	64,500	21,325	99,490
Parrish C	64,500	21,325	27,002	<i>Allowance as Chief Other</i>			
Patry B	64,500	21,325	16,037	<i>Opposition Party whip</i>	<i>6,167</i>		
Payne G M	10,912	3,609	22,339	Speaker R A	10,912	3,609	12,467
Penson C	64,500	26,225	37,307	<i>Allowance as Other</i>			
Peric J	64,500	21,325	35,640	<i>Opposition Party</i>			
Perron G A	53,588	17,716	22,712	<i>House Leader</i>	<i>1,711</i>		
Peters Hon D	10,912	3,609	7,803	Speller R S	64,500	21,325	60,780
Peterson Hon J	64,500	21,325	32,853	St-Hilaire C	53,588	17,716	14,451
Pettigrew Hon P	64,500	21,325	7,078	St-Jacques D	53,588	17,716	23,686
Phinney E L	64,500	21,325	40,625	St-Julien G	53,588	21,786	82,016
Picard P	64,500	21,325	29,988	St-Laurent B	10,912	4,439	16,513
Pickard R W	64,500	21,325	52,999	St. Denis B	64,500	25,395	74,767
Pillitteri G	64,500	21,325	35,242	Steckle P	64,500	21,325	60,458
Plamondon L	64,500	21,325	54,543	Stewart Hon C S	64,500	21,325	25,520
Pomerleau R	10,912	3,609	9,821	Stewart Hon J	64,500	21,325	47,199
Power C	53,588	17,716	83,477	Stinson D	64,500	21,325	77,459
Pratt D	53,588	17,716	5,079	Stoffer P	53,588	17,716	56,650
Price D	53,588	17,716	29,857	Strahl C	64,500	21,325	102,613
Proctor J R	53,588	17,716	72,338	<i>Allowance as Chief Other</i>			
Proud G	64,500	21,325	80,582	<i>Opposition Party Whip</i>	<i>1,271</i>		
Provenzano C F	53,588	17,716	40,442	<i>Allowance as Chief Official</i>			
Ramsay J	64,500	21,325	56,624	<i>Opposition Whip</i>	<i>10,963</i>		
Redman K	53,588	17,716	36,138	Szabo P	64,500	21,325	55,404
Reed J A A	64,500	21,325	32,465	Taylor L	10,912	4,439	12,344
Regan G P	10,912	3,609	8,842	Telegdi A	64,500	21,325	30,003
Reynolds J	53,588	17,716	105,681	Terrana A M	10,912	3,609	10,913
Richardson J	64,500	21,325	44,392	Thalheimer P	10,912	3,609	12,468
Rideout G S	10,912	3,609	7,007	Thibeault Y	53,588	17,716	11,689
Riis N	64,500	21,325	98,430	<i>Allowance as Assistant Deputy</i>			
Ringma B	10,912	3,609	22,086	<i>Chairperson of Committees</i>			
Ringuette-Maltais P	10,912	3,609	10,137	<i>of the Whole</i>	<i>5,483</i>		
<i>Allowance as Assistant Deputy</i>				Thompson G	53,588	17,716	52,385
<i>Chairperson of Committees</i>				Thompson M	64,500	21,325	59,895
<i>of the Whole</i>	<i>788</i>			Torsney P	64,500	21,325	27,625
Ritz G	53,588	17,716	71,948	Tremblay B	10,912	3,609	3,376
Robichaud Hon F	10,912	3,609	6,821	Tremblay S	64,500	21,325	57,340
Robillard Hon L	64,500	21,325	6,440	<i>Allowance as</i>			
Robinson S J	64,500	21,325	108,034	<i>Official Opposition</i>			
Rocheleau Y	64,500	21,325	23,578	<i>House Leader</i>	<i>4,033</i>		
Rock Hon A	64,500	21,325	52,153	Tremblay S T	64,500	21,325	48,630
Saada J	53,588	17,716	15,156	Turp D	53,588	17,716	19,067
Sauvageau B	64,500	21,325	44,785	Ur R-M	64,500	21,325	38,883
Schmidt W	64,500	21,325	36,520	Valeri T	64,500	21,325	34,982
Scott Hon A	64,500	21,325	37,520	Vanclicf Hon L	64,500	21,325	28,932
Scott M	64,500	26,225	45,951	Vautour A	53,588	17,716	64,644
Sekora L	348	115		Vellacott M	53,588	17,716	39,507
Serré B	64,500	26,225	41,070	Venne P	64,500	21,325	22,681
Shepherd A	64,500	21,325	19,592	Verran H	10,912	3,609	14,372
				Volpe J	64,500	21,325	36,433

