



Government  
of Canada

Gouvernement  
du Canada

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Prepared by the  
Receiver General for Canada

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# Public Accounts of Canada

# 1999

## Volume II

Part II

Additional  
Information and  
Analyses

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Canada 

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# INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

## Nature of the *Public Accounts of Canada*

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

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

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

## Format of the *Public Accounts of Canada*

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

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

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

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

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements of Revolving Funds

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# Canadian Grain Commission Revolving Fund

## MANAGEMENT REPORT

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

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

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund at March 31, 1999 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  
Chief Commissioner

D. KENNEDY  
Chief Operating Officer

September 7, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net surplus (deficit) for the year .....		(11,149)	(400)	1,503
Add: items not requiring use of funds				
Amortization .....	2,500	1,496	2,500	1,712
Termination benefits .....		414		479
Gain on asset disposal .....		(2)		4
	2,500	1,908	2,500	2,195
Operating (use) of funds .....	2,500	(9,241)	2,100	3,698
Net capital acquisitions .....	(2,500)	(674)	(1,100)	(1,871)
Working capital change .....		6,564	(2,000)	232
Other items .....		3,146		(1,897)
Authority provided (used) .....		(205)	(1,000)	162

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

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority .....	(1,717)	(5,068)
Transfer from Treasury Board .....		(201)
Add: PAYE charges against the appropriation account after March 31 .....	207	3,556
Less: amounts credited to the appropriation account after March 31 .....		2
Net authority provided, end of year .....	(1,510)	(1,715)
Authority limit .....	12,000	12,000
Unused authority carried forward .....	13,510	13,715

## 1.2 FINANCIAL STATEMENTS OF REVOLVING FUNDS

# Canadian Grain Commission Revolving Fund—Continued

## AUDITORS' REPORT

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

We have audited the balance sheet of the Canadian Grain Commission Revolving Fund as at March 31, 1999 and the statements of operations, accumulated surplus (deficit) and cash flows 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 statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Revolving Fund as at March 31, 1999 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

PricewaterhouseCoopers LLP  
Chartered Accountants

June 11, 1999

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	1,855	772	Government of Canada .....	7,751	514
Outside parties .....	3,198	4,548	Outside parties .....	407	620
Prepaid expenses .....	40	86	Salaries payable .....	1,539	1,912
Accountable advances to employees .....	10	45	Vacation payable .....	1,145	1,255
	5,103	5,451	Current portion of the allowance for employee		
Capital assets, cost (Note 3) .....	9,578	8,948	termination benefits .....		837
Less: accumulated amortization .....	6,941	5,491	Deferred revenues .....	629	113
	2,637	3,457		11,471	5,251
			Long-term		
			Allowance for employee termination benefits ....	1,667	1,257
			<b>EQUITY OF CANADA</b>		
			Contributed capital .....	4,941	4,941
			Accumulated net charge against the Fund's		
			authority .....	(1,717)	(5,068)
			Accumulated surplus (deficit) .....	(8,622)	2,527
				(5,398)	2,400
	7,740	8,908		7,740	8,908

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

Approved by:

B. SENFT  
Commissioner

DOUGLAS STOW  
Commissioner



# Canadian Grain Commission Revolving Fund—Continued

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

	1999	1998
Revenues		
Service fees .....	34,968	50,121
Parliamentary appropriation (Note 4) .....	6,280	5,984
Japanese certification .....	908	946
License fees .....	220	226
Special appropriation .....	117	
	<u>42,493</u>	<u>57,277</u>
Expenses		
Salaries and employee benefits .....	43,054	44,225
Rent .....	3,314	3,257
Repairs, supplies and miscellaneous .....	1,607	2,135
Amortization .....	1,496	1,712
Travel and removal .....	1,332	1,608
Communications .....	1,019	972
Professional and special services .....	1,123	1,053
Employee termination benefits .....	414	479
Postage and freight .....	285	329
Loss (gain) on disposal of capital assets .....	(2)	4
	<u>53,642</u>	<u>55,774</u>
Net income (loss) for the year .....	(11,149)	1,503

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

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

	1999	1998
Accumulated surplus at beginning of year .....	2,527	1,024
Net income (loss) for the year .....	(11,149)	1,503
Accumulated surplus (deficit) at end of year .....	<u>(8,622)</u>	<u>2,527</u>

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

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

	1999	1998
Financial resources provided by (used in)		
Operating activities:		
Net income (loss) for the year .....	(11,149)	1,503
Non-cash items		
Amortization .....	1,496	1,712
Provision for employee termination benefits .....	414	479
Loss on disposal of capital assets .....	(2)	4
	<u>(9,241)</u>	<u>3,698</u>
Change in other assets and liabilities .....	6,564	232
Net financial resources provided by operating activities .....	<u>(2,677)</u>	<u>3,930</u>
Investing activities:		
Capital assets purchased .....	(680)	(1,871)
Proceeds on disposal of capital assets .....	6	
Net financial resources used in investing activities .....	<u>(674)</u>	<u>(1,871)</u>
Net financial resources used and change in the accumulated net charge against the Fund's authority, during the year .....	(3,351)	2,059
Accumulated net charge against the Fund's authority, beginning of year .....	5,068	3,009
Accumulated net charge against the Fund's authority, end of year .....	<u>1,717</u>	<u>5,068</u>

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, regulate grain handling in Canada and 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 \$6.28 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*

On January 21, 1999, an Order in Council was passed which approved changing the Canadian Grain Commission status from a special operating agency to that of a separate government department. This change was operationally effective April 1, 1999.

#### 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:

##### Revenues and expenses recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. Unless otherwise disclosed, expenses are recorded in the period they are incurred.

##### Parliamentary appropriation

The parliamentary appropriation received for the appointments by the Governor in Council of assistant commissioners, 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 \$6.3 million at March 31, 1999. 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, 1998	Acquisi- tion	Disposals	Balance March 31, 1999
(in thousands of dollars)				
Scientific equipment . . . . .	2,938	127	2	3,063
Office equipment . . . . .	713	62		775
Operational equipment . . . . .	280	52		332
Computer equipment . . . . .	3,169	259	48	3,380
Leasehold improvements . . . . .	1,848	180		2,028
	8,948	680	50	9,578
Accumulated amortization	Balance April 1, 1998	Amortiza- tion	Decrease	Balance March 31, 1999
(in thousands of dollars)				
Scientific equipment . . . . .	1,739	456	1	2,194
Office equipment . . . . .	436	130		566
Operational equipment . . . . .	96	32		128
Computer equipment . . . . .	2,256	571	45	2,782
Leasehold improvements . . . . .	964	307		1,271
	5,491	1,496	46	6,941

### 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:

	1999	1998
(in thousands of dollars)		
Salaries and employee benefits . . . . .	3,712	3,754
Rent . . . . .	611	614
Repairs, supplies and miscellaneous . . . . .	434	475
Capital assets . . . . .	107	489
Professional and special services . . . . .	77	118
Communications . . . . .	65	75
Travel and removal . . . . .	55	80
Postage and freight . . . . .	27	29
Employee termination benefits . . . . .	39	44
Total expenditures paid by parliamentary appropriation . . . . .	5,127	5,678
Less: capital assets charged to the balance sheet . . . . .	107	489
Grain Research Laboratory parliamentary appropriation revenues . . . . .	5,020	5,189
Appointments parliamentary appropriation revenues . . . . .	1,260	795
Total parliamentary appropriation revenues . . . . .	6,280	5,984

#### 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:

	1999	1998
(in thousands of dollars)		
Salaries and employee benefits . . . . .	929	528
Travel and removal . . . . .	85	86
Professional and special services . . . . .	53	65
Communications . . . . .	70	49
Repairs, supplies and miscellaneous . . . . .	47	28
Rent . . . . .	58	27
Employee termination benefits . . . . .	11	11
Postage and freight . . . . .	7	1
Appointments parliamentary appropriation revenues . . . . .	1,260	795

# 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)
2000 .....	2,827
2001 .....	2,647
2002 .....	2,655
2003 .....	186
2004 .....	131

### 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 judgments and gives due consideration to materiality.

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. 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. 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.

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, 1999 and the results of operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles. This external audit was conducted to assure objectivity and freedom from bias in the accompanying financial statements.

MAUREEN DOUGAN  
*A/Chief Executive Officer*

ANDRÉ ROUSSEAU, CGA  
*A/Director, Finance and Administration*

July 27, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	100	(1,783)	394	2,326
Add: items not requiring use of funds .....	13,300	13,339	4,978	9,646
Operating source of funds .....	13,400	11,556	5,372	11,972
Net capital acquisitions .....	(9,569)	(6,186)	(9,226)	(9,984)
Working capital change .....	(8,547)	(8,130)	(4,241)	2,777
Other items .....	(5,820)	3,532	568	(4,940)
Authority provided (used) .....	(10,536)	772	(7,527)	(175)

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

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

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority .....	(12,138)	(17,558)
Transfer from Treasury Board Vote 5 .....	(237)	(273)
	(12,375)	(17,831)
Add: PAYE charges against the appropriation account after March 31 .....	6,142	12,852
Less: amounts credited to the appropriation account after March 31 .....	1,217	1,461
Net authority provided, end of year .....	(7,450)	(6,440)
Authority limit .....	15,000	15,000
Unused authority carried forward .....	22,450	21,440

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

# Canadian Intellectual Property Office Revolving Fund—Continued

## AUDITORS' REPORT

TO THE DEPUTY MINISTER INDUSTRY CANADA

We have audited the balance sheet of the Canadian Intellectual Property Office as at March 31, 1999 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, 1999 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 28, 1999

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Petty cash .....	2	2	Deposit accounts .....	381	485
Accounts receivable			Accounts payable		
Government of Canada .....	817	582	Government of Canada .....	1,697	7,772
Outside parties .....	754	1,568	Outside parties .....	5,868	6,484
Unbilled revenues .....	5,781	6,043	Deferred revenues .....	13,334	15,463
Prepaid expenses .....	70	23		21,280	30,204
	7,424	8,218			
Capital assets (Note 3) .....	94,633	101,785	Employee termination benefits and vacation pay .....	2,050	1,538
Unbilled revenues .....	323	696	Deferred revenues .....	13,917	11,077
				15,967	12,615
			Deferred capital assistance (Note 4) .....	52,675	59,059
			Equity of Canada (Note 5) .....	12,458	8,821
	102,380	110,699		102,380	110,699

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

# **Canadian Intellectual Property Office Revolving Fund—Continued**

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

	1999	1998
Revenue .....	65,328	58,115
Salaries and employee benefits .....	38,537	33,687
Amortization of capital assets .....	13,339	9,646
Professional services .....	14,756	9,061
Accommodation .....	3,448	3,958
Materials and supplies .....	1,058	1,069
Information .....	596	714
Communications .....	599	600
Travel .....	377	513
Freight and postage .....	250	425
Repairs and maintenance .....	235	372
Training .....	140	323
Rentals .....	161	210
	73,496	60,578
Net loss before amortization of deferred capital assistance .....	(8,168)	(2,463)
Amortization of deferred capital assistance .....	6,385	4,789
Net profit (loss) .....	(1,783)	2,326

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

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

	1999	1998
Balance, beginning of year .....	26,379	24,053
Net profit (loss) for the year .....	(1,783)	2,326
Balance, end of year (Note 5) .....	24,596	26,379

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

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

	1999	1998
Operating activities:		
Net profit (loss) .....	(1,783)	2,326
Add: amortization of capital assets .....	13,339	9,646
Less: amortization of deferred capital assistance .....	6,385	4,789
	5,171	7,183
Changes in current assets and liabilities (Note 7) .....	(8,130)	2,777
Changes in other assets and liabilities		
Unbilled revenues .....	373	114
Employee termination benefits and vacation pay .....	512	481
Deferred revenues .....	2,840	3,687
	3,725	4,282
Net financial resources provided by operating activities .....	766	14,242
Investing activities:		
Capital assets acquired (net) .....	(6,186)	(9,984)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	(5,420)	4,258
Accumulated net charge against the Fund's authority account, beginning of year .....	17,558	13,300
Accumulated net charge against the Fund's authority account, end of year (Note 5) .....	12,138	17,558

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, 1999, 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*.

##### Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.



# **Canadian Intellectual Property Office Revolving Fund—Continued**

## **NOTES TO FINANCIAL STATEMENTS—Continued**

### **3. Capital assets and accumulated amortization**

	Cost March 31, 1998	Net (a) Additions	Cost March 31, 1999	Accumulated amortization	Net carrying value
(in thousands of dollars)					
Leasehold improvements .....	7,750	2,741	10,491	2,961	7,530
Software .....	502	348	850	440	410
Hardware .....	6,059	1,164	7,223	3,156	4,067
Equipment .....	129	14	143	50	93
Furniture .....	1,472	237	1,709	318	1,391
Systems					
INTREPID .....	3,735		3,735	1,038	2,697
TechSource (b) .....	92,924		92,924	17,882	75,042
Other .....	391		391	46	345
Systems under development .....	1,376	1,682	3,058		3,058
Total .....	114,338	6,186	120,524	25,891	94,633

(a) Net additions include a write off of \$508 relating to Trade-marks Electronic Data Management System.

(b) 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.

### **4. Deferred capital assistance**

CIPO received \$63,848 from the Crown for the development of the TechSource automation project, which was implemented in 1997-98.

	(in thousands of dollars)
Deferred capital assistance contribution .....	63,848
Accumulated amortization .....	11,173
Net book value .....	52,675

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:

	1999	1998
	(in thousands of dollars)	
Accumulated net charge against the Fund's authority .....	(12,138)	(17,558)
Accumulated surplus .....	24,596	26,379
	12,458	8,821

Accumulated net charge against the Fund's authority

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

### **Accumulated surplus**

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

### **6. Contractual obligations**

#### **TechSource**

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

	(in thousands of dollars)
2000 .....	3,166
2001 .....	3,177
2002 .....	3,180
	9,523

#### **Leases**

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

	(in thousands of dollars)
2000 .....	4,208
2001 .....	627
2002 .....	627
2003 .....	627
	6,089

# Canadian Intellectual Property Office Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 7. Changes in current assets and liabilities

Components of the change in current assets and liabilities include:

	1999	1998
	(in thousands of dollars)	
Accounts receivable .....	579	(111)
Unbilled revenues .....	262	(216)
Prepaid expenses .....	(47)	(3)
Deposit accounts .....	(104)	95
Accounts payable .....	(6,691)	4,292
Deferred revenues .....	(2,129)	(1,280)
	(8,130)	2,777

### 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.

### 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 Canadian Intellectual Property Office, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

### 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	
	1998-99	1997-98	1998-99	1997-98	1998-99	1997-98	1998-99	1997-98
	(in thousands of dollars)							
Revenue .....	49,690	42,431	13,453	13,574	2,185	2,110	65,328	58,115
Operating expenses .....	34,974	28,130	8,249	6,949	2,249	2,143	45,472	37,222
Operating profit (loss) .....	14,716	14,301	5,204	6,625	(64)	(33)	19,856	20,893
Corporate expenses .....	20,424	16,877	6,948	5,889	652	590	28,024	23,356
Amortization of deferred capital assistance .....	(6,385)	(4,789)					(6,385)	(4,789)
	14,039	12,088	6,948	5,889	652	590	21,639	18,567
Net profit (loss) .....	677	2,213	(1,744)	736	(716)	(623)	(1,783)	2,326
Identifiable assets								
Financial assets .....	1,612	2,150	6,088	6,678	47	86	7,747	8,914
Capital assets .....	108,209	103,422	11,462	10,160	853	756	120,524	114,338
Accumulated amortization .....	(21,785)	(9,906)	(3,794)	(2,443)	(312)	(204)	(25,891)	(12,553)

## 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*

July 9, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net loss for the year . . . . .		(936)		(482)
Add: items not requiring use of funds . . . . .	150	168	150	144
Operating sources of funds . . . . .	150	(768)	150	(338)
Net capital acquisitions . . . . .	(150)	(108)	(150)	(36)
Working capital change . . . . .		364		119
Other items . . . . .		(364)		(119)
Authority used . . . . .		(876)		(374)

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

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

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority . . . . .	(1,901)	(2,436)
Add: PAYE charges against the appropriation account after March 31 . . . . .	1,134	839
Less: amounts credited to the appropriation account after March 31 . . . . .	34	80
Net authority provided, end of year . . . . .	(801)	(1,677)
Authority limit . . . . .	2,000	2,000
Unused authority carried forward . . . . .	2,801	3,677

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

# **Canadian Pari-Mutuel Agency Revolving Fund—Continued**

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties .....	34	80	Outside parties		
Accountable advance to employees .....	16	17	Accounts payable .....	1,134	839
	50	97	Vacation pay .....	117	94
Capital assets, appraisal plus additions				1,251	933
at cost (Note 3) .....	1,797	1,936	Long-term		
Less: accumulated amortization .....	1,166	1,274	Allowance for employee termination benefits .....	440	435
	631	662			
	681	759	<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(1,901)	(2,436)
			Accumulated surplus .....	891	1,827
				(1,010)	(609)
				681	759

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

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

	1999	1998
<b>Revenues</b>		
Pari-mutuel levy .....	13,594	13,456
Others .....	4	3
	13,598	13,459
<b>Operating expenses</b>		
Personnel		
Salaries and wages .....	3,328	2,923
Contribution to employee benefit		
plans .....	680	520
Allowance for employee termination		
benefits .....	28	7
Transportation and communications .....	466	529
Information .....	10	33
Professional and special services		
Drug control .....	5,252	4,871
Race patrol .....	3,125	3,145
Photo finish .....	571	556
Drug research .....	309	572
Other professional and special services .....	210	216
Rentals .....	171	232
Purchased repairs and maintenance .....	23	34
Utilities, materials and supplies .....	222	169
Miscellaneous .....		(3)
Loss on disposal of capital assets .....	9	1
Amortization .....	130	136
Total expenditures .....	14,534	13,941
Net loss .....	(936)	(482)

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

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

	1999	1998
Balance, beginning of year as previously reported ...	1,827	2,309
Net loss for the year .....	(936)	(482)
Balance, end of year .....	891	1,827

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

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

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

	1999	1998
Operating activities:		
Net loss before extraordinary items .....	(936)	(482)
Add:		
Amortization .....	130	136
Loss on disposal of capital assets .....	9	1
Allowance for employee termination benefits .....	28	7
	(769)	(338)
Change in current assets and liabilities .....	364	(119)
Change in other assets and liabilities .....	6	28
Payments on and change in allowance for employee termination benefits .....	(28)	(7)
Net financial resources provided by operating activities .....	(427)	(436)
Investing activities:		
Capital assets:		
Purchased .....	(108)	(36)
Net financial resources used by investing activities .....	(108)	(36)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(535)	(472)
Accumulated net charge against the Fund's authority account, beginning of year .....	2,436	2,908
Accumulated net charge against the Fund's authority account, end of year .....	1,901	2,436

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

### 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'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 thirteen weeks' pay.

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

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Furniture and equipment.....	278	2	37	243
Electronic data pro- cessing equipment....	924	106	198	832
Automotive.....	60		12	48
Buildings.....	575			575
Land.....	99			99
	1,936	108	247	1,797
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Furniture and equipment.....	199	15	35	179
Electronic data pro- cessing equipment....	733	88	191	630
Automotive.....	56	4	12	48
Buildings.....	286	23		309
	1,274	130	238	1,166

## 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 fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

These financial statements have been examined by external auditors, their role being to express an informed judgement as to whether the financial statements present fairly the financial position of the Fund as at March 31, 1999 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.

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit for the year . . . . .	200	2,051	100	2,719
Add: items not requiring use of funds . . . . .	1,300	1,313	1,300	1,293
Operating source of funds . . . . .	1,500	3,364	1,400	4,012
Net capital acquisitions . . . . .	(500)	(412)	(400)	(761)
Working capital change . . . . .	100	232	(100)	2,770
Other items . . . . .		(523)		(2,926)
Authority provided . . . . .	1,100	2,661	900	3,095

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.

Approved by:

JANE S. BILLINGS  
*Chief executive officer*

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

August 12, 1999

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

	1999	1998
Credit in the accumulated net charge against the Fund's authority account . . . . .	10,113	15,530
1991-92 operating transactions carried forward <sup>(1)</sup> . . . . .	4,899	4,899
Reinstatement of spending authority <sup>(1)</sup> . . . . .	(4,899)	
	10,113	20,429
Add: PAYE charges against the appropriation account after March 31 . . . . .	28,262	26,256
Less: amounts credited to the appropriation account after March 31 . . . . .	30,711	25,975
Transfer from Treasury Board Vote 5 . . . . .		(2,893)
Net authority used, end of year . . . . .	7,664	17,817
Authority limit <sup>(1)</sup> . . . . .	25,101	30,000
Unused authority carried forward . . . . .	17,437	12,183

<sup>(1)</sup> 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.

In November 1998, Treasury Board approved the reinstatement of \$4,899,387 in spending authority on the condition that the limit of the drawdown authority for the CAC Revolving Fund be reduced by the equivalent amount, bringing the limit to \$25,100,613.



# 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, 1999, the statements of income and accumulated deficit and the statement of changes in financial position for the year then ended. These financial statements are the responsibility of the management of the Consulting and Audit Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Consulting and Audit Canada Revolving Fund as at March 31, 1999, the results of its operations and changes in financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements of the preceding year were audited by another firm of Chartered Accountants.

Ernst & Young LLP  
Chartered Accountants

Ottawa, Canada  
June 23, 1999

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	32,675	29,827	Government of Canada .....	11,527	12,532
Outside parties .....	197	279	Outside parties .....	19,943	15,941
	32,872	30,106		31,470	28,473
Capital assets, at cost (Note 3) .....	5,241	5,544	Allowance for employee termination benefits .....	2,084	1,620
Less: accumulated amortization .....	4,076	3,942		33,554	30,093
	1,165	1,602			
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	10,113	15,530
			Accumulated deficit .....	(9,630)	(13,915)
				483	1,615
	34,037	31,708		34,037	31,708

See accompanying notes.

## Consulting and Audit Canada Revolving Fund—Continued

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

	1999	1998
Revenues .....	100,026	94,298
Direct costs .....	69,545	62,579
Gross operating profit .....	30,481	31,719
Operating expenses		
Salaries and employee benefits .....	21,235	21,454
Professional and special services .....	2,651	2,570
Occupancy costs .....	1,285	1,202
Amortization .....	828	949
Repairs, supplies and miscellaneous .....	596	1,022
Provision for employee termination benefits .....	464	224
Communications .....	460	307
Travel .....	217	252
Interest on drawdown .....	175	373
Information .....	65	79
Rentals .....	49	46
Freight .....	45	53
	28,070	28,531
Profit from operations .....	2,411	3,188
Work force adjustment		
Interest salaries and other costs .....	360	469
Net income .....	2,051	2,719
Accumulated deficit, beginning of year .....	(13,915)	(16,634)
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account (Note 4) .....	2,234	
Accumulated deficit, end of year .....	(9,630)	(13,915)

See accompanying notes.

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

	1999	1998
Operating activities:		
Net income for the year .....	2,051	2,719
Items not affecting use of authority		
Amortization .....	828	949
Loss on disposal of capital assets .....	21	120
Increase in provision for employee termination benefits .....	464	224
	3,364	4,012
Net change in non cash working capital balances .....	231	2,770
Funds provided by operating activities .....	3,595	6,782
Investing activities:		
Capital assets acquisitions .....	(412)	(761)
Financing activities:		
Write-off of employee departure program costs to accumulated net charge against the Fund's authority account .....	2,234	
Net decrease in accumulated net charge against the Fund's authority .....	5,417	6,021
Accumulated net charge against the Fund's authority, beginning of year .....	(15,530)	(21,551)
Accumulated net charge against the Fund's authority, end of year .....	(10,113)	(15,530)

See accompanying notes.

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and Purpose

Consulting and Audit Canada (CAC) is a Special Operating Agency that provides, on an optional and fee-for-services basis, consulting and audit services to federal government departments and agencies across Canada. Services may also be made available to foreign governments and international organizations.

CAC is financed by means of the Consulting and Audit Canada Revolving Fund, effective April 1, 1992. Under paragraph 55.5.4(3) of the *Department of Public Works and Government Services Act*, the Fund was initially provided with a line of credit to a maximum of \$30,000,000 to fund operations. During the year, the maximum authority limit was adjusted limit was adjusted by \$4,899,387 to \$25,100,613 by the Treasury Board (TB decision 826332 dated November 5, 1998) to reflect an adjustment to the spending authority.

Advances drawn under these authorities are subject to interest.

### 2. Significant accounting policies

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

## Consulting and Audit Canada Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS—Continued

#### Capital assets

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

Furniture	5 years
Computer equipment and software	3 years
Printing equipment	5 years
Other	10 years

#### 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.

#### Employee termination benefits

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the estimated costs of these benefits are recorded in the accounts as they are earned by the employees. 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 \$3,422,000 represent an obligation of CAC and will be funded by the Treasury Board.

#### Insurance

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

#### 3. Capital assets and accumulated amortization

Capital assets	Balance beginning of year	Acqui- sitions	Disposals	Balance end of year
(in thousands of dollars)				
Furniture .....	771	5	18	758
EDP equipment and software .....	4,555	390	681	4,264
Printing equipment .....	68		7	61
Other .....	150	17	9	158
	5,544	412	715	5,241
Accumulated amortization	Balance beginning of year	Amorti- zations	Disposals	Balance end of year
(in thousands of dollars)				
Furniture .....	425	183	18	590
EDP equipment and software .....	3,370	627	661	3,336
Printing equipment .....	68		7	61
Other .....	79	18	8	89
	3,942	828	694	4,076
Net .....	1,602		21	1,165

#### 4. Write-off of employee departure program costs

The amount of \$2,234,000 represents costs incurred by Consulting and Audit Canada from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the accumulated debt. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departures programs would be completed.

#### 5. Contractual commitments

CAC leases its premises and office equipment under operating leases. The head office lease expires in November 1999 and is being renewed. Future lease payments for the head office lease are not yet known. Future lease payments for existing leases are as follows:

	(in thousands of dollars)
2000.....	920
2001.....	157
2002.....	154
2003.....	33

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

## 6. Year 2000 Issue

The following note is required by the Canadian Institute of Chartered Accountants.

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 operation 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.

Management has developed and is implementing a plan design to identify and address the expected effects of the Year 2000 Issue on CAC.

## 7. Comparative figures

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

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## 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 fulfil this reporting responsibility, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise. The financial data contained in the attached statements has not been examined by an external auditor. The accounting policies followed in the preparation for the financial statements may differ in some respects to those generally accepted in the private sector.

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. CORCAN is in the process of finalizing the upgrade of its financial integrated system to a fully Y2K compliant version. This system will also include a fixed asset module. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets.

Approved by:

CLAUDE LABERGE  
A/Comptroller

P. ANDRÉ MARTEL  
A/Chief executive officer

September 8, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year . . . . .	1,400	(2,820)	(82)	(2,812)
Add: items not requiring use of funds . . . . .	3,600	3,465	2,935	1,360
Operating source of funds . . . . .	5,000	645	2,853	(1,452)
Net capital acquisitions . . . . .	(3,300)	(1,524)	(1,240)	(1,625)
Working capital change . . . . .	(700)	1,109	(1,525)	(107)
Changes in balance sheet long-term items				
Termination benefits . . . . .	(200)	(58)	(425)	(250)
Deferred charges . . . . .	(100)	(733)	(50)	(26)
Cash provided . . . . .	700	(561)	(387)	(3,460)
Net adjustments to convert to modified cash accounting basis <sup>(1)</sup> . . . . .		1,605		(3,045)
Authority provided (used) . . . . .	700	1,044	(387)	(6,505)

<sup>(1)</sup> These adjustments reflect non-cash items (recorded against authority used); the current year P-13 and P-14 transactions; and the removal of previous year P-13 transactions.

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

	1999	1998
Credit balance in the accumulated net cash disbursements against the Fund's authority account at March 31 . . . . .	36,718	36,157
Add: PAYE charges against the appropriation account after March 31 . . . . .	11,623	11,708
Less:		
Amounts credited to the appropriation after March 31 . . . . .	16,474	13,537
Transfer from TB Vote 5 . . . . .		229
Other items . . . . .	(36)	1,151
Net authority used, end of year . . . . .	31,903	32,948
Authority limit . . . . .	45,000	45,000
Unused authority carried forward . . . . .	13,097	12,052

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

(in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable (Note 5)		
Government of Canada .....	16,194	14,941	Government of Canada .....	5,852	5,210
Outside parties .....	2,483	2,758	Outside parties .....	6,052	6,458
Less: allowance for doubtful accounts .....	201	148	Deferred revenues .....	849	
	18,476	17,551		12,753	11,668
Inventories (Note 3) .....	11,219	12,016	Long-term		
Livestock .....	3,675	3,785	Employee termination benefits .....	1,803	1,428
Other .....	103	144		14,556	13,096
	33,473	33,496			
Capital assets (Note 4)			<b>EQUITY OF CANADA</b>		
At cost .....	28,735	27,212	Contributed capital .....	10,086	10,086
Less: accumulated amortization .....	17,170	14,477	Accumulated net charges against the		
	11,565	12,735	Fund's authority .....	36,718	36,157
Other			Accumulated deficit .....	(15,153)	(12,333)
Deferred charges less amortization .....	1,169	775		21,565	23,824
	46,207	47,006		46,207	47,006

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

(in thousands of dollars)

	1999	1998
<b>Revenues</b>		
Agribusiness (including Forestry) .....	10,866	11,982
Graphics .....	2,465	1,587
Textile .....	5,952	4,805
Manufacturing .....	21,770	19,737
Construction activities .....	15,481	19,952
Training and correctional activities .....	16,310	17,685
	72,844	75,748
<b>Expenses</b>		
Cost of goods sold		
Agribusiness (including Forestry) .....	12,576	13,436
Graphics .....	2,915	2,818
Textile .....	5,584	4,724
Manufacturing .....	20,060	18,060
Construction activities .....	14,565	20,909
	55,700	59,947
Gross margin .....	17,144	15,801
Operating expenses .....	9,271	9,001
Selling and marketing expenses .....	4,212	3,782
Administrative expenses .....	5,238	4,873
Cost of capital .....	1,369	1,201
	20,090	18,857
Net operating loss .....	(2,946)	(3,056)
Other revenues and expenses (Note 6) .....	126	244
Net loss .....	(2,820)	(2,812)

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

(in thousands of dollars)

	1999	1998
Balance, beginning of year .....	(12,333)	(9,521)
Net loss for the year .....	(2,820)	(2,812)
Balance, end of year .....	(15,153)	(12,333)

**CORCAN Revolving Fund—Continued**

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

	1999	1998
Operating activities:		
Net loss for the year .....	(2,820)	(2,812)
Add:		
Provision for termination benefits .....	433	433
Amortization .....	2,693	768
Amortization of deferred charges .....	339	159
	645	(1,452)
Changes in current assets and liabilities .....	1,109	(107)
Changes in other assets and liabilities:		
Deferred charges .....	(733)	(26)
Payments on and changes in provision for employee termination benefits .....	(58)	(250)
Net financial resources provided (used) by operating activities .....	963	(1,835)
Investing activities:		
Capital assets purchased .....	(1,524)	(1,625)
Net financial resources provided (used) by investing activities .....	(1,524)	(1,625)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year* .....	(561)	(3,460)
Accumulated net charge against the Fund's authority account, beginning of year .....	(36,157)	(32,697)
Accumulated net charge against the Fund's authority account, end of year .....	(36,718)	(36,157)

\* Includes cash transactions of period 13 of fiscal year 1997-98.

**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: 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**

	1999	1998
	(in thousands of dollars)	
Raw materials (based on actual costs) . . . . .	5,679	4,906
Work in progress (based on standard costs) . . .	304	334
Finished goods (based on standard costs) . . . .	5,236	6,776
	<u>11,219</u>	<u>12,016</u>

**4. Capital assets and accumulated amortization**

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals and adjustments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment . . . . .	23,243	933		24,176
Office furniture and equipment . . . . .	839	240		1,079
Computer equipment . . . . .	2,995	318		3,313
Vehicle fleet . . . . .	135	32		167
	<u>27,212</u>	<u>1,523</u>		<u>28,735</u>
Accumulated amortization	Balance at beginning of year	Amorti- zation	Adjust- ments	Balance at end of year
	(in thousands of dollars)			
Plant and equipment . . . . .	11,813	2,139		13,952
Office furniture and equipment . . . . .	342	107		449
Computer equipment . . . . .	2,234	428		2,662
Vehicle fleet . . . . .	88	19		107
	<u>14,477</u>	<u>2,693</u>		<u>17,170</u>

**5. Current liabilities**

The details of the current liabilities are as follows:

	1999	1998
	(in thousands of dollars)	
Accounts payable:		
Government of Canada		
Regular interdepartmental payables . . . . .	527	877
Employee benefits to transfer to Treasury Board		
Health insurance benefits . . . . .	767	739
Employee benefit plans . . . . .	<u>2,825</u>	<u>2,181</u>
	3,592	2,920
Tax collected—Revenue Canada . . . . .	364	212
Interest payable—Finance . . . . .	<u>1,369</u>	<u>1,201</u>
	5,852	5,210
Outside parties . . . . .	6,052	6,458
Deferred revenues . . . . .	<u>849</u>	
	<u>12,753</u>	<u>11,668</u>

**6. Other revenues and expenses**

In fiscal year 1998-99 CORCAN generated \$125,721 of other revenues mostly for returning goods purchased in previous fiscal year, US exchange and for charging interest on outstanding receivable amounts.



## Defence Production Revolving Fund

### MANAGEMENT REPORT

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

There were no transactions in the Defence Production Revolving Fund during 1998-99 fiscal year.

Approved by:

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

A. WILLIAMS  
*Assistant Deputy Minister,  
Supply Operations Service*

July 15, 1999

### DEFENCE PRODUCTION REVOLVING FUND

#### RECONCILIATION OF UNUSED AUTHORITY FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	1999	1998
Joint authority limit .....	100,000 <sup>(1)</sup>	100,000 <sup>(1)</sup>
Net authority available for the Fund's account .....	100,000	100,000
Unused authority carried forward .....	100,000	100,000

<sup>(1)</sup> 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 FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	1999	1998
Joint authority limit .....	100,000 <sup>(1)</sup>	100,000 <sup>(1)</sup>
Less: authority limit applied to the Defence Production Revolving Fund .....	100,000	100,000
Unused authority carried forward .....		

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

## Defence Production Revolving Fund— *Concluded*

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

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

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

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

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

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## 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, an external auditor has examined the financial data contained in these financial statements. Its role is to express an informed judgement as to whether the Fund's financial statements, considered in their entirety, present fairly, in conformity with stated accounting policies, the Fund's financial condition and transactions. This judgement is based on procedures described in the opinion appended to these financial statements.