Parliament

House of Commons

STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1997-98—*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⁾
	\$	\$	\$		\$	\$	\$
Walker D	10,912	3,609	15,437	White T	64,500	21,325	70,616
Wappel T W	64,500	21,325	34,082	Wilfert B	53,588	17,716	43,634
Wasylycia-Leis J	53,588	17,716	59,419	Williams J	64,500	21,325	63,229
Wayne E	64,500	21,325	51,647	Wood R E	64,500	21,325	36,669
Wells D M	10,912	3,609	14,877	Young Hon D	10,912	3,609	17,207
Whelan S	64,500	21,325	35,755	Zed P	10,912	3,609	13,258
White R	64,500	21,325	80,043	Former Members ⁽²⁾	2,683	1,175	683,808
<i>Allowance as</i>				Total	19,588,874	6,499,618	16,425,535
<i>Official Opposition</i>							
<i>House Leader</i>	17,235						

⁽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, winding up, resettlement and other expenses.

Parliament

House of Commons

SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 1997-98

Names	Parliamentary secretary to	Amount	Names	Parliamentary secretary to	Amount
		\$			\$
Adams W P	Leader of the Government in the House of Commons July 10, 1997 to July 9, 1998.....	7,621	Kraft Sloan K M	Minister of the Environment February 23, 1996 to April 27, 1997	788
Arseneault G H	Deputy Prime Minister and Minister of Canadian Heritage February 23, 1996 to April 27, 1997.....	788	Lastewka W	Minister of Industry July 10, 1997 to July 9, 1998	7,621
Bakopanos E	Minister of Justice and Attorney General of Canada July 10, 1997 to July 9, 1998.....	7,621	LeBlanc F G	Minister of Foreign Affairs February 23, 1996 to April 27, 1997	788
Barnes S	Minister of National Revenue February 23, 1996 to April 27, 1997	788	MacDonald R	Minister for International Trade February 23, 1996 to April 27, 1997	788
	July 10, 1997 to July 9, 1998.....	7,621	McWhinney T	Minister of Fisheries and Oceans February 23, 1996 to April 27, 1997	788
Bodnar M	Minister of Industry, Minister for the Atlantic Canada Opportunities Agency and Minister of Western Economic Diversification February 23, 1996 to April 27, 1997	788		Minister of Foreign Affairs July 10, 1997 to July 9, 1998	7,621
Bradshaw C	Minister for International Cooperation July 10, 1997 to July 9, 1998.....	7,621	Minna M	Minister of Citizenship and Immigration February 23, 1996 to April 27, 1997	788
Byrne G	Minister of Natural Resources July 10, 1997 to July 9, 1998.....	7,621		July 10, 1997 to July 9, 1998	7,621
Campbell B R	Minister of Finance February 23, 1996 to April 27, 1997.....	788	Nault R D	Minister of Human Resources Development February 23, 1996 to April 27, 1997	788
Chamberlain B	Minister of Labour July 10, 1997 to July 9, 1998.....	7,621		July 10, 1997 to July 9, 1998	7,621
Cowling M	Minister of Natural Resources February 23, 1996 to April 27, 1997	788	Pagtakhan R	Prime Minister February 23, 1996 to April 27, 1997	788
DeVillers P	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs February 23, 1996 to April 27, 1997	788	Patry B	Minister of Indian Affairs and Northern Development February 23, 1996 to April 27, 1997	788
	July 10, 1997 to July 9, 1998.....	7,621		July 10, 1997 to July 9, 1998	7,621
Discepolo N	Solicitor General of Canada February 23, 1996 to April 27, 1997.....	788	Pickard R W	Minister of Agriculture and Agri-Food February 23, 1996 to April 27, 1997	788
	July 10, 1997 to July 9, 1998.....	7,621		Minister of Public Works and Government Services July 10, 1997 to July 9, 1998	7,621
Easter W	Minister of Fisheries and Oceans July 10, 1997 to July 9, 1998.....	7,621	Proud G	Minister of Labour February 23, 1996 to April 27, 1997	788
Godfrey J F	Minister for International Cooperation February 23, 1996 to April 27, 1997.....	788		Minister of Veterans Affairs July 10, 1997 to July 9, 1998	7,621
	Minister of Canadian Heritage July 10, 1997 to July 9, 1998.....	7,621	Reed J A A	Minister for International Trade July 10, 1997 to July 9, 1998	7,621
Harvard J	Minister of Public Works and Government Services February 23, 1996 to April 27, 1997.....	788	Richardson J	Minister of National Defence and Minister of Veterans Affairs February 23, 1996 to April 27, 1997	788
	Minister of Agriculture and Agri-Food July 10, 1997 to July 9, 1998.....	7,621		Minister of National Defence July 10, 1997 to July 9, 1998	7,621
Jackson O	President of the Treasury Board February 23, 1996 to April 27, 1997.....	788	Valeri T	Minister of Finance July 10, 1997 to July 9, 1998	7,621
	July 10, 1997 to July 9, 1998.....	7,621	Volpe J	Minister of Health February 23, 1996 to April 27, 1997	788
Keyes S J	Minister of Transport February 23, 1996 to April 27, 1997.....	788		July 10, 1997 to July 9, 1998	7,621
	July 10, 1997 to July 9, 1998.....	7,621	Zed P	Leader of the Government in the House of Commons February 23, 1996 to April 27, 1997	788
Kirkby G	Minister of Justice and Attorney General of Canada February 23, 1996 to April 27, 1997.....	788	Total		217,846

Privy Council

SALARIES AND ALLOWANCES TO MINISTERS OF STATE AND SECRETARIES OF STATE

	Salaries	Allowances	Total
	\$	\$	\$
NAMES OF MINISTERS OF STATE AND SECRETARIES OF STATE (for the period April 1, 1997 to March 31, 1998)			
Blondin-Andrew Hon E	35,000	2,000	37,000
Boudria Hon D	37,597	1,611	39,208
Cauchon Hon M	35,000	2,000	37,000
Chan Hon R	35,000	2,000	37,000
Duhamel Hon R	28,197	1,611	29,808
Fry Hon H	35,000	2,000	37,000
Gerrard Hon J	6,802	389	7,191
Gray Hon H	37,597	1,611	39,208
Kilgour Hon D	28,197	1,611	29,808
MacAulay Hon L	6,802	389	7,191
Mitchell Hon A	28,197	1,611	29,808
Normand Hon G	27,518	1,572	29,090
Peters Hon D	6,802	389	7,191
Peterson Hon J S	28,197	1,611	29,808
Robichaud Hon F	6,802	389	7,191
Stewart Hon C	6,802	389	7,191
Total	389,510	21,183	410,693

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 (1993)—Canada								
Elections Act					461			461
36 th general election (1997)—Canada								
Elections Act	967,343	97,819,608	8,048,765	2,149,044	5,163,111			114,147,871
1997 Enumeration—Canada								
Elections Act	2,011,329	45,012,422	3,342,762	113,125	6,558,586			57,038,224
Next event preparation—Canada								
Elections Act	26,146			723	523,122			549,991
By-election 1997-98—Canada								
Elections Act	56,609	306,115	57,804	12,969	33,111			466,608
By-election 1995-96—Canada								
Elections Act		6,065						6,065
Northwest Territories Elections								
Act						87,750		87,750
Electoral Boundaries Readjustment								
Act							40,025	40,025
Ottawa headquarters	333,481		842,652	30,235	22,432,922			23,639,290
Total	3,394,908	143,144,210	12,291,983	2,306,096	34,711,313	87,750	40,025	195,976,285