Approved by:

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

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

August 30, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net income (loss) .....	400	(167)	400	1,447
Add: items not requiring use of funds—				
Amortization .....	300	424	315	353
Operating source of funds .....	700	257	715	1,800
Contributed capital .....				1,004
Net capital acquisitions .....	(300)	(517)	(200)	(1,771)
Working capital change .....	(1,000)	(742)	(1,700)	207
Other items .....	26	870	85	(604)
Authority provided (used) .....	(574)	(132)	(1,100)	636

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

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority account .....	1,426	447
Add: PAYE charges against the appropriation account after March 31 .....	1,002	2,158
Less: amounts credited to the appropriation account after March 31 .....	765	1,074
Net authority used, end of year .....	1,663	1,531
Authority limit .....	8,000	8,000
Unused authority carried forward .....	6,337	6,469

# 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, 1999 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 statements presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 1999 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  
August 19, 1999

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable (Note 3)			Accounts payable and accrued liabilities		
Government of Canada .....	998	1,292	Government of Canada .....	2,246	2,086
Outside parties .....	2,662	2,671	Outside parties .....	272	1,272
Inventory (Note 4) .....	2,786	2,271	Deferred revenues .....	951	811
Work in process .....	111	523		3,469	4,169
Deferred expenses .....	242				
Prepaid expenses .....	1	1			
	6,800	6,758	Long-term		
Capital (Note 5)			Termination benefits payable .....	92	69
At cost .....	3,266	2,749			
Less: accumulated amortization .....	1,264	840	<b>EQUITY OF CANADA</b>		
	2,002	1,909	Contributed capital .....	1,438	1,438
			Accumulated net charge against the Fund's		
			authority .....	1,426	447
			Reserve for replacement of		
			printing presses (Note 7) .....	1,600	800
			Accumulated surplus .....	777	1,744
				5,241	4,429
	8,802	8,667		8,802	8,667

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

# Geomatics Canada Revolving Fund— Continued

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

	1999	1998
Revenues		
Product revenues .....	9,845	10,593
Services revenues .....	4,433	4,158
Consulting revenues .....	1,373	1,907
	15,651	16,658
Cost of sales (Note 6) .....	2,721	2,754
Income before direct and indirect expenses .....	12,930	13,904
Direct expenses		
Salaries .....	4,352	3,974
Employee benefits .....	1,040	851
Transportation and communication .....	728	829
Information .....	171	252
Professional and special services .....	3,029	3,185
Rentals .....	365	429
Purchased repair and upkeep .....	380	379
Utilities, materials and supplies .....	612	436
Other expenditures .....	25	1
	10,702	10,336
Indirect expenses		
Sector services .....	964	770
Corporate services .....	532	514
Occupancy .....	537	504
Amortization (Note 5) .....	293	220
Bad debts .....	50	93
Provision for employee termination benefits .....	12	12
Interest .....	7	8
	2,395	2,121
Total expenses .....	13,097	12,457
Net income (loss) .....	(167)	1,447

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

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

	1999	1998
Surplus, beginning of year .....	1,744	1,097
Net income (loss) .....	(167)	1,447
Transfer to reserve for replacement of printing presses (Note 7) .....	(800)	(800)
Surplus, end of year .....	777	1,744

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

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

	1999	1998
Operating activities:		
Net income (loss) .....	(167)	1,447
Add: amortization .....	424	353
	257	1,800
Working capital change .....	(742)	207
Changes in provision for employee termination benefits .....	23	17
Net financial resources provided (used) by operating activities .....	(462)	2,024
Investing activities:		
Capital assets purchased (Note 5) .....	(517)	(1,771)
Net financial resources used by investing activities .....	(517)	(1,771)
Financing activities:		
Contributed capital .....		1,004
Net financial resources provided by financing activities .....		1,004
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	(979)	1,257
Accumulated net charge against the Fund's authority account, beginning of year .....	(447)	(1,704)
Accumulated net charge against the Fund's authority account, end of year .....	(1,426)	(447)

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 822393 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	2 to 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:

	1999	1998
	(in thousands of dollars)	
Receivables.....	2,839	2,798
Allowance for doubtful accounts .....	(177)	(127)
	<u>2,662</u>	<u>2,671</u>

### 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.

# Geomatics Canada Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

	1999	1998
	(in thousands of dollars)	
Maps		
Topographic maps .....	2,061	1,586
Aeronautical maps .....	290	352
Geographic maps .....	124	52
Other .....	30	
	2,505	1,990
Materials		
Paper .....	239	233
Plate .....	15	19
Ink .....	27	29
	281	281
	2,786	2,271

### 5. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
	(in thousands of dollars)			
EDP				
equipment .....	1,162	510		1,672
Furniture .....	189	2		191
Instruments .....	3			3
Mechanical				
equipment .....	35	3		38
Office equipment .....	79	2		81
Vehicles .....	12			12
Printing				
equipment .....	988			988
Scientific				
equipment .....	281			281
	2,749	517		3,266
Accumulated amortization	Balance at beginning of year	Amorti- zation <sup>(1)</sup>	Decrease	Balance at end of year
	(in thousands of dollars)			
EDP				
equipment .....	481	226		707
Furniture .....	130	29		159
Instruments .....	3			3
Mechanical				
equipment .....	30	3		33
Office equipment .....	56	13		69
Vehicles .....	12			12
Printing				
equipment .....	127	125		252
Scientific				
equipment .....	1	28		29
	840	424		1,264

<sup>(1)</sup> Included in cost of sales is \$131,000 for amortization expenses (\$133,000 in 1998).

### 6. Information by activity

	1999			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government				
departments .....	4,355	747	528	5,630
External customers ..	5,490	3,686	845	10,021
Total revenues .....	9,845	4,433	1,373	15,651
Cost of sales .....	2,252	469		2,721
Income before direct and indirect expenses .....	7,593	3,964	1,373	12,930
Direct expenses .....	6,291	3,092	1,319	10,702
Indirect expenses .....	1,789	400	206	2,395
Total expenses .....	8,080	3,492	1,525	13,097
Net income (loss) .....	(487)	472	(152)	(167)
Identifiable assets				
Financial assets .....	4,307	1,395	1,087	6,789
Capital assets .....	844	1,144	14	2,002
Capital expenditures	464	45	8	517
Amortization .....	213	204	7	424
	1998			
	Products	Services	Consulting	Total
	(in thousands of dollars)			
Revenues				
Government				
departments .....	4,323	742	595	5,660
External customers ..	6,270	3,416	1,312	10,998
Total revenues .....	10,593	4,158	1,907	16,658
Cost of sales .....	2,400	354		2,754
Income before direct and indirect expenses .....	8,193	3,804	1,907	13,904
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) .....	912	691	(156)	1,447
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

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

The cost allocation by business line for indirect costs has been modified during 1999 and is based on a specific method. Comparative data for the previous exercise has not been adjusted to reflect the new allocation method.

## Geomatics Canada Revolving Fund— *Concluded*

### NOTES TO FINANCIAL STATEMENTS—*Concluded*

#### 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. Fair value of 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. Unless otherwise noted, it is management's opinion that the GCRF is not exposed to significant interest, currency or credit risk arising from these financial instruments.

#### 9. Related party transactions

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

#### 10. Uncertainty due to the Year 2000 Issue

Many entities may experience operating and financial consequences arising from the Year 2000 Issue which if not addressed, may affect the ability to conduct normal operation.

It is not currently possible to affirm that prior to December 31, 1999 and thereafter, all aspects of the Year 2000 Issue affecting the Geomatics Canada Revolving Fund, including those related to the efforts of customers, suppliers or other third parties, will be fully resolved.



## Government Telecommunications and Informatics Services Revolving Fund

### MANAGEMENT REPORT

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

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

These financial statements have been 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, 1999 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 Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

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

Approved by:

J. C. STOBBE

Assistant Deputy Minister,  
Government Operational Service

G. WESTCOTT

Assistant Deputy Minister,  
Government Telecommunications and  
Informatics Services

September 2, 1999

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

	1999		(Restated Note 9) 1998	
	Estimates	Actual	Estimates	Actual
Net loss . . . . .	(400)	(10,373)	(7,600)	(3,677)
Add: items not requiring use of funds . . . . .	2,412	1,089	(3,889)	2,339
Operating source (use) of funds . . . . .	2,012	(9,284)	(11,489)	(1,338)
Net capital acquisitions . . . . .	(2,400)	(1,664)	(1,215)	
Working capital change (Note 6) . . . . .		31,096	(3,708)	(35,117)
Other items . . . . .		(26,750)		34,294
Authority used . . . . .	(388)	(6,602)	(16,412)	(2,161)

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

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

	(Restated Note 9)	
	1999	1998
Credit balance in the accumulated net charge against the Fund's authority . . . . .	11,239	39,969
Transfer of net assets . . . . .		12,553
Add: PAYE charges against the appropriation after March 31 . . . . .	9,370	10,742
Less: amounts credited to the appropriation after March 31 . . . . .	43,225	72,321
Net authority provided, end of year . . . . .	(22,616)	(9,057)
Authority limit . . . . .	64,000	64,000
Unused authority carried forward . . . . .	86,616	73,057

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, 1999 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, 1999 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 LLP  
Chartered Accountants

Ottawa, Canada  
July 18, 1999

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

	1999	(Restated Note 9) 1998		1999	(Restated Note 9) 1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	42,042	71,532	Government of Canada .....	2,837	2,192
Outside parties .....	5,133	6,684	Outside parties .....	7,300	9,371
Inventories .....	624	1,428	Long-term obligations due within one		
Deferred charges .....		553	year (Note 4) .....	150	26
	47,799	80,197		10,287	11,589
Capital assets (Note 3) .....	4,963	4,446	Long-term obligations (Note 4) .....	2,755	1,839
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	11,239	39,969
			Accumulated surplus .....	28,481	31,246
	52,762	84,643		52,762	84,643

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 (in thousands of dollars)

	1999	(Restated Note 9) 1998
Revenues .....	164,086	185,465
Cost of sales .....	139,820	160,262
Gross operating profit .....	24,266	25,203
Operating expenses		
Salaries and employee benefits .....	13,891	15,986
Provision for employee termination benefits .....	1,185	537
Provision for compensation .....	(46)	56
Transportation and communications .....	849	1,122
Information .....	122	382
Professional and special services .....	8,206	5,344
Occupancy costs .....	1,083	860
Rentals .....	88	297
Purchased repair and maintenance .....	221	178
Utilities, materials and supplies .....	343	825
Amortization .....	634	1,936
Interest on drawdown .....	1,021	520
Loss on disposal of capital assets .....	58	80
Corporate and administrative services .....	870	755
Year 2000 expenses .....	6,100	
Other expenditures .....	14	2
	34,639	28,880
Net loss .....	(10,373)	(3,677)

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

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

	1999	(Restated Note 9) 1998
Balance, beginning of year .....	31,246	34,923
Net loss .....	(10,373)	(3,677)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account (Note 10) .....	7,608	
Balance, end of year .....	28,481	31,246

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

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

	1999	(Restated Note 9) 1998
Operating activities		
Net loss .....	(10,373)	(3,677)
Items not affecting use of authority		
Amortization .....	634	1,936
Amortization - Recoverable from OGD's .....	455	403
	(9,284)	(1,338)
Working capital change (Note 6) .....	31,096	(35,117)
Changes in other assets and liabilities (Note 7) .....	916	(7,811)
	22,728	(44,266)
Investing activities		
Capital assets		
Acquisitions .....	(1,664)	
Disposal/adjustments .....	58	
	(1,606)	
Financing activities		
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account .....	7,608	
Transfer of assets and surplus .....		18,801
	7,608	18,801
Net decrease (increase) in accumulated net charge against the Fund's authority .....	28,730	(25,465)
Accumulated net charge against the Fund's authority beginning of year .....	(39,969)	(14,504)
Accumulated net charge against the Fund's authority end of year .....	(11,239)	(39,969)

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 5.2 of the *Revolving Funds Act* authorizes the Minister to make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, the total of which was not to exceed \$8,000,000 at any time. The authority was increased intermittently over the years. The last increase was for \$34,000,000 which brought the authority to \$64,000,000 as per *Appropriation Act No. 4, 1991-92* which was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*.

As 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). As of April 1, 1994 all balances in the GTA Revolving Fund were transferred to the GTIS Revolving Fund. The 1998-99 Planning, Reporting and Accountability Structure (PRAS) exercise transferred the activities providing internal support to PWGSC from the GTIS Revolving Fund to the Vote effective April 1, 1998 (Note 9).

As per Treasury Board decision # 827175, on April 1, 1999 the draw down authority of the GTIS Revolving Fund will be reduced from \$64,000,000 to \$45,000,000 and the accumulated surplus will be reduced by \$20,000,000.

### 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:

#### Revenues and expenses

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

#### Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

### Capital assets

Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

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

The current year acquisitions are amortized commencing the first day of the month following the month the expenditure for the asset is recorded.

### Pension plan

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

### Employee termination benefits

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

An accrual is made for severance entitlements on service prior to April 1, 1994. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

### Insurance

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

# 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	Acqui- sitions	Disposals/ adjustments	Balance at end of year
(in thousands of dollars)				
Office equipment .....	8,938	734	(180)	9,492
Furniture and fixtures .....	907	16		923
Automobiles .....	90			90
Telecommunications equipment .....	3,722	914	(103)	4,533
	13,657	1,664	(283)	15,038
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjust- ments	Balance at end of year
(in thousands of dollars)				
Office equipment .....	5,993	542	(221)	6,314
Furniture and fixtures .....	618	91		709
Automobiles .....	90			90
Telecommunications equipment .....	2,510	456	(4)	2,962
	9,211	1,089	(225)	10,075
Net .....	4,446		(58)	4,963

### 4. Long-term obligations

	1999	1998
(in thousands of dollars)		
Provision for employee termination benefits .....	2,905	1,865
Less: portion due within one year .....	150	26
	2,755	1,839

### 5. Contractual commitments

The Fund is engaged in contracts with telecommunica-  
tion suppliers. The future payments are as follows:

	(in thousands of dollars)
1999-2000 .....	1,841
2000-2001 .....	1,026
	2,867

### 6. Changes in working capital

	1999	1998	Changes
(in thousands of dollars)			
Current assets .....	47,799	80,197	32,398
Current liabilities .....	10,287	11,589	(1,302)
	(37,512)	(68,608)	(31,096)

### 7. Changes in other assets and liabilities

	1999	1998	Changes
(in thousands of dollars)			
Other liabilities .....	2,755	1,839	916

### 8. Accounts receivable write-off

During the year outstanding Government of Canada  
accounts receivable totalling \$1,048,538 were written  
off. These accounts were deemed uncollectible thus  
management agreed in a one time approach to write-off  
the accounts.

### 9. Transfer of operations

Effective April 1, 1998, a portion of the current Infor-  
mation Management/Information Technology (IM/IT)  
Common Services business line was transferred to the  
Operational Support business line and is being funded  
through a Net Vote rather than the GTIS Revolving Fund.  
Also, effective April 1, 1998, the Enquiries Canada and  
Information Delivery Services (IDS) were transferred  
to the Optional Services Revolving Fund. The 1997-98  
figures have been restated and the resulting impact on the  
Balance sheet and the Statement of Operations is as follows:

# Government Telecommunications and Informatics Services Revolving Fund— Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

Balance Sheet	1998	Transferred operations	Net results 1998
	(in thousands of dollars)		
Assets			
Current assets.....	84,043	3,846	80,197
Capital assets.....	49,062	44,616	4,446
	133,105	48,462	84,643
Liabilities and Equity of Canada			
Current liabilities.....	59,604	48,015	11,589
Long-term obligations.....	11,749	9,910	1,839
Accumulated net charge against the Fund's authority.....	11,883	(28,086)	39,969
Accumulated surplus.....	49,869	18,623	31,246
	133,105	48,462	84,643
Statement of Operations	1998	Transferred operations	Net results 1998
	(in thousands of dollars)		
Revenues.....	404,994	219,529	185,465
Cost of sales.....	160,262		160,262
Gross operating profit.....	244,732	219,529	25,203
Operating expenses.....	235,955	207,075	28,880
Net profit (loss).....	8,777	12,454	(3,677)

### 10. Write-off of employee departure programs costs

The amount of \$7,608,000 represents costs incurred by Government Telecommunications and Informatics Services Revolving Fund from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the related accumulated deficit. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departure programs would be completed.

### 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. 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.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Government Telecommunications and Informatics Services Revolving Fund.

### 12. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

## 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.

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 4, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Annual lapsing authority				
Cost of operation . . . . .		(60,238)		(59,102)
Less: items not requiring use of funds . . . . .		4,870		(580)
Operating source of funds . . . . .	(58,886)	(55,368)	(61,106)	(59,682)
Net capital acquisitions . . . . .		(1,328)		(1,035)
Adjustment extra-account . . . . .		3		
Authority used . . . . .	(58,886)	(56,693)	(61,106)	(60,717)
Statutory authority				
Working capital change . . . . .	(375)	(3,416)	(375)	202
Other items . . . . .		3,380		(3)
Authority used . . . . .	(375)	(36)	(375)	199
Total authority used . . . . .	(59,261)	(56,729)	(61,481)	(60,518)

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

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority . . . . .	6,609	5,661
Add: PAYE charges against the credit account after March 31 . . . . .	4,660	8,362
Less: amounts credited to the credit account after March 31 . . . . .	110	333
Net authority used, end of year . . . . .	11,159	13,690
Authority limit . . . . .	25,000	25,000
Unused authority carried forward . . . . .	13,841	11,310



## 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, 1999 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 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, 1999 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.

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.

Sheila Fraser, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 4, 1999

## BALANCE SHEET AS AT MARCH 31

	1999	1998		1999	1998
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current assets			Current liabilities		
Cash .....	207,219	153,906	Accounts payable		
Accounts receivable			Government of Canada .....	854,663	934,590
Government of Canada .....	85,328	186,383	Outside parties .....	5,080,727	5,689,407
Outside parties .....	3,357,048	3,712,116	Accrued salaries and vacations .....	300,742	963,502
Inventories (Note 3) .....	330,573	527,071	Advances on productions .....	52,931	200,292
Deposits .....	365,944	373,462	Obligation for employee termination		
Prepaid expenses .....	473,393	307,803	benefits (Note 5) .....	100,000	2,355,906
	4,819,505	5,260,741		6,389,063	10,143,697
Capital assets (Note 4)			Long-term liabilities		
Cost .....	39,725,382	42,168,929	Obligation under capital leases		
Less: accumulated amortization .....	31,169,315	31,534,063	(Note 6) .....	523,693	268,386
	8,556,067	10,634,866	Provision for employee termination		
			benefits .....	4,698,020	3,692,350
				5,221,713	3,960,736
				11,610,776	14,104,433
			Commitments and contingencies (Notes 13 and 14)		
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Revolving		
			Fund's authority (Note 7)		
			Capital asset fund (Note 8) .....	7,742,244	10,210,337
			Working capital fund .....	(1,132,858)	(4,549,267)
				6,609,386	5,661,070
			Accumulated deficit (Note 9) .....	(4,844,590)	(3,869,896)
				1,764,796	1,791,174
	13,375,572	15,895,607		13,375,572	15,895,607

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 AND  
ACCUMULATED DEFICIT  
FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Expenses (Note 10)		
English programming		
Production of films and other forms of visual presentations		
Board's program	26,165,009	27,871,004
Sponsored production	335,366	962,207
Marketing of films and other forms of visual presentations	4,551,403	4,673,128
	31,051,778	33,506,339
French programming		
Production of films and other forms of visual presentations		
Board's program	17,222,857	15,940,059
Sponsored production	451,586	327,542
Marketing of films and other forms of visual presentations	2,680,970	2,406,408
	20,355,413	18,674,009
International programming		
Marketing of films and other forms of visual presentations	2,220,888	2,265,378
General services		
Distribution and other services	6,264,317	5,778,836
Research and development	682,455	923,488
	6,946,772	6,702,324
Management and administration	7,098,679	6,381,458
Cost of operations	67,673,530	67,529,508
Revenues		
Production and marketing of films and other forms of visual presentations		
English programming	335,366	962,207
French programming	451,586	327,542
Film prints, rentals and royalties		
Canadian distribution	3,079,148	3,259,705
International distribution	2,264,428	2,802,955
Services and miscellaneous	1,305,170	1,075,551
	7,435,698	8,427,960
Net cost of operations for the year before funding from the Government of Canada	60,237,832	59,101,548
Funding from the Government of Canada		
Parliamentary Appropriation - Operations	55,368,561	59,680,537
Amortization of capital asset fund (Note 8)	3,894,577	4,599,652
	59,263,138	64,280,189
Net results of operations for the year	(974,694)	5,178,641
Balance of accumulated deficit, beginning of year	(3,869,896)	(9,048,537)
Balance of accumulated deficit, end of year (Note 9)	(4,844,590)	(3,869,896)

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

	1999	1998
	\$	\$
Operating activities		
Net results of operations for the year	(974,694)	5,178,641
Items not requiring an outlay of cash		
Amortization of capital assets	4,003,815	4,501,456
(Gain) loss on disposal of capital assets	(109,238)	98,196
Variation in the obligation for supplementary termination benefits		(3,350,000)
Variation in the provision for regular employee termination benefits	955,670	(1,780,564)
Variation in the provision of accrued vacations	19,024	(48,077)
Amortization of capital asset fund (Note 8)	(3,894,577)	(4,599,652)
Variation in the funded components of working capital	(3,416,409)	202,152
Investing activities		
Acquisition of capital assets	(1,284,175)	(1,521,955)
Acquisition under capital leases	(683,083)	(370,473)
Proceeds from disposal of capital assets	151,480	615,735
	(1,815,778)	(1,276,693)
Financing activities		
Parliamentary appropriation—		
Capital assets (Note 8)	1,426,484	1,035,587
Decrease in the net book value of capital assets, net of obligation under capital leases	2,468,093	3,564,065
	3,894,577	4,599,652
Obligation under capital leases	683,083	370,473
Payments on obligations under capital leases	(293,789)	(129,367)
	4,283,871	4,840,758
Accumulated net charge against the Revolving Fund's authority		
Variation for the year	948,316	(3,766,217)
Balance, beginning of year	5,661,070	9,427,287
Balance, end of year	6,609,386	5,661,070

## 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.

#### 2. Significant accounting policies

##### Funding from the Government of Canada

The Board is mainly financed by the Government of Canada. The funds are received via a permanent authority from Parliament (Revolving Fund) and a parliamentary appropriation voted annually.

The Revolving Fund allows the Board to make payments out of the Consolidated Revenue Fund for working capital, interim financing of operating costs and capital asset acquisitions, and records the change in the net book value of capital assets. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$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. Any unused balance lapses.

The accumulated net charge against the Revolving Fund's authority is accounted for in the equity of Canada and is split into two components: capital asset fund and working capital fund. The capital asset fund is amortized on the same basis and over the same periods as the related capital assets. The annual parliamentary appropriation used is recorded in the Statement of Operations and Accumulated Deficit in the financial year to which it applies.

##### Production of films and other forms of visual presentation

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

##### Board's program

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

##### Sponsored production

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

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

##### Royalty revenues

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

##### Inventories

Materials and supplies are carried at the standard cost.

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

##### Capital assets

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

- Technical equipment	from 4 to 10 years
- 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 audio-visual works produced between 1895 and the present. This inestimable collection is not intended for sale and does not have a measurable value. It has, however, been assigned a nominal value of \$1 in the financial statements, appearing on the balance sheet as a capital asset to ensure that the reader is aware of its existence.

Leasehold improvements are charged to operations as incurred.

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

## National Film Board—Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

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

	1999	1998
	\$	\$
Materials and supplies . . . . .	207,574	386,262
Film prints and other forms of visual presentations . . . . .	122,999	140,809
	<u>330,573</u>	<u>527,071</u>

## 4. Capital assets

Cost	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment . . . . .	26,598,437	1,380,188	2,642,006	25,336,619
Data processing equipment . . . . .	12,927,439	575,070	1,491,967	12,010,542
Office furniture . . . . .	1,684,525		140,557	1,543,968
Office equipment . . . . .	889,124	12,000	134,451	766,673
Rolling stock . . . . .	69,403		1,824	67,579
Collection . . . . .	1			1
	<u>42,168,929</u>	<u>1,967,258</u>	<u>4,410,805</u>	<u>39,725,382</u>
Accumulated amortization	Balance, beginning of year	Amorti- zation	Disposals	Balance, end of year
	\$	\$	\$	\$
Technical equipment . . . . .	21,889,035	2,330,417	2,627,683	21,591,769
Data processing equipment . . . . .	7,745,412	1,448,442	1,464,048	7,729,806
Office furniture . . . . .	1,102,161	133,968	140,557	1,095,572
Office equipment . . . . .	728,878	90,458	134,451	684,885
Rolling stock . . . . .	68,577	530	1,824	67,283
	<u>31,534,063</u>	<u>4,003,815</u>	<u>4,368,563</u>	<u>31,169,315</u>

The above assets include equipment under capital leases for a total value of \$1,301,685 (1998—\$618,602) less accumulated amortization of \$205,335 (1998—\$92,343).

## 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 \$3,656 in additional expenses (1998—\$303,959) related to these programs.

The short-term obligation in the balance sheet includes:

	1999	1998
	\$	\$
Funded in current year . . . . .		2,205,906
To be funded next year		
Provision for regular benefits . . . . .	100,000	150,000
	<u>100,000</u>	<u>2,355,906</u>

**National Film Board—Continued****NOTES TO FINANCIAL STATEMENTS—Continued****6. Obligation under capital leases**

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized at \$1,301,685 using implicit interest rates varying from 10 percent to 19 percent. The related obligations are liquidated over a 3-5 year lease term and are divided into short-term and long-term portions in the balance sheet. Minimum lease payments totalling \$293,789 for the year ended March 31, 1999, including interest of \$49,969 were charged to operations.

The obligation under capital leases includes the following:

	\$
Future lease payments:	
2000 .....	344,030
2001 .....	231,324
2002 .....	123,300
2003 .....	239,955
	938,609
Less: interest .....	124,786
	813,823
Short-term portion .....	290,130
Long-term portion .....	523,693

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

	1999	1998
	\$	\$
Capital asset fund		
Net book value of capital assets .....	8,556,067	10,634,866
Obligation under capital leases .....	(813,823)	(424,529)
	7,742,244	10,210,337
Working capital fund—		
Admissible components .....	(1,132,858)	(4,549,267)
	6,609,386	5,661,070

**8. Capital asset fund**

	1999	1998
	\$	\$
Balance, beginning of year .....	10,210,337	13,774,402
Parliamentary appropriation—Capital assets ..	1,426,484	1,035,587
Amortization of capital asset fund .....	(3,894,577)	(4,599,652)
Balance, end of year .....	7,742,244	10,210,337

**9. 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:

	1999	1998
	\$	\$
Accrued vacations .....	46,570	27,546
Employee termination benefits		
Provisions for regular benefits		
Short-term .....	100,000	150,000
Long-term .....	4,698,020	3,692,350
	4,844,590	3,869,896

**10. Expenses**

	1999	1998
	\$	\$
Salaries and benefits .....	30,232,282	30,477,390
Professional and special services .....	10,351,888	8,802,448
Rentals .....	7,255,832	7,060,031
Amortization of capital assets .....	4,003,815	4,501,456
Transportation and communications .....	4,210,610	4,023,955
Materials and supplies .....	3,111,950	3,477,978
Cash financing in		
coproductions .....	2,817,495	3,090,403
Contracted film production and		
laboratory processing .....	2,390,363	2,658,012
Repairs and upkeep .....	987,380	1,423,176
Information .....	1,046,579	957,117
(Gain) loss on disposal of capital assets .....	(109,237)	98,196
Miscellaneous .....	1,374,573	959,346
	67,673,530	67,529,508

**11. 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.

**12. Related-party transactions**

The Board is related in terms of common ownership to all departments, agencies and Crown corporations created by the Government of Canada. The Board enters into transactions with these entities in the normal course of business. During the year, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$6,096,000 (1998—\$6,050,000).

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

## 13. Commitments

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

	Premises	Equipment	Total
	\$	\$	\$
2000 .....	5,940,000	389,000	6,329,000
2001 .....	5,942,000	301,000	6,243,000
2002 .....	5,344,000	182,000	5,526,000
2003 .....	4,605,000	16,000	4,621,000
2004 .....	3,117,000	8,000	3,125,000
	<u>24,948,000</u>	<u>896,000</u>	<u>25,844,000</u>

From the amount of \$24,948,000 for the lease for premises, agreements have been signed for \$326,000 with outside parties and \$24,622,000 with PWGSC.

## 14. Contingencies

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

## 15. 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.

## 16. Comparative figures

Certain comparative figures have been reclassified to conform with the presentation adopted in 1999.

## Optional Services Revolving Fund

### MANAGEMENT REPORT

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

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

These financial statements have been 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, 1999 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 Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

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

Approved by:

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

A. WILLIAMS  
*Assistant Deputy Minister,  
Supply Operations Services*

J.C. GUITÉ  
*Executive Director,  
Government of Canada  
Communications Coordination Services*

G. WESTCOTT  
*Assistant Deputy Minister,  
Government Telecommunications  
and Informatics Services*

September 3, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net loss .....	(1,000)	(4,166)	(685)	(6,020)
Add: items not requiring use of funds .....	831	450	905	514
Operating (use) source of funds .....	(169)	(3,716)	220	(5,506)
Net capital acquisitions .....	(400)	(623)	(555)	(567)
Working capital change (Note 6) .....		8,312		(2,258)
Other items .....		(10,525)		177
Authority used .....	(569)	(6,552)	(335)	(8,154)

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

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

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority .....	15,383	21,798
Add: PAYE charges against the appropriation after March 31 .....	12,538	10,423
Less: amounts credited to the appropriation after March 31 .....	10,922	19,661
Net authority used, end of year .....	16,999	12,560
Authority limit .....	200,000	200,000
Unused authority carried forward .....	183,001	187,440

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

# Optional Services Revolving Fund— Continued

## AUDITORS' REPORT

TO THE 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, 1999, the statements of operations and accumulated deficit and the statement of 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 statements 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, 1999, the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements of the preceding year were audited by another firm of chartered accountants.

Ernst & Young LLP  
Chartered Accountants

Ottawa, Canada  
August 13, 1999

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	13,916	16,346	Government of Canada .....	2,135	4,177
Outside parties .....	1,142	6,207	Outside parties .....	12,213	9,239
Inventories .....	1,605	1,673		14,348	13,416
Prepaid expenses .....	183		Long-term obligations (Note 4) .....	2,411	2,652
	16,846	24,226			
Capital assets (Note 3) .....	1,788	1,640	<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	15,383	21,798
			Accumulated deficit .....	(13,508)	(12,000)
	18,634	25,866		18,634	25,866

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



# Optional Services Revolving Fund— Continued

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

	1999	1998
Revenues (Note 5) . . . . .	88,983	100,182
Cost of sales . . . . .	71,104	77,937
Gross operating profit . . . . .	17,879	22,245
Operating expenses		
Salaries and employee benefits . . . . .	8,820	12,456
Provision for employee termination benefits . . . . .	(232)	1,318
Provision for compensation . . . . .	1,008	1,172
Transportation and communications . . . . .	1,042	1,676
Information . . . . .	649	386
Professional and special services . . . . .	2,646	1,652
Occupancy costs . . . . .	3,350	3,517
Rentals . . . . .	122	132
Purchased repair and maintenance . . . . .	152	1,087
Utilities, materials and supplies . . . . .	179	
Amortization . . . . .	450	514
Interest on drawdown . . . . .	653	2,363
Loss on disposal of capital assets . . . . .	37	55
Corporate and administrative services . . . . .	2,474	1,677
Other expenditures . . . . .	695	260
	22,045	28,265
Net loss . . . . .	(4,166)	(6,020)

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

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

	1999	1998
Balance, beginning of year . . . . .	(12,000)	(43,999)
Net loss . . . . .	(4,166)	(6,020)
Write-off of stocked item supply accumulated deficit to accumulated net charge against the Fund's authority account . . . . .		38,019
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account (Note 9) . . . . .	2,658	
Balance, end of year . . . . .	(13,508)	(12,000)

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

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

	1999	1998
Operating activities:		
Net loss . . . . .	(4,166)	(6,020)
Item not affecting use of authority		
Amortization . . . . .	450	514
	(3,716)	(5,506)
Working capital change (Note 6) . . . . .	8,312	(2,258)
Changes in other assets and liabilities (Note 7) . . . . .	(241)	441
	4,355	(7,323)
Investing activities:		
Capital assets		
Acquisitions . . . . .	(623)	(567)
Disposals/adjustments . . . . .	25	46
	(598)	(521)
Financing activities:		
Write-off of stocked item supply accumulated deficit to accumulated net charge against the Fund's authority account . . . . .		38,019
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account . . . . .	2,658	
	2,658	38,019
Net decrease in accumulated net charge against the Fund's authority . . . . .	6,415	30,175
Accumulated net charge against the Fund's authority beginning of year . . . . .	(21,798)	(51,973)
Accumulated net charge against the Fund's authority end of year . . . . .	(15,383)	(21,798)

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 was repealed in 1996 and replaced by section 5.5 of the *Revolving Funds Act*. The operation of the Fund is for the purpose of section 6(a) of the *Department of Public Works and Government Services Act* in respect of the acquisition and provision of articles, supplies, machinery, equipment and other materiel; and section 6(b) in respect of the acquisition and provision of printing and publishing services. Treasury Board approved the following programs as part of the OSRF mandate: the systems' benchmarking and software brokerage programs; the vaccine program; the government travel service; and for the recording of the cost of product of traffic management and the buy for lease program. The operation of the Fund is also for the purpose of section 6 of the *Surplus Crown Assets Act* for the distribution and disposal of surplus Crown assets; including: authority for the Minister to spend for the purposes of the Fund any revenues received in respect of those purposes; and the aggregate of expenditures made for the purposes of the Fund shall not at any time exceed by more than \$200,000,000 the revenues received in respect of the purposes of the Fund.

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 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.

##### Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

#### Capital assets

Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

<u>Category</u>	<u>Estimated economic life</u>
Leasehold improvements	10 years
Furniture and equipment	10 years
Electronic data processing (EDP) equipment	5 years
Automotive	5 years
Warehouse equipment	10 years

Assets are amortized commencing the year after acquisition.

#### Pension plan

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

#### Employee termination benefits

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

An accrual was made for severance entitlements on service prior to April 1, 1992. This accrual represented a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

#### Insurance

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

# Optional Services Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 3. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acqui- sitions	Disposals/ adjust- ments	Balance at end of year
(in thousands of dollars)				
Leasehold improvements .....	490	21		511
Furniture and equipment .....	502	532	149	1,183
EDP equipment .....	2,158	41	443	2,642
Automotive .....	235			235
Warehouse equipment .....	1,061	29	(698)	392
	4,446	623	(106)	4,963
Accumulated amortization	Balance at beginning of year	Current year amor- tization	Disposals/ adjust- ments	Balance at end of year
(in thousands of dollars)				
Leasehold improvements .....	69	49	(25)	93
Furniture and equipment .....	263	28	151	2,752
EDP equipment .....	1,432	305	353	2,310
Automotive .....	204	16		220
Warehouse equipment .....	838	52	(560)	330
	2,806	450	(81)	3,175
Net .....	1,640		(25)	1,788

### 4. Long-term obligations

	1999	1998
(in thousands of dollars)		
Provision for employee termination benefits .....	2,411	2,652

### 5. Revenues

	1999	1998
(in thousands of dollars)		
Locally shared support services centres (LSSSC) sales .....	7,148	8,986
Crown assets distribution centres (CADC) sales .....	9,548	9,992
Communications coordination services (CCSB) sales .....	21,562	39,841
Traffic management recoveries .....	36,762	31,658
Vaccine program recoveries .....	8,199	7,585
Software brokerage program recoveries .....	5,764	1,688
Other .....		432
	88,983	100,182

### 6. Changes in working capital

	1999	1998	Changes
(in thousands of dollars)			
Current assets .....	16,846	24,226	7,380
Current liabilities .....	14,348	13,416	932
	(2,498)	(10,810)	8,312

### 7. Changes in other assets and liabilities

	1999	1998	Changes
(in thousands of dollars)			
Current liabilities .....	2,411	2,652	(241)

### 8. Accounts receivable write-off

During the year, outstanding Government of Canada accounts receivable totalling \$920,539 were written off. These accounts were deemed uncollectible thus management agreed in a one time approach to write-off the accounts.

### 9. Write-off of employee departure programs costs

The amount of \$2,658,000 represents costs incurred by Optional Services Revolving Fund from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the related accumulated deficit. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departure programs would be completed.