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

DETAILS OF EXPENDITURES BY PROVINCE—36th GENERAL ELECTION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	889,068	23,999,394	8,048,765	524,707	3,271,013	36,732,947
Newfoundland	120	1,653,047		42,295	31,097	1,726,559
Prince Edward Island	5,880	499,810		20,877	11,473	538,040
Nova Scotia	1,088	2,801,083		68,492	73,927	2,944,590
New Brunswick		2,341,078		60,127	57,787	2,458,992
Quebec	11,163	19,453,386		402,693	485,526	20,352,768
Ontario	9,214	25,302,235		540,369	667,861	26,519,679
Manitoba	1,182	3,099,568		80,647	68,321	3,249,718
Saskatchewan		3,031,511		77,585	67,420	3,176,516
Alberta	44,022	6,124,501		131,592	162,877	6,462,992
British Columbia	1,744	9,029,020		176,612	253,495	9,460,871
Yukon Territory	1,441	169,817		7,327	2,311	180,896
Northwest Territories	2,421	315,158		15,721	10,003	343,303
Total	967,343	97,819,608	8,048,765	2,149,044	5,163,111	114,147,871

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

Privy Council

Office of the Chief Electoral Officer

DETAILS OF EXPENDITURES BY PROVINCE—1997 ENUMERATION

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	1,913,345	1,685,863	3,342,762	113,125	1,328,404	8,383,499
Newfoundland	596	960,070			109,486	1,070,152
Prince Edward Island	4,957	1,310				6,267
Nova Scotia	3,805	1,735,369			217,131	1,956,305
New Brunswick		1,467,184			170,236	1,637,420
Quebec	7,916	12,594,167			1,451,640	14,053,723
Ontario	23,872	17,184,447			2,091,456	19,299,775
Manitoba	8,230	1,815,711			217,070	2,041,011
Saskatchewan	4,473	1,782,797			210,469	1,997,739
Alberta	36,870	17,239				54,109
British Columbia	5,153	5,590,976			735,176	6,331,305
Yukon Territory	630	72,506			7,773	80,909
Northwest Territories	1,482	104,783			19,745	126,010
Total	2,011,329	45,012,422	3,342,762	113,125	6,558,586	57,038,224

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

DETAILS OF EXPENDITURES BY ELECTORAL DISTRICT—(1997-98) BY-ELECTIONS

	Preliminary Duties	Conduct of Elections	Voters Information Program	Special Voting Rules	Other Activities ⁽¹⁾	Total
	\$	\$	\$	\$	\$	\$
Ottawa Headquarters	52,488	56,022	57,804	8,455	27,380	202,149
Port Moody - Coquitlam	4,121	250,093		4,514	5,731	264,459
Total	56,609	306,115	57,804	12,969	33,111	466,608

⁽¹⁾ Expenditures reported under this column includes information systems, register of electors project, computerized list of electors and other expenditures.

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont	86,580,596	17,948,012	104,528,608
Regional Headquarters, Moncton, NB	7,508,469		7,508,469
Learning Centre, Moncton, NB	908,133		908,133
Clustered Services, Moncton, NB	1,048,624	1,125,881	2,174,505
Springhill Institution, Springhill, NS	23,967,155	3,033,883	27,001,038
Dorchester Penitentiary, Dorchester, NB	22,118,756	6,262,136	28,380,892
Westmorland Institution, Dorchester, NB	9,506,293	662,017	10,168,310
Atlantic Institution, Renous, NB	16,422,916	1,007,962	17,430,878
Nova Institution for Women, Truro, NS	4,196,009	402,211	4,598,220
Halifax District Parole Office, Halifax, NS	2,642,699	69,231	2,711,930
Carleton Community Correctional Centre, Halifax, NS	652,202	19,459	671,661
Carleton Community Correctional Centre Annex, Halifax, NS	463,743		463,743
Truro District Parole Office, Truro, NS	1,078,214	2,609	1,080,823
Kentville Area Parole Office, Kentville, NS	844,899		844,899
Sydney Area Parole Office, Sydney, NS	620,287		620,287
Newfoundland District Parole Office, St-John's, Nfld	956,692	12,000	968,692
St-John's Area Parole Office, St John's, Nfld	687,801		687,801
Corner Brook Area Parole Office, Corner Brook, Nfld	736,525		736,525
Grand Falls Area Parole Office, Grand Falls, Nfld	143,785		143,785
St-John's Community Correctional Centre, St-John's, Nfld	503,657	267,872	771,529
New Brunswick East District Parole Office, Moncton, NB	2,188,415	5,914	2,194,329
Moncton Area Parole Office, Moncton, NB	16,108		16,108
Charlottetown Area Parole Office, Charlottetown, PEI	340,209		340,209
Bathurst Area Parole Office, Bathurst, NB	494,668		494,668
New Brunswick West District Parole Office, Saint John, NB	1,185,542		1,185,542
Fredericton Area Parole Office, Fredericton, NB	339,924		339,924
Parrtown Community Correctional Centre, Parrtown, NB	613,084	533,308	1,146,392
Regional Headquarters, Laval, Que	10,582,410	549,817	11,132,227
Quebec Staff College, Laval, Que	2,387,922	85,123	2,473,045
Montée Saint-François Institution, Laval, Que	11,918,285	3,133,104	15,051,389
Federal Training Centre, Laval, Que	16,385,623	1,430,694	17,816,317
Donnacona Institution, Donnacona, Que	23,053,127	945,861	23,998,988
Joliette Institution, Joliette, Que	4,449,076	232,336	4,681,412
Leclerc Institution, Laval, Que	22,900,078	1,241,555	24,141,633
Archambault Institution, Sainte-Anne-des-Plaines, Que	25,120,082	995,272	26,115,354
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que	9,184,656	731,685	9,916,341
Regional Reception Centre - Quebec, Sainte-Anne-des-Plaines, Que	22,866,982	795,295	23,662,277
Drummond Institution, Drummondville, Que	15,695,931	1,096,528	16,792,459
Cowansville Institution, Cowansville, Que	19,852,203	1,066,414	20,918,617
La Macaza Institution, L'Annonciation, Que	13,982,975	6,161,424	20,144,399
Port-Cartier Institution, Port-Cartier, Que	16,365,026	365,534	16,730,560
Montreal Metropolitan District Parole Office, Montreal, Que	2,140,886	108,139	2,249,025
Longueuil Area Parole Office, Longueuil, Que	818,219		818,219
Ville-Marie Area Parole Office, Montreal, Que	4,866,642		4,866,642
Lafontaine Area Parole Office, Montreal, Que	4,147,094		4,147,094
J-B- Martineau Community Correctional Centre, Montreal, Que	572,826	48,492	621,318
Ogilvy Community Correctional Centre, Montreal, Que	605,124	3,787	608,911
Sherbrooke Community Correctional Centre, Montreal, Que	648,072	19,009	667,081
Langelier Area Parole Office, St-Léonard, Que	3,223,067		3,223,067
Granby Area Parole Office, Granby, Que	822,387	44,220	866,607
Hochelaga Community Correctional Centre, Montreal, Que	583,550	8,939	592,489
Sherbrooke Area Parole Office, Montreal, Que	833,374		833,374
East and West Quebec District Parole Office, St-Jérôme, Que	839,888	112,433	952,321
Quebec Area Parole Office, Quebec City, Que	2,679,415	56,604	2,736,019
Rimouski Area Parole Office, Rimouski, Que	601,906		601,906
Chicoutimi Area Parole Office, Chicoutimi, Que	490,030		490,030
Trois-Rivières Area Parole Office, Trois-Rivières, Que	1,229,767		1,229,767