### 10. 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

**Optional Services Revolving Fund—**  
*Concluded*

NOTES TO FINANCIAL STATEMENTS—*Concluded*

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.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Optional Services Revolving Fund.

11. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

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## 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 fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information contained in the ministerial statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

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

July 30, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	200	(57)	198	(232)
Add: items not requiring use of funds .....	1,100	983	(984)	1,007
Operating source of funds .....	1,300	926	(786)	775
Net capital acquisitions .....	(1,000)	(1,136)	1,342	(1,169)
Working capital change .....		275		270
Other items .....		(252)		(231)
Authority provided (used) during the year .....	300	(187)	556	(355)

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

	1999	1998
Credit balance in the accumulated charge against the Fund's authority .....	5,857	5,923
Add: charges against the appropriation account after March 31 .....	472	237
Less: amounts credited to the appropriation account after March 31 .....	160	177
Net authority used, end of year .....	6,169	5,983
Authority limit .....	8,000	8,000
Unused authority carried forward .....	1,831	2,017

# Parks Canada Enterprise Units Revolving Fund—Continued

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Outside parties . . . . .	160	177	Government of Canada . . . . .	325	123
			Outside parties . . . . .	150	140
Capital (Note 3)			Benefits payable . . . . .	3	12
Plant and equipment at cost . . . . .	13,746	12,540	Allowance for employee termination		
Less: accumulated amortization . . . . .	3,782	2,825	benefits . . . . .	12	8
	9,964	9,715	Salaries payable (contract revisions) . . . . .	15	
				505	283
			Long-term		
			Allowance for employee termination benefits . . . .	165	137
			<b>EQUITY OF CANADA</b>		
			Contributed capital . . . . .	5,110	5,005
			Accumulated net charge against the Fund's		
			authority . . . . .	5,857	5,923
			Accumulated deficit . . . . .	(1,513)	(1,456)
				9,454	9,472
	10,124	9,892		10,124	9,892

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 (in thousands of dollars)

	1999	1998
Revenues		
Admissions .....	3,105	2,974
Green fees .....	898	596
Rentals .....	367	473
Concession rents .....	207	168
Other .....	39	39
Total revenues .....	4,616	4,250
Direct costs		
Salaries and employee benefits .....	1,905	1,868
Amortization .....	926	945
Utilities, materials and supplies .....	484	391
Purchased repairs and upkeep .....	134	166
Information .....	96	120
Parks administrative costs .....	80	91
Transportation and communication .....	104	69
Interest .....	87	63
Salaries payable (contract revision) .....	15	
Professional and special services .....	113	60
Miscellaneous expenditures .....	27	45
Services purchased from Parks .....	44	42
Provision for employee termination benefits .....	40	36
Total direct costs .....	4,055	3,896
Contribution margin .....	561	354
Overhead costs		
Other .....	275	273
Salaries and employee benefits .....	197	177
Interest on drawdown .....	128	110
Amortization .....	11	19
Provision for employee termination benefits .....	7	7
Total overhead costs .....	618	586
Net loss .....	(57)	(232)

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

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

	1999	1998
Balance at beginning of year .....	(1,456)	(1,224)
Net loss for the year .....	(57)	(232)
Balance, end of year .....	(1,513)	(1,456)

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

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

	1999	1998
Operating activities:		
Net loss .....	(57)	(232)
Add:		
Provision for termination benefits .....	47	43
Amortization .....	937	964
	927	775
Changes in current assets and liabilities .....	275	270
Net financial resources provided by operating activities .....	1,202	1,045
Investing activities:		
Capital assets:		
Purchased .....	(1,136)	(1,169)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	66	(124)
Accumulated net charge against the Fund's authority account, beginning of year .....	(5,923)	(5,799)
Accumulated net charge against the Fund's authority account, end of year .....	(5,857)	(5,923)

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 Unit 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	Adjustments*	Balance at end of year
(in thousands of dollars)				
Buildings.....	10,490	978	(2)	11,466
Irrigation system and minor buildings ....	615			615
Machinery and equipment .....	470	105	58	633
Tees and loader.....	341			341
Greens and bridges....	284			284
Furniture and fixtures .....	242			242
Vehicles.....	78	43	14	135
Computers.....	20	10		30
	12,540	1,136	70	13,746
Accumulated amortization	Balance at beginning of year	Amortization	Adjustments*	Balance at end of year
(in thousands of dollars)				
Buildings.....	2,414	745	2	3,161
Furniture and fixtures .....	126	37	(1)	162
Machinery and equipment .....	137	89	36	262
Vehicles.....	52	27	5	84
Irrigation system and minor buildings ....	50	25	(22)	53
Computers.....	24	3		27
Greens and bridges....	20	10		30
Tees and loader.....	2	1		3
	2,825	937	20	3,782

\* The adjustments column represents errors discovered this year in the calculation of the accumulated depreciation in past years.

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

**5. Subsequent event**

Due to signing of collective agreements in January to March 31, 1999, it is estimated that \$15,000 will be necessary to discharge the obligation for retroactive pay and benefits.

**6. Other**

Due to a coding error, \$37,178 was credited to non-tax revenues fund 1006. This amount should have been credited to fund 2520.

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## Passport Office Revolving Fund

### MANAGEMENT REPORT

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

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

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

Approved by:

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

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

July 20, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit (loss) for the year .....	2,388	2,941	(4,836)	5,682
Add: items not requiring use of funds .....	3,415	2,301	1,866	3,003
Operating source of funds .....	5,803	5,242	(2,970)	8,685
Net capital acquisitions .....	(20,922)	(12,422)	(7,997)	(8,807)
Working capital change .....		(1,512)	(203)	3,299
Other items .....		1,208		(4,183)
Authority used .....	(15,119)	(7,484)	(11,170)	(1,006)

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

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

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority account .....	(23,067)	(31,913)
Add: PAYE charges against the appropriation account after March 31 .....	6,684	7,402
Less: amounts credited to the appropriation account after March 31 .....	838	194
Net authority provided, end of year .....	(17,221)	(24,705)
Authority limit .....	4,000	4,000
Unused authority carried forward .....	21,221	28,705

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

# **Passport Office Revolving Fund—** *Continued*

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

ASSETS	1999	1998	LIABILITIES	1999	1998
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada . . . . .	931	263	Government of Canada . . . . .	3,181	2,120
Outside parties . . . . .	67	132	Outside parties		
Inventories, at cost and average cost (Note 3) . . . . .	2,253	2,127	Accounts payable . . . . .	3,541	5,616
Prepaid expenses . . . . .	156	48	Vacation pay . . . . .	894	887
	3,407	2,570	Contractors' holdbacks . . . . .	50	136
Long-term			Current portion of the provision for employee		
Capital assets (Note 4)			termination benefits . . . . .	227	236
At cost . . . . .	13,396	13,296	Deferred revenues . . . . .	753	327
Less: accumulated amortization . . . . .	10,256	9,538		8,646	9,322
	3,140	3,758	Long-term		
Other capital assets (Note 4)			Provision for employee termination benefits . . . . .	4,769	4,466
Technology Enhancement Plan project . . . . .	25,218	16,101			
Other capital projects . . . . .	6,891	3,953	EQUITY OF CANADA		
	32,109	20,054	Accumulated net charge against the Fund's		
Less: accumulated amortization . . . . .	860		authority . . . . .	(23,067)	(31,913)
	31,249	20,054	Accumulated surplus . . . . .	47,448	44,507
	37,796	26,382		24,381	12,594
				37,796	26,382

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

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

	1999	1998
Revenues		
Fees earned . . . . .	57,922	54,033
Miscellaneous revenues . . . . .	583	216
	58,505	54,249
Operating expenses		
Salaries and employee benefits . . . . .	29,985	23,954
Passport materials and application		
forms . . . . .	5,375	5,272
Passport operations at missions		
abroad . . . . .	4,447	4,447
Accommodation . . . . .	3,670	3,329
Professional and special services . . . . .	3,093	2,404
Freight, express and cartage . . . . .	2,104	1,778
Amortization . . . . .	1,814	1,071
Printing, stationery and supplies . . . . .	1,363	1,199
Telecommunications . . . . .	1,242	1,128
Travel and removal . . . . .	765	715
Provision for employee termination benefits . . . . .	456	1,930
Information . . . . .	448	437
Repair and maintenance . . . . .	389	438
Rentals . . . . .	197	176
Postal services and postage . . . . .	156	40
Loss on disposal of capital assets . . . . .	31	2
Miscellaneous expenses . . . . .	29	247
	55,564	48,567
Net profit . . . . .	2,941	5,682

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

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

	1999	1998
Balance, beginning of year as previously reported . . . . .	44,507	38,825
Net profit for the year . . . . .	2,941	5,682
Balance, end of year . . . . .	47,448	44,507

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

## Passport Office Revolving Fund— Continued

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

	1999	1998
Operating activities:		
Net profit for the year .....	2,941	5,682
Add:		
Provision for termination benefits .....	456	1,930
Amortization .....	1,814	1,071
Loss on disposal of capital assets .....	31	2
	5,242	8,685
Changes in current assets and liabilities .....	(1,512)	3,299
Changes in other assets and liabilities:		
Payments on and change in provision for employee termination benefits .....	(154)	(669)
Net financial resources provided by operating activities .....	3,576	11,315
Investing activities:		
Capital		
Purchased .....	(12,422)	(8,807)
Net financial resources used by investing activities .....	(12,422)	(8,807)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(8,846)	2,508
Accumulated net charge against the Fund's authority account, beginning of year .....	31,913	29,405
Accumulated net charge against the Fund's authority account, end of year .....	23,067	31,913

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

### 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 a 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 the life of the project. Amortization is estimated to start in 1999-2000. 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.

##### (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, 1999.

#### 3. Inventories

	1999	1998
	(in thousands of dollars)	
Materials and supplies .....	2,072	1,996
Work in process .....	181	131
	2,253	2,127

# Passport Office Revolving Fund— Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

### 4. Capital and accumulated amortization

Capital	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Leasehold				
improvements . . . . .	3,295	3		3,298
Furniture . . . . .	2,388	57	72	2,373
EDP equipment . . . . .	5,152	274	150	5,276
Other machine and equipment . . . . .	2,461	33	45	2,449
	13,296	367	267	13,396
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Leasehold				
improvements . . . . .	3,193	93		3,286
Furniture . . . . .	897	137	46	988
EDP equipment . . . . .	3,694	568	148	4,114
Other machine and equipment . . . . .	1,754	156	42	1,868
	9,538	954	236	10,256
Other capital assets	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Technology Enhancement Plan project . . . . .	16,101	9,117		25,218
Other capital projects . . . . .	3,953	2,938		6,891
	20,054	12,055		32,109
Accumulated amortization	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Other capital projects . . . . .		860		860

### 5. Long-term leases

The Passport Office occupies space at twenty-nine locations under long-term leases which expire between March 31, 1996 and April 30, 2003.

Accommodation expenses and tenant services consisted of:

	1999	1998
(in thousands of dollars)		
Rentals . . . . .	3,670	3,330
Tenant services . . . . .	273	235
	3,943	3,565

## Real Property Disposition Revolving Fund

### MANAGEMENT REPORT

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

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

These financial statements have been 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, 1999 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 Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

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

Approved by:

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

M. G. NURSE  
*Assistant Deputy Minister,  
Real Property Services*

September 2, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net revenue .....	20,900	20,957	19,599	18,644
Working capital change (Note 3) .....		2,192		(929)
Other items .....		644		(871)
Authority provided .....	20,900	23,793	19,599	16,844

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

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

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority .....	(5,106)	(2,914)
Add: PAYE charges against the appropriation after March 31 .....	854	1,467
Less: amounts credited to the appropriation after March 31 .....	31	
Net authority provided, end of year .....	(4,283)	(1,447)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	9,283	6,447

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, 1999 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, 1999 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 LLP  
Chartered Accountants

Ottawa, Canada  
August 6, 1999

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	31		Government of Canada .....	854	1,467
Work in process .....	717	3,553			
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(5,106)	(2,914)
			Accumulated surplus .....	5,000	5,000
	748	3,553		748	3,553

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

# Real Property Disposition Revolving Fund—Continued

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

	1999	1998
Revenues .....	24,753	22,023
Operating expenses		
Fees .....	1,779	1,894
Disbursements .....	2,017	1,485
	3,796	3,379
Net revenue .....	20,957	18,644

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

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

	1999	1998
Balance, beginning of year .....	5,000	5,000
Net revenue .....	20,957	18,644
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(20,957)	(18,644)
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 (in thousands of dollars)

	1999	1998
Operating activities		
Net revenue .....	20,957	18,644
Working capital change (Note 3) .....	2,192	(929)
	23,149	17,715
Financing activities		
Transfer of part of the accumulated surplus to the accumulated net charge against the Fund's authority account (Note 1) .....	(20,957)	(18,644)
Net decrease (increase) in accumulated net charge against the Fund's authority .....	2,192	(929)
Accumulated net charge against the Fund's authority, beginning of year .....	2,914	3,843
Accumulated net charge against the Fund's authority, end of year .....	5,106	2,914

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

## Real Property Disposition Revolving Fund—Concluded

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Disposition Revolving Fund was established in 1996 through the *Revolving Funds Act*, section 5.1, to provide a mechanism to fund the disposal of federal real property. In accordance with the terms and conditions approved in Treasury Board Decision #822056, dated January 19, 1995, any year-end accumulated surplus in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund.

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:

##### Revenues and expenses

Revenues are recognized in the accounting period in which both the title is transferred to the purchaser and the full payment is received by the Crown. Expenses are recorded on the accrual basis of accounting.

##### 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.

##### Insurance

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

#### 3. Changes in working capital

	1999	1998	Changes
Current assets .....	748	3,553	2,805
Current liabilities .....	854	1,467	(613)
	106	(2,086)	2,192

#### 4. 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. 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.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Real Property Disposition Revolving Fund.

#### 5. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.



## Real Property Services Revolving Fund

### MANAGEMENT REPORT

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

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

These financial statements have been 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, 1999 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 Sector which develops and disseminates financial management and accounting policies and issues specific directives necessary to maintain standards of accounting and financial management.

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

*Approved by:*

J. C. STOBBE

*Assistant Deputy Minister,  
Government Operational Service*

M.G. NURSE

*Assistant Deputy Minister,  
Real Property Services*

September 9, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net (loss) profit.....	(3,700)	(23,511)	2,589	(39,840)
Add: items not requiring use of funds.....	8,500	5,119		6,124
Operating source (use) of funds.....	4,800	(18,392)	2,589	(33,716)
Net capital acquisitions.....	(4,300)	(7,045)		(4,874)
Working capital change (Note 7).....	2,400	(146,622)		(115,444)
Other items.....	(5,000)	140,294	(8,900)	116,738
Authority used.....	(2,100)	(31,765)	(6,311)	(37,296)

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

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

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority.....	188,662	83,410
Add: PAYE charges against the appropriation after March 31.....	263,107	252,543
Less: amounts credited to the appropriation after March 31.....	371,563	223,135
Net authority used, end of year.....	80,206	112,818
Authority limit.....	450,000	450,000
Unused authority carried forward.....	369,794	337,182

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, 1999 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, 1999 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 LLP  
Chartered Accountants

Ottawa, Canada  
August 20, 1999

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	373,570	223,513	Government of Canada .....	31,424	32,296
Outside parties .....	11,641	16,339	Outside parties .....	249,843	238,744
Inventories .....	891	1,105	Professional liability fund .....	910	155
Work in process .....	83	31	Long-term obligations due within one		
	386,185	240,988	year (Note 4) .....	4,000	16,407
				286,177	287,602
Capital assets (Note 3) .....	18,021	15,729	Long-term obligations (Note 4) .....	34,800	32,004
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	188,662	83,410
			Accumulated deficit .....	(105,433)	(146,299)
	404,206	256,717		404,206	256,717

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

# Real Property Services Revolving Fund— Continued

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

	1999	1998
Revenues (Note 6) . . . . .	290,937	323,744
Operating expenses		
Salaries and employee benefits . . . . .	189,420	221,378
Provision for employee termination benefits . . . . .	12,951	14,565
Provision for compensation . . . . .	4,276	
Transportation and communications . . . . .	7,664	6,964
Information . . . . .	609	361
Professional and special services . . . . .	25,949	17,328
Occupancy costs . . . . .	9,200	10,367
Rentals . . . . .	649	933
Purchased repairs and maintenance . . . . .	2,188	872
Utilities, materials and supplies . . . . .	4,748	4,477
Amortization . . . . .	5,119	6,124
Loss on disposal of capital assets . . . . .	104	
Corporate and administrative services . . . . .	48,637	74,379
Other expenditures . . . . .	2,934	5,836
	314,448	363,584
Net loss . . . . .	(23,511)	(39,840)

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

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

	1999	1998
Balance, beginning of year . . . . .	(146,299)	(109,048)
Net loss . . . . .	(23,511)	(39,840)
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account (Note 9) . . . . .	64,377	
Vote 10 - Real Property Services Revolving Fund - Activities in support of broader government objectives . . . . .		2,589
Balance, end of year . . . . .	(105,433)	(146,299)

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

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

	1999	1998
Operating activities:		
Net loss . . . . .	(23,511)	(39,840)
Item not affecting use of authority		
Amortization . . . . .	5,119	6,124
	(18,392)	(33,716)
Working capital change (Note 7) . . . . .	(146,622)	(115,444)
Changes in other assets and liabilities (Note 8) . . . . .	2,796	5,075
	(162,218)	(144,085)
Investing activities:		
Capital assets		
Acquisitions . . . . .	(7,045)	(4,874)
Disposals/adjustments . . . . .	(366)	872
	(7,411)	(4,002)
Financing activities:		
Recovery from Vote 10 - Real Property Services Revolving Fund - Activities in support of broader government objectives . . . . .		2,589
Write-off employee departure programs costs to accumulated net charge against the Fund's authority (Note 9) . . . . .	64,377	
	64,377	2,589
Net increase in accumulated net charge against the Fund's authority . . . . .	(105,252)	(145,498)
Accumulated net charge against the Fund's authority beginning of year . . . . .	(83,410)	62,088
Accumulated net charge against the Fund's authority end of year . . . . .	(188,662)	(83,410)

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. The Fund looks after the activities of architectural and engineering, property management, holdings and divestiture, and support services.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the operating expenses, the necessary working capital, and capital expenditures, 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.

Since April 1, 1988, under revised terms and conditions approved by Treasury Board (TB) Minute 805839 dated June 25, 1987, the objective of the Real Property Services (formerly Public Works) Revolving Fund is to operate as a financially self-supporting entity charging market-based service fees in accordance with the TB approved rate structure for the services provided to clients.

### 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:

#### Revenues and expenses

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

#### Inventories

Inventories are valued at cost and are recorded on a first-in, first-out basis.

### Capital assets

Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

<u>Category</u>	<u>Estimated 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
Vehicles and construction equipment	3 years
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures	5 years

Current year acquisitions are amortized from the month the asset becomes operational.

### Work in process

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

### Pension plan

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

### Employee termination benefits

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

An accrual is made for severance entitlements on service prior to April 1, 1996. This accrual represents a net liability assumed by the Fund and thus was charged to the Fund's accumulated net charge against the Fund's authority.

### Insurance

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

# Real Property 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)			
Dredges and fixed shore based facilities.....	2,564			2,564
Scows, tugs and large survey launches .....	2,324			2,324
All other dredging assets .....	1,482		(29)	1,453
Vehicles and construction equipment .....	4,876	116		4,992
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures .....	56,496	6,929	80	63,505
	67,742	7,045	51	74,838
Accumulated amortization	Balance at beginning of year	Current year amortization	Disposals/ adjustments	Balance at end of year
	(in thousands of dollars)			
Dredges and fixed shore based facilities.....	1,778	6		1,784
Scows, tugs and large survey launches .....	1,114	4		1,118
All other dredging assets .....	579	40	(9)	610
Vehicles and construction equipment .....	4,581	78		4,659
Tools, machinery, building and office equipment, including EDP equipment, furniture and fixtures .....	43,961	4,991	(306)	48,646
	52,013	5,119	(315)	56,817
Net .....	15,729		366	18,021

### 4. Long-term obligations

	1999	1998
	(in thousands of dollars)	
Provision for employee termination benefits .....	38,800	36,004
Provision for compensation .....		12,407
	38,800	48,411
Less: portion of employee termination benefits due within one year .....	4,000	4,000
portion of compensation due within one year .....		12,407
	34,800	32,004

### 5. Contractual commitments

The Fund is engaged in contractual commitments in the amount of \$971,546,475 over the next 5 years.

### 6. Revenues

	1999	1998
	(in thousands of dollars)	
Inventory management fees .....	31,072	46,827
Project revenues .....	180,121	199,265
Payroll recoveries at direct cost .....	41,562	71,579
Other income .....	38,182	6,073
	290,937	323,744

### 7. Changes in working capital

	1999	1998	Changes
	(in thousands of dollars)		
Current assets .....	386,185	240,988	(145,197)
Current liabilities .....	286,177	287,602	(1,425)
	(100,008)	46,614	(146,622)

# Real Property Services Revolving Fund— Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

### 8. Changes in other assets and liabilities

	1999	1998	Changes
	(in thousands of dollars)		
Other liabilities .....	34,800	32,004	2,796

### 9. Write-off of employee departure programs costs

The amount of \$64,377,000 represents costs incurred by Real Property Services Revolving Fund from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the related accumulated deficit. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departure programs would be completed.

### 10. Contingent liabilities

The Revolving Fund has a number of outstanding claims and litigation in dispute as at March 31, 1999. Management of the Revolving Fund believes that these outstanding claims and litigation, will not have a material impact on the financial statements because significant settlements, if any, arising from resolution of these matters would be funded centrally by Treasury Board. Accordingly, no provision has been made in the financial statements in respect of the above claims and litigation.

### 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. 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.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Real Property Services Revolving Fund.

### 12. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

## Staff Development and Training Revolving Fund

### MANAGEMENT REPORT

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

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

The Finance and Administration Directorate and the Fund's financial management officers, who report functionally to the senior full-time financial officer, develop and disseminate financial management and accounting policies, and issue specific directives which maintain standards of accounting and financial management. Systems of financial management and internal control are maintained for the Fund at appropriate cost. Transactions are executed in accordance with prescribed

regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and safeguard the Fund's assets. Financial management and internal control systems are augmented by the activities of internal audit and by on-going monitoring activities by the Fund's financial management officers, financial services officers and by the Finance and Administration Directorate. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

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

Approved by:

GILLES CHARRON

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

JAN ROSZELL

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

September 2, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net profit for the year . . . . .		22		2,146
Add: items not requiring use of funds . . . . .	200	415	405	495
Operating source of funds . . . . .	200	437	405	2,641
Net capital acquisitions . . . . .	(50)	(26)	(500)	(52)
Working capital change . . . . .	(150)	(1,174)	95	779
Other items . . . . .		968		(3,381)
Authority provided (used) . . . . .		205		(13)

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

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

	1999	1998
Debit balance in the accumulated net charge against the Fund's authority account . . . . .	(2,041)	(2,816)
Add: PAYE charges against the appropriation account after March 31 . . . . .	1,898	1,905
Less:		
Amounts credited to the appropriation account after March 31 . . . . .	2,394	1,301
Transfer from TB Vote 5 . . . . .		120
Net authority provided, end of year . . . . .	(2,537)	(2,332)
Authority limit . . . . .	4,500	4,500
Unused authority carried forward . . . . .	7,037	6,832

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



# 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, 1999 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, 1999 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 L.L.P.  
Chartered Accountants

Ottawa, Canada  
August 20, 1999

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	2,779	1,517	Government of Canada .....	1,065	1,452
Outside parties .....	208	264	Outside parties		
Prepaid expenses .....	93	79	Accounts payable .....	772	440
	3,080	1,860	Accrued vacation pay .....	224	135
Fixed assets (Note 4)			Current portion of provision for employee		
At cost .....	1,940	2,192	termination benefits (Note 5) .....	40	28
Less: accumulated amortization .....	1,355	1,464		2,101	2,055
	585	728	Long-term		
			Provision for employee termination		
			benefits (Note 5) .....	977	743
				3,078	2,798
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	(2,041)	(2,816)
			Accumulated surplus .....	2,362	2,340
			Contributed capital (Note 4) .....	266	266
				587	(210)
	3,665	2,588		3,665	2,588

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



# Staff Development and Training Revolving Fund—Continued

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

	1999	1998
Revenues		
Course fees and services . . . . .	5,818	5,227
Subsidies (Note 3) . . . . .	3,443	1,776
	9,261	7,003
Operating expenses		
Salaries and employee benefits . . . . .	3,974	2,691
Professional and special services . . . . .	2,778	1,942
Rentals . . . . .	742	603
Travel and communications . . . . .	408	286
Administration and financial services . . . . .	219	219
Material and supplies . . . . .	351	214
Provision for employee termination benefits (Note 5) . . . . .	246	269
Amortization . . . . .	107	159
Loss on disposal of assets . . . . .	62	134
Information . . . . .	244	127
Other . . . . .	108	91
	9,239	6,735
Operating profit before other revenues . . . . .	22	268
Other revenues		
Early departure incentives (Note 6) . . . . .		1,878
Net profit for the year . . . . .	22	2,146

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

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

	1999	1998
Operating activities:		
Net profit . . . . .	22	2,146
Add:		
Provision for employee termination benefits . . . . .	246	202
Amortization . . . . .	107	159
Loss on disposal of capital assets . . . . .	62	134
	437	2,641
Net change in working capital . . . . .	(1,174)	779
Employee termination benefits payments . . . . .	(12)	(33)
Net financial resources provided by (used in) operating activities . . . . .	(749)	3,387
Investing activities:		
Capital assets		
Acquisitions . . . . .	(26)	(52)
Net financial resources used by investing activities . . . . .	(26)	(52)
Net financial resources provided by (used in) and change in the accumulated net charge against the Fund's authority, during the year . . . . .	(775)	3,335
Accumulated net charge against the Fund's authority account, beginning of year . . . . .	2,816	(519)
Accumulated net charge against the Fund's authority account, end of year . . . . .	2,041	2,816

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

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

	1999	1998
Balance, beginning of year . . . . .	2,340	194
Net profit of the year . . . . .	22	2,146
Accumulated surplus end of year . . . . .	2,362	2,340

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

## 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.

#### 3. Subsidized operations

In 1998-99, appropriation funds in the amount of \$3,443,000 (\$1,775,837 in 1997-98) 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.

#### 4. Capital assets and accumulated amortization

	Balance at beginning of year	Acqui- sitions	Disposals	Balance at end of year
(in thousands of dollars)				
Capital assets				
Furniture .....	909		47	862
Equipment .....	454	3	20	437
EDP equipment .....	829	23	211	641
	2,192	26	278	1,940
<hr/>				
	Balance at beginning of year	Amorti- zation	Decrease	Balance at end of year
(in thousands of dollars)				
Accumulated amortization				
Furniture .....	553	35	42	546
Equipment .....	368	13	20	361
EDP equipment .....	543	59	154	448
	1,464	107	216	1,355

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.

## Staff Development and Training Revolving Fund—*Concluded*

### NOTES TO FINANCIAL STATEMENTS—*Concluded*

5. Employee termination benefits payable

Employee termination benefits payable have been adjusted to reflect a provision for future years. For fiscal year 1998-99, an amount of \$246,023 (\$269,539 for 1997-98) is shown in the financial statements as an expense for this provision.

6. Other revenues

During fiscal year 1997-98, Treasury Board approved the write-off of \$1,878,000 (nil for 1998-99) in expenses incurred by the Revolving Fund relating to early departure incentives.

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, 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.

8. Comparative figures

Certain prior year amounts have been reclassified to conform with the presentation of the current year.

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## Townsites Revolving Fund

### MANAGEMENT REPORT

We have prepared the accompanying financial statements of the 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 third year of operation of the 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*

CLAUDE CARON  
*Director General  
Finance*

July 5, 1999

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

	1999		1998	
	Actual	Estimates	Actual	
Estimates				
Net income (loss)				
for the year . . . . .	831	593	1,548	(735)
Add: items not requiring				
use of funds . . . . .	2,821	2,383	2,607	2,428
Operating source of				
funds . . . . .	3,652	2,976	4,155	1,693
Net capital				
acquisitions . . . . .	(7,821)	(5,470)	(6,652)	(2,015)
Working capital				
change . . . . .		(143)		67
Other items . . . . .		143		(67)
Authority used . . . . .	(4,169)	(2,494)	(2,497)	(322)

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

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

	1999	1998
Credit balance in the accumulated charge		
against the Fund's authority . . . . .	3,502	865
Less: amounts credited to the appropriation		
account after March 31 . . . . .	285	142
Net authority used, end		
of year . . . . .	3,217	723
Authority limit . . . . .	10,000	10,000
Unused authority carried forward . . . . .	6,783	9,277

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

**Townsites Revolving Fund—Continued****BALANCE SHEET AS AT MARCH 31**  
(in thousands of dollars)

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Long-term		
Accounts receivable			Allowance for employee termination		
Outside parties .....	285	142	benefits .....	164	110
Capital (Note 3)			<b>EQUITY OF CANADA</b>		
Cost .....	61,022	55,552	Contributed capital (Note 4) .....	50,808	50,808
Less: accumulated amortization .....	7,129	4,800	Accumulated net charge against the Fund's		
	53,893	50,752	authority .....	3,502	865
			Accumulated deficit .....	(296)	(889)
				54,014	50,784
	54,178	50,894		54,178	50,894

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

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

	1999	1998
<b>Revenues</b>		
Water, sewer and garbage services .....	2,032	1,969
Streetworks .....	103	103
Portable cabins .....	296	379
Business licenses .....	305	300
Parks facilities service fees .....	292	354
Municipal equivalent subsidy .....	2,623	430
Parks transition subsidies .....	2,282	2,595
Miscellaneous .....		195
	7,933	6,325
<b>Expenses</b>		
Salaries and employee benefits .....	2,821	2,773
Provision for employee termination benefits ..	54	53
Transportation and communications .....	120	88
Information .....		8
Professional and special services .....	908	905
Rentals .....	43	30
Purchased repair and maintenance .....	99	63
Utilities, materials and		
supplies .....	939	747
Miscellaneous .....		14
Amortization .....	2,329	2,375
Interest .....	27	4
	7,340	7,060
Net income (loss) .....	593	(735)

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

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

	1999	1998
Balance, beginning of year, unadjusted .....	(889)	(154)
Net income (loss) for the year .....	593	(735)
Balance, end of year .....	(296)	(889)

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

## Townsites Revolving Fund—Continued

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

	1999	1998
Operating activities:		
Net income (loss) before extraordinary items .....	593	(735)
Add:		
Provision for termination benefits .....	54	53
Amortization .....	2,329	2,375
	2,976	1,693
Changes in current assets and liabilities .....	(143)	67
Net financial resources provided by operating activities .....	2,833	1,760
Investing activities:		
Capital assets:		
Purchased .....	(5,470)	(2,015)
Net financial resources used by investing activities .....	(5,470)	(2,015)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	(2,637)	(255)
Accumulated net charge against the Fund's authority account, beginning of year .....	(865)	(610)
Accumulated net charge against the Fund's authority account, end of year .....	(3,502)	(865)

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

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The 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 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 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 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.

**Townsites Revolving Fund—Concluded**NOTES TO FINANCIAL STATEMENTS—*Concluded*

## 3. Capital assets and accumulated amortization

Capital assets	Balance at April 1, 1998	Acqui- sitions	Disposals	Balance at March 31, 1999
(in thousands of dollars)				
Water distribution equipment . . . . .	3,746	3,080		6,826
Storm sewer, sewer and drainage systems . . . . .	17,564	1,790		19,354
Garbage facilities . . . . .	546			546
General municipal equipment . . . . .	33,696	600		34,296
	55,552	5,470		61,022
Accumulated amortization	Balance at April 1, 1998	Amorti- zation	Decrease	Balance at March 31, 1999
(in thousands of dollars)				
Water distribution equipment . . . . .	484	82		566
Storm sewer, sewer and drainage systems . . . . .	1,276	111		1,387
Garbage facilities . . . . .	142	4		146
General municipal equipment . . . . .	2,898	81		2,979
	4,800	278		5,078

## 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.

## Translation Bureau Revolving Fund

### MANAGEMENT REPORT

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

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

These financial statements have been 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, 1999 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.

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

*Approved by:*

J. C. STOBBE

*Assistant Deputy Minister,  
Government Operational Service*

D. MONNET

*Chief Executive Officer,  
Translation Bureau*

August 30, 1999

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

	1999		1998	
	Estimates	Actual	Estimates	Actual
Net loss.....	(10,400)	(3,545)	(7,600)	(4,301)
Add: items not requiring use of funds .....	2,500	1,554	(3,889)	2,017
Operating use of funds .....	(7,900)	(1,991)	(11,489)	(2,284)
Net capital acquisitions.....	(1,200)	(1,822)	(1,215)	(1,475)
Working capital change (Note 8) .....	900	(3,800)	(3,708)	(288)
Other items.....	(988)	5,017		230
Authority used .....	(9,188)	(2,596)	(16,412)	(3,817)

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

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

	1999	1998
Credit balance in the accumulated net charge against the Fund's authority account .....	9,125	9,581
Add: PAYE charges against the appropriation after March 31 .....	5,921	9,665
Less: amounts credited to the appropriation after March 31 .....	18,538	18,021
Net authority (provided) used, end of year .....	(3,492)	1,225
Authority limit .....	75,000	75,000
Unused authority carried forward .....	78,492	73,775

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



# Translation Bureau Revolving Fund— Continued

## AUDITORS' REPORT

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

We have audited the balance sheet of Translation Bureau Revolving Fund as at March 31, 1999 and the statements of operations and accumulated deficit and the statement of 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 statements 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, 1999, the results of its operations and the changes in its financial position for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2.

The financial statements of the preceding year were audited by another firm of chartered accountants.

Ernest and Young, LLP  
Chartered Accountants

Ottawa, Canada  
July 8, 1999

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

	1999	1998		1999	1998
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	18,410	18,632	Government of Canada .....	1,207	1,328
Outside parties .....	1,113	684	Outside parties .....	7,238	10,710
	19,523	19,316		8,445	12,038
Capital assets (Note 3) .....	2,475	2,207	Long-term obligations (Note 4) .....	20,293	19,032
Deferred employee benefits .....	15,865	16,351			
			<b>EQUITY OF CANADA</b>		
			Accumulated net charge against the Fund's		
			authority .....	9,125	9,581
			Accumulated deficit .....		(2,777)
	37,863	37,874		37,863	37,874

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

# Translation Bureau Revolving Fund— Continued

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

	1999	1998
Revenues (Note 6) . . . . .	126,428	112,244
Operating expenses		
Salaries and employee benefits . . . . .	78,622	70,335
Provision for employee termination benefits . . . . .	1,729	1,401
Provision for compensation . . . . .	238	143
Transportation and communications . . . . .	3,448	3,754
Information . . . . .	395	148
Professional and special services . . . . .	32,023	27,483
Occupancy costs . . . . .	5,121	5,328
Rentals . . . . .	149	153
Purchased repair and maintenance . . . . .	390	287
Utilities, materials and supplies . . . . .	1,286	1,123
Amortization . . . . .	1,554	2,017
Corporate and administrative services . . . . .	4,655	4,355
Other expenditures (Note 9) . . . . .	363	18
	129,973	116,545
Net loss . . . . .	(3,545)	(4,301)

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

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

	1999	1998
Balance, beginning of year . . . . .	(2,777)	(2,634)
Net loss . . . . .	(3,545)	(4,301)
Write-off of net loss to accumulated net charge against the Fund's authority account (Note 1) . . . . .	3,307	4,158
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account (Note 10) . . . . .	3,015	
Balance, end of year . . . . .		(2,777)

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

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

	1999	1998
Operating activities:		
Net loss . . . . .	(3,545)	(4,301)
Item not affecting use of authority		
Amortization . . . . .	1,554	2,017
	(1,991)	(2,284)
Working capital change (Note 7) . . . . .	(3,800)	(288)
Changes in other assets and liabilities (Note 8) . . . . .	1,747	1,642
	(4,044)	(930)
Investing activities:		
Capital assets		
Acquisitions . . . . .	(1,822)	(1,475)
Financing activities:		
Write-off of net loss to accumulated net charge against the Fund's authority account . . . . .	3,307	4,158
Write-off of employee departure programs costs to accumulated net charge against the Fund's authority account . . . . .	3,015	
	6,322	4,158
Net decrease in accumulated net charge against the Fund's authority . . . . .	456	1,753
Accumulated net charge against the Fund's authority beginning of year . . . . .	(9,581)	(11,334)
Accumulated net charge against the Fund's authority end of year . . . . .	(9,125)	(9,581)

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

## Translation Bureau Revolving Fund— Continued

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Translation Bureau was established in 1934, when the *Translation Bureau Act* came into effect. In April 1993, Treasury Board approved the establishment of the Bureau as a Special Operating Agency effective April 1, 1995. This decision was confirmed in the 1994-95 Supplementary Estimates (D).