13. 20 OTHER MISCELLANEOUS INFORMATION

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—Continued

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Laval Area Parole Office, Laval, Que.	2,247,781		2,247,781
Hull Area Parole Office, Hull, Que.	1,245,870		1,245,870
Laurentian Area Parole Office, St-Jérôme, Que.	2,012,333	53,341	2,065,674
Lanaudière Area Parole Office, Lachenaie, Que.	836,551		836,551
Regional Headquarters Ontario, Kingston, Ont.	8,445,861	3,661,309	12,107,170
Correctional Learning Centre, Kingston, Ont.	1,830,498	50,677	1,881,175
Clustered Services, Kingston, Ont.	104,659		104,659
Ontario Female Reception Centre, Kingston, Ont.	25,477		25,477
Regional Treatment Centre, Kingston, Ont.	11,697,754		11,697,754
Kingston Penitentiary, Kingston, Ont.	20,397,787	6,298,359	26,696,146
Millhaven Institution, Bath, Ont.	25,683,595	5,162,186	30,845,781
Fenbrook Institution, Gravenhurst Ont.	8,008,721	32,943,295	40,952,016
Bath Institution, Bath, Ont.	15,969,555	6,601,551	22,571,106
Prison for Women, Kingston, Ont.	7,122,585	88,916	7,211,501
Isabel MacNeil House, Kingston, Ont.	798,082	38,370	836,452
Collins Bay Institution, Kingston, Ont.	20,906,165	4,035,940	24,942,105
Frontenac Institution, Kingston, Ont.	7,169,202	39,288	7,208,490
Beaver Creek Institution, Gravenhurst, Ont.	6,722,648	1,164,974	7,887,622
Joyceville Institution, Kingston, Ont.	20,952,349	2,592,836	23,545,185
Pittsburgh Institution, Kingston, Ont.	8,452,716	218,916	8,671,632
Warkworth Institution, Campbellford, Ont.	23,889,699	1,536,298	25,425,997
Grand Valley Institution for Women, Kitchener, Ont.	6,062,225	570,939	6,633,164
Ottawa District Parole Office, Ottawa, Ont.	9,350		9,350
Eastern and Northern Ontario District Parole Office, Kingston, Ont.	6,394,016	77,290	6,471,306
Barrie Area Parole Office, Barrie, Ont.	426,020		426,020
Kingston Supervision, Kingston, Ont.	972,169		972,169
Peterborough Area Parole Office, Peterborough, Ont.	1,251,559		1,251,559
Portsmouth Community Correctional Centre, Kingston, Ont.	636,538		636,538
Muskoka Area Parole Office, Gravenhurst, Ont.	133,363		133,363
Sault Ste-Marie Area Parole Office, Sault Ste-Marie, Ont.	104,857		104,857
Sudbury Area Parole Office, Sudbury, Ont.	1,190,814		1,190,814
Timmins Area Parole Office, Timmins, Ont.	60,951		60,951
Ottawa Area Parole Office, Ottawa, Ont.	2,505,735		2,505,735
Central Ontario District Parole Office, Toronto, Ont.	2,062,742	2,474	2,065,216
Keele Community Correctional Centre, Toronto, Ont.	848,493		848,493
Downtown Toronto Area Parole Office, Toronto, Ont.	1,747,500		1,747,500
Toronto East Area Parole Office, Toronto, Ont.	1,816,565		1,816,565
Toronto West Area Parole Office, Toronto, Ont.	537,081		537,081
York-Durham Area Parole Office, Toronto, Ont.	602,953		602,953
Peel Area Parole Office, Toronto, Ont.	1,683,317		1,683,317
Team Parole Supervision Office, Toronto, Ont.	760,255		760,255
Hamilton District Parole Office, Hamilton, Ont.	18,809		18,809
Hamilton Area Parole Office, Hamilton, Ont.	2,581,956		2,581,956
Hamilton Community Correctional Centre, Hamilton, Ont.	653,416		653,416
St-Catharines Area Parole Office, St-Catharines, Ont.	571,606		571,606
Western Ontario District Parole Office, London, Ont.	533,848		533,848
Windsor Area Parole Office, Windsor, Ont.	792,676		792,676
London Area Parole Office, London, Ont.	1,156,677	2,095	1,158,772
Guelph Area Parole Office, Guelph, Ont.	1,212,574		1,212,574
Brantford Area Parole Office, Brantford, Ont.	277,726	2,095	279,821
Regional Headquarters Prairies, Saskatoon, Sask.	8,957,432	17,406	8,974,838
Prairie Staff College, Saskatoon, Sask.	2,193,847		2,193,847
Regional Psychiatric Centre Prairies, Saskatoon, Sask.	15,670,399	8,687,172	24,357,571
Regional Headquarters Clustered Services Prairies, Saskatoon, Sask.	4,716,911	1,704,042	6,420,953
Stony Mountain Institution, Winnipeg, Man.	23,366,710	2,708,706	26,075,416
Rockwood Institution, Stony Mountain, Man.	6,630,152	149,589	6,779,741
Saskatchewan Penitentiary, Prince Albert, Sask.	24,630,902	1,800,621	26,431,523
Riverbend Institution, Prince Albert, Sask.	4,395,828	116,925	4,512,753