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

Treasury Board (TB) decision #822560 dated February 22, 1995, 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 2001-2002. The amounts deleted totalled \$3,306,767 for 1998-99 (\$4,158,483 for 1997-98).

#### 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:

##### Revenues and expenses

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

##### Capital assets

Capital assets are stated at cost and are amortized on a straight-line basis over their estimated economic lives as follows:

Category	Estimated economic life
Office equipment	3 years
Furniture and fixtures	3 years

Current year acquisitions are amortized at half the current rate.

#### Pension plan

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

#### Employee termination benefits

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

An accrual is made for severance entitlements on service prior to April 1, 1995. The asset account "Deferred employee benefits" represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from the Treasury Board.

#### Insurance

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

#### 3. Capital assets and accumulated amortization

	Balance at beginning of year	Acquisitions	Balance at end of year
Capital assets			
	(in thousands of dollars)		
Office equipment . . . . .	12,568	1,822	14,390
Furniture and fixtures . . . . .	37		37
	12,605	1,822	14,427
Accumulated amortization			
	Balance at beginning of year	Current year amortization	Balance at end of year
	(in thousands of dollars)		
Office equipment . . . . .	10,371	1,547	11,918
Furniture and fixtures . . . . .	27	7	34
	10,398	1,554	11,952
Net . . . . .	2,207		2,475

# Translation Bureau Revolving Fund— Concluded

## NOTES TO FINANCIAL STATEMENTS—Concluded

### 4. Long-term obligations

	1999	1998
	(in thousands of dollars)	
Provision for employee termination benefits .....	20,293	19,032

### 5. Contractual commitments

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

	(in thousands of dollars)
1999-2000 .....	4,459
2000-2001 .....	3,643
2001-2002 .....	275
2002-2003 .....	184
2003-2004 .....	150
	8,711

### 6. Revenues

	1999	1998
	(in thousands of dollars)	
Translation services .....	124,135	109,357
Interpretation services .....	1,856	2,279
Termium sales .....	302	452
Other .....	135	156
	126,428	112,244

### 7. Changes in working capital

	1999	1998	Changes
	(in thousands of dollars)		
Current assets .....	19,523	19,316	(207)
Current liabilities .....	8,445	12,038	(3,593)
	11,078	7,278	3,800

### 8. Changes in other assets and liabilities

	1999	1998	Changes
	(in thousands of dollars)		
Other assets .....	15,865	16,351	486
Other liabilities .....	20,293	19,032	1,261
	4,428	2,681	1,747

### 9. Accounts receivable write-off

During the year, outstanding Government of Canada accounts receivable totalling \$352,881 were written off. These accounts were deemed uncollectible thus management agreed in a one time approach to write-off these amounts.

### 10. Write-off of employee departure programs costs

The amount of \$3,015,067 represents costs incurred by Translation Bureau Revolving Fund from 1995-96 to 1998-99 relating to employee departures under various work force reduction initiatives. In December 1998, the Treasury Board authorized the write-off of the related accumulated deficit. The write-off was not recorded when expenses were incurred since it was decided by Treasury Board to record the write-off only once the employee departure programs would be completed.

### 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. 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.

Management has developed and is implementing a plan designed to identify and address the expected effects of the Year 2000 Issue on the Translation Bureau Revolving Fund.

### 12. Comparative figures

Certain prior years amounts have been reclassified to conform with the presentation of the current year.

# SECTION 2

1998-99

*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 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 Atomic Energy Control Board'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  
June 4, 1999

### 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, 1999. 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, 1999 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 4, 1999

## Atomic Energy Control Board—Continued

STATEMENT OF OPERATIONS  
FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits.....	34,338,373	31,170,659
Professional and special services.....	7,576,176	6,803,170
Accommodation.....	4,380,196	3,881,636
Travel and relocation.....	2,508,376	2,348,793
Furniture and equipment.....	1,683,382	1,393,285
Utilities, materials and supplies.....	972,054	696,850
Communication.....	669,088	796,509
Information.....	500,001	270,972
Board Members' expenses.....	381,064	376,628
Repairs.....	231,455	223,586
Equipment rentals.....	99,018	112,450
Miscellaneous.....	17,747	34,595
	53,356,930	48,109,133
Grants and contributions		
Safeguards Support Program.....	589,138	476,938
Other.....	45,000	91,381
	634,138	568,319
Total expenditures.....	53,991,068	48,677,452
Non-tax revenues		
Licence fees.....	36,486,929	33,551,979
Foreign training (Note 9).....	712,506	1,700,924
Refunds of previous years' expenditures.....	72,644	93,928
Capital assets disposal.....	6,845	3,618
Design assessment for foreign sales.....		8,203
Miscellaneous.....	2,377	17,428
Total non-tax revenue.....	37,281,301	35,376,080
Net cost of operations (Note 3).....	16,709,767	13,301,372

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 regulate in such a manner 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. Revenue, including licence fees, is deposited to the Consolidated Revenue Fund and is not available for use by the AECB. Employee benefits are authorized by a statutory authority.

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

**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 to support the new statute. It is anticipated that this will be completed by late 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 clearer, fuller powers and will bring penalties for infractions in line with current legislative practices. The CNSC will be empowered to require financial guarantees, and order remedial action in hazardous situations. Responsible parties will be required 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 accounting policies are as follows:

**(a) Expenditure recognition**

Expenditures are recorded on an accrual basis 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 expenditures.

**(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 they are recognized on a straight-line basis over the period of the work performed by the AECB.

Revenue for foreign training is recognized over the period of the work performed by the AECB.

Refunds of previous years' expenditures are recorded as revenues 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.

**3. Use of parliamentary appropriations**

	1999	1998
	\$	\$
Vote 20—Atomic Energy Control Board .....	46,163,233	42,103,733
Less:		
Frozen allotment * .....	1,463,267	1,106,109
Lapsed .....	1,321,987	1,281,304
	43,377,979	39,716,320
Add: statutory contributions to employee benefit plans .....	5,386,000	4,107,000
Total appropriations used .....	48,763,979	43,823,320
Add: services provided without charge by other government departments:		
Accommodation .....	3,393,974	3,408,932
Employee benefits .....	1,752,790	1,377,000
Other .....	80,325	68,200
	5,227,089	4,854,132
Total expenditures .....	53,991,068	48,677,452
Less: non-tax revenues .....	37,281,301	35,376,080
Net cost of operations .....	16,709,767	13,301,372

\* Funds not available for use in the year.



## Atomic Energy Control Board—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

## 4. Accounts receivable

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

	1999	1998
	\$	\$
Licence fees.....	1,454,730	1,214,364
Foreign training.....		304,941
Total accounts receivable.....	1,454,730	1,519,305

## 5. Deferred revenues

As of March 31, 1999, there are unearned licence fees received in the amount of \$22,402,729 (1998 — 17,667,771). As of March 31, 1999, there are unearned foreign training fees received in the amount of \$484,661 (1998 — nil).

## 6. Liabilities

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

	1999	1998
	\$	\$
Accounts payable and accrued liabilities....	4,888,874	4,155,016
Salaries payable.....	543,053	1,586,571
Contractors' holdbacks.....	48,138	154,608
Total accounts and salaries payable.....	5,480,065	5,896,195
Vacation pay.....	2,243,165	2,152,180
Employee termination benefits.....	2,455,473	2,340,512
Total other liabilities.....	4,698,638	4,492,692
Total liabilities.....	10,178,703	10,388,887

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, 1999, amounted to \$2,423,663 (1998—\$2,429,126).

## 8. Contingent liabilities

At March 31, 1999, the AECB was defendant in two lawsuits amounting to \$325,000.

One lawsuit seeks damages of \$250,000 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.

The other lawsuit seeks damages of \$75,000 for wrongful dismissal. The claim was dismissed by the Ontario Court of Justice on March 19, 1999 and is now under appeal.

No provision has been made in the accounts for these contingent liabilities. Any settlement resulting from the resolution of either 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, including Atomic Energy of Canada Limited (AECL), in the normal course of business.

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 expired on March 31, 1999, which called for annual payments of up to \$2.3 million a year. For 1999, AECB paid \$237,887 (1998—\$616,252) 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 1999, the AECB recognized revenue of \$579,905 from this project (1998—\$1,070,537).

## 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, 1999, is \$548,821 (1998—\$547,321).

The supplementary insurance coverage provided by the Government of Canada under the *Nuclear Liability Act*, as of March 31, 1999, is \$590,000,000 (1998—\$590,000,000). Insurance coverage, by the Government of Canada, also includes a class of risks excluded as a liability of the principal insurers.

**Atomic Energy Control Board—Concluded****NOTES TO THE STATEMENT OF OPERATIONS—  
Concluded****11. 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 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 AECB, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

**REVENUES AND COST OF OPERATIONS BY ACTIVITY  
FOR THE YEAR ENDED MARCH 31**

	1999				1998
	Revenues	Licences provided free of charge	Total value of licences and other revenues	Cost of operations	Cost of operations
	\$	\$	\$	\$	\$
<b>Regulatory activities</b>					
Nuclear reactors and heavy water plants . . . . .	25,720,905		25,720,905	29,058,936	26,620,699
Research reactors . . . . .	16,200	149,739	165,939	538,099	584,257
Nuclear research and test establishments . . . . .	3,103,335		3,103,335	4,129,296	2,983,190
Uranium mines . . . . .	2,162,767		2,162,767	3,417,106	3,111,417
Nuclear fuel facilities . . . . .	872,250		872,250	1,125,905	806,075
Prescribed substances . . . . .	92,096	5,347	97,443	187,435	79,177
Accelerators . . . . .	119,420	276,935	396,355	756,047	447,169
Radioisotopes . . . . .	3,319,931	1,861,221	5,181,152	9,297,772	8,433,035
Transportation . . . . .	122,025	14,059	136,084	369,475	446,543
Waste management and decommissioning . . . . .	930,260	114,300	1,044,560	1,774,795	1,504,575
Dosimetry . . . . .	27,740	2,062	29,802	185,364	85,143
Import/export . . . . .				497,430	443,569
	36,486,929	2,423,663	38,910,592	51,337,660	45,544,849
<b>Non-regulatory activities</b>					
Design assessment for foreign sales . . . . .					5,508
Foreign training . . . . .	712,506		712,506	849,113	1,521,663
Other . . . . .	81,866		81,866	1,804,295	1,605,432
	794,372		794,372	2,653,408	3,132,603
<b>Total . . . . .</b>	<b>37,281,301</b>	<b>2,423,663</b>	<b>39,704,964</b>	<b>53,991,068</b>	<b>48,677,452</b>

# 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 fulfil its reporting responsibility, HRDC maintains a set of accounts which provides a centralized record of the CEIC financial transactions. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in these financial statements, unless indicated otherwise.

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

Approved by:

CLAIRE M. MORRIS  
*Chairperson*

SERGE RAINVILLE  
*Senior financial officer*

July 23, 1999

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

	1999	1998
<b>Expenditures</b>		
Human Resources Investment and Insurance Program		
Human resources investment .....	2,755,329	2,418,899
Employment insurance .....	615,590	601,273
HRCC management and joint services .....	247,906	219,757
	3,618,825	3,239,929
Corporate Services Program		
Corporate services .....	408,117	346,409
Total of expenditures .....	4,026,942	3,586,338
<b>Revenues</b>		
Revenues credited to the vote		
Recovery of Employment Insurance Account administrative costs .....	1,115,070	1,139,165
<b>Non-tax revenues</b>		
Refunds of previous years' expenditures .....	168,194	204,200
Proceeds from the disposal of surplus		
Crown assets .....	406	350
Proceeds from sales .....	25	
Services fees .....	22	42
Privileges, licences and permits .....		161
<b>Other revenues</b>		
Recovery of employee benefit cost E.I. ....	85,066	85,396
Other .....	68,815	13,986
Government annuities surplus .....	7,609	
Employment Insurance fines .....	607	919
	330,744	305,054
Total of revenues .....	1,445,814	1,444,219
Net cost of operations .....	2,581,128	2,142,119

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

**Human Resources 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

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

#### (b) Revenue recognition

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

#### (c) Capital purchases

Acquisitions of capital assets are charged to operating 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 expenditures

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

### 3. Parliamentary appropriations

#### CANADA EMPLOYMENT INSURANCE COMMISSION (in thousands of dollars)

	1999	1998
Human Resources Investment and Insurance Program		
Vote 5 .....	224,845	142,672
Lapsed .....	3,795	3,304
	221,050	139,368
Vote 10 .....	1,439,940	1,412,228
Lapsed .....	70,804	145,963
	1,369,136	1,266,265
Statutory contributions to employee benefit plans .....	107,731	97,456
Statutory contributions to private collection agencies .....	24,936	
Statutory civil service insurance actuarial liability adjustment .....	313	309
Statutory retirement benefits to annuities agents' pensions .....	29	29
Statutory actuarial deficit government annuities .....		54,608
	133,009	152,402
Total program .....	1,723,195	1,558,035
Corporate Services Program		
Vote 1 .....	90,181	70,561
Lapsed .....	5,015	2,094
	95,196	72,655
Statutory contributions to employee benefit plans .....	27,491	21,420
Statutory spending of proceeds from the disposal of surplus Crown assets .....	361	422
Statutory refunds of amounts credited to revenues in previous years .....	(80)	11
	27,772	21,853
Total program .....	122,968	94,508
Total use of appropriations .....	1,846,163	1,652,543

# 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.

	1999	1998
	(in thousands of dollars)	
Interdepartmental		
Internal to the Government		
Corporate Services Program		
Miscellaneous .....	138	68
Secondments .....	62	68
	200	136
Outside parties		
Employment and insurance		
Default Canada student loans		
subrogated to the Crown .....	2,095,312	1,876,212
Employment Insurance benefit		
overpayments .....	370,817	371,646
Employment Insurance section 33 .....	215,758	209,432
Employment benefit		
repayments .....	156,782	
Other programs .....	7,945	13,497
CJS developmental use of		
E.I. funds .....	6,936	2,273
Employment Insurance fines .....	5,866	6,647
Development assistance benefit .....	4,530	
E.I. employer penalties .....	3,526	2,346
TAGS .....	2,009	89
E.I. chargeback .....	551	171
Social assistance recipients .....	455	170
Labour adjustment benefits .....	385	475
Transfer to provinces - EI Part II -		
Over contribution .....	358	
Youth training option program .....	319	25
FRA - Overpayments .....	289	
Outreach program .....	124	14
Post-secondary education .....	97	1,001
Administration expenses - EI Part II -		
Over contribution .....	90	
Community futures .....	68	2
	2,872,217	2,484,000
Corporate Services Program		
Miscellaneous .....	588	1
Secondments .....	392	680
Salary overpayments .....	88	38
	1,068	719
Total .....	2,873,485	2,484,855

### 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)

	1999	1998
Receipts and other credits		
Premiums—Employers and employees ....	19,704	19,151
Penalties .....	52	53
Interest earned .....	764	364
	20,520	19,568
Payments and other charges		
Benefits .....	11,952	11,872
Administration costs .....	1,360	1,321
	13,312	13,193
Net increase or (decrease) .....	7,208	6,375
Add: balance at beginning of year .....	12,868	6,493
Balance at end of year .....	20,076	12,868

## 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' revenues 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 revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

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

	1999	1998
Balance as at April 1 .....	623,877	664,415
Receipts and other credits		
Interest from Canada .....	40,756	43,463
Premiums .....	98	102
Other .....	98	80
	40,952	43,645
Payments and other charges		
Annuity payments .....	75,056	78,500
Premium refunds .....	409	550
Unclaimed annuities .....	564	511
	76,029	79,561
Net increase or (decrease) .....	(35,077)	(35,916)
Actuarial surplus (deficit), excess of recorded unpaid annuities at the end of the year over calculated unpaid .....	(2,986)	(4,622)
Balance as at March 31 .....	585,814	623,877

#### (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 \$2,780 and payments from the Account amounted to \$0.

#### TRANSACTIONS IN THE ANNUITIES AGENTS' PENSION ACCOUNT

	1999	1998
	\$	\$
Balance as at April 1 .....	21,947	19,362
Receipts and other credits .....	2,780	2,585
Net increase or (decrease) .....	2,780	2,585
Balance as at March 31 .....	24,727	21,947

#### (d) 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 subsection 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 \$6,414 and, an amount of \$312,818 (charged to expenditures) representing an adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1998. Payments and other charges consisted of death benefits, \$531,613; cash surrender value, \$8,068; annuities, \$21,798; and premium refunds, \$74.



# Canada Employment Insurance Commission—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

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

	1999	1998
Balance at beginning of the exercise . . . . .	8,915	9,254
Receipts and other credits		
Premiums . . . . .	6	8
Payments and other charges		
Death benefits . . . . .	532	619
Cash surrender value . . . . .	8	13
Annuities . . . . .	22	24
	562	656
Net increase or (decrease) . . . . .	(556)	(648)
Adjustment to bring the balance in the fund into agreement with the actuarial valuation as at March 31, 1999 . . . . .	313	309
Balance at end of year . . . . .	8,672	8,915

#### 6. Contingent liabilities

Twenty-two claims totalling \$33,399,436 have been brought against the Canada Employment Insurance Commission: four for breach of contract (three by private citizens and one by a private organization), one for Charter of Rights violation (by a private citizen), two for defamation damages (one by a private citizen and one by a private organization), one for educational entitlement damages (by an aboriginal tribe), two for entitlement damages (by a private citizen), three for general damages (two by private citizens, one by a former employee), one for harassment damages (by a former employee), one miscellaneous (by a private citizen), three for negligence damages (one by a former employee, one by a private citizen and one by an employee) and, four for unjust dismissal (by former employees).

#### 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.

### CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
<b>Disbursements</b>		
Human Resources Investment and Insurance Program		
Employment Insurance benefits . . . . .	11,951,546	11,871,708
Human resources investment . . . . .	2,755,329	2,418,899
Employment Insurance . . . . .	691,619	680,834
HRCC management and joint services . . . . .	247,906	219,757
Adjustment to the Employment Insurance administration cost . . . . .	124,551	
Civil service insurance - Payments and other charges . . . . .	561	656
Corporate Services Program		
Corporate services . . . . .	456,142	401,623
	16,227,654	15,593,477
<b>Receipts</b>		
Employment Insurance premiums . . . . .	19,756,263	19,204,244
Employment Insurance interest - Revenues . . . . .	764,094	363,828
Refunds of previous years' expenditures . . . . .	168,194	204,200
Annuity interest, etc. . . . .	40,955	43,648
Net adjustment to the Employment Insurance administration cost . . . . .	6,295	4,561
Proceeds from the disposal of surplus Crown assets . . . . .	406	350
Civil service insurance - Receipts and other credits . . . . .	319	7
Proceeds from sales . . . . .	25	
Services fees . . . . .	22	42
Privileges, licences and permits . . . . .		161
Other revenues		
E.I. EBP recovery . . . . .	85,066	85,396
Other . . . . .	68,815	13,986
Government annuities surplus . . . . .	7,609	
Employment Insurance fines . . . . .	607	919
	20,898,670	19,921,342
Net cost of operations . . . . .	(4,671,016)	(4,327,865)

# Canada Employment Insurance Commission—*Concluded*

## NOTES TO THE STATEMENT OF OPERATIONS— *Concluded*

### RECONCILIATION TO USE OF APPROPRIATIONS FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)

	1999	1998
Increase in Employment Insurance surplus .....	7,208,365	6,374,359
Revenues credited to non-tax revenues related to appropriations .....	330,744	305,054
Adjustment to the Annuities Account .....		54,608
Annuities Account—Actuarial surplus (deficit) .....	(2,986)	4,622
Increase in the annuities pension agents .....	3	3
Decrease in the civil service insurance fund .....	(555)	(649)
Net adjustment of EBP .....	32,773	19,120
Decrease in unpaid annuities .....	32,091	31,294
Use of appropriations .....	7,600,435	6,788,411



## 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. 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. 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, Program Services  
(Senior Financial Officer)*

June 18, 1999

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

	1999	1998
	\$	\$
Expenditures		
Salaries and employee benefits .....	6,268,786	7,694,379
Professional and special services .....	6,433,597	4,210,596
Transportation and communications .....	680,620	651,002
Information .....	251,975	192,538
Furniture and equipment .....	836,817	476,547
Utilities, materials and supplies .....	367,294	345,537
Rentals .....	87,399	136,680
Repairs and maintenance .....	163,643	110,137
Transfer payments .....	175,000	146,000
Other subsidies and payments .....	4,765	9,010
	15,269,896	13,972,426
Less: recovery of costs (subsection 29.1(1) of the <i>FAA</i> ) .....	4,473,686	3,642,376
Net cost of operations (Note 3) .....	10,796,210	10,330,050

The accompanying notes are an integral part of this statement.

## Canadian Centre for Management Development—Concluded

### NOTES TO THE FINANCIAL STATEMENTS

#### 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 to the *Financial Administration Act*. The Canadian Centre for Management Development is dedicated to excellence in learning and in research into public sector management, enhancing public sector management capabilities, and promoting a strong corporate culture in the federal public service. The Centre focuses on the orientation, training and development of managers in the federal sector. It also has a capability to undertake management research and to develop teaching cases to enhance and broaden the range of management courses offered by the federal government. The Centre has a budgetary lapsing authority to fund its operating and contribution expenses. Also, the Centre has the authority to respend its revenues pursuant to subsection 29.1(1) of 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 of 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

	1999	1998
	\$	\$
Canadian Centre for Management		
Development Vote 5 .....	9,388,000	9,082,000
Supplementary Estimates		
(B and C) .....	916,350	412,150
	10,304,350	9,494,150
Lapsed .....	711,140	462,100
	9,593,210	9,032,050
Expenditures pursuant to subsection 29.1(1)		
of the FAA .....	4,473,686	3,642,376
Equivalent revenues pursuant to		
subsection 29.1(1) of the FAA .....	(4,473,686)	(3,642,376)
Contributions to employee benefit		
plans .....	1,203,000	1,298,000
Net cost of operations .....	10,796,210	10,330,050

## 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 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 4, 1999

### 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, 1999. 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, 1999 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 4, 1999

# Canadian Centre for Occupational Health and Safety—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Expenditures		
Operations		
Salaries and employee benefits.....	4,192,238	4,431,222
Employee termination benefits.....	162,181	44,945
Professional and special services.....	879,778	717,516
Accommodation.....	320,160	320,160
Utilities, materials and supplies.....	299,177	190,427
Information.....	273,978	261,595
Capital assets.....	225,819	162,676
Transportation and communications.....	192,923	263,426
Purchased repair and upkeep.....	69,538	63,966
Rentals.....	40,299	49,214
	6,656,091	6,505,147
Administration		
Salaries and employee benefits.....	199,541	179,700
Travel.....	26,364	23,287
Governors and committees.....	10,980	11,869
Professional and special services.....	4,494	3,898
Utilities, materials and supplies.....	702	553
	242,081	219,307
Total expenditures.....	6,898,172	6,724,454
Non-tax revenues		
Revenues credited to the vote (Notes 3, 8 and 9)		
Proceeds from sales.....	3,066,438	3,123,940
Cost recoveries.....	1,172,868	1,102,465
	4,239,306	4,226,405
Refunds of previous year's expenditures.....		2,840
Proceeds from the disposal of surplus Crown assets.....	448	371
Total non-tax revenues.....	4,239,754	4,229,616
Net cost of operations (Note 4).....	2,658,418	2,494,838

The accompanying notes are an integral part of this statement.

Approved by:

WARREN EDMONDSON

*Chairperson*

BONNIE EASTERBROOK, CGA

*Manager, Finance/Senior Financial Officer*

S. LEN HONG

*President and Chief Executive 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 revenues and by a budgetary lapsing appropriation.

### 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

Revenues 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.

#### (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.

# Canadian Centre for Occupational Health and Safety—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

### 3. Revenues credited to the vote

	1999	1998
	\$	\$
Proceeds from sales:		
Subscription—CCINFO disc .....	1,994,009	2,149,841
Subscription—Specialty discs .....	682,058	733,002
CCINFOWeb .....	260,759	102,079
Single copy publications .....	84,049	94,765
Diskette based products .....	27,808	32,981
Products for resale .....	9,025	
Memberships .....	5,406	7,275
Other .....	3,324	3,997
	<u>3,066,438</u>	<u>3,123,940</u>
Cost recoveries:		
Technical services .....	691,953	589,913
Inquiries services .....	454,000	480,400
Travel expenses .....	26,915	32,152
	<u>1,172,868</u>	<u>1,102,465</u>
	<u>4,239,306</u>	<u>4,226,405</u>

### 4. Parliamentary appropriations

	1999	1998
	\$	\$
Human Resources Development—		
Vote 35 .....	1,022,000	1,356,000
Human Resources Development—		
Vote 35A .....		339,298
Human Resources Development—		
Vote 35B .....	874,505	526,000
Human Resources Development—		
Vote 35C .....	462,758	
	<u>2,359,263</u>	<u>2,221,298</u>
Amount lapsed .....	21,955	52,303
	<u>2,337,308</u>	<u>2,168,995</u>
Collection agency fees .....	579	3,665
Spending of proceeds from the disposal of		
surplus Crown assets .....	819	929
	<u>2,338,706</u>	<u>2,173,589</u>
Total use of appropriations .....		
Add:		
Services provided without charge		
by other government departments .....	320,160	324,460
Less: non-tax revenues other than revenues		
credited to the vote .....	448	3,211
	<u>2,658,418</u>	<u>2,494,838</u>
Net cost of operations .....		

### 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 the following supplemental information reflects historical cost and amortization if the assets were amortized over their useful lives. Capital assets are amortized using the straight-line method over 5 years.

Crown capital assets at cost	March 31, 1998	Acquisitions	Disposal	March 31, 1999
	\$	\$	\$	\$
Computer equipment .....	1,926,716	124,329	121,124	1,929,921
Furniture and equipment .....	833,945	101,490	63,805	871,630
Leasehold improvements .....	632,719			632,719
Measuring equipment .....	2,673			2,673
	<u>3,396,053</u>	<u>225,819</u>	<u>184,929</u>	<u>3,436,943</u>

Accumulated amortization	March 31, 1998	Amortization	Disposal	March 31, 1999
	\$	\$	\$	\$
Computer equipment .....	1,656,422	93,370	120,923	1,628,869
Furniture and equipment .....	816,584	13,147	63,761	765,970
Leasehold improvements .....	632,719			632,719
Measuring equipment .....	2,673			2,673
	<u>3,108,398</u>	<u>106,517</u>	<u>184,684</u>	<u>3,030,231</u>

### 6. Accounts receivable

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

	1999	1998
	\$	\$
Outside parties .....	359,508	359,341
Government of Canada .....	15,269	53,157
	<u>374,777</u>	<u>412,498</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

	1999	1998
	\$	\$
(a) Recorded liabilities		
Accounts payables and accrued charges .	760,312	392,006
Accrued salaries and employee benefits .	24,725	165,837
	<u>785,037</u>	<u>557,843</u>
(b) Other liabilities		
Vacation pay . . . . .	234,925	237,942
Employee termination benefits . . . . .	935,254	923,376
	<u>1,170,179</u>	<u>1,161,318</u>
(c) Prepayment on products		
Outside parties . . . . .	147,453	158,640
Government of Canada . . . . .	5,500	6,225
	<u>152,953</u>	<u>164,865</u>

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 revenues credited to the vote in the Statement of Operations.

#### 8. Related party transactions

The revenues credited to the vote includes \$234,914 (1998—\$263,291) from transactions with various Canadian government departments.

#### 9. Specified Purpose Account – IDRC Pan Asia Research and Development Grants Program

CCOHS is administering the Pan Asia Research and Development Grants Program on behalf of the International Development Research Centre. In the first phase of the project, the Centre will distribute various grants

totaling \$300,000 to support research and development and research projects in Asia and Pacific region in networking applications, technologies and regulatory issues. The projects will address the region's economic, social and environmental problems.

Revenues collected by CCOHS to administer the funds are recorded as cost recoveries.

Project funds received during the year	\$300,000
Grants made to recipients	(64,700)
Administrative expenses charged	<u>(5,026)</u>
Balance of fund, as at March 31, 1999	<u>\$230,274</u>

#### 10. Donations

The Centre, by virtue of subsection 6(3) of its Act, may acquire money or other property by gift or otherwise and expend or dispose of those donations subject to their terms, if any. The Centre did not receive donations in 1998-99 (\$500—1997-98) leaving donations on hand at the end of March 1999 at \$81,021. These funds are recorded in a special account in Consolidated Revenue Fund.

#### 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 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.



## 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 ensure 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 for the fiscal year 1999-2000.

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

Approved by:

RONALD L. DOERING  
*President*

J. JONES  
*A/Comptroller*

August 20, 1999

### 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, 1999. 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, 1999 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 of the financial statement, management is working towards the adoption of generally accepted accounting principles for the year ending March 31, 2000.

Sheila Fraser, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
August 20, 1999

# Canadian Food Inspection Agency— Continued

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

	1999	1998 Restated Note 3
Expenditures:		
Operating and administration:		
Salaries and employee benefits .....	266,712	245,634
Employee termination benefits .....	5,678	17,230
Professional and special services .....	22,515	17,459
Travel and relocation .....	14,698	14,452
Utilities, materials and supplies .....	13,927	16,005
Accommodation (Note 3) .....	13,114	17,283
Furniture and equipment .....	10,764	10,373
Repairs .....	3,823	4,908
Communication .....	3,778	4,595
Information .....	1,512	1,908
Equipment rentals .....	1,125	1,114
Miscellaneous .....	412	218
	358,058	351,179
Grants and contributions:		
Compensation payments (Note 11) .....	3,391	2,843
Other .....	24	125
	3,415	2,968
Total expenditures .....	361,473	354,147
Non-tax revenues:		
Fees, permits and certificates:		
Inspection fees .....	37,867	32,524
Registrations, permits, certificates .....	6,543	5,125
Establishment licence fees .....	2,566	2,025
Grading .....	226	303
Miscellaneous fees and services .....	2,508	1,936
	49,710	41,913
Capital assets disposal .....	472	405
Refunds of previous years' expenditures .....	393	655
Interest on overdue accounts .....	126	69
Administrative monetary penalties .....	90	104
	1,081	1,233
Total non-tax revenues .....	50,791	43,146
Net cost of operations (Note 4) .....	310,682	311,001

Contingencies (Note 9).

The accompanying notes are an integral part of this statement.

Approved by:

RONALD L. DOERING  
*President*

J. JONES  
*A/Comptroller*

## 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 Canadian Food Inspection Agency is to enhance the effectiveness and efficiency of federal inspection and related services for food and animal and plant health. The objectives of the Agency are to contribute to a safe food supply and accurate product information; to contribute to the continuing health of animals and plants; and to facilitate trade in food, animals, plants and related products.

The Agency is responsible for the administration and enforcement of the following acts: *Agriculture and Agri-Food Administrative Monetary Penalties Act*, *Canada Agricultural Products Act*, *Canadian Food Inspection Agency Act*, *Feeds Act*, *Fertilizers Act*, *Fish Inspection Act*, *Health of Animals Act*, *Meat Inspection Act*, *Plant Breeders' Rights Act*, *Plant Protection Act*, *Seeds Act*, the *Consumer Packaging and Labelling Act* as it relates to food, and the enforcement of the *Food and Drugs Act* as it relates to food.

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. Compensation payments and employee benefits are authorized by separate statutory authorities. Non-tax revenues collected, including inspection fees, registration, permit, and certificate issuance, are deposited to the Consolidated Revenue Fund and are available for use by the Agency.

### 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 towards the preparation of GAAP financial statements for the year ending March 31, 2000.



# Canadian Food Inspection Agency— Continued

## NOTES TO THE STATEMENT OF OPERATIONS— Continued

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.

### (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 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.

## 3. Prior period adjustment – Correction in 1998 Statement of Operations

The 1998 Statement of Operations did not include all estimated costs of accommodation provided without charge by Public Works and Government Services Canada (PWGSC) for facilities that were occupied by the Agency. The amount of these excluded costs is estimated to be \$8,387,000.

The 1998 Statement of Operations has been restated to include the above costs. The effect of this restatement is to increase accommodation expenditures and the net cost of operations by \$8,387,000. In Note 4, services provided without charge by other government departments – accommodation for 1998 has also been increased by \$8,387,000.

## 4. Parliamentary appropriations

	1999	1998 Restated Note 3
	(in thousands of dollars)	
Vote:		
Vote 20 - Operating expenditures .....	298,318	301,439
Vote 25 - Capital expenditures .....	11,507	11,247
Statutory compensation payments .....	3,391	2,843
	313,216	315,529
Add: statutory contributions to employee benefit plans .....	45,188	34,636
	358,404	350,165
Less:		
Reduction in appropriation available due to shortfall in revenues credited to the vote .....		15,621
Amount lapsed .....	22,503	4,530
Total appropriations used .....	335,901	330,014
Add: services provided without charge by other government departments:		
Employee benefits .....	15,274	13,637
Accommodation (Note 3) .....	10,198	10,198
Other .....	100	298
	25,572	24,133
Less: non-tax revenues .....	50,791	43,146
Net cost of operations .....	310,682	311,001

## 5. Accounts receivable

As at March 31, 1999, the Agency has current accounts receivable from outside parties relating to its normal service activities.

	1999	1998
	(in thousands of dollars)	
Inspection fees .....	6,039	6,367
Grading .....	19	9
Miscellaneous fees and services .....		6
	6,058	6,382
Less: allowance for doubtful accounts .....	350	380
	5,708	6,002

Revenues associated with these accounts receivable are not reflected in the Statement of Operations.

# **Canadian Food Inspection Agency— Continued**

## **NOTES TO THE STATEMENT OF OPERATIONS— Continued**

### **6. Liabilities**

As at March 31, 1999, the Agency has liabilities of the following amounts:

	1999	1998
	(in thousands of dollars)	
Accounts payable and accrued liabilities.....	22,652	29,164
Salaries payable.....	4,655	5,454
Contractors' holdbacks.....	73	35
	27,380	34,653
Vacation pay.....	13,459	10,730
Employee termination benefits.....	24,098	22,558
	64,937	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 2a). These liabilities represent an obligation of the Agency that are normally funded through the Treasury Board.

### **7. Year 2000 loan**

In order to meet the Agency's requirements with respect to government-wide mission critical systems, the Agency has negotiated a loan fund with the Treasury Board in the amount of \$15.4 million. For 1999, the Agency received the authority to spend \$11.2 million against the fund which is reflected in the total amount disclosed for Vote 20 – Operating expenditures in Note 4 to the Statement of Operations. The fund will be used to finance the Agency's requirements to upgrade and/or replace existing systems, equipment, computer applications and infrastructure components which are not Year 2000 compliant.

As at March 31, 1999, the Agency had drawn \$7.4 million against its fund.

The terms and conditions call for the amounts advanced to bear no interest and be repayable in three equal annual instalments beginning in the fiscal year 2001-2002.

### **8. 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 which have been charged to operating expenditures as follows:

	1999	1998
	(in thousands of dollars)	
Furniture and equipment.....	2,801	2,850
Accommodation.....	1,789	6,138
Professional and special services.....	633	200
Travel and relocation.....	174	368
Utilities, materials and supplies.....	59	193
Information.....	10	15
	5,466	9,764

### **9. 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, 1999, the total amount of claims is estimated at \$175.6 million (1998 - \$168.2 million). Settlements, if any, that may be made with respect to these actions, are expected to be accounted for as an operating expenditures when paid.

### **10. 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 held in the Consolidated Revenue Fund. The transactions of the specified purpose account are not reflected in the Statement of Operations.

	1999	1998
	(in thousands of dollars)	
Balance, beginning of year.....	733	751
Add: receipts.....	1,214	1,531
Less: expenditures incurred.....	936	1,549
Balance, end of year.....	1,011	733

### **11. Compensation payments**

The *Health of Animals Act* and the *Plant Protection Act* allow for the Minister, via the Agency, to compensate owners of animals and plants destroyed pursuant to the Acts. Actual expenditures for compensation payments for the year were as follows:

	1999	1998
	(in thousands of dollars)	
Health of animals.....	3,391	2,843

## Canadian Food Inspection Agency— Concluded

### NOTES TO THE STATEMENT OF OPERATIONS— Concluded

#### 12. Advisory board

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 matter within the responsibility of the Agency. Direct expenditures relating to the board's activities for the year amounted to \$45,992 (1998 – \$14,000) and are included in the Statement of Operations.

#### 13. 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.

#### 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. 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.

#### 15. Comparative figures

Certain figures presented for comparative purposes have been reclassified to conform with the financial statement presentation adopted for 1999.

## Canadian Polar Commission

### MANAGEMENT REPORT

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

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

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil 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:

MICHAEL ROBINSON  
*Chairperson*

June 16, 1999

### 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, 1999. 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, 1999 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 16, 1999

## Canadian Polar Commission—Concluded

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

	1999	1998
	\$	\$
Operating expenditures		
Salaries and employee benefits .....	408,259	492,048
Professional and special services .....	133,499	138,486
Travel and relocation .....	104,561	110,490
Accommodation .....	80,867	80,568
Office expenses and equipment .....	61,501	38,949
Settlement of Canadian Human Rights Commission complaint .....	60,000	
Printing and publishing .....	31,992	33,770
Contributions .....	19,730	18,000
Honoraria to board members .....	16,350	16,913
Telephone and telecommunications .....	14,527	18,897
Materials and supplies .....	12,667	6,644
Postage and courier service .....	8,450	13,131
Advertising .....	3,944	366
Cost of operations (Note 3) .....	956,347	968,262

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 to the *Financial Administration Act*. The Commission commenced its operations on September 9, 1991. The Commission was established to promote and encourage the development and dissemination of knowledge of the polar regions; to monitor the state of polar knowledge in Canada and elsewhere; to enhance Canada's international polar profile; and to provide information about research relating to polar regions to Canadians and to Canadian organizations, institutions and associations. The Commission's operating expenditures 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 expenditures are 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 expenditures in the year of purchase.

#### 3. Parliamentary appropriations

	1999	1998
	\$	\$
Indian Affairs and Northern Development—Vote 50 .....	858,000	860,000
Treasury Board—Vote 5 .....		63,936
Supplementary Estimates (A) .....	42,100	11,977
	900,100	935,913
Lapsed .....	30,753	36,651
	869,347	899,262
Statutory contributions to employee benefit plans .....	87,000	69,000
Total use of appropriations .....	956,347	968,262

#### 4. 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 Commission, including those related to the efforts of customers, suppliers or other third parties, will be fully resolved.

## 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. 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 CTAISB. The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To fulfil 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 in all material respects 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 considerations 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 on the fairness of the financial statement. This opinion is appended to the financial statement.

Approved by:

KEN JOHNSON  
*Executive Director  
Senior Financial Officer*

JEAN L. LAPORTE, CGA  
*Chief, Finance, Planning and Administration  
Senior Full-Time Financial Officer*

July 29, 1999

### 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, 1999. 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, 1999 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  
September 3, 1999



# Canadian Transportation Accident Investigation and Safety Board—Continued

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

	1999	1998
Expenditures (Note 8)		
Investigation operations		
Salaries and employee benefits . . . . .	25,263	13,164
Employee termination benefits . . . . .	39	499
Professional and special services . . . . .	8,425	1,080
Rentals . . . . .	6,899	49
Utilities, materials and supplies . . . . .	4,316	384
Transportation and communications . . . . .	3,544	1,268
Construction and/or acquisition of machinery and equipment . . . . .	1,594	243
Accommodation . . . . .	1,365	1,504
Purchased repair and upkeep . . . . .	1,040	203
Construction and/or acquisition of land, buildings and works . . . . .	18	331
Information . . . . .	10	21
Other . . . . .	7	8
	52,520	18,754
Corporate services		
Salaries and employee benefits . . . . .	3,429	3,072
Employee termination benefits . . . . .	53	109
Professional and special services . . . . .	1,427	1,503
Construction and/or acquisition of machinery and equipment . . . . .	642	423
Transportation and communications . . . . .	604	545
Information . . . . .	445	232
Purchased repair and upkeep . . . . .	368	161
Utilities, materials and supplies . . . . .	288	280
Accommodation . . . . .	271	351
Construction and/or acquisition of land, buildings and works . . . . .	167	71
Rentals . . . . .	109	10
	7,803	6,757
Total expenditures . . . . .	60,323	25,511
Non-tax revenues		
Proceeds from sales . . . . .	15	14
Refunds of previous years' expenditures . . . . .	10	10
Service fees . . . . .	1	7
	26	31
Net cost of operations (Note 4) . . . . .	60,297	25,480

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 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

Revenues are recorded on a cash basis.

#### (c) Refunds of previous years' expenditures

Refunds of previous years' expenditures are recorded as revenues 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**

Estimated amounts for services provided without charge by other government departments are included in operating expenditures.

### **3. Changes in financial statement presentation**

The grouping of expenditures in the Statement of Operations has been revised to show financial results on the basis of the approved CTAISB Planning, Reporting and Accountability Structure. This presentation structure is also used in the Main Estimates documents. Comparative figures have been reclassified to conform with the presentation adopted in the current year. The Administration grouping has been renamed Corporate Services. Expenditures of the Board of \$871,157 (1998: \$772,594), previously shown as a separate grouping, are now combined under Investigation Operations. Expenditures incurred by the Communications and Informatics Divisions of \$3,422,092 (1998: \$3,115,439) were previously included under Operations, whereas they are now included under Corporate Services.

### **4. Parliamentary appropriations**

	1999	1998
	(in thousands of dollars)	
Privy Council—Vote 15 .....	18,917	19,523
Supplementary—Vote 15b. ....	8,173	1,047
Supplementary—Vote 15c (Note 8) .....	28,736	
	55,826	20,570
Lapsed. ....	1,746	467
	54,080	20,103
Spending of proceeds from the disposal of surplus Crown assets .....	17	10
Statutory contributions to employee benefit plans .....	3,243	2,584
Use of appropriation .....	57,340	22,697
Add:		
- Adjustment for new collective agreements .....	316	
- Services provided without charge by other government departments (Note 6) .....	2,667	2,814
Deduct: non-tax revenues .....	26	31
Net cost of operations .....	60,297	25,480

### **5. Contractual obligations**

As at March 31, 1999, the CTAISB has entered into long-term leases with the Department of National Defence for the provision of goods and services with a total value of \$2,138,977, of which there is an outstanding value of \$2,055,377 at year-end. The current year's expense related to these contracts amounts to \$83,600 and the future minimum payments related to these contracts are as follows:

	2000	2001
	(in thousands of dollars)	
Lease of aircraft hangar at CFB Shearwater .....	250	167
Lease of CFAV Endeavor .....	1,001	
Lease of Deep Seabed Intervention System .....	637	
	1,888	167

### **6. Services provided without charge by other departments**

The table below summarizes the services provided by other departments without charge to the CTAISB:

	1999	1998
	(in thousands of dollars)	
Public Works and Government Services Canada (accommodation, accommodation alteration and other services) .....	1,636	1,868
Treasury Board (employer's contributions to the health insurance plan) .....	970	866
Human Resources Development Canada (administration of workers' compensation) .....	40	67
Auditor General of Canada (audit services) .....	21	13
	2,667	2,814



## Canadian Transportation Accident Investigation and Safety Board—Concluded

### NOTES TO THE STATEMENT OF OPERATIONS—Concluded

#### 7. 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 under licence a software system developed by the CTAISB for use in aircraft accident investigations and are now contributing financially to its on-going enhancement. These receipts and disbursements are not included in the Statement of Operations of the CTAISB.

	1999	1998
	(in thousands of dollars)	
Opening balance .....	189	98
Receipts .....	134	211
Disbursements .....	(167)	(120)
Closing balance .....	156	189

#### 8. Expenditures related to the Swissair Flight 111 accident investigation

On September 2, 1998 Swissair Flight 111 crashed in the Atlantic Ocean at approximately 5 nautical miles from Peggy's Cove, Nova Scotia. Under Canadian legislation and international conventions, the CTAISB has the responsibility to conduct a thorough investigation of the accident. This investigation is very complex and involves considerable resources, much of which were provided by National Defence, Fisheries and Oceans and the Royal Canadian Mounted Police. Supplementary funding was obtained from Parliament as normal CTAISB appropriations were insufficient to cover such a large and complex investigation.

The expenditures relating to the investigation are included in the Statement of Operations and are detailed in Table 1 below. These expenditures include direct costs incurred by the CTAISB and additional costs incurred by other government departments and agencies in support of the CTAISB's investigation. The supplementary funding received by the CTAISB also covered the additional costs incurred by these departments and agencies. Table 2 shows the amounts reimbursed to these entities by the CTAISB for the current year. The investigation is ongoing and additional expenditures are expected in future years.

Various other activities relating to the accident, such as search and rescue operations, were conducted by a number of departments. The costs of these activities are not disclosed in the CTAISB's Statement of Operations but in the accounts of the respective organizations.

	1999
	(in thousands of dollars)
TABLE 1	
Expenditures relating to the investigation of the	
Swissair accident (including services provided	
by other government departments and agencies)	
Salaries and employee benefits .....	10,767
Professional and special services .....	7,357
Rentals .....	6,920
Utilities, materials and	
supplies .....	3,940
Transportation and communications .....	2,436
Construction and/or acquisition of	
machinery and equipment .....	1,167
Purchased repair and upkeep .....	987
Information .....	247
Construction and/or acquisition of	
land, buildings and works .....	167
Other .....	4
Total .....	33,992

	1999
	(in thousands of dollars)
TABLE 2	
Amounts reimbursed for services provided by other	
government departments and agencies relating to	
the investigation	
National Defence .....	10,777
Fisheries and Oceans .....	8,506
Royal Canadian Mounted Police .....	5,252
Others .....	1,787
Total .....	26,322

#### 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, 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 3 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 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:

ALAIN GÉLINAS

*Manager, Finance and Administration*

GUY D'ALOISIO

*Director, Corporate Services*

June 30, 1999

### 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, 1999. 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, 1999 in accordance with the accounting policies set out in Note 3 to the financial statement.

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

Ottawa, Canada  
June 30, 1999

**Medical Research Council—Continued**
**STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED MARCH 31**  
(in thousands of dollars)

	1999	1998
<b>Expenditures</b>		
Grants and scholarships (see Schedule)		
Grants (Note 4) . . . . .	174,006	151,569
Multi-disciplinary (Note 4) . . . . .	23,931	22,776
Salary support . . . . .	22,234	20,502
Research training . . . . .	23,373	17,717
Travel and exchange . . . . .	287	282
Other activities (Note 4) . . . . .	1,701	1,727
Networks of centres of excellence . . . . .	13,655	13,518
	<u>259,187</u>	<u>228,091</u>
<b>Operations</b>		
Salaries and employee benefits. . . . .	4,000	3,314
Employee termination benefits. . . . .	30	
Professional and special services . . . . .	2,054	1,334
Travel (Note 6) . . . . .	1,667	1,441
Accommodation. . . . .	322	295
Communications . . . . .	315	242
Publications . . . . .	313	264
Materials and supplies. . . . .	312	162
Furniture and equipment . . . . .	281	104
Equipment repair and maintenance . . . . .	116	85
	<u>9,410</u>	<u>7,241</u>
<b>Administration</b>		
Salaries and employee benefits. . . . .	1,522	1,357
Employee termination benefits. . . . .	12	
Professional and special services . . . . .	786	475
Travel (Note 6) . . . . .	332	182
Publications . . . . .	275	222
Accommodation. . . . .	121	114
Communications . . . . .	120	99
Materials and supplies. . . . .	119	66
Furniture and equipment . . . . .	107	42
Equipment repair and maintenance . . . . .	44	35
Interest . . . . .	3	
	<u>3,429</u>	<u>2,604</u>
	<u>272,026</u>	<u>237,936</u>
<b>Non-tax revenues</b>		
Refunds of previous year's expenditures (Note 4) . . . . .	550	894
Adjustment to prior year's payables . . . . .	107	80
<b>Net cost of operations (Note 5) . . . . .</b>	<b>271,369</b>	<b>236,962</b>

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:

K. MOSHER  
*Executive Director*

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

	1999	1998
<b>Grants</b>		
Operating (Note 4) . . . . .	149,444	127,760
Clinical trials (Note 4) . . . . .	4,465	4,389
Maintenance . . . . .	3,325	3,694
Equipment . . . . .	2,321	3,388
Health services research . . . . .	2,000	2,000
Regional partnerships (Note 4) . . . . .	854	394
Breast cancer research initiative . . . . .	2,000	1,962
MRC genome . . . . .	334	390
Special projects . . . . .	2,325	2,252
University-industry grants . . . . .	5,338	5,340
General research grants . . . . .	1,600	
	<u>174,006</u>	<u>151,569</u>
<b>Multi-disciplinary</b>		
MRC groups . . . . .	22,090	18,856
Program grants . . . . .	1,810	3,786
Development grants (Note 4) . . . . .	31	134
	<u>23,931</u>	<u>22,776</u>
<b>Salary support</b>		
MRC groups . . . . .	1,625	1,847
Development grants . . . . .	1,628	2,037
Career investigators . . . . .	498	673
MRC scientists (Note 4) . . . . .	4,502	4,241
Senior scientists . . . . .	1,150	863
Distinguished scientists . . . . .	958	762
Scholarships . . . . .	9,021	7,997
Clinician scientists 2. . . . .	1,190	1,060
Regional partnerships (Note 4) . . . . .	643	15
University-industry. . . . .	1,019	1,007
	<u>22,234</u>	<u>20,502</u>
<b>Research training</b>		
Clinician scientists 1. . . . .	1,008	1,119
Centennial fellowships . . . . .	741	787
Fellowships (Note 4) . . . . .	9,218	8,726
Dental fellowships . . . . .	50	85
Studentships . . . . .	9,176	5,936
Undergraduate scholarships . . . . .	533	404
Regional partnerships training awards (Note 4) . . . . .	18	6
University-industry training awards . . . . .	936	654
Partnerships challenge fund . . . . .	1,693	
	<u>23,373</u>	<u>17,717</u>
<b>Travel and exchange</b>		
Visiting scientists and professorships . . . . .	150	163
Travel grants, symposia and workshops . . . . .	137	119
	<u>287</u>	<u>282</u>
<b>Other activities</b>		
President's fund . . . . .	524	550
Other grants (Note 4) . . . . .	1,177	1,177
	<u>1,701</u>	<u>1,727</u>
<b>All core programs . . . . .</b>	<b>245,532</b>	<b>214,573</b>
<b>Networks of centres of excellence. . . . .</b>	<b>13,655</b>	<b>13,518</b>
	<u>259,187</u>	<u>228,091</u>

**Medical Research Council—Continued****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 of 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. Canadian institutes of health research**

In the February 1999 Federal Budget speech the Minister of Finance announced the creation of Canadian institutes of health research which will provide an integrated framework for Canadian health science funders, researchers and users of research results. It is expected the law enacting the new Canadian institutes of health research will be passed in the year 2000, at which time MRC will cease to exist as a separate entity and will be amalgamated with the new organization.

**3. Significant accounting policies**

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

**(a) Expenditure recognition**

Grants and scholarships are charged to expenditure when disbursed. All operating expenditure is recorded on the accrual basis, with the exception of termination benefits and vacation pay which are recorded on the cash basis.

**(b) 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. The Council is not required under present legislation to make contributions with respect to actuarial deficiencies of the Public Service Superannuation Plan.

**4. Changes in financial statement presentation**

Some previous year's figures have been reclassified to conform with 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 1998	Former Classifi- cation 1998
(in thousands of dollars)		
Grants and scholarships		
Grants .....	151,569	150,675
Multi-disciplinary .....	22,776	23,170
Other activities .....	1,727	2,227
Non-tax revenues		
Refunds of previous years' expenditures .....	894	892
Sale of surplus Crown assets .....		2

**(b) In the Schedule of Grants and Scholarships the reclassified figures are:**

Grants		
Operating grants .....	127,760	131,649
Clinical trials .....	4,389	
Regional partnerships .....	394	
Multi-disciplinary		
Development grants .....	134	528
Salary support		
MRC scientists .....	4,241	4,256
Regional partnerships .....	15	
Research training		
Fellowships .....	8,726	8,732
Regional partnerships training awards .....	6	
Other activities		
Other grants .....	1,177	1,677

**Medical Research Council—Continued****NOTES TO THE STATEMENT OF OPERATIONS—Continued****5. Parliamentary appropriations**

	1999	1998
	(in thousands of dollars)	
Department of Health		
Vote 20—Grants . . . . .	259,267	228,120
Lapsed . . . . .	80	29
	259,187	228,091
Vote 15—Operating expenditures . . . . .	11,381	9,048
Lapsed . . . . .	97	430
	11,284	8,618
Statutory contributions to employee benefit plans . . . . .	894	616
Spending of proceeds from the disposal of surplus Crown assets . . . . .	2	
Total use of appropriations . . . . .	271,367	237,325
Add: services provided without charge by government departments . . . . .	659	611
Less: non-tax revenues . . . . .	657	974
Net cost of operations . . . . .	271,369	236,962

**6. 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:

	1999	1998
	(in thousands of dollars)	
Operations:		
Grant committees . . . . .	782	769
Staff . . . . .	197	185
Council/Executive . . . . .	139	53
Canadian institutes of health research . . . . .	127	
Award committees . . . . .	118	107
Standing committees . . . . .	117	120
Regional retreats . . . . .	80	91
Site reviews . . . . .	68	72
Advisory groups . . . . .	39	44
	1,667	1,441
Administration:		
Advisory groups . . . . .	206	83
Staff . . . . .	126	99
	332	182

All members of the Council and the committees listed above serve without remuneration. Only their travel expenses are reimbursed by the Council.

**7. Trust funds**

As provided for in subsection 4(3) of the *Medical Research Council Act*, the Council administers a number of trust funds separately from the activities funded through parliamentary appropriations. The purpose and accounting for these funds is described below. The balance of these funds is represented by deposit with the Receiver General for Canada.

(a) In 1974, the Council received \$75,000 from an anonymous donor to establish a fund. The interest received is used for the payment of grants for research in the fields of dyskinesia and torticollis. Other donations received in prior years not earmarked for specific projects have also been credited to this fund.

(b) A fund was established to record donations and contributions received from organizations and individuals for biomedical research. When the Council receives such monies, they are placed in trust and disbursed in accordance with agreements between the contributor and the Council.

The transactions relating to these two funds are as follows:

	Dyskinesia and torticollis		Donations for biomedical research	
	1999	1998	1999	1998
	(in thousands of dollars)			
Balance, beginning of year . . . . .	78	84	1,643	4,288
Add:				
Donations received			1,855	2,723
Interest received . .	3	3	76	112
Less:				
Grants paid . . . . .		9	2,232	5,480
Balance, end of year . . . . .	81	78	1,342	1,643



**Medical Research Council—Concluded****NOTES TO THE STATEMENT OF OPERATIONS—  
Concluded****8. 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:

<u>Year of payment</u>	<u>1999</u>	<u>1998</u>
	(in thousands of dollars)	
1998-99 .....		210,280
1999-2000 .....	245,331	137,959
2000-2001 .....	188,551	81,754
2001-2002 .....	117,494	31,297
2002-2003 .....	46,969	11,601
2003-2004 .....	27,230	1,375
2004-2005 .....	5,021	
2005-2006 .....	898	
	<u>631,494</u>	<u>474,266</u>

**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 the 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 Council, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

## 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, to a reasonable extent, that the financial information is reliable and the assets are safeguarded. Transactions are executed in accordance with prescribed regulations, within parliamentary authorities, and are properly recorded to maintain accountability of government funds and to safeguard the assets of the establishment. Financial information contained in the departmental statements and elsewhere in the *Public Accounts of Canada* is consistent with that in this financial statement, unless indicated otherwise. The Corporation also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

The Auditor General of Canada performed an audit on the financial statement for the year ended March 31, 1999 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 23, 1999

### 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, 1999. 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, 1999 in accordance with the accounting policies set out in Note 2 to the Statement of Operations.

Sheila Fraser, FCA  
Deputy Auditor General  
for the Auditor General of Canada

Ottawa, Canada  
June 23, 1999

# The National Battlefields Commission— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Expenditures		
Grants in lieu of taxes . . . . .	3,637,158	3,517,416
Operations		
Salaries and benefits . . . . .	1,106,605	1,016,543
Employee termination benefits . . . . .	5,922	22,273
Professional services . . . . .	1,225,779	584,225
Maintenance . . . . .	223,728	342,381
Utilities, materials and supplies . . . . .	196,723	213,821
Capital assets (Note 4) . . . . .	122,946	1,960,541
Information . . . . .	58,862	55,557
Transportation and communication . . . . .	10,765	2,765
Rentals . . . . .	8,947	12,079
	2,960,277	4,210,185
Administration		
Salaries and benefits . . . . .	488,481	391,926
Professional services . . . . .	31,874	58,315
Transportation and communication . . . . .	31,577	40,254
Office supplies . . . . .	6,353	6,073
Accounting services provided without charge by a government department . . . . .	27,030	26,450
	585,315	523,018
Total expenditures . . . . .	7,182,750	8,250,619
Non-tax revenues		
Parkings (Note 5) . . . . .	559,398	364,613
Fees for visits, services and the use of facilities . . . . .	228,527	77,636
Fines and penalties . . . . .	45,967	34,799
Miscellaneous . . . . .		201
	833,892	477,249
Net cost of operations (Note 3) . . . . .	6,348,858	7,773,370

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 leave 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 Public Service 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

	1999	1998
	\$	\$
Canadian Heritage		
Vote 85a—(Vote 90 in 1998) .....	5,228,000	5,539,447
Vote 85b—(Vote 90a in 1998) .....	870,000	2,060,000
Vote 85c .....	41,969	
	6,139,969	7,599,447
Lapsed .....	1,065	334
	6,138,904	7,599,113
Statutory—Contributions to employee benefit plans .....	229,000	183,000
Spending of revenues in accordance with section 29.1(1) of the <i>FAA</i> .....	787,816	441,855
Spending of proceeds from the disposal of surplus Crown assets .....		201
Total use of appropriations .....	7,155,720	8,224,169
Add: services provided without charge by a government department .....	27,030	26,450
Less: non-tax revenues .....	833,892	477,249
Net cost of operations .....	6,348,858	7,773,370

### 4. Capital assets

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

	March 31, 1998	Additions	Disposals	March 31, 1999
	\$	\$	\$	\$
Land .....	724,710			724,710
Roadways, driveways and landscaping .....	1,537,823	1,295		1,539,118
Parking lots .....	372,715			372,715
Buildings .....	1,152,508	9,065		1,161,573
Martello Towers .....	2,074,470			2,074,470
Discovery Pavilion of the Plains of Abraham .....	3,249,257	160,070		3,409,327
Interpretation Centre at the Musée du Québec .....	974,829			974,829
Equipment .....	1,555,681	115,971	(36,788)	1,634,864
	11,641,993	286,401	(36,788)	11,891,606
Financed by parliamentary appropriation .....	9,731,711	104,996	(36,788)	9,799,919
Financed by revenues in accordance with section 29.1(1) of the <i>FAA</i> .....	206,634	17,950		224,584
Financed by Trust Fund (Note 6) .....	1,703,648	163,455		1,867,103
	11,641,993	286,401	(36,788)	11,891,606

### 5. Parking revenues

Friends of the Plains of Abraham Inc., of which one member of the Board of Directors is a member of the Commission, manages parking lots on behalf of the Commission. For the year ended March 31, 1999, the Commission received, as agreed with the Friends of the Plains of Abraham Inc., \$357,373 (\$269,777 in 1998). Other parking revenues of \$202,025 (\$94,836 in 1998) 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*.

### 6. National Battlefields Trust Fund

When the National Battlefields Commission was created, an account was established for the receipt of moneys from individuals, municipal corporations, provincial governments and others, for the purpose of acquiring and preserving the great historic battlefields at Quebec. Since September 1984, the Trust Fund has been governed by 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 they were given to the Commission.

	1999	1998
	\$	\$
Receipts		
Donations and sponsorships .....	50,756	1,165,611
Interest .....	23,591	30,635
	74,347	1,196,246
Disbursements		
Capital assets (Note 4) .....	163,455	931,047
Professional services .....	210,737	78,533
Grants in lieu of taxes .....	98,639	
	472,831	1,009,580
Excess of disbursements over receipts .....	(398,484)	186,666
Balance at beginning of the year .....	779,251	592,585
Balance at end of year, deposited with the Receiver General for Canada .....	380,767	779,251

### 7. 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, 1999, the amount of commitments for the Commission's normal operations is \$130,600.

**The National Battlefields Commission—  
Concluded****NOTES TO THE STATEMENT OF OPERATIONS—  
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 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.

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## National Research Council of Canada

### MANAGEMENT REPORT

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

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

The information included in the financial statement is based on management's best estimates and judgements with due consideration to materiality. To 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 April of 1998, NRC undertook the implementation of the suite of software products from SAP, specifically in the areas of Finance and Material Management. Despite system and interface problems during the first year of implementation the accounts, as presented, do represent fairly the financial activities of NRC, the reconciliation of entries was well within the accepted accounting standards and the financial information is comparable to reports in prior fiscal years. NRC further attests to the fact that controls were in place and all cash receipts were controlled, recorded and confirmed as on deposit with the NRC authorized banking institution and that expenditure transactions were processed through SAP in accord with the *Financial Administration Act* payment verification requirements. 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.

J-G. SÉGUIN

*Senior Financial Officer*

PETER W. PEACOCK

*Senior full-time Financial Officer*

July 21, 1999

# National Research Council of Canada— Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1999	1998		1999	1998
	\$	\$		\$	\$
Expenditures			Information .....	5,334,688	3,879,310
Grants and contributions			Other .....	219,083	39,432
Grants				267,273,019	244,625,661
Grants to municipalities in accordance with the <i>Municipal Grants</i> <i>Act</i> .....	4,240,000	4,240,000	Administration		
International affiliations .....	958,460	952,763	Salaries and employee benefits .....	28,603,028	30,886,991
	5,198,460	5,192,763	Termination benefits .....	584,047	1,741,729
Contributions			Utilities, materials and supplies .....	12,537,819	11,697,427
Assistance to industry .....	104,522,135	87,466,060	Professional and special services .....	8,199,667	8,869,322
TRIUMF project .....	35,000,000	32,954,000	Grants in lieu of taxes - PWGSC .....	6,357,000	6,357,000
Canada-France-Hawaii Telescope Corporation .....	4,091,836	3,740,830	Transportation and communications .....	3,832,261	2,992,159
The Gemini telescopes .....	2,377,069	3,269,438	Information .....	799,014	865,020
James Clerk Maxwell Telescope .....	1,213,027	1,150,656	Rentals .....	133,528	269,399
Biotechnology research program .....		57,189	Other .....	158,010	134,583
	152,402,527	133,830,936		61,204,374	63,813,630
Capital				534,292,440	505,898,424
Minor capital expenditures .....	27,170,648	43,945,330	Non-tax revenues		
Major capital replacement program .....	8,578,580	13,163,588	Revenues from operations		
Other .....	17,663,292	6,519,279	Service fees .....	37,409,000	35,128,373
	53,412,520	63,628,197	Sales of publications .....	10,329,960	9,979,674
Operations			Other .....	1,558,391	3,516,421
Salaries and employee benefits .....	176,908,878	159,159,179		49,297,351	48,624,468
Termination benefits .....	3,357,086	3,533,460	Other revenues		
Utilities, materials and supplies .....	42,019,702	40,351,996	Refunds of previous years' expenditures .....	189,298	1,832,392
Professional and special services .....	19,099,609	18,914,367	Other .....	26,715	86,555
Transportation and communications .....	13,151,314	12,943,927	Proceeds from the disposal of surplus Crown assets .....	64,915	352,428
Rentals .....	7,182,659	5,803,990		49,578,279	50,895,843
			Net cost of operations .....	484,714,161	455,002,581

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 revenue. Employee benefits are authorized by a statutory authority.

### 2. Significant accounting policies

The Statement of Operations has been prepared using the following accounting policies:

#### (a) Expenditure recognition

All 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 the cash basis.

#### (b) Revenue recognition

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



# National Research Council of Canada— Continued

## NOTES TO THE STATEMENT OF OPERATIONS— Continued

### (c) Capital purchases

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

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

### (e) Refunds of previous years' expenditures

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

### 3. Parliamentary appropriations

	1999	1998
	\$	\$
Vote 70 .....	244,467,709	238,873,501
Lapsed .....	5,157,602	6,322,214
	239,310,107	232,551,287
Vote 75 .....	51,356,000	46,080,400
Lapsed .....	16,004	1,254,292
	51,339,996	44,826,108
Vote 80 .....	153,220,517	134,125,000
Lapsed .....	817,990	294,064
	152,402,527	133,830,936
Statutory expenditures—Paragraph 5(1)(e) of the <i>NRC Act</i> .....	63,586,062	73,081,397
Available for use in subsequent years .....	15,194,368	14,288,712
(A)	48,391,694	58,792,685
Statutory contributions to employee benefits .....	32,511,000	25,257,000
(B)		
Spending of proceeds from the surplus .....		
Crown assets .....	89,915	377,428
Lapsed .....	27,797	12,019
Available for use in subsequent years .....	25,000	25,000
(C)	37,118	340,409
Total Statutory (A+B+C) .....	80,939,812	84,390,094
Total use of appropriations .....	523,992,442	495,598,425
Add: services provided without charge by the Council and other government departments .....	10,300,000	10,300,000
Less: non-tax revenues .....		
Statutory revenue fund .....	49,297,351	48,624,468
Other non-tax revenues .....	280,928	2,271,375
Total non-tax revenues .....	49,578,279	50,895,843
Net cost of operations .....	484,714,163	455,002,582

### 4. Accounts receivable

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

	1999	1998
	\$	\$
Current:		
Outside parties .....	12,544,911	10,201,866

### 5. Trust Accounts

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

	1999	1998
	\$	\$
Balance, beginning of year .....	10,606,788	10,487,329
Payments made .....	13,628,150	12,571,225
Monies received .....	14,345,804	12,690,684
Balance, end of year .....	11,324,442	10,606,788

### 6. Contractual obligations

The Corporation has commenced capital expenditure programs aggregating \$18,797,000 in 1999-2000; \$4,900,000 in 2000-2001 and \$4,500,000 in 2001-2002 for the modernization and extension to its laboratories and modernization of its equipment. By March 31, 1999 the Corporation has spent \$2,560,000 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. By March 31, 1999 the Corporation has spent \$1,238,000 on the program.

The Corporation is also committed to the following transfer payment agreements:

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 1999-2000; \$1,151,000 in 2000-2001; \$1,151,000 in 2001-2002; \$1,151,000 in 2002-2003; \$1,151,000 in 2003-2004. By March 31, 1999 the Corporation has spent \$24,918,000.



## National Research Council of Canada— *Concluded*

### NOTES TO THE STATEMENT OF OPERATIONS— *Concluded*

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 \$3,311,000 in 1999-2000; \$3,435,000 in 2000-2001; \$3,330,000 in 2001-2002; and \$3,330,000 in 2002-2003. By March 31, 1999 the Corporation has spent \$25,643,000.
  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 1999-2000. By March 31, 1999 the Corporation has spent \$56,336,000.
  4. Tri-University Meson Facility— is Canada's nation meson facility, managed as a joint venture by a consortium of Canadian universities, in Vancouver, BC. The Corporation is committed to \$34,318,000 in 1999-2000. By March 31, 1999 the Corporation has spent \$132,272,000.
-

## 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 responsibilities, 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*

July 6, 1999

### 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, 1999. 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, 1999 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, 1999

# National Round Table on the Environment and the Economy—Continued

## STATEMENT OF OPERATIONS FOR THE YEAR ENDED MARCH 31

	1999	1998
	\$	\$
Expenditures		
Operating		
Salaries and employee benefits . . . . .	1,424,954	1,258,688
Professional and special services . . . . .	876,305	952,506
Publications . . . . .	328,285	352,179
Transportation and communications . . . . .	258,019	348,706
Rentals . . . . .	219,109	207,341
Utilities, materials and supplies . . . . .	85,780	102,381
Acquisitions of capital assets . . . . .	45,620	108,839
Repairs and maintenance . . . . .	21,921	34,180
Other subsidies and payments . . . . .	142	467
	3,260,135	3,365,287
Executive committee		
Honoraria . . . . .	33,240	17,396
Travel and living expenses . . . . .	16,508	12,747
	49,748	30,143
Other committees		
Travel and living expenses . . . . .	121,531	143,525
Honoraria . . . . .	90,694	92,216
	212,225	235,741
	3,522,108	3,631,171
Non-tax revenues		
Sale of publications . . . . .	16,035	13,368
Refunds of previous years' expenditures . . . . .	315	10,783
Sale of surplus Crown assets . . . . .	291	1,625
	16,641	25,776
Net cost of operations (Note 3) . . . . .	3,505,467	3,605,395

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

Approved by:

STUART SMITH  
Chairman

DAVID McGUINTY  
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 named in Schedule II to the *Financial Administration Act*. The Round Table fulfills its objective of promoting sustainable development, and the integration of environment and economy in decision-making in all sectors, by conducting studies, organizing multi-stakeholder "dialogues" on specific issues and economic sectors, providing advice, carrying out educational and communication activities, and by acting as a catalyst for change. Its operating expenditures are funded mainly by a budgetary lapsing authority, and to a lesser extent, from cost recovery and cost sharing for specific activities. Employee benefits are authorized by statutory authorities.

### 2. Significant accounting policies

The Statement of Operations has been prepared using the following accounting policies:

#### (a) Expenditure recognition

All expenditures are recorded on the accrual basis with the exception of vacation pay and compensatory time-off which are 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.

#### (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 expenditures in the year they are made and they represent the total pension obligation of the Round Table under the Plan.