Solicitor General

Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Saskatchewan Special Handling Unit, Prince Albert, Sask.	4,569,889		4,569,889
Okimaw Ohci Healing Lodge, Maple Creek, Sask.	3,389,115	140,909	3,530,024
Drumheller Institution, Drumheller, Alta.	23,880,536	5,672,928	29,553,464
Grand Cache Institution, Grand Cache, Alta.	17,584,638	2,362,301	19,946,939
Aboriginal Minimum Security Institution, Hobbema, Alta.	2,796,412	648,521	3,444,933
Bowden Institution, Innisfail, Alta.	24,042,197	1,999,277	26,041,474
Edmonton Institution for Women, Edmonton, Alta.	5,544,575	19,058	5,563,633
Edmonton Institution, Edmonton, Alta.	20,775,552	1,261,400	22,036,952
Grierson Urban Minimum Security Institution, Edmonton, Alta.	908,445	557,311	1,465,756
Manitoba-NW Ontario District Parole Office, Winnipeg, Man.	4,096,028	17,174	4,113,202
Osborne Community Correctional Centre, Winnipeg, Man.	663,411		663,411
Brandon Area Parole Office, Brandon, Man.	436,356		436,356
Thunder Bay Area Parole Office, Thunder Bay, Ont.	252,380		252,380
Kenora Area Parole Office, Kenora, Ont.	7,272		7,272
Thompson Area Parole Office, Thompson, Man.	205,669	25,831	231,500
Saskatchewan District Parole Office, Regina, Sask.	1,313,715	39,978	1,353,693
Oskana Community Correctional Centre, Regina, Sask.	686,210		686,210
Prince Albert Area Parole Office, Prince Albert, Sask.	1,048,589	25,473	1,074,062
Saskatoon Area Parole Office, Saskatoon, Sask.	767,043		767,043
Edmonton District Parole Office, Edmonton, Alta.	6,624,768	15,608	6,640,376
Red Deer Area Parole Office, Red Deer, Alta.	200,101		200,101
Yellowknife Area Parole Office, Yellowknife, NWT.	1,307,365		1,307,365
Calgary District Parole Office, Calgary, Alta.	3,419,621	14,355	3,433,976
Lethbridge Area Parole Office, Lethbridge, Alta.	229,895		229,895
Regional Headquarters Pacific, Clearbrook, BC.	18,550,471	1,424,442	19,974,913
Pacific Staff College, Mission, BC.	1,838,086		1,838,086
Shared Services, Clearbrook, BC.		535,861	535,861
William Head Institution, Victoria, BC.	10,401,153	1,580,620	11,981,773
Regional Reception Assessment Centre, Abbotsford, BC.	3,415,815		3,415,815
Matsqui Institution, Abbotsford, BC.	15,358,975	1,002,438	16,361,413
Regional Health Centre Pacific, Abbotsford, BC.	13,568,360	733,219	14,301,579
Mountain Institution, Agassiz, BC.	13,146,512	10,048,614	23,195,126
Kent Institution, Agassiz, BC.	17,663,066	694,589	18,357,655
Elbow Lake Institution, Harrison Mills, BC.	4,051,692	629,157	4,680,849
Ferndale Institution, Mission, BC.	3,667,818	2,115,729	5,783,547
Mission Institution, Mission, BC.	12,852,023	897,587	13,749,610
Vancouver Area Parole Office, Vancouver, BC.	4,310,659		4,310,659
Vancouver Island Area Parole Office, Victoria, BC.	2,662,391	20,529	2,682,920
Fraser Valley Area Parole Office, Abbotsford, BC.	1,185,453		1,185,453
Northern Interior Area Parole Office, Prince George, BC.	3,768,288		3,768,288
Pacific Region Community Corrections Administration, Matsqui, BC.	1,376,829		1,376,829
Sumas Centre Community Correctional Centre, Matsqui, BC.	1,444,493		1,444,493
Total	1,003,311,754	163,393,279	1,166,705,033