# National Round Table on the Environment and the Economy—Continued

## NOTES TO THE STATEMENT OF OPERATIONS—Continued

### 3. Parliamentary appropriations

	1999	1998
	\$	\$
Privy Council—Vote 30 .....	3,018,000	3,118,000
Supplementary Vote 30c .....	121,509	167,370
	3,139,509	3,285,370
Lapsed .....	86,327	27,674
	3,053,182	3,257,696
Statutory contributions to employee benefit plans .....	237,000	192,000
Spending of revenues from the sale of publications in accordance with section 29.1(1) of the <i>FAA</i> .....	16,035	13,368
Spending of proceeds from the disposal of surplus Crown assets .....	291	1,625
Total use of appropriations .....	3,306,508	3,464,689
Add:		
Services provided without charge by other government departments .....	190,500	166,482
Conference fees received from other government departments .....	25,100	
Less: non-tax revenues .....	16,641	25,776
Net cost of operations .....	3,505,467	3,605,395

### 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.

	1999	1998
	\$	\$
Balance at beginning of year .....	246,199	43,957
Receipts .....	304,225	666,755
	550,424	710,712
Expenses .....	529,359	464,513
Balance at end of year .....	21,065	246,199

### 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 50 percent commission fee on the sale price of each publication sold. Inventory of publications intended for sale is valued at net realizable value.

	1999	1998
	\$	\$
Inventory at beginning of year .....	251,366	140,243
Add: new publications produced .....	60,446	163,162
Less: sales .....	16,035	13,368
written-off .....	37,665	
adjustments .....	11,128	38,671
Inventory at end of year .....	246,984	251,366

### 6. Capital assets and accumulated amortization

Internal controls are maintained to safeguard capital assets. The following supplemental information reflects historical cost and amortization if the assets were amortized on a straight-line basis over their useful lives of five years.

Capital assets at cost	March 31, 1998	Acquisitions	Disposal	March 31, 1999
	\$	\$	\$	\$
Informatics equipment .....	229,986	27,434		257,420
Office furniture and equipment .....	112,693	18,187	1,401	129,479
	342,679	45,621	1,401	386,899
Accumulated amortization	March 31, 1998	Amortizations	Disposal	March 31, 1999
	\$	\$	\$	\$
Informatics equipment .....	136,335	36,368		172,703
Office furniture and equipment .....	28,707	23,515	1,401	50,821
	165,042	59,883	1,401	223,524

## 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:

	1999	1998
	\$	\$
(a) Accounts payable and accrued charges		
Accounts payable .....	274,074	407,459
Accrued salaries .....	13,058	37,907
	<u>287,132</u>	<u>445,366</u>
(b) Other liabilities		
Accrued vacation pay .....	45,579	44,889
Compensatory time-off .....	6,658	
	<u>52,237</u>	<u>44,889</u>

#### 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 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, the 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 11, 1999

# 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, 1999. 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, 1999 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 11, 1999

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

	1999	1998
<b>Expenditures</b>		
Grants and scholarships		
Research grants.....	286,352	250,101
Research partnerships.....	122,678	110,760
Training scholarships and fellowships.....	67,081	54,139
General support.....	1,875	2,984
	<u>477,986</u>	<u>417,984</u>
<b>Operations</b>		
Salaries and employee benefits.....	12,051	10,313
Employee termination benefits.....	163	190
Professional and special services.....	2,990	3,432
Transportation and communications.....	2,592	2,099
Rentals.....	1,401	1,271
Information.....	1,184	829
Acquisition of furniture and equipment.....	991	401
Utilities, materials and supplies.....	622	387
Repair and maintenance.....	407	228
	<u>22,401</u>	<u>19,150</u>
	500,387	437,134
<b>Non-tax revenues</b>		
Refunds of previous years' expenditures and other.....	115	386
<b>Net cost of operations (Note 4).....</b>	<u>500,272</u>	<u>436,748</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 and operating 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 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 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 expenditures.

#### (d) Refunds of previous years' expenditures and other

Refunds of previous years' expenditures and other are recorded as revenues 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 cash 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 and administrative expenditures has been revised. These expenditures are now grouped under operating expenditures and the total is not affected.

The classification of grants and scholarships and operating expenditures has been revised in order to better reflect their nature.

### 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:

	1999	1998
	(in thousands of dollars)	
Industry Canada		
Grants and scholarships		
Main Estimates		
Vote 90 .....	404,790	417,164
Add:		
Supplementary Estimates		
(A) .....	71,000	
Supplementary Estimates		
(B) .....	1,196	820
Supplementary Estimates		
(C) .....	1,000	
Grants and scholarships expenditures .....	477,986	417,984
Operating expenditures		
Main Estimates		
Vote 85 .....	15,992	15,205
Add:		
Supplementary Estimates		
(A) .....		780
Supplementary Estimates		
(B) .....	2,281	363
Supplementary Estimates		
(C) .....	784	
Less:		
Operating lapse .....	519	371
Operating expenditures .....	18,538	15,977
Statutory contributions to employee benefit plans .....	1,968	1,486
Total use of appropriations .....	498,492	435,447
Add: services provided without charge by other government departments .....	1,895	1,687
Less: non-tax revenues .....	115	386
Net cost of operations .....	500,272	436,748



## 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

- a) Grants, scholarships and other expenditures administered and disbursed by the Council on behalf of government departments and agencies and organizations outside the Government, which are not included in the Statement of Operations, amounted to \$11,501,000 (\$9,661,000 in 1998). Most of these disbursements are made by the Council from funds entrusted to it by government departments and agencies.
- b) As of March 31, the Council held grant and scholarship funds in trust for two organizations (NATO and Atomic Energy of Canada Limited). The operations of these funds, which are not included in the Statement of Operations, were as follows:

	1999	1998
	(in thousands of dollars)	
Balance, beginning of year .....	984	1,044
Add:		
Funds received .....	659	662
Interest received .....	51	47
	1,694	1,753
Less: disbursements .....	409	769
Balance, end of year, represented by deposit in the Consolidated Revenue Fund, in the name of the Council .....	1,285	984

#### 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, 1999 are payable as follows:

	(in thousands of dollars)
2000 .....	423,674
2001 .....	296,722
Subsequent years .....	262,957
	983,353

#### 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 the Council's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Council, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

## 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 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 11, 1999

# 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, 1999. 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, 1999 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 11, 1999

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

	1999	1998
<b>Expenditures</b>		
Grants and fellowships		
Research grant . . . . .	42,911	42,213
Research training . . . . .	31,493	27,693
Strategic . . . . .	12,325	12,541
Research communications . . . . .	5,860	4,705
	<u>92,589</u>	<u>87,152</u>
<b>Operations</b>		
Salaries and employee benefits . . . . .	6,738	5,515
Employee termination benefits . . . . .	157	141
Professional and special services . . . . .	1,409	807
Rentals . . . . .	1,263	1,235
Transportation and communications . . . . .	819	561
Acquisition of furniture and equipment . . . . .	576	436
Information . . . . .	251	178
Utilities, material and supplies . . . . .	203	123
Repair and maintenance . . . . .	91	85
	<u>11,507</u>	<u>9,081</u>
	<u>104,096</u>	<u>96,233</u>
<b>Non-tax revenues</b>		
Refunds of previous years' expenditures and other . . . . .	(802)	(242)
<b>Net cost of operations (Note 4) . . . . .</b>	<u>103,294</u>	<u>95,991</u>

The accompanying notes are an integral part of this financial 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 and operating 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 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 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 expenditures.

#### (d) Refunds of previous years' expenditures and other

Refunds of previous years' expenditures and other are recorded as revenues 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 cash 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 and administrative expenditures has been revised. These expenditures are now grouped under operating expenditures and the total is not affected.

The classification of operating expenditures has been revised in order to better reflect their nature.

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.

### 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:

	1999	1998
	(in thousands of dollars)	
Industry Canada		
Grants and fellowships		
Main Estimates Vote 100 .....	84,201	87,152
Add:		
Supplementary Estimates (A) .....	8,300	
Supplementary Estimates (B) .....	3,817	
Less:		
Supplementary Estimates (C) .....	437	
Grants and fellowships lapse .....	3,292	
Grants and fellowships expenditures .....	92,589	87,152
Operating expenditures		
Main Estimates Vote 95 .....	6,409	6,512
Add:		
Supplementary Estimates (A) .....	625	
Supplementary Estimates (B) .....	1,557	357
Supplementary Estimates (C) .....	437	
Less:		
Operating lapse .....	83	59
Operating expenditures .....	8,945	6,810
Statutory contributions to employee benefit plans .....	963	758
Total use of appropriations .....	102,497	94,720
Add: services provided without charge by other government departments .....	1,599	1,513
Less: non-tax revenues .....	802	242
Net cost of operations .....	103,294	95,991

## Social Sciences and Humanities Research Council—Concluded

### NOTES TO THE STATEMENT OF OPERATIONS—Concluded

#### 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 received 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:

	1999	1998
	(in thousands of dollars)	
Balance, beginning of year . . . . .	250	257
Add: interest received . . . . .	11	8
Less: fellowships paid . . . . .		15
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council . . . . .	261	250

##### (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:

	1999	1998
	(in thousands of dollars)	
Balance, beginning of year . . . . .	230	24
Add: donations and interest received . . .	15	226
Less: fellowships paid . . . . .	5	20
Balance, end of year, represented by deposits in the Consolidated Revenue Fund, in the name of the Council . . . . .	240	230

#### 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, 1999 are payable as follows:

	(in thousands of dollars)
2000 . . . . .	82,089
2001 . . . . .	57,313
Subsequent years . . . . .	28,457
	167,859

#### 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 the Council's ability to conduct normal business operations. It is not possible to be certain that all aspects of the Year 2000 Issue affecting the Council's, including those related to the efforts of customers, suppliers, or other third parties, will be fully resolved.

# SECTION 3

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## **Supplementary Information Required by the *Financial Administration Act***

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## 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*
	\$
<b>FINANCIAL ADMINISTRATION ACT (SECTION 23)—</b>	
Justice—	
Department .....	3,783,709
National Defence .....	22,869,715
National Revenue .....	1,608,534,933
	<i>1,635,188,357</i>
<b>CUSTOMS TARIFF (SECTION 76)—</b>	
National Revenue .....	4,900,540
<b>CUSTOMS TARIFF (SECTION 79)—</b>	
National Revenue .....	264,968
<b>CUSTOMS TARIFF (SECTION 115)—</b>	
National Revenue .....	119,282,414
<b>CUSTOMS TARIFF (SECTION 133)—</b>	
National Revenue .....	3,651
<b>Total .....</b>	<b>1,759,639,930</b>

\* For details, see following statement called "Details of remissions of taxes, fees, penalties and other debts".

## DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<b>PURSUANT TO SECTION 23 OF THE FAA</b>			
<b>JUSTICE</b>			
<b>Department</b>			
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 .....	3,783,709	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) .....	50,442
		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) .....	12,615,745
		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 .....	49,644,842
<b>NATIONAL DEFENCE</b>			
PC 1998-1808, October 8, 1998, approval by the Governor in Council granting the remission of debt owed since 1959 by certain provinces and territories for humanitarian and disaster assistance provided by the Department of National Defence (DND) and the Canadian Forces (CF) .....	22,869,715	PC 1976-325, February 17, 1976, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof .....	3,100
		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 .....	70,742
<b>NATIONAL REVENUE</b>			
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 .....	6,727	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 .....	45,802,987
PC 1967-489, March 16, 1967, remission of Customs duties on buses, parts and accessories and parts thereof for use in the manufacture of bodies for buses .....	5,406,381	PC 1976-1314, June 1, 1976, remission of Customs duties and excise taxes on Canadian exposed and processed film and recorded video tape .....	14,220
PC 1969-1224, June 17, 1969, remission of Customs duties and excise taxes in respect of certain goods used for the NATO Infrastructure Project .....	75	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 .....	601,750
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 .....	332,462	PC 1976-2984, December 2, 1976, remission of Customs duties and excise taxes on samples of negligible value .....	763,036
PC 1972-215, February 10, 1972, remission of Customs duties on off-highway vehicles, parts and accessories and parts thereof .....	541,980	PC 1977-297, February 10, 1977, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof .....	10
PC 1973-2529, August 21, 1973, remission of Customs duties and excise taxes on goods for use in cases of emergency .....	1,955	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 .....	516,834
PC 1974-2522, November 19, 1974, remission of Customs duties and excise tax on certain kinds of advertising material .....	811	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 .....	15,594
PC 1975-885, April 22, 1975, remission of Customs duties, sales tax and excise tax on gifts, received by the Prime Minister, Ministers and Members of Parliament on official visits to other countries or presented by visiting foreign donors in Canada .....	3,014	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 .....	67,312,980

**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 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.....	15,208,386	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.....	206,970
PC 1983-1439, May 12, 1983, remission of Customs duties and sales tax on buses, parts and accessories and parts thereof of A. Girardin Inc.....	6,168	PC 1987-1135, June 4, 1987, Domestic Spirits Destroyed Remission Order, grants remission of excise duty on domestic spirits unfit for human consumption.....	395,341
PC 1983-1499, May 19, 1983, remission of Customs duties and sales tax on automobiles of Volkswagen Canada Limited.....	1,750,917	PC 1987-1600, July 30, 1987, remission of Customs duties on buses, parts and accessories and parts thereof of Les Entreprises Michel Corbeil Incorporated.....	232
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.....	434,223,282	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.....	36
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.....	681,511	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.....	722
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.....	657,520	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.....	3,567
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.....	804	PC 1988-1203, June 17, 1988, remission of Customs duties on pasta.....	3,043
PC 1985-277, January 31, 1985, remission of Customs duties and sales tax on computer carrier media.....	2,388,204	PC 1988-2899, December 30, 1988, remission of Customs duties on vehicles of Honda of Canada Mfg. Inc. and parts thereof.....	160,500
PC 1985-813, March 14, 1985, remission of Customs duties on automobiles of Mercedes-Benz of Canada Incorporated.....	1,166,616	PC 1988-2901, December 30, 1988, remission of Customs duties in respect of vehicles of Toyota Canada Inc. and parts thereof.....	3,300,000
PC 1985-1757, May 30, 1985, remission of Customs duties and sales tax on goods imported for the Canadian Patrol Frigate Project.....	12,018	PC 1988-2902, December 30, 1988, remission of Customs duties on vehicles of Honda and parts thereof.....	279,500
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.....	136,071	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.....	396
PC 1985-2954, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods imported by mail.....	146	PC 1988-2910, December 30, 1988, remission of Customs duties on vehicles, parts and accessories and parts thereof of CAMI Automotive Inc.....	34,554,450
PC 1985-2955, October 3, 1985, remission of Customs duties, sales and excise taxes on certain goods transported into Canada by courier services.....	69,296	PC 1988-2915, December 30, 1988, remission of Customs duties on specified commercial vehicles, parts and accessories and parts thereof of Dynamic Fiber Ltd.....	1,281
PC 1987-443, March 12, 1987, remission of Customs duties and sales tax on certain computer parts and semiconductors.....	224,749	PC 1988-2918, December 30, 1988, remission of Customs duties on buses, parts and accessories and parts thereof of NovaBus Corporation.....	81,437
		PC 1988-2920, December 30, 1988, remission of Customs duties on automobiles, parts and accessories and parts thereof of Intermeccanica International Inc.....	728

**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 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. ....	377	PC 1992-2415, November 26, 1992, remission of Customs duties on defence supplies .....	4,370,030
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. ....	1,365	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 .....	3,043,587
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. ....	2,221	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 .....	215,726
PC 1989-740, April 28, 1989, remission of income tax, penalties and interest payable by status of Indian for taxation years before 1988 .....	849	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 Indian bands of Saskatchewan that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band .....	2,642,965
PC 1990-2848, December 21, 1990, remission of Customs duties, including the goods and services tax on goods for use in joint Canada-United States Government projects. ....	77,107	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 .....	267
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. ....	34,609	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 officer or employment, where the office or employment was held continuously since before 1994 .....	4,394
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 .....	907,160,127	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. ....	623,447
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian 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 certain Indian settlements that are not yet designated as reserves. ....	2,414,214		
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 .....	18,079		
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the Excise Tax Act) Remission Order, grants a remission of the goods and services tax paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces. ....	6,999,069		

**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 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 .....	84,650	PC 1998-965, June 4, 1998, Robert Alarie Remission order, remits an amount of a GST new housing rebate in respect of the construction of a residence .....	4,538
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 .....	7,569	PC 1998-1291, July 14, 1998, remission of income tax and all relevant interest, payable by certain taxpayers for the 1995 and 1996 taxation years .....	43,053
PC 1997-610, April 15, 1997, remission order providing tax relief to the ex-Singer employees who received a lump-sum payment payment as part of a court settlement which maintained their rights to the excess assets of the pension plan that they contributed to until it was terminated in 1986 .....	4,198	PC 1988-2092, November 26, 1998, remission of income tax and all relevant interest and penalties, payable by certain taxpayers for the 1991 to the 1997 taxation years .....	283,256
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 settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba) .....	1,101,320	PC 1999-234, February 18, 1999, remission of income tax and relevant interest, payable by certain taxpayers for the 1976, 1980, 1995 and 1997 taxation years .....	15,479
PC 1997-2037, December 29, 1997, remission of Customs duties under section 21 of the Customs Tariff and Taxes under Division III of Part IX and any other Part of the Excise Tax Act on goods donated by a non-resident to religious, charitable or educational institutions in Canada .....	1,281	Total .....	1,608,534,933
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 .....	4,665	<b>PURSUANT TO SECTION 76 OF THE CUSTOMS TARIFF</b>	
PC 1998-396, March 19, 1998, amended the Income earned in Quebec Income Tax Remission Order, 1988, made by Orders in Council PC 1989-1204 of June 22, 1989, and PC 1994-567 of April 14, 1994, extending the application of sections 3 to 6 of the Order to the 1994, 1995 and 1996 taxation years .....	119,839	<b>NATIONAL REVENUE</b>	
PC 1998-913, May 28, 1998, Cardinal Nannies and Companions Inc. Remission Order, remits an amount of GST otherwise payable for certain services that the company failed to remit as a result of of incorrect advice by departmental officials .....	37,074	Remissions of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:	
		DRA 1988-9, June 3, 1988 .....	20,316
		DRA 1990-1, January 23, 1990 .....	11,428
		DRA 1990-10, June 7, 1990 .....	7,782
		DRA 1993-4, April 15, 1993 .....	1,467
		DRA 1993-6, May 21, 1993 .....	1,610
		DRA 1993-7, June 15, 1993 .....	3,337
		DRA 1993-9, September 13, 1993 .....	1,022
		DRA 1993-12, September 29, 1993 .....	1,781
		DRA 1993-13, October 19, 1993 .....	49,248
		DRA 1993-17, December 29, 1993 .....	1,157
		DRA 1994-6, May 9, 1994 .....	19,866
		DRA 1994-8, June 15, 1994 .....	3,868
		DRA 1994-9, July 11, 1994 .....	6,213
		DRA 1994-11, August 9, 1994 .....	6,688
		DRA 1994-12, September 13, 1994 .....	9,712
		DRA 1994-13, October 5, 1994 .....	2,400
		DRA 1994-15, November 9, 1994 .....	1,414
		DRA 1994-16, December 6, 1994 .....	1,971
		DRA 1995-1, February 9, 1995 .....	33,444
		DRA 1995-2, February 9, 1995 .....	26,355
		DRA 1995-3, March 17, 1995 .....	4,940
		DRA 1995-4, March 14, 1995 .....	3,966
		DRA 1995-6, April 25, 1995 .....	1,306
		DRA 1995-7, May 16, 1995 .....	1,184
		DRA 1995-10, July 18, 1995 .....	7,041
		DRA 1995-11, August 8, 1995 .....	8,158
		DRA 1995-15, October 31, 1995 .....	22,209
		DRA 1996-1, January 16, 1996 .....	2,188
		DRA 1996-3, March 12, 1996 .....	8,679
		DRA 1996-4, April 16, 1996 .....	48,916
		DRA 1996-5, May 14, 1996 .....	1,195
		DRA 1996-7, July 16, 1996 .....	3,532
		DRA 1996-8, August 20, 1996 .....	4,684
		DRA 1996-9, September 17, 1996 .....	17,386
		DRA 1996-10, October 15, 1996 .....	8,706
		DRA 1996-11, November 19, 1996 .....	7,215

**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
	\$		\$
DRA 1996-12, December 17, 1996 .....	32,696	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 .....	445,479
DRA 1997-1, February 26, 1997 .....	11,598	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 .....	1,803,550
DRA 1997-2, March 27, 1997 .....	46,050	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 .....	25,463
DRA 1997-4, May 29, 1997 .....	28,916	PC 1993-1212, June 8, 1993, remission of Customs duties on certain designers' samples of apparel .....	3,844
DRA 1997-5, July 22, 1997 .....	78,821	PC 1993-1664, August 5, 1993, remission of Customs duties on beer originating in the United States .....	949
DRA 1997-6, July 29, 1997 .....	44,279	PC 1993-1678, August 26, 1993, remission of Customs duties on certain products .....	273
DRA 1997-7, August 27, 1997 .....	271,532	PC 1993-2191, December 29, 1993, remission of duties on local area network apparatus .....	104,854
DRA 1997-8, October 21, 1997 .....	197,469	PC 1994-2103, December 14, 1994, remission of Customs duties on manufactured tobacco imported into Canada for further manufacture ...	15,545,795
DRA 1997-9, November 18, 1997 .....	115,841	PC 1995-132, January 31, 1995, remission of duties on certain goods imported into Canada by scientific or exploratory expeditions .....	86,974
DRA 1997-10, January 22, 1998 .....	273,855	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 .....	527,217
DRA 1997-11, February 13, 1998 .....	227,070	PC 1996-1089, July 10, 1996, remission of Customs duties on certain knitting yarns .....	20,675
DRA 1998-1, March 24, 1998 .....	362,211	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 .....	14,685,734
DRA 1998-2, March 24, 1998 .....	426,209	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 .....	45,838,840
DRA 1998-3, April 24, 1998 .....	255,908	PC 1997-1300, September 17, 1997, remission of Customs duties on textured polyester filament yarn imported for weaving broadwoven fabric .....	90,733
DRA 1998-4, June 1, 1998 .....	116,350		
DRA 1998-5, June 25, 1998 .....	118,094		
DRA 1998-6, August 13, 1998 .....	30,351		
DRA 1998-7, August 31, 1998 .....	624,916		
DRA 1998-8, September 24, 1998 .....	310,985		
DRA 1998-9, October 26, 1998 .....	130,440		
DRA 1998-10, November 18, 1998 .....	216,595		
DRA 1998-11, December 8, 1998 .....	170,180		
DRA 1998-12, January 14, 1999 .....	345,071		
DRA 1999-1, February 9, 1999 .....	102,719		
Total .....	4,900,540		
<b>PURSUANT TO SECTION 79 OF THE CUSTOMS TARIFF</b>			
<b>NATIONAL REVENUE</b>			
Remissions of Customs duties under the Automotive Assistance Program for machines and parts thereof not available from production in Canada:			
PC 1996-0F12, January 15, 1997 .....	4		
PC 1997-0F07, August 27, 1997 .....	151		
PC 1997-0F09, November 18, 1997 .....	22		
PC 1998-0F03, April 24, 1998 .....	307		
PC 1998-0F06, August 13, 1998 .....	149,324		
PC 1998-0F07, August 31, 1998 .....	115,160		
Total .....	264,968		
<b>PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF</b>			
<b>NATIONAL REVENUE</b>			
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 .....	1,059,866		
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 .....	124,743		

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 7**

DETAILS OF REMISSIONS OF TAXES, FEES, PENALTIES AND OTHER DEBTS — *Concluded*

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1997-1668, November 20, 1997, remission of Customs duties on textile products imported into Canada by Les Collections Shan Inc. ....	88,132	PC 1998-906, May 28, 1998, remission of Customs duties on the 1/120th basis for the temporary importation of the crane vessel "S7000" during the period beginning on March 1, 1998, and ending on December 31, 1999 .....	3,502,406
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. ....	9,215,184	PC 1998-1118, June 18, 1998, remission of Customs duties to Alpine Joe Sportswear on specified fabrics imported during the period beginning of January 1, 1997 and ending on December 31, 2002 .....	8,443
PC 1997-2002, December 29, 1997, remission of a portion of the Customs duties and Excise taxes on imports of certain woollen fabrics .....	155,478	PC 1998-1142, June 18, 1998, remission of Customs duties on fish meal imported into Canada during the period beginning June 6, 1991 and ending on June 30, 2000 .....	2,158,455
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. ....	762,322	PC 1998-1266, July 15, 1998, remission of Customs duties on fresh fruit and vegetables imported for processing .....	14,810
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. ....	2,711,831	PC 1998-1456, August 26, 1998, remission of Customs duties on apparel, fabric and made-up goods and spun yarn from Mexico or the United States. ....	1,175
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. ....	18,447,733	PC 1998-1457, August 26, 1998, remission of Customs duties on potatoes imported for use in the manufacture of potato chips. ....	13,901
PC 1998-281, February 26, 1998, remission of Customs duties on dehydrated garlic for use in manufacturing, and chewing gum containing nicotine. ....	235,880	Total .....	119,282,414
PC 1998-393, March 19, 1998, remission of Customs duties on certain television receivers .....	71,857		
PC 1998-904, May 28, 1998, remission of Customs duties under the Customs Tariff on specified fabrics .....	33,709		
PC 1998-905, May 28, 1998, remission of Customs duties on cathode blocks for use in the manufacture of aluminum .....	1,496,109		

**PURSUANT TO SECTION 133 OF THE CUSTOMS TARIFF****NATIONAL REVENUE**

Remission of Customs duties under the Machinery Program for machines and parts thereof not available from production in Canada:

PC 1985-1161, April 4, 1985. ....	3,651
Total .....	3,651



## 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, through 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 accountable advances or overpayment of salaries, wages, or employment related allowances.
  - (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 arising from accountable advances or overpayment of salaries, wages or employment-related allowances.
- (iii) Governor in Council and Parliamentary authority—
  - (a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.
  - (b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of 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 amount to be written off must be authorized by Parliament as a budgetary expenditure in an Appropriation Act or some other Act.

The following codes are used:

### Code

A	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 <sup>(1)</sup>	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	455	112,143						455	112,143
CITIZENSHIP AND IMMIGRATION										
Department. . . . .	A/D	618	1,030,604						618	1,030,604
Transportation and assistance loans . . .	E					2c	4,059	3,650,951	4,059	3,650,951
ENVIRONMENT										
Department. . . . .	A	21	7,304						21	7,304
FISHERIES AND OCEANS. . . . .	A/D	589	510,158	74	726				663	510,884
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department. . . . .	A	27	116,644						27	116,644
Canadian International Development Agency . . . . .	A	10	1,015,320						10	1,015,320
International development assistance—Loans . . . . .	F					21c	4	24,256,992	4	24,256,992
HEALTH										
Department. . . . .	A	11	5,246						11	5,246
HUMAN RESOURCES DEVELOPMENT										
Department. . . . .	A	71,393	225,888,994						71,393	225,888,994
Canadian Centre for Occupational Health and Safety . . . . .	A	13	6,814						13	6,814
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT										
Department. . . . .	A	10	200,307	9	106,768				19	307,075
Indian Economic Development Fund—Loans . . . . .	E					8c	8	85,937	8	85,937
Indian Housing Assistance Fund—Loans . . . . .	E					8c	1	12,000	1	12,000
Native claimants—Loans . . . . .	F					6b,7c	5	291,209	5	291,209
INDUSTRY										
Department. . . . .	A	61	18,109,663						61	18,109,663
Atlantic Canada Opportunities Agency . .	A	126	56,104,343						126	56,104,343
Economic Development Agency of Canada for the Regions of Quebec. . . .	A	34	6,022,903						34	6,022,903
National Research Council of Canada . .	A	72	88,714						72	88,714
Natural Sciences and Engineering Research Council. . . . .	A	1	2,066						1	2,066
Statistics Canada . . . . .	A	54	64,572						54	64,572
JUSTICE										
Department. . . . .	C					*	23,842	3,783,709	23,842	3,783,709
Supreme Court of Canada . . . . .	A	2	40						2	40
NATIONAL DEFENCE . . . . .	A/C	142	482,587			*	50	22,869,715	192	23,352,302
NATIONAL REVENUE . . . . .	A	186,753	378,180,173	262	248,991,214				187,015	627,171,387
NATURAL RESOURCES										
Department. . . . .	A/D	585	2,000,545						585	2,000,545
Geomatics Canada Revolving Fund . . . . .	A/D	303	3,073						303	3,073

DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Continued*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
	Code <sup>(1)</sup>	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
<b>PRIVY COUNCIL</b>										
Canadian Intergovernmental Conference Secretariat. . . . .	A	1	1,821						1	1,821
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>										
Department. . . . .	A	81	311,261	6	352,539				87	663,800
Optional Services Revolving fund . . . . .	A	42	7,681						42	7,681
<b>SOLICITOR GENERAL</b>										
Canadian Security Intelligence Service . . . . .	D	8	14						8	14
Correctional Service—CORCAN Revolving Fund . . . . .	A	209	49,565						209	49,565
Royal Canadian Mounted Police . . . . .	A	14	43,670						14	43,670
<b>TRANSPORT</b>										
Department. . . . .	A	359	110,702						359	110,702
<b>VETERANS AFFAIRS . . . . .</b>										
	A	181	300,306						181	300,306
		262,175	690,777,233	351	249,451,247		27,969	54,950,513	290,495	995,178,993
<b>BANKRUPTCY AND INSOLVENCY ACT—</b>										
<b>FISHERIES AND OCEANS. . . . .</b>	A	4	27,988						4	27,988
<b>NATIONAL REVENUE . . . . .</b>	A	32,070	256,243,691						32,070	256,243,691
<b>TRANSPORT . . . . .</b>	A	15	44,437						15	44,437
		32,089	256,316,116						32,089	256,316,116
<b>CANADA GRAINS ACT—</b>										
<b>AGRICULTURE AND AGRI-FOOD</b>										
Department—Canadian Grain Commission Revolving Fund . . . . .	A/B	8	15,371						8	15,371
<b>CUSTOMS ACT—</b>										
<b>NATIONAL REVENUE <sup>(2)</sup> . . . . .</b>	B	179	866,870						179	866,870
<b>EMPLOYMENT INSURANCE ACT—</b>										
<b>HUMAN RESOURCES DEVELOPMENT</b>										
Department. . . . .	A	48,328	51,580,362						48,328	51,580,362
<b>EXCISE TAX ACT—</b>										
<b>NATIONAL REVENUE <sup>(2)</sup> . . . . .</b>	B	7,187	18,317,788						7,187	18,317,788
<b>INCOME TAX ACT—</b>										
<b>NATIONAL REVENUE <sup>(2)</sup> . . . . .</b>	B	24,432	46,877,758						24,432	46,877,758
<b>OLD AGE SECURITY ACT—</b>										
<b>HUMAN RESOURCES DEVELOPMENT</b>										
Department. . . . .	B	870	2,544,594						870	2,544,594
<b>WAR VETERANS ALLOWANCE ACT—</b>										
<b>VETERANS AFFAIRS . . . . .</b>	B	600	755,798						600	755,798

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 11**



DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN—*Concluded*

		Ministerial approval		Treasury Board approval		Governor in Council and Parliamentary authority		Total		
	Code <sup>(1)</sup>	Number	Amount	Number	Amount	Vote number or Act	Number	Amount	Number	Amount
			\$		\$			\$		\$
OTHER—										
SOLICITOR GENERAL										
Correctional Service—										
Parolee loans <sup>(3)</sup> . . . . .	E	210	6,828						210	6,828
		376,078	1,068,058,718	351	249,451,247		27,969	54,950,513	404,398	1,372,460,478
SUMMARY—										
Write-offs . . . . .	A/E	341,572	998,686,624	277	249,450,521		4,068	3,748,888	345,917	1,251,886,033
Remissions (Section 23 of the FAA) . . . . .	C						23,892	26,653,424	23,892	26,653,424
Forgiveness . . . . .	B/F	33,269	69,367,320				9	24,548,201	33,278	93,915,521
Waivers . . . . .	D	1,237	4,774	74	726				1,311	5,500
		376,078	1,068,058,718	351	249,451,247		27,969	54,950,513	404,398	1,372,460,478

\* 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 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, 1999		Advances settled in April 1999		Advances outstanding as at April 30, 1999	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department .....	768	515,259	692	434,818	76	80,441
<b>CANADIAN HERITAGE</b>						
Department .....	246	186,447	164	150,873	82	35,574
Canadian Radio-television and Telecommunications Commission .....	30	21,782	30	21,782		
National Archives of Canada .....	48	19,162	18	10,862	30	8,300
National Film Board .....	161	53,396	25	18,831	136	34,565
National Library .....	17	17,015	10	14,000	7	3,015
Public Service Commission .....	76	88,996	73	87,899	3	1,097
Status of Women—Office of the Co-ordinator .....	32	47,014	32	47,014		
	610	433,812	352	351,261	258	82,551
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	498	441,417	460	375,308	38	66,109
Immigration and Refugee Board of Canada .....	67	42,426	67	42,426		
	565	483,843	527	417,734	38	66,109
<b>ENVIRONMENT</b>						
Department .....	330	282,832	208	166,548	122	116,284
Canadian Environmental Assessment Agency .....	2	1,500	2	1,500		
	332	284,332	210	168,048	122	116,284
<b>FINANCE</b>						
Department .....	80	139,785	75	139,150	5	635
Auditor General .....	135	182,789	135	182,789		
Canadian International Trade Tribunal .....	5	2,200	5	2,200		
	220	324,774	215	324,139	5	635
<b>FISHERIES AND OCEANS</b> .....	354	412,275	185	240,453	169	171,822
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	2,216	6,861,298	2,115	6,776,901	101	84,397
Canadian International Development Agency .....	269	600,834	266	588,130	3	12,704
International Joint Commission .....	8	7,511	8	7,511		
	2,493	7,469,643	2,389	7,372,542	104	97,101
<b>GOVERNOR GENERAL</b> .....	16	67,840	16	67,840		
<b>HEALTH</b>						
Department .....	495	223,046	441	189,592	54	33,454
Medical Research Council .....	21	85,500	21	85,500		
Patented Medicine Prices Review Board .....	1	500	1	500		
	517	309,046	463	275,592	54	33,454
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department .....	1,641	1,528,532	1,369	1,401,489	272	127,043
Canada Industrial Relations Board <sup>(1)</sup> .....	16	16,411	14	14,104	2	2,307
Canadian Artists and Producers Professional Relations Tribunal .....	1	800	1	800		
	1,658	1,545,743	1,384	1,416,393	274	129,350
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	308	1,067,356	189	925,014	119	142,342
Canadian Polar Commission .....	1	803	1	803		
	309	1,068,159	190	925,817	119	142,342

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3.13**

ACCOUNTABLE ADVANCES — *Continued*

Department and agency	Advances outstanding as at March 31, 1999		Advances settled in April 1999		Advances outstanding as at April 30, 1999	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>INDUSTRY</b>						
Department .....	539	419,922	521	400,171	18	19,751
Atlantic Canada Opportunities Agency .....	3	1,050	3	1,050		
Canadian Space Agency .....	172	240,770	39	81,590	133	159,180
Competition Tribunal .....	1	500	1	500		
Economic Development Agency of Canada for the Regions of Quebec .....	46	17,595	6	2,800	40	14,795
National Research Council of Canada .....	78	122,131	78	122,131		
Natural Sciences and Engineering Research Council .....	1	5,000			1	5,000
Social Sciences and Humanities Research Council .....	2	3,600			2	3,600
Statistics Canada .....	355	325,368	355	325,368		
Western Economic Diversification .....	46	18,929	45	18,873	1	56
	1,243	1,154,865	1,048	952,483	195	202,382
<b>JUSTICE</b>						
Department .....	153	567,961	141	544,155	12	23,806
Canadian Human Rights Commission .....	9	3,225	9	3,225		
Canadian Human Rights Tribunal <sup>(2)</sup> .....	2	1,300	2	1,300		
Commissioner for Federal Judicial Affairs .....	51	306,813	27	175,804	24	131,009
Federal Court of Canada .....	56	26,556	56	26,556		
Law Commission of Canada .....	1	1,000	1	1,000		
Offices of the Information and Privacy Commissioners of Canada .....	3	1,150	3	1,150		
Tax Court of Canada .....	9	950	9	950		
	284	908,955	248	754,140	36	154,815
<b>NATIONAL DEFENCE</b> .....	15,057	30,409,241	5,989	10,770,852	9,068	19,638,389
<b>NATIONAL REVENUE</b> .....	2,585	1,878,069	2,544	1,834,136	41	43,933
<b>NATURAL RESOURCES</b>						
Department .....	425	430,655	422	424,534	3	6,121
Atomic Energy Control Board .....	62	47,855	62	47,855		
National Energy Board .....	33	26,458	33	26,458		
	520	504,968	517	498,847	3	6,121
<b>PARLIAMENT</b>						
The Senate .....	18	49,530	18	49,530		
House of Commons .....	32	26,698	32	26,698		
Library of Parliament .....	3	1,075	3	1,075		
	53	77,303	53	77,303		
<b>PRIVY COUNCIL</b>						
Department .....	180	144,772	180	144,772		
Canadian Centre for Management Development .....	7	4,647	7	4,647		
Canadian Intergovernmental Conference Secretariat .....	2	2,369	2	2,369		
Canadian Transportation Accident Investigation and Safety Board .....	20	9,250	2	1,000	18	8,250
Chief Electoral Officer .....	10	23,126	1	723	9	22,403
Commissioner of Official Languages .....	10	1,975			10	1,975
	229	186,139	192	153,511	37	32,628
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department .....	249	335,262	247	334,279	2	983
<b>SOLICITOR GENERAL</b>						
Department .....	35	11,150	35	11,150		
Canadian Security Intelligence Service .....	1	1,200,000	1	1,200,000		
Correctional Service .....	941	546,700	913	524,372	28	22,328
National Parole Board .....	14	7,964	14	7,964		
Royal Canadian Mounted Police .....	1,467	6,098,301	1,467	6,098,301		
	2,458	7,864,115	2,430	7,841,787	28	22,328

ACCOUNTABLE ADVANCES — *Concluded*

Department and agency	Advances outstanding as at March 31, 1999		Advances settled in April 1999		Advances outstanding as at April 30, 1999	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>TRANSPORT</b>						
Department .....	879	938,217	806	867,596	73	70,621
<b>TREASURY BOARD</b> .....	64	61,242	57	59,319	7	1,923
<b>VETERANS AFFAIRS</b> .....	120	265,588	116	260,588	4	5,000
Total .....	31,583	57,498,690	20,870	36,399,478	10,713	21,099,212

<sup>(1)</sup> Formerly Canada Labour Relations Board.<sup>(2)</sup> Formerly Human Rights Tribunal Panel.

## 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 1998-99

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>NATIONAL REVENUE</b>					
Theft of revenues by employee.....	1	6,240		2,500	3,740

# LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1998-99

Brief description of loss	Charged to 1998-99 Vote	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
<b>Department</b>					
Theft of petty cash fund.....	1	50			50
Petty cash shortage (2 cases).....	1	110			110
<b>CANADIAN HERITAGE</b>					
<b>Department</b>					
Cashier shortage.....		44		44	
Misplaced cheque from concessionnaire.....		367		367	
Theft of cash at Belly River Campground.....		3,000		3,000	
Theft of cash at Yoho West Gate.....		2,081	1,159	922	
Theft of cash float at Atlantic Service Centre.....		100		100	
Theft of coinage from shower boxes at Whistler Campground.....		406		406	
Theft of revenue.....		1,483		1,483	
Theft of self-registration fee at Fundy National Park.....		100		100	
Theft of envelopes of daily cash at the Icefields Information Centre (3 cases).....		978		978	
<b>Canadian Radio-television and Telecommunications Commission</b>					
Loss of petty cash.....		260		260	
<b>CITIZENSHIP AND IMMIGRATION</b>					
<b>Department</b>					
Cashier shortage.....	1	7,567		7,567	
Theft of revenues.....	1	1,458		1,458	
Counterfeit money.....	1	433		433	
Invalid credit card payments.....	1	975		975	
<b>ENVIRONMENT</b>					
<b>Department</b>					
Loss of Government MasterCard.....	1	50		50	
Theft of petty cash in the library at the Twin Atria Building.....	1	160		160	
<b>FISHERIES AND OCEANS</b>					
Petty cash shortage on the CCGS Griffon.....	1	3		3	
Theft of petty cash, Sarnia.....	1	978		978	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department</b>					
Loss of mission funds.....		2,190	1,434		756
Theft of mission funds.....		1,982			1,982
Fraudulent travel claim.....		306	306		
Fraudulent claim for salary-related benefits.....		18,084	13,084		5,000
Fraudulent claim for payment by a contractor.....		16,000			16,000
Receipt of counterfeit note.....	1	300		300	
Net cashier shortages/overages.....	1	2,280		2,280	
<b>HEALTH</b>					
<b>Department</b>					
Theft of petty cash.....	1	265		265	
<b>HUMAN RESOURCES DEVELOPMENT</b>					
<b>Department</b>					
Fraudulent claims for benefits:					
Old Age Security.....	(S)	955,473	1,120		954,353
Canada Pension Plan.....	(S)	922,012	13,000		909,012
Employment Insurance Benefits.....	(S)	156,186,404	53,351,596	12,973,732	89,861,076
Unexplained loss of petty cash:					
Theft of petty cash at Hull National headquarters.....	1	175		175	
Theft of petty cash at Woodstock HRCC.....	1	20	20		

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 17**

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Charged to 1998-99 Vote	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
Theft of receipts at Quebec RHQ .....	1	220	220		
Loss of negotiable cheques at Hull Que HRCC .....	5	590			590
Loss of petty cash at Regional headquarters, Quebec .....	1	147		147	
Fraudulent travel expenses claims at Ottawa HRCC .....	1	79,104		79,104	
Loss of receipts, Manitoba region (2 cases) .....	1	35		35	
Theft of change fund at Saskatoon HRCC .....	5	10		10	
Theft of petty cash at Saskatoon HRCC .....	5	154		154	
Cashier shortages, Alberta region. ....	5	125		125	
Cashier shortages at New Westminster BC HRCC. ....	17	120			120
Cashier shortage at Nanaimo BC HRCC .....	17	40		40	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
<b>Department</b>					
Loss of travel advance, NWT region .....		1,800		1,800	
Theft of petty cash, Quebec, Ontario and Yukon regions .....	5	250		250	
Theft of treaty money, Ontario region .....	5	17,393		17,393	
Theft of change float, Yukon region .....		87		87	
Theft of miscellaneous revenue, Yukon region. ....		10		10	
<b>INDUSTRY</b>					
<b>Department</b>					
Theft of petty cash (4 cases) .....		925		800	125
Loss of money—Working capital advance .....		20		20	
Theft of department credit card .....		1,424		1,424	
<b>Atlantic Canada Opportunities Agency</b>					
Theft of petty cash .....		83	83		
Personal use of taxi vouchers (29 cases) .....		746	746		
Unauthorized use of credit cards (72 cases) .....		4,831	4,831		
<b>Copyright Board</b>					
Theft of petty cash .....		144		144	
<b>JUSTICE</b>					
<b>Department</b>					
Loss of petty cash due to theft (2 cases) .....	1	300		300	
Misuse of Government acquisition card (mastercard) .....	1	1,062	1,062		
<b>Canadian Human Rights Commission</b>					
Theft of petty cash .....		150		150	
<b>Supreme Court of Canada</b>					
Theft of money from change machine .....		22			22
<b>NATIONAL DEFENCE</b>					
Fraudulent claims for temporary duty at					
CDLS Washington .....		2,226			2,226
Fraudulent claim for entitlement and allowances					
at CDLS Washington .....		21,540			21,540
Loss in a standing advance at 14 Wing Greenwood. ....		790			790
Loss of funds from a standing advance at 19 Wing Comox .....		949			949
Discrepancy in money held by a cashier					
at 17 Wing Winnipeg .....		1,520			1,520
Theft of revenue from clothing sales at CFB Edmonton .....		278			278
Theft of funds from a standing advance at					
8 Wing Trenton (2 cases) .....		1,452			1,452
Discrepancy in an accountable advance at CFSU Ottawa (3 cases) ..		761			761
Theft of revenue for meal sales at 9 Wing Gander. ....		304	304		
Discrepancy in a cash deposit at CFSU Ottawa .....		50			50
Erroneous payment for goods and services at					
CCSFOR Velika Kladusa. ....		2,171			2,171
Cashier shortages, cause unknown .....	1	5,622	5,622		

**LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE  
OR DISCOVERY IN 1998-99 — *Concluded***

Brief description of loss	Charged to 1998-99 Vote	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>NATIONAL REVENUE</b>					
Cashier shortages in various offices.....	1	8,155		8,155	
Theft of travellers cheques .....	1	800		800	
Loss of petty cash (3 cases).....	1	132		132	
Loss related to salary overpayments .....	1	771		771	
Loss on foreign currency exchange .....	1	275		275	
Advances that cannot be accounted for (3 cases).....	1	600		600	
<b>NATURAL RESOURCES</b>					
<b>Department</b>					
Theft of petty cash .....	1	77		77	
<b>PARLIAMENT</b>					
<b>The Senate</b>					
Theft of petty cash .....		420			420
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
<b>Receiver General—Cheque Redemption Control Directorate</b>					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (9,589 cases) .....		3,103,769 <sup>(1)</sup>	3,040,178	63,591	
Irregular endorsements (255 cases) .....		551,671 <sup>(1)</sup>	547,229	4,442	
Not endorsed (981 cases).....		463,682 <sup>(1)</sup>	391,870	71,812	
Others (883 cases) .....		891,997 <sup>(1)</sup>	826,155	65,842	
Ministerial Bank Accounts—					
Others (3 cases) .....		554	554		
<b>SOLICITOR GENERAL</b>					
<b>Correctional Service</b>					
Loss of inmate money (3 cases) .....		1,703		1,703	
Loss of petty cash .....		125		125	
Theft of petty cash .....		124		124	
<b>Royal Canadian Mounted Police</b>					
Loss of prisoner's personal belongings .....		3,216		3,216	
Theft of money .....		1,002		1,002	
<b>TRANSPORT</b>					
<b>Department</b>					
Use of counterfeit money to pay for an aviation license .....		100		100	
Theft from petty cash .....	1	90		90	
<b>VETERANS AFFAIRS</b>					
Forged or fraudulent endorsement of disability pension cheques cashed following death of payee .....		622	350		272
False or fraudulent claim for War Veterans Allowance benefits (2 cases).....		74,145			74,145
Loss of petty cash (2 cases).....		247	247		
		163,377,826	58,201,170	13,320,886	91,855,770

(S) Statutory authority.

<sup>(1)</sup> Unrecoverable amount from financial institution by the Check Redemption Control Directorate.



## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Theft of computer equipment .....	5,000		5,000	
Theft of CD-Writer.....	400		400	
Theft of Mettler balance .....	2,000		2,000	
Theft of printer laser jet (2 cases) .....	2,730			2,730
Theft of masks (2 cases) .....	360		360	
Damages to stolen vehicles .....	1,000		1,000	
Theft of gas from Government vehicle .....	50			50
Damage to Government vehicles (3 cases) .....	1,838			1,838
Theft of printer, screwdriver kit and garbage bags .....	1,529			1,529
Theft of a server .....	45,000	149	44,851	
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Damage to a Government building as a result of a break-in .....	100		100	
Damage to Government vehicles .....	3,643		3,643	
Damage to a kiosk .....	724		724	
Damage to a staff housing unit as a result of a break-in .....	670		670	
Damage to a toilet building caused by a vehicle .....	4,000		4,000	
Theft of computers .....	20,160		20,160	
Theft of computer equipment .....	24,883	4,383	20,500	
Theft of equipment .....	11,287		11,287	
Theft of a generator .....	1,600		1,600	
Theft of a portable radio .....	1,000		1,000	
Theft of a video camera .....	1,000		1,000	
Theft of safe .....	600		600	
Vandalism to buildings .....	5,423		5,423	
Vandalism to campgrounds .....	100		100	
Vandalism to a coin shower box .....	406		406	
Vandalism to a toilet building .....	4,000		4,000	
<b>National Archives of Canada</b>				
Theft of microcomputers .....	8,500		8,500	
<b>Public Service Commission</b>				
Theft of audio visual equipment .....	450		450	
Theft of EDP equipment .....	22,398		22,398	
Theft of exam material .....	75,000		75,000	
<b>Status of Women—Office of the Co-ordinator</b>				
Theft of laptop .....	1,200		1,200	
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Loss of laptop computers .....	10,000		10,000	
Loss of desktop computer .....	2,500		2,500	
Loss of cellular phone .....	299	200	99	
Loss of monitor .....	300	300		
Loss of computer speakers .....	30		30	
Loss of computer components .....	500		500	
Theft of computer components .....	300			300
Theft of laptop computers .....	5,000		5,000	
<b>Immigration and Refugee Board of Canada</b>				
Theft of laptop computers .....	10,000		10,000	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>ENVIRONMENT</b>				
<b>Department</b>				
Theft of hydrometric equipment . . . . .	3,379		3,379	
Theft of microcomputers and related equipment . . . . .	53,707		50,707	3,000
Theft of electronic equipment . . . . .	6,114		6,114	
Theft of optical equipment . . . . .	2,300		2,300	
Theft of office equipment . . . . .	1,368		1,368	
Theft of tools . . . . .	710		710	
Theft of technical equipment . . . . .	12,632	5,000	7,632	
Vandalism to building . . . . .	400		400	
Vandalism to vehicle . . . . .	650		650	
<b>FINANCE</b>				
<b>Department</b>				
Theft of microcomputers . . . . .	4,000		4,000	
Theft of technical equipment . . . . .	600		600	
<b>Canadian International Trade Tribunal</b>				
Theft of microcomputer . . . . .	4,000			4,000
<b>FISHERIES AND OCEANS</b>				
Theft of computer and computer equipment (72 cases) . . . . .	216,184		216,184	
Theft of cameras and video equipment (10 cases) . . . . .	20,797		20,797	
Theft of vehicle and vehicle parts (6 cases) . . . . .	27,926	20,000	7,926	
Theft of office equipment and supplies (14 cases) . . . . .	14,908		14,908	
Theft of tools and equipment (51 cases) . . . . .	137,723		137,723	
Theft of boats and boating equipment (19 cases) . . . . .	52,950		52,950	
Theft of firearms (2 cases) . . . . .	831		831	
Theft of uniforms (13 cases) . . . . .	1,738		1,738	
Theft of refrigeration equipment (3 cases) . . . . .	4,991		4,991	
Damage to vehicles during a strike . . . . .	5,530		5,530	
Damage to a boat . . . . .	9,835		9,835	
Damage to equipment and supplies (2 cases) . . . . .	1,900		1,900	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Theft of laptop computers (4 cases) . . . . .	11,300		11,300	
Theft of computers (3 cases) . . . . .	7,122		7,122	
Theft of cellular phones (4 cases) . . . . .	2,499		2,499	
Theft of video camera recorder . . . . .	352		352	
<b>International Joint Commission</b>				
Theft of microcomputers . . . . .	10,544		10,544	
<b>HEALTH</b>				
<b>Department</b>				
Theft of computers (3 cases) . . . . .	15,363		2,100	13,263
Theft of cellular phone . . . . .	955			955
<b>Medical Research Council</b>				
Theft of computers (3 cases) . . . . .	8,873	2,902	5,971	
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
<b>NATIONAL HEADQUARTERS</b>				
Theft of cellular phones (4 cases) . . . . .	1,903		1,903	
Theft of laptop computers (4 cases) . . . . .	23,143		23,143	
<b>NOVA SCOTIA</b>				
Theft of video camera . . . . .	890		890	
Theft of laptop computer . . . . .	4,305		4,305	
Slashed tires (4 cases) . . . . .	908		908	
Smashed window and lights (9 cases) . . . . .	2,129		2,129	

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 21**

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>QUEBEC</b>				
Theft of video and television .....	1,200		1,200	
Theft of laptop computers (8 cases) .....	28,923		28,923	
Theft of telephone (2 cases) .....	230		230	
Theft of cellular phones (4 cases) .....	1,200		1,200	
Theft of computers (2 cases) .....	32,600		32,600	
Theft of loudspeakers for Appli-sys kiosk (2 cases) .....	35		35	
Theft of a CD-ROM .....	200		200	
<b>ONTARIO</b>				
Theft of laptop computers .....	33,500		33,500	
Theft of cellular phones .....	1,200		1,200	
Theft of video monitors and convertors .....	1,090		1,090	
Theft of office equipment .....	200		200	
<b>ALBERTA/NORTHWEST TERRITORIES</b>				
Vandalism to Government vehicles .....	900		900	
Vandalism to monitor .....	500		500	
Theft of laptop computers .....	40,400		40,400	
Theft of computer keyboard .....	100		100	
<b>BRITISH COLUMBIA/YUKON</b>				
Vandalism to Government vehicles (2 cases) .....	1,630		1,630	
Damage to glass door entrance .....	400		400	
Theft of network card and modem .....	2,488		2,488	
Theft of computers, printers and accessories (31 cases) .....	45,560		45,560	
Theft of cellular phone .....	300		300	
Theft of car licence plate .....	18		18	
Damage due to a theft of a car .....	1,041		1,041	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Theft of cellular phones, NWT, Calgary regions .....	1,499		1,499	
Theft of laptops, NWT, Atlantic, Headquarter, Ontario regions .....	19,790	7,000	12,790	
Loss of speaker phone, Headquarter region .....	1,100		1,100	
Theft of 32 meg of ram, Headquarter region .....	300		300	
Theft of ergonomic chair and computer, British Columbia region .....	4,200		4,200	
Theft of typewriter, Ontario region .....	579		579	
Damage/vandalism to building, Ontario region .....	3,310		3,310	
Damage/vandalism to small safe, Ontario region region .....	519		519	
Damage/vandalism to security shell, Ontario region .....	4,250		4,250	
Damage/vandalism to cabinets, Ontario and Yukon regions .....	2,558		2,558	
Damage/vandalism to cash box, Ontario region .....	30		30	
Theft of VCR, Ontario region .....	300		300	
Theft of laptop bag, Ontario region .....	300		300	
Theft of Adidas bag, Ontario region .....	35		35	
Damage/vandalism to a vault, Ontario region .....	4,088		4,088	
Damage/vandalism to a bookcase, Ontario region .....	300		300	
Damage/vandalism to doors, Ontario and Yukon regions .....	2,104		2,104	
Damage/vandalism to fireproof safe, Ontario region .....	400		400	
Damage/vandalism to key box, Ontario region .....	75		75	
Miscellaneous thefts; LAN connections, extensions cords, floppy disks, mouse and mouse pad, Ontario region .....	1,000		1,000	
Theft of water and snowpack monitoring equipment, Yukon region .....	500		500	
Theft of Texas Instrument organizer, Yukon region .....	126		126	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Vandalism to Government vehicle/theft of car stereo, stolen vehicle, Saskatchewan region .....	1,550		1,550	
Stolen vehicle, Saskatchewan region .....	8,563		8,563	
Loss of cellular phone, Atlantic region .....	299		299	
<b>INDUSTRY</b>				
<b>Department</b>				
Theft of amplifier (4 cases) .....	2,190		2,190	
Theft of computers (6 cases) .....	15,975		15,975	
Theft of laptop computers (36 cases) .....	175,833		170,833	5,000
Theft of printer .....	700		700	
Theft of computer monitors (5 cases) .....	6,169		6,169	
Theft of computer hardware (27 cases) .....	41,263		41,263	
Theft of telephones (6 cases) .....	1,164		1,164	
Theft of cameras (3 cases) .....	4,200		4,200	
Theft of cellular phones (6 cases) .....	1,663		1,663	
Theft of telephone headset .....	300		300	
Theft of laptop, phones and computer relating equipment .....	15,000		15,000	
Theft of speakers (5 cases) .....	3,655		3,655	
Theft of generators (2 cases) .....	6,147		6,147	
Theft of attenuator .....	530		530	
Theft of power supply .....	708		708	
Theft of office equipment (2 cases) .....	543		543	
Theft of micro audio .....	2,249		2,249	
Theft of TVs (2 cases) .....	1,146		1,146	
Theft of agendas (2 cases) .....	1,895		1,895	
<b>Canadian Space Agency</b>				
Loss of a CD writer in employee's office .....	720		720	
Loss or theft of an overhead projector .....	590		590	
Theft of an omega zip drive unit .....	460		460	
Theft of a laptop computer, Hunstville .....	4,850		4,850	
Theft of a laptop, computer monitor and equipment from an employee's residence .....	5,800		5,800	
Theft of a laptop from an employee's residence (2 cases) .....	10,030		10,030	
Theft of a laptop computer from an employee's hotel room .....	5,000		5,000	
<b>Economic Development Agency of Canada for the Regions of Quebec</b>				
Theft of departmental vehicle .....	10,000		10,000	
Theft of laptop computer .....	4,849		4,849	
Theft of cellular phones (2 cases) .....	1,900		1,900	
<b>National Research Council of Canada</b>				
Theft of microcomputers .....	70,536			70,536
Theft of cameras .....	13,515			13,515
Theft of technical equipment .....	6,392			6,392
<b>Natural Sciences and Engineering Research Council</b>				
Theft of telephone .....	160		160	
<b>Social Sciences and Humanities Research Council</b>				
Theft of telephone .....	216		216	
<b>Western Economic Diversification</b>				
Theft of laptops .....	24,960		24,960	
Theft of monitors .....	1,390		1,390	
Theft of a docking station .....	489		489	
Theft of CPUs .....	15,882		15,882	
Theft of a cellular telephone .....	200		200	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>JUSTICE</b>				
<b>Department</b>				
Theft of a portable microcomputer (2 cases) .....	8,150		8,150	
<b>Canadian Human Rights Commission</b>				
Theft of travel bag .....	254		254	
Damage to filing cabinet and broken lock .....	347		347	
<b>NATIONAL DEFENCE</b>				
Loss of reservists' and cadets' combat clothing (718 cases) .....	414,092	6,211	407,881	
Loss of clothing and personal field kit				
due to theft (93 cases) .....	21,250	3,402	17,848	
Loss of computers and related equipment (26 cases) .....	82,439	6,544	75,895	
Loss of communication equipment and installation kits .....	24,933		24,933	
Loss of air lift evacuation bag .....	1,170		1,170	
Loss of night vision goggles (7 cases) .....	35,426		35,426	
Loss of pressure cooker .....	148		148	
Loss of ski equipment and snowshoes (8 cases) .....	1,031		1,031	
Loss of drills (2 cases) .....	288		288	
Loss of fire extinguisher .....	185		185	
Loss of laser pointer .....	345		345	
Loss of cassette player .....	380		380	
Loss of binoculars (4 cases) .....	1,961		1,961	
Loss of outboard motors (3 cases) .....	6,546		6,546	
Loss of rifle cleaning accessories .....	179		179	
Loss of handcuffs .....	55		55	
Loss of cargo straps .....	4,300		4,300	
Loss of trap covers (2 cases) .....	690		690	
Loss of cooking set .....	33		33	
Loss of Zodiac boat .....	32,872		32,872	
Loss of generators (2 cases) .....	1,730		1,730	
Loss of compasses (5 cases) .....	144		144	
Loss of gas cook stove and lantern .....	128		128	
Loss of microwave .....	412		412	
Loss of soldering tounge set .....	1,109		1,109	
Loss of gun barrel .....	1,109		1,109	
Loss of combat boots (31 cases) .....	2,109		2,109	
Loss of cell phones (2 cases) .....	905		905	
Loss of cargo tie down .....	150		150	
Loss of a recorder .....	1,400		1,400	
Loss of a hand operated siren .....	1,060		1,060	
Loss of radio equipment (2 cases) .....	2,098	2,098		
Loss of battery chargers (2 cases) .....	154		154	
Theft of burner stoves (2 cases) .....	76		76	
Loss of «Coleman» lantern .....	53		53	
Loss of pot set .....	33		33	
Theft of cartridges .....	647		647	
Theft of foam proportioner .....	212		212	
Theft from an armoury of sleeping bags, kilts, bagpipes and miscellaneous items .....	23,409		23,409	
Damage to a perimeter fence .....	349		349	
Theft of spare tires from Government vehicle (2 cases) .....	640		640	
Damage caused by a fire beside an armoury .....	100		100	
Damage to a Government vehicle .....	100		100	
Damage to Government rental cars (2 cases) .....	861		861	
Damage caused to a building and trailer by fire .....	642,000		642,000	
Damage to a barracks door .....	500		500	
Damage to an armoury .....	13,000		13,000	
Theft of a printer .....	556		556	
Loss of a meter .....	461		461	
Theft of cadet swords, miscellaneous items, due to break in .....	1,013		1,013	
Loss of global positioning systems (2 cases) .....	789		789	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of combat clothing (81 cases) .....	5,140		5,140	
Loss of work clothing .....	3,595		3,595	
Loss of flight clothing .....	1,902		1,902	
Loss of kit .....	8,046		8,046	
Loss of tools (26 cases) .....	26,409		26,409	
Loss of computers (3 cases) .....	17,452		17,452	
Damage to vehicles (4 cases) .....	2,075		2,075	
Loss of boats and motors (3 cases) .....	6,248	1,980	4,268	
Loss of nursery school caused by vandalism and fire damage .....	22,666		22,666	
Loss of office equipment .....	588		588	
Loss of multimeter .....	566		566	
Loss of radio equipment .....	2,733	2,706	27	
Loss of headset .....	163		163	
Loss of flatbed trailer .....	999		999	
Loss of rifle .....	343	343		
Loss of compressor .....	1,825		1,825	
Loss of saxophone .....	3,195		3,195	
Loss of telescopes (2 cases) .....	484		484	
Loss of flags .....	143		143	
Loss of military police club .....	100		100	
Loss vacuum cleaners (2 cases) .....	3,346		3,346	
Loss of portable duo pack .....	518		518	
Loss of diver's knife .....	35		35	
Loss of parachute marker .....	1,715		1,715	
Loss of unreturned reservists' kit (72 cases) .....	160,473		160,473	
Loss of computers and accessories (4 cases) .....	18,574		18,574	
Loss of bandsaw .....	1,500		1,500	
Loss of Zodiac boat and diving gear .....	6,351		6,351	
Loss of Zodiac boat and motor .....	7,319		7,319	
Loss of naval combat clothing and personal kit (2 cases) .....	254		254	
Loss of video recorder .....	380		380	
Loss of knife .....	107		107	
Loss of close in weapon system .....	43		43	
Loss of recoil indicator for a 57 mm gun .....	5,325		5,325	
<b>NATIONAL REVENUE</b>				
Theft/loss of computers and peripherals and other informatic equipment (25 cases) .....	121,583		121,583	
Theft of cellular phones (3 cases) .....	629	79	550	
Theft of office equipment (9 cases) .....	847		847	
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Theft of informatics and related equipment .....	18,857		18,857	
Theft of technical equipment .....	50,621		50,621	
Theft of tools .....	7,302		7,302	
Theft of small motorized vehicles .....	11,927		11,927	
Theft of other property .....	785		785	
Vandalism to building and vehicles .....	3,762		3,762	
<b>PRIVY COUNCIL</b>				
<b>Department</b>				
Theft of cellular phones (6 cases) .....	949		949	
Loss of cellular phones (2 cases) .....	400		400	
Theft of microcomputers (2 cases) .....	5,050		5,050	
Loss of microcomputers .....	2,130		2,130	
<b>Canadian Centre for Management Development</b>				
Theft of a computer .....	2,700		2,700	
Theft of audio-visual equipment .....	550		550	

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 25**

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
Theft of laptop (2 cases) .....	13,400	8,000		5,400
Theft of camera .....	500		500	
<b>Chief Electoral Officer</b>				
Theft of external CD-ROM drive .....	110		110	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Theft of computer components, memory, and accessories .....	4,148		4,148	
Theft of CPU .....	14,782		14,782	
Theft of laptop computers .....	46,137		46,137	
Theft of computers .....	36,326		36,326	
Theft of VCRs .....	1,724			1,724
Theft of a fax machine .....	3,900		3,900	
Theft of cellular phones and a pager .....	2,145		2,145	
Theft of various office supplies .....	3,495		3,147	348
<b>SOLICITOR GENERAL</b>				
<b>Department</b>				
Theft of external modem .....	200		200	
<b>Correctional Service</b>				
Damage due to fire (49 cases) .....	21,798		21,798	
Damage due to inmate riot (28 cases) .....	169,373	1,042	167,755	576
Damage to computer equipment (2 cases) .....	800		800	
Damage to Deister clock (3 cases) .....	1,000		1,000	
Damage to motor vehicle due to theft .....	975		975	
Damage to plate glass window (60 cases) .....	6,462		6,462	
Loss of asset inventories (10 cases) .....	29,399		29,399	
Theft of audio/video equipment (5 cases) .....	4,891		4,891	
Theft of canteen stock (3 cases) .....	3,816		3,316	500
Theft of computer equipment (12 cases) .....	44,944		44,944	
Theft of food .....	447		447	
Theft of supplies (4 cases) .....	7,473		7,473	
Unauthorized inmates purchases .....	2,392		2,392	
Vandalism of motor vehicle (7 cases) .....	16,047		16,047	
Vandalism of property and equipment (285 cases) .....	59,050	15,589	38,910	4,551
Water damage .....	4,500		4,500	
<b>National Parole Board</b>				
Theft of a microcomputer .....	2,000		2,000	
<b>Royal Canadian Mounted Police</b>				
Theft of police badges .....	29		29	
Theft of handcuffs .....	25		25	
Theft of computers .....	8,000			8,000
Theft of laptop computers .....	4,997		4,997	
Theft of Toshiba laptop .....	3,365		3,365	
Theft of a 16 SIMM mb card for Satellite Pro .....	200		200	
Wilful damage of radio transmitter and related accessories .....	1,000		1,000	
Wilful damage to Government property .....	1,501		600	901
Wilful damage to Government equipment .....	12,248	490	858	10,900
Loss of equipment .....	5,500	2,500	2,500	500
Wilful damage to police vehicles .....	169,929	6,490	24,182	139,257
Damage to police vehicles due to accidents .....	360,420	103,897	115,797	140,726

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY IN 1998-99 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TRANSPORT</b>				
<b>Department</b>				
Theft of laptop computers (5 cases).....	25,700		25,700	
Theft of computers (3 cases).....	14,813		14,813	
Theft of a fax machine.....	1,200		1,200	
Theft of laser jet printer.....	1,614		1,614	
Theft of an electronic organizer with cradle and software.....	499		499	
Theft of a cellular phone.....	610		610	
Damage to vehicle caused by vandalism.....	6,500		6,500	
<b>Canadian Transportation Agency</b>				
Theft of fax machine.....	745		745	
Theft of laptop computer.....	6,372		6,372	
<b>TREASURY BOARD</b>				
Theft of microcomputers.....	9,975		9,975	
Theft of technical equipment.....	600		600	
<b>VETERANS AFFAIRS</b>				
Theft of camera.....	497		497	
Theft of computer equipment.....	13,540		13,540	
Theft of video camera.....	1,387		1,387	
	4,688,783	201,305	4,050,987	436,491



## LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Damage to posts and wire fence (2 cases) . . . . .	200	200		
Damage to government vehicle (2 cases) . . . . .	2,415		2,415	
Broken window's (2 cases) . . . . .	800		800	
Damage to Government vehicle (2 cases) . . . . .	33,187	8,305	24,812	70
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Damage to animal fence . . . . .	4,250	4,250		
Damage to bridge railing and posts . . . . .	4,053	4,053		
Damage to Government building . . . . .	1,372		1,372	
Damage to Government vehicles . . . . .	16,854		16,854	
Damage to guard rail . . . . .	1,000	1,000		
Damage to highway structure . . . . .	650	650		
Damage to staff housing . . . . .	300	100	200	
Loss of equipment . . . . .	4,071		3,709	362
Damage to vehicle caused by a fire . . . . .	6,500		6,500	
<b>ENVIRONMENT</b>				
<b>Department</b>				
Damages to microcomputers and related equipment . . . . .	15,464		15,464	
Damages to vehicles due to accidents . . . . .	22,500		22,500	
Damages to optical equipment . . . . .	9,707		9,707	
Damages to technical equipment . . . . .	11,873		11,873	
Damages to electrical equipment . . . . .	1,255		1,255	
Damages to office equipment . . . . .	2,434		2,434	
Damages to electronic equipment . . . . .	14,975		14,975	
Damages to boat . . . . .	3,262		3,262	
<b>FISHERIES AND OCEANS</b>				
Damages to Crown vehicles (25 cases) . . . . .	396,711	2,022	379,502	15,187
Items lost at sea (10 cases) . . . . .	797,843	650,000	147,843	
Damages to property (5 cases) . . . . .	5,148		5,148	
Vandalism to building . . . . .	1,900		1,900	
Loss of equipment due to fire . . . . .	48,152		48,152	
Loss of firearm . . . . .	550		550	
Destroyed items (2 cases) . . . . .	7,600		7,600	
Loss of boating equipment (6 cases) . . . . .	52,175		52,175	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Damage following car accidents . . . . .	28,035		28,035	
<b>HEALTH</b>				
<b>Department</b>				
Damages to vehicles due to accident (5 cases) . . . . .	5,171		5,171	
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
Damage to Government vehicle following accident, Nova Scotia region (2 cases) . . . . .	5,804		5,804	
Damage to Government vehicle following accident, New Brunswick region . . . . .	3,681		3,681	
Damage to a job employment kiosk, Ontario region . . . . .	300		300	
Damage to computer monitors, Alberta and Northwest Territory regions . . . . .	5,000		5,000	
Damage to Government vehicle following accident, Alberta and Northwest Territories regions . . . . .	1,738		1,738	
Damage to Government vehicle following accident, British Columbia and Yukon regions . . . . .	1,629		1,629	