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—			
Canadian Grain Commission Revolving Fund	S	201,896	
Canadian Dairy Commission—			
Program expenditures	15	7,000	
Canadian Heritage—			
Department—			
Corporate Management Services Program—			
Program expenditures	1	3,408,949	
Canadian Identity Program—			
Operating expenditures	5	1,851,860	
Parks Canada Program—			
Operating expenditures	25	7,475,824	
Canadian Museum of Civilization—			
Operating and capital expenditures	65	910,242	
Canadian Museum of Nature—			
Operating and capital expenditures	70	340,155	
Canadian Radio-television and Telecommunications Commission—			
Program expenditures	75	1,068,119	
National Arts Centre Corporation—			
Payments to the National Arts Centre Corporation	85	211,208	
National Battlefields Commission—			
Program expenditures	90	29,447	
National Gallery of Canada—			
Operating and capital expenditures	115	489,160	
National Library—			
Program expenditures	125	669,610	
National Museum of Science and Technology—			
Operating and capital expenditures	130	362,732	
Public Service Commission—			
Staff Development and Training Revolving Fund	S	120,000	
Citizenship and Immigration—			
Immigration and Refugee Board of Canada—			
Program expenditures	15	1,301,819	
Environment—			
Department—			
Operating expenditures	1	4,500,000	
Finance—			
Department—			
Financial and Economic Policies—			
Program expenditures	1	872,298	
Fisheries and Oceans—			
Department—			
Operating expenditures	1	23,695,000	
Governor General—			
Program expenditures	1	207,660	
Human Resources Development—			
Department—			
Corporate Services Program—			
Program expenditures	1	3,677,632	
Human Resources Investment and Insurance Program—			
Operating expenditures	5	8,446,787	
Labour Program—			
Operating expenditures	15	1,312,884	
Income Security Program—			
Program expenditures	20	1,355,041	

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
		\$	\$
Indian Affairs and Northern Development—			
Canadian Polar Commission—			
Program expenditures	50	63,936	
Industry—			
Department—			
Operating expenditures	1	8,057,962	
Canadian Intellectual Property Office Revolving Fund	S	272,755	
Justice—			
Department—			
Operating expenditures	1	2,503,096	
Offices of the Information and Privacy Commissioners of Canada—			
Program expenditures	35	74,437	
Tax Court of Canada—			
Program expenditures	45	103,000	
National Revenue—			
Operating expenditures	1	25,235,076	
Natural Resources—			
Atomic Energy Control Board—			
Program expenditures	20	390,625	
Parliament—			
Library of Parliament—			
Program expenditures	10	400,000	
Privy Council—			
Department—			
Program expenditures	1	1,735,013	
Canadian Intergovernmental Conference Secretariat—			
Program expenditures	10	21,000	
Commissioner of Official Languages—			
Program expenditures	25	261,744	
Public Works and Government Services—			
Department—			
Real Property Services Program—			
Operating expenditures	1	894,967	
Canada Communication Group Revolving Fund	S	6,300,000	
Consulting and Audit Canada Revolving Fund	S	2,892,556	
Translation Bureau Revolving Fund	S	1,239,717	
Solicitor General—			
Canadian Security Intelligence Service—			
Program expenditures	10	2,900,000	
Royal Canadian Mounted Police—			
Operating expenditures	35	37,079,737	
Royal Canadian Mounted Police Public Complaints Commission—			
Program expenditures	50	260,378	
Correctional Service—			
CORCAN Revolving Fund	S	228,608	
Transport—			
Department—			
Operating expenditures	1	16,000,000	
Treasury Board—			
Secretariat—			
Central Administration of the Public Service Program—			
Program expenditures	1	2,551,125	4,969,000
Total		171,981,055	4,969,000

SECTION 14

1997-98
PUBLIC ACCOUNTS OF CANADA

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