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Damage to Government vehicles due to accidents, Atlantic and Saskatchewan regions .....	4,103		4,103	
<b>INDUSTRY</b>				
<b>Department</b>				
Damage to Government vehicle following accident .....	700			700
<b>NATIONAL DEFENCE</b>				
Loss of clothing and personal kit in a fire .....	2,549		2,549	
Shortages on distribution accounts on close out of CFB Calgary .....	18,746		18,746	
Shortages on distribution accounts on close out of CFB Chilliwack .....	21,186		21,186	
Loss of personal field kit (242 cases) .....	104,514		104,514	
Loss of magnetic compasses (11 cases) .....	260		260	
Loss of goggles (5 cases) .....	200		200	
Loss of reamer .....	261		261	
Loss of impact extension .....	16		16	
Loss of universal joint .....	36		36	
Loss of air mattresses (2 cases) .....	165		165	
Loss of dehumidifier .....	240		240	
Loss of charge propellant .....	242		242	
Loss of cold weather parkas (6 cases) .....	794		794	
Loss of generator .....	779		779	
Loss of computers and accessories (8 cases) .....	25,773		25,773	
Loss of radio equipment .....	1,103		1,103	
Loss of dental equipment (11 cases) .....	8,763		8,463	300
Loss of musical instruments (10 cases) .....	34,339		34,339	
Loss of storage cabinet (2 cases) .....	2,310		2,310	
Loss of listening equipment .....	200		200	
Loss of laser pointer .....	99		99	
Loss of rifles and parts .....	2,219		2,219	
Loss of photo interpretation kit .....	366		366	
Loss of a recorder .....	178		178	
Loss of drafting instrument (3 cases) .....	771		771	
Loss of dictation recorder .....	399		399	
Loss of heart rate monitors (4 cases) .....	907		907	
Loss of bicycle trainer .....	825		825	
Loss of surgical instrument cabinet .....	901		901	
Loss of instrument table .....	300		300	
Loss of medical instrument supply chest .....	420		420	
Loss of medical supplies—Various items .....	7,320		7,320	
Loss of medical and surgical supply set .....	2,848		2,848	
Loss of deisel fuel .....	150		150	
Loss of unleaded gas .....	785		785	
Loss of resuscitator .....	606		606	
Loss of stop watch .....	106		106	
Loss of coffee urn .....	121		121	
Loss of cooking pots (8 cases) .....	1,904		1,904	
Loss of frying pan .....	56		56	
Loss of whistle balls (7 cases) .....	30		30	
Loss of fire fighting carrying pack and hose assembly .....	7,792		7,792	
Loss of folding cot .....	71		71	
Loss of burner stoves (2 cases) .....	76		76	
Loss of field phone .....	748		748	
Losses due to vehicle accidents (19 cases) .....	55,007		55,007	
Loss of cell phone at sea .....	900		900	
Loss of transponder .....	4,000		4,000	
Loss of multimeter instrument .....	100		100	
Loss of fire fighters personal kit (16 cases) .....	591		591	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of lifting sling .....	2,011		2,011	
Loss of divers' dress (8 cases) .....	12,928		12,928	
Loss of tents (4 cases) .....	3,260		3,260	
Loss of tent front wall .....	505		505	
Loss of divers' equipment .....	7,380		7,380	
Loss of ships' equipment (over 250 cases) .....	40,350		40,350	
Loss of clothing on ships (over 300 cases) .....	28,442		28,442	
Spoiled rations .....	73,416		73,416	
Loss of global positioning systems .....	1,065		1,065	
Loss of work clothing (18 cases) .....	6,022		6,022	
Loss of search and rescue clothing .....	13,001		13,001	
Loss of flight clothing (3 cases) .....	1,012		1,012	
Loss of search and rescue equipment (21 cases) .....	60,443		60,443	
Loss of CF-18 and various equipment, due to an accidental crash .....	33,623,657		33,623,657	
Loss of personal kit items (7 cases) .....	4,751		4,751	
Loss of tools (12 cases) .....	22,757		22,757	
Loss of vehicles (11 cases) .....	128,409		128,409	
Loss of mechanical equipment .....	7,255		7,255	
Loss of office equipment (3 cases) .....	1,209		1,209	
Loss of chronograph watch .....	146		146	
Loss of radio .....	782		782	
Loss of headset .....	400		400	
Loss of acoustic distance measuring equipment .....	25,834		25,834	
Shortages on distribution accounts (5 cases) .....	174,605		174,605	
Loss of orange floater coat .....	45		45	
Loss of program loader .....	2,893		2,893	
Loss of electric lantern .....	204		204	
Loss of power supply equipment .....	140,670		140,670	
Loss of pistol barrels .....	407		407	
Loss of diver's knife .....	102		102	
Loss of roper gloves .....	35		35	
Loss of radio equipment .....	2,200		2,200	
Loss of diver's breathing apparatus .....	1,298		1,298	
Loss of reserves kit and clothing .....	26,428		26,428	
Loss of cadet clothing and kit .....	685		685	
Loss of evacuation bag .....	390		390	
Loss of cargo parachute .....	750		750	
Loss of image intensifier .....	22,293		22,293	
Loss of cameras, lantern and parachutes (search and rescue) .....	1,990		1,990	
Loss of electronic equipment .....	5,879		5,879	
Loss of navigational equipment .....	290		290	
Loss of aircraft equipment .....	5,983		5,983	
Loss of naval combat and work clothing from personal issue kit (over 100 cases) .....	66,666		66,666	
Loss of addressograph machine .....	750	750		
Loss of three quarter ton winch .....	688		688	
Loss of cable assembly .....	571		571	
Loss of various miscellaneous small items .....	1,497		1,497	
Loss of rations due to spoilage .....	8,238		8,238	
Loss of flags .....	250		250	
Loss of electrical meters .....	1,740		1,740	
Loss of ships tools, instruments and tool boxes .....	11,994		11,994	
Loss of generator meters .....	2,178		2,178	
Loss of engineering equipment .....	3,582		3,582	
Loss of gas masks and miscellaneous combat equipment (44 cases) .....	2,670		2,670	
Loss of firefighting gear and equipment .....	7,962		7,962	
Loss of buoyancy jackets, diving equipment and life preservers (71 cases) .....	17,687		17,687	
Loss of loudspeaker .....	137		137	
Loss of radio .....	3,481		3,481	
Loss of sabre radio (Search and rescue) .....	3,547		3,547	

# LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of trouble shooting repair kit .....	1,587		1,587	
Loss of binoculars (4 cases) .....	1,434		1,434	
Loss of voice activated communication headset .....	123		123	
Loss of police equipment .....	958		958	
Loss of cargo and camouflage nets .....	12,363		12,363	
Losses of compasses (37 cases) .....	861		861	
Loss of "Coleman" stoves (10 cases) .....	771		771	
Loss of folding cots and sleeping beds .....	447		447	
Loss of blank ammunition and ranger rifles (43 cases) .....	1,440		1,440	
Loss of tarpaulin .....	780		780	
Loss of ship's door assembly .....	219		219	
Loss of cover assembly .....	340		340	
Loss of generator power distributor .....	1,343		1,343	
Loss of power saw .....	316		316	
Loss of glasses .....	36		36	
Loss of weight scales (2 cases) .....	990		990	
Loss of watches (10 cases) .....	659		659	
Loss of storage bags (2 cases) .....	100		100	
Loss of projection screens (2 cases) .....	115		115	
Loss of flashlights (5 cases) .....	108		108	
Loss of calculating machine .....	250		250	
Loss of small arms cases, 9mm magazine, sword and case (34 cases) .....	300		300	
Loss of multi-purpose saw .....	1,000		1,000	
Loss of camera .....	356		356	
Loss of coffee maker .....	47		47	
Loss of antenna .....	5,000		5,000	
Loss of marine fender .....	893		893	
Loss of wall clock .....	567		567	
Loss of ladder .....	125		125	
Loss of knives .....	360		360	
Loss of ship boarding party equipment .....	368		368	
Loss of aluminum marine buoy .....	75		75	
Loss of computer equipment .....	825		825	
Loss of helicopter support equipment .....	1,331		1,331	
<b>NATIONAL REVENUE</b>				
Damage to Crown owned vehicles due to accidents (49 cases) .....	129,090	32,645	85,900	10,545
Vandalism to Crown owned vehicles (5 cases) .....	2,012		2,012	
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Loss due to fire ( 2 cases) .....	7,500	400	7,100	
Loss due to motor vehicle accidents (11 cases) .....	51,648	2,354	49,294	
Loss due to water damage .....	12,113		12,113	
<b>PRIVY COUNCIL</b>				
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
Damage to Government vehicle following accident (4 cases) .....	7,923		7,923	
Vandalism to Government vehicles (3 cases) .....	1,375		1,375	
<b>Commissioner of Official Languages</b>				
Loss of a computer by a courier company .....	2,926	2,500	426	
Damage to Government vehicle due to accident (2 cases) .....	1,996	1,796	200	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
Damage to label printer due to flooding in central registry and reception area , Winnipeg region .....	300		300	
Damage to computer printer "Dot matrix" due to flooding .....	500		500	
Damage to miscellaneous office supplies and forms due to flooding .....	100		100	
Damage due to vehicle accident (2 cases) .....	627		627	

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 31**

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY IN 1998-99 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>SOLICITOR GENERAL</b>				
<b>Correctional Service</b>				
Damage due to fire (17 cases).....	103,466		103,466	
Damage due to water pipe break (8 cases) .....	10,638		10,638	
Damage following motor vehicle accident (47 cases) .....	153,932	4,202	147,583	2,147
Damage to goods .....	399		399	
Damage to plate glass window (5 cases) .....	538		538	
Loss of asset inventories (341 cases) .....	1,170,935		1,170,935	
Loss of canteen stock .....	126		126	
<b>Royal Canadian Mounted Police</b>				
Loss of mobile radios .....	21,900		21,900	
Loss of portable radios .....	69,170		69,170	
Loss of sirens radios .....	2,500		2,500	
Loss of antenna .....	1,500		1,500	
Loss of pagers and cellular phone .....	1,200		1,200	
Loss of test equipment .....	1,500		1,500	
Loss of equipment .....	2,300		2,300	
Loss of solar panels .....	7,000		7,000	
Damage to aircraft "Pilatus" .....	116,500		116,500	
Damage to Government equipment .....	28,728		28,728	
Damage to police vehicles due to accident .....	1,062,783	145,662	796,137	120,984
Damage to police vehicles .....	13,234	1,349	8,229	3,656
Theft of laptop computers .....	10,060		10,060	
<b>TRANSPORT</b>				
<b>Department</b>				
Damage to hopper cars as a result of accident (216 cases) .....	7,087,199		7,087,199	
Damage to a computer .....	3,100		3,100	
Damage to a cellular phone (3 cases) .....	4,396		4,396	
Damage to portable radio with charger .....	475		475	
Damage to cordless drill .....	315		315	
Damage to a computer with monitor, keyboard and mouse, due to fire .....	4,000		4,000	
Tractor destroyed by fire at Moosonee Airport, Ont .....	45,874	16,400	29,474	
<b>VETERANS AFFAIRS</b>				
Damage to computer hardwares/peripherals .....	850		850	
	46,601,469	878,638	45,568,880	153,951

# 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 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
<b>Department</b>						
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
<b>CANADIAN HERITAGE</b>						
<b>Department</b>						
Damage to highway structures due to motor vehicle offenses .....	1996-97	1,641	1,346			295
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
Vandalism in picnic kitchen shelter .....	1997-98	1,900	1,330	570		
Damage to animal fence .....	1997-98	8,000				8,000
Damage to playground .....	1997-98	150			150	
Damage to Government vehicles .....	1997-98	48,098	1,759		46,339	
Fire and reconstruction of Green Gables House .....	1997-98	575,000			575,000	
Theft of computers .....	1997-98	21,475			20,725	750
<b>National Film Board</b>						
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
Theft of television/video-cassette recorder .....	1997-98	1,021				1,021
<b>CITIZENSHIP AND IMMIGRATION</b>						
<b>Department</b>						
Theft of revenues .....	1997-98	80,022 <sup>(1)</sup>			70,822	9,200
Cashier shortage .....	1997-98	8,230			8,230	
<b>ENVIRONMENT</b>						
<b>Department</b>						
Loss of scientific equipment due to helicopter accident .....	1996-97	40,157		13,100	27,057	
Misuse of government mastercard and authorized use of ARI card .....	1997-98	7,400				7,400
Damages to technical equipment .....	1997-98	17,890		14,750	3,140	
Theft of microcomputer and related equipment .....	1997-98	75,151			75,151	
Theft of electronic equipment .....	1997-98	1,675			1,675	
Vandalism to technical equipment .....	1997-98	4,500			4,500	
Theft of optical equipment .....	1997-98	5,323			5,323	
Theft of office equipment .....	1997-98	10,455			10,455	
Theft of technical equipment .....	1997-98	19,880			19,880	
<b>FISHERIES AND OCEANS</b>						
<b>Department</b>						
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		39,499	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
<b>Department</b>						
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

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 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Theft of immigration, mission visa/consular funds.....	1994-95	10,542	4,182			6,360
Misappropriation of public funds.....	1993-94	24,068	21,995	206		1,867
Loss of money, mission funds.....	1993-94	3,557			2,558	999
Theft of mission funds.....	1995-96	46,004			3,114	42,890
Theft of mission funds.....	1996-97	55,728	5,393		18,835	31,500
Theft of mission funds.....	1997-98	454,824 <sup>(1)</sup>	1,451		1,235	452,138
Loss of mission funds.....	1996-97	279,465	205,584		61,326	12,555
Loss of mission funds.....	1997-98	112,491	558	220	103,576	8,137
Fraudulent travel claim.....	1997-98	448		448		
Theft of passport receipts.....	1997-98	133			133	
Net cashier shortages (total gross shortages \$5,580; total gross overages \$4,025).....	1997-98	1,555			1,555	
Fire in Canadian Embassy, Caracas, Venezuela.....	1997-98	4,000,000			3,000,000	1,000,000
<b>HEALTH</b>						
<b>Department</b>						
Theft of laptop computers (6 cases).....	1996-97	26,679			26,679	
Laptop computer damaged beyond repair.....	1996-97	3,000	750		2,250	
Damage to Government vehicle following accident (10 cases).....	1997-98	52,537	8,791	7,399	34,240	2,107
Theft of automobiles (2 cases).....	1997-98	28,813			28,813	
Theft of informatic equipment/components (5 cases).....	1997-98	5,672			5,672	
Damage to building as a result of break-in (6 cases).....	1997-98	9,300			9,300	
<b>HUMAN RESOURCES DEVELOPMENT</b>						
<b>Department</b>						
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
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	5,090 <sup>(1)</sup>	6,600		41,500
Falsification of trainee documents to obtain funds on Subsidized Jobs (ISJ) Program Agreements—Job Opportunities—Social Assistance Recipients Ont <sup>(1)</sup> .....	1993-94	145,590			<sup>(1)</sup>	145,590 <sup>(1)</sup>
Employment Insurance Benefits obtained by fraud.....	1993-94	148,255,302	133,071,672 <sup>(1)</sup>	3,947,166	4,954,302	6,282,162
Employment Insurance Benefits obtained by fraud.....	1994-95	155,339,711	110,590,876	5,874,516	7,172,404	31,701,915
Employment Insurance Benefits obtained by fraud.....	1995-96	168,374,825	108,663,127	10,242,017	7,595,044	41,874,637
Employment Insurance Benefits obtained by fraud.....	1996-97	143,199,640	78,553,477	14,571,007	5,833,642	44,241,514
Employment Insurance Benefits obtained by fraud <sup>(1)</sup> .....	1997-98	139,711,649	45,490,232	33,446,993	5,211,389	55,563,035
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		32,525	14,078
Family Allowances.....	1990-91	32,464	14,232	240	7,786	10,206
Family Allowances.....	1991-92	73,703	25,689		34,196	13,818
Family Allowances.....	1992-93	46,804	20,159	200	9,757	16,688
Family Allowances.....	1993-94	156,746 <sup>(1)</sup>	33,057	500	38,952	84,237

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 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Family Allowances .....	1994-95	3,690	2,039			1,651
Old Age Security .....	1987-88	339,615	224,458	5,941	35,501	73,715
Old Age Security .....	1988-89	1,044,068 <sup>(1)</sup>	502,392 <sup>(1)</sup>	1,493	138,650	401,533
Old Age Security .....	1989-90	721,089	246,277 <sup>(1)</sup>		115,963	358,849
Old Age Security .....	1990-91	639,880	293,864 <sup>(1)</sup>	5,113	101,715	239,188
Old Age Security .....	1991-92	617,627	141,425 <sup>(1)</sup>	11,879	293,055	171,268
Old Age Security .....	1992-93	1,060,663	270,127	2,406	104,713	683,417
Old Age Security .....	1993-94	353,743	127,038	14,224	32,040	180,441
Old Age Security .....	1994-95	1,184,864	227,308 <sup>(1)</sup>	20,346	187,402	749,808
Old Age Security .....	1995-96	758,970	88,237	53,923	18,084	598,726
Old Age Security .....	1996-97	518,270	22,445	42,774	1,836	451,215
Old Age Security .....	1997-98	680,414 <sup>(1)</sup>	2,132	34,407	12,743	631,132
Canada Pension Plan .....	1986-87	7,040	6,356	300		384
Canada Pension Plan .....	1987-88	8,978	5,383			3,595
Canada Pension Plan .....	1989-90	240,552	140,218 <sup>(1)</sup>	5,678	47,525	47,131
Canada Pension Plan .....	1990-91	1,105,864 <sup>(1)</sup>	499,709 <sup>(1)</sup>	38,884	108,074	459,197
Canada Pension Plan .....	1991-92	437,731	57,037 <sup>(1)</sup>	7,608		373,086
Canada Pension Plan .....	1992-93	1,364,900 <sup>(1)</sup>	376,203 <sup>(1)</sup>	77,676	66,207	844,814
Canada Pension Plan .....	1993-94	766,025	111,815 <sup>(1)</sup>	54,815	37,242	562,153
Canada Pension Plan .....	1994-95	552,762	70,267 <sup>(1)</sup>	38,853		443,642
Canada Pension Plan .....	1995-96	798,814 <sup>(1)</sup>	151,706 <sup>(1)</sup>	47,782		599,326
Canada Pension Plan .....	1996-97	284,839 <sup>(1)</sup>	4,756	12,450		267,633
Canada Pension Plan .....	1997-98	1,862,075		115,661		1,746,414
Cash lost in transit between HRCC's, Newfoundland region .....	1996-97	756	756 <sup>(1)</sup>			
Training program: Fraud by Abatisowin training group employee, Ont. ....	1996-97	45,688			45,688 <sup>(1)</sup>	
Unexplained loss of petty cash:						
Theft of receipts, Nova Scotia region .....	1997-98	1,762				1,762
An employee obtained Canada Pension Plan benefits by fraud, Nova Scotia region .....	1997-98	4,756				4,756
Fraudulent travel claim, Nova Scotia Region .....	1997-98	204				204
Fraudulent cheques issued by an employee, Nova Scotia Region .....	1997-98	186,158				186,158
Theft of cellular phones, British Columbia/ Yukon (7 cases) .....	1997-98	4,955 <sup>(1)</sup>			1,995	2,960
Fraudulent EI claim, Newfoundland region .....	1997-98	1,420 <sup>(1)</sup>		287		1,133
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
<b>Department</b>						
Falsification of documents to permit issuance of social assistance cheques to ineligible recipients, Shellbrook district, Saskatchewan region .....	1987-88	20,784	10,977 <sup>(1)</sup>	1,139		8,668
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		2,581	1,715
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		63,353	



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 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Theft of petty cash, Headquarters . . . . .	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	2,500		81,759	
Theft of Yamaha 4 wheel drive ATV with winch, Yukon region . . . . .	1996-97	6,900			6,900	
Government vehicle burned, Atlantic region . . . . .	1997-98	17,930				17,930
Flood—Loss of equipment, Atlantic region . . . . .	1997-98	11,911			11,911	
Vehicle accidents, Saskatchewan region (4 cases) . . . . .	1997-98	32,149				32,149
Theft of laptops, British Columbia, Headquarters . . . . .	1997-98	27,490		2,000	25,490	
Theft of cellular phone, Northwest Territories, Saskatchewan . . . . .	1997-98	800			600	200
<b>INDUSTRY</b>						
<b>Department</b>						
Theft of laptop computer, projector, case and a cellular phone . . . . .	1997-98	18,630	13,033			5,597
<b>Atlantic Canada Opportunities Agency</b>						
False or fraudulent claims for grants and contributions . . . . .	1994-95	57,496			47,496	10,000
False or fraudulent claims for grants and contributions (1 case) <sup>(1)</sup> . . . . .	1997-98	56,826 <sup>(1)</sup>				56,826
<b>Natural Sciences and Engineering Research Council</b>						
Theft of modular table . . . . .	1997-98	300				300
<b>JUSTICE</b>						
<b>Department</b>						
Discrepancy in project funds held by sector . . . . .	1995-96	9,292	7,267	1,310		715
<b>Canadian Human Rights Commission</b>						
Loss of money due to non-sufficient fund cheque by an employee . . . . .	1997-98	1,418		1,418		
<b>NATIONAL DEFENCE</b>						
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		13,500		
Discrepancy in cash advance, CCUNPF Primosten . . . . .	1995-96	17,857			17,857	
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 personal equipment . . . . .	1996-97	11,664	7,345		77	4,242
Misappropriation of funds from a standing advance CFB Det Sydney . . . . .	1996-97	17,074				17,074
Misappropriation of funds from a standing advance GSU Toronto . . . . .	1996-97	1,728 <sup>(1)</sup>				1,728
Misappropriation of funds from a standing advance at CFB Halifax (3 cases) . . . . .	1997-98	22,757				22,757
Misappropriation of funds from a standing advance at 15 Wing Moose Jaw . . . . .	1997-98	29,109				29,109
Misappropriation of funds from a standing advance at CFNAHQ Yellowknife . . . . .	1997-98	12,144		12,144		

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 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Altered receipts in a petty cash advance at						
CFS St Johns .....	1997-98	114				114
Submission of fraudulent advances at 9 Wing Gander .....	1997-98	1,700		1,700		
Theft of cash from a standing advance at RCSE St Jean .....	1997-98	7,000				7,000
Theft of funds in an accountable advance at BFC Montreal .....	1997-98	39,129 <sup>(2)</sup>				39,129 <sup>(2)</sup>
Discrepancy in an accountable advance at 14 Wing Greenwood ..	1997-98					
Discrepancy in an accountable advance at CFB Chilliwack .....	1997-98	348		348		
Discrepancy in an accountable advance at CTCHQ Gagetown ...	1997-98	656		656		
Discrepancy in an accountable advance at						
CGNAHQ Yellowknife .....	1997-98	2,500		2,500		
Theft of cash from an accountable advance at CFSU(O) DGIRM ..	1997-98	135		135		
<b>NATIONAL REVENUE</b>						
Recoverable fraudulent leave .....	1989-90	8,160	4,347			3,813
Embezzlement on the part of an						
employee .....	1994-95	2,821,012	1,300,794		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 .....	1996-97	8,592	5,185			3,407
Fraudulent overtime claims (2 cases) .....	1997-98	133,792	62,477			71,315
Fraudulent expense claims (2 cases) .....	1997-98	15,710			12,274	3,436
Fraudulent use of taxi vouchers .....	1997-98	844			844	
Loss of petty cash (4 cases) .....	1997-98	141			141	
Loss related to salary overpayments .....	1997-98	10,776	8,301		2,475	
Damage to Crown owned vehicles due to accidents (75 cases) ...	1997-98	120,879	12,590		108,289	
<b>NATURAL RESOURCES</b>						
<b>Department</b>						
Loss due to unauthorized use of government acquisition						
cards (2 cases) .....	1996-97	12,745	4,114	50		8,581
<b>PRIVY COUNCIL</b>						
<b>Department</b>						
Fraudulent overtime claims,						
travel advances and personal						
use of taxi vouchers by a						
term employee .....	1992-93	108,267	8,446		18,241 <sup>(1)</sup>	81,580
Loss of cellular phones .....	1997-98	2,845		200	2,645	
<b>Chief Electoral Officer</b>						
Theft of microcomputer and peripherals in the Electoral						
District of Ottawa Centre .....	1995-96	3,189	2,700			489
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
<b>Receiver General — Cheque Redemption Control</b>						
<b>Directorate</b>						
Foreign Accounts —						
False endorsements .....	1996-97	167,797	134,924			32,873
<b>SOLICITOR GENERAL</b>						
<b>Correctional Service</b>						
Damage due to inmate riot .....	1996-97	1,496,873	22,062		1,473,380	1,431
Damage following motor vehicle accident .....	1996-97	95,015			95,015 <sup>(1)</sup>	
Loss of inmate money .....	1996-97	383		150 <sup>(1)</sup>	233 <sup>(1)</sup>	
Vandalism of property and equipment						
by inmates (315 cases) .....	1997-98	229,813	6,428 <sup>(1)</sup>	626	216,341	6,418

**SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT 3 . 37**

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 1998-99	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>Royal Canadian Mounted Police</b>						
Damage/loss of equipment .....	1995-96	16,962			16,962	
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	4,050		331
Damage to vehicles .....	1996-97	86,537	14,679	438	43,680	27,740
Damage to vehicles (police car and snowmobile) .....	1996-97	1,374,921	265,244	9,714	896,292	203,671
Damage to Government vehicle following accident (491 cases) ..	1997-98	1,241,898	323,837	98,273	656,182	163,606
Wilful damage to Government property .....	1997-98	2,674	194		1,691	789
Wilful damage to police vehicles .....	1997-98	352,708	54,493	2,807	22,935	272,473
<b>TRANSPORT</b>						
<b>Department</b>						
Misappropriation of public funds through alteration of deposit slips .....	1962-63	42,806	19,473	600		22,733
Theft of a portable laptop computer .....	1997-98	3,000		1,000	2,000 <sup>(1)</sup>	
<b>VETERANS AFFAIRS</b>						
Misappropriation of public funds by an employee .....	1988-89	69,414	22,964	1,600		44,850
False or fraudulent claims for War Veterans Allowance benefits (2 cases) .....	1989-90	39,912	3,500	550		35,862
False or fraudulent claims for War Veterans Allowance benefits .....	1990-91	28,657	6,887	1,107		20,663
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1991-92	38,689 <sup>(1)</sup>	21,550 <sup>(1)</sup>	4,306		12,833
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1992-93	97,218	4,800	1,613		90,805
False or fraudulent claims for War Veterans Allowance benefits .....	1993-94	25,890	6,161	850		18,879
False or fraudulent claims for War Veterans Allowance benefits (2 cases) .....	1994-95	43,885	20,200	4,500		19,185
False or fraudulent claims for War Veterans Allowance benefits .....	1995-96	61,330	820	100		60,410
False or fraudulent claims for War Veterans Allowance benefits .....	1997-98	60,456				60,456
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) .....	1995-96	61,784	19,289			42,495
Fraudulent endorsement of disability pension cheques cashed following death of payee (5 cases) <sup>(1)</sup> .....	1996-97	39,116	3,670	2,570		32,876
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1997-98	111,877				111,877
Fraudulent claims for Veterans Independence Program .....	1993-94	24,235	22,142	2,093		
Fraudulent claim for Veterans Independence Program benefits .....	1995-96	1,040		1,040		
		788,195,460	483,083,205	68,893,519	41,481,776	194,736,960

<sup>(1)</sup> Amends previous year's *Public Accounts of Canada*.

<sup>(2)</sup> This item was erroneously reported as a lost in 1997-98.

# SECTION 4

**1998-99**

***PUBLIC ACCOUNTS OF CANADA***

## **Accounts Receivable**

### **CONTENTS**

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## Statement of accounts receivable for tax revenues

In accordance with its accounting policies, the Government generally reports tax revenues in the year in which they are received. Amounts representing billed and uncollected, or unbilled and accrued financial claims arising from amounts owed for self-assessed taxes are not recorded as accounts receivable in the accounts of Canada, nor are they reported as assets on the Statement of Assets and Liabilities. These amounts are controlled through memorandum accounts maintained by Government bodies.

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	1999			1998	
	External accounts receivable	Allowance for doubtful accounts	Net accounts receivable	Internal accounts receivable	Net accounts receivable
Tax revenues receivable—					
Income tax—					
Personal .....	6,120,595	467,303	5,653,292		5,361,769
Corporation <sup>(1)</sup> .....	1,496,400	80,975	1,415,425		1,194,212
Scientific Research Tax Credit <sup>(2)</sup> .....	2,465	1,972	493		1,036
Non-resident .....	248,141	28,784	219,357		201,467
Other income tax revenues .....	104,479	29,254	75,225		96,203
	7,972,080	608,288	7,363,792		6,854,687
Employment insurance premiums .....	164,417	19,072	145,345		129,894
Excise taxes and duties—					
Goods and services tax .....	2,744,392	546,625	2,197,767	12	1,984,844
Customs import duties .....	118,301	11,830	106,471	6	90,325
Other excise taxes and duties .....	165,087	51,896	113,191		49,036
Energy taxes .....	983	275	708		292
	3,028,763	610,626	2,418,137	18	2,124,497
Total tax revenues receivable .....	11,165,260	1,237,986	9,927,274	18	9,109,078

<sup>(1)</sup> Included in the statement is corporate Part VII tax of \$175 net which is refundable when investment tax credits are earned by the corporations.

<sup>(2)</sup> Scientific Research Tax Credit (SRTC) information:  
The amounts under SRTC represent "returns assessed" (\$493 net) and reassessments of Part VIII tax returns relating to scientific research expenditures that have not been accepted as tax credits under SRTC legislation.

# SECTION 5

1998-99

*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 allocated by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### PROFESSIONAL AND SPECIAL SERVICES

Department and agency	Accounting services	Collection agency services	Engineering and architectural services (including research)	Health and welfare services	Informatics services
	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
Department. ....	80,066	38,565	1,546,845	4,947	6,365,991
Canadian Food Inspection Agency .....	30,800	155	44,184	6,056	3,706,787
	<b>110,866</b>	<b>38,720</b>	<b>1,591,029</b>	<b>11,003</b>	<b>10,072,778</b>
<b>CANADIAN HERITAGE</b>					
Department					
Canadian Heritage Program .....	68,582	125	78,818		1,887,236
Parks Canada Program. ....	150,347	5,863	20,235,938		307,134
	218,929	5,988	20,314,756		2,194,370
Canadian Radio-television and Telecommunications Commission .....					447,288
National Archives of Canada .....	5,600	901	81,093		514,040
National Battlefields Commission .....				650	762
National Film Board .....	66,288				290,202
National Library .....	30,252		317		817,059
Public Service Commission .....	9,500				2,826,919
Status of Women—Office of the Co-ordinator .....					45,764
	<b>330,569</b>	<b>6,889</b>	<b>20,396,166</b>	<b>650</b>	<b>7,136,404</b>
<b>CITIZENSHIP AND IMMIGRATION</b>					
Department. ....	461,647	105,232		42,241,365	18,974,185
Immigration and Refugee Board of Canada .....	47,688				689,621
	<b>509,335</b>	<b>105,232</b>		<b>42,241,365</b>	<b>19,663,806</b>
<b>ENVIRONMENT</b>					
Department. ....	27,260		1,012,902	6,501	3,993,583
Canadian Environmental Assessment Agency .....	2,013				
	<b>29,273</b>		<b>1,012,902</b>	<b>6,501</b>	<b>3,993,583</b>

Certain information not published in the *Public Accounts of Canada* is only available on request. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or, if the form has been removed from the volume, contact Public Works and Government Services Canada at (819) 956-8551. 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 (ie cash payments and accrued charges) to one individual or one organization that totals \$100,000 or more. This detail includes the name and location of the payee, together with the total amount paid.

Training and educational services							
Legal services	Protection services	Scientific services	Non-public servants	Public servants	Other professional services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
698,903	1,184,435	2,742,179	16,543	2,696,155	33,977,629	36,667,769	86,020,027
117,170	185,319	228,801	108,670	1,334,618	7,752,245	9,406,954	22,921,759
<b>816,073</b>	<b>1,369,754</b>	<b>2,970,980</b>	<b>125,213</b>	<b>4,030,773</b>	<b>41,729,874</b>	<b>46,074,723</b>	<b>108,941,786</b>
86,816	56,905	133,906	328,800	714,942	15,727,248	8,526,467	27,609,845
584,755	1,440,432	3,044,568	21,510	1,824,735	32,642,027	14,368,762	74,626,071
671,571	1,497,337	3,178,474	350,310	2,539,677	48,369,275	22,895,229	102,235,916
9,279	146,917			252,547	1,019,742	1,216,577	3,092,350
	1,281,855			370,010	1,407,486	2,214,985	5,875,970
34,423	176,920	865,214		675	154,138	24,871	1,257,653
27,147	251,003			310,657	933,862	1,633,934	3,513,093
				134,654	448,917	1,396,788	2,827,987
5,569	82,339			3,102,611	8,926,038	2,136,476	17,089,452
366	225			53,691	1,444,981	71,180	1,616,207
<b>748,355</b>	<b>3,436,596</b>	<b>4,043,688</b>	<b>350,310</b>	<b>6,764,522</b>	<b>62,704,439</b>	<b>31,590,040</b>	<b>137,508,628</b>
360,871	1,667,631		213,136	2,906,288	12,742,232	7,187,890	86,860,477
138,177	248,682			442,731	3,818,904	1,900,626	7,286,429
<b>499,048</b>	<b>1,916,313</b>		<b>213,136</b>	<b>3,349,019</b>	<b>16,561,136</b>	<b>9,088,516</b>	<b>94,146,906</b>
1,247,102	1,116,440	26,306,080	343,613	2,133,580	37,489,840	29,135,666	102,812,567
5,262			5,935	61,109	1,913,365	849,034	2,836,718
<b>1,252,364</b>	<b>1,116,440</b>	<b>26,306,080</b>	<b>349,548</b>	<b>2,194,689</b>	<b>39,403,205</b>	<b>29,984,700</b>	<b>105,649,285</b>



## 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
	\$	\$	\$	\$	\$
<b>FINANCE</b>					
Department					
Economic, Social and Financial Policies					
Program .....	65,681				585,221
Public Debt					
Program .....					
	65,681				585,221
Auditor General .....	760,618				152,268
Canadian International Trade					
Tribunal .....					52,901
Office of the Superintendent of Financial					
Institutions .....	1,287,198				725,958
	<b>2,113,497</b>				<b>1,516,348</b>
<b>FISHERIES AND OCEANS .....</b>	<b>870,113</b>	<b>652,579</b>	<b>23,472,028</b>	<b>247,366</b>	<b>31,582,589</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
Department .....	194,176	21,820	5,742,418	72,044	20,933,442
Canadian International Development					
Agency .....	1,033,882		53,119	2,615	6,947,111
International Joint Commission .....					2,500
NAFTA Secretariat, Canadian					
Section .....					5,816
Northern Pipeline Agency .....	26,496				
	<b>1,254,554</b>	<b>21,820</b>	<b>5,795,537</b>	<b>74,659</b>	<b>27,888,869</b>
<b>GOVERNOR GENERAL .....</b>					<b>70,032</b>
<b>HEALTH</b>					
Department .....	202,050	8,323	37,829	138,668,856	6,839,936
Hazardous Materials Information Review					
Commission .....					50
Medical Research Council .....					336,991
Patented Medicine Prices Review					
Board .....					2,485
	<b>202,050</b>	<b>8,323</b>	<b>37,829</b>	<b>138,668,856</b>	<b>7,179,462</b>

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
800,907	796,723			1,165,874	6,207,325	2,577,303	12,199,034
511,117	987			46,976	1,456,681	4,433,925	6,449,686
1,312,024	797,710			1,212,850	7,664,006	7,011,228	18,648,720
	332		1,000	196,783	3,445,759	1,733,598	6,290,358
1,894				27,318	384,546	154,976	621,635
87,649	58,057			657,632	6,051,537	501,294	9,369,325
<b>1,401,567</b>	<b>856,099</b>		<b>1,000</b>	<b>2,094,583</b>	<b>17,545,848</b>	<b>9,401,096</b>	<b>34,930,038</b>
<b>3,190,493</b>	<b>4,318,207</b>	<b>20,508,999</b>	<b>311,485</b>	<b>6,492,535</b>	<b>27,180,181</b>	<b>65,350,323</b>	<b>184,176,898</b>
4,659,129	15,161,121		3,801,005	6,149,735	40,302,609	48,037,064	145,074,563
58,681	151,902			1,959,369	3,843,457	2,659,698	16,709,834
				9,441	313,193	1,317,375	1,642,509
469,046				12,371	146,130	36,397	669,760
					12,305	1,396	40,197
<b>5,186,856</b>	<b>15,313,023</b>		<b>3,801,005</b>	<b>8,130,916</b>	<b>44,617,694</b>	<b>52,051,930</b>	<b>164,136,863</b>
				<b>62,881</b>	<b>659,105</b>	<b>665,723</b>	<b>1,457,741</b>
2,065,356	1,140,060	6,327,350		3,352,752	94,932,323	35,307,302	288,882,137
13,444	1,029			1,674	42,245	16,996	75,438
				20,104	2,060,607	417,897	2,835,599
43,505	3,552	58,580		25,816	142,771	62,994	339,703
<b>2,122,305</b>	<b>1,144,641</b>	<b>6,385,930</b>		<b>3,400,346</b>	<b>97,177,946</b>	<b>35,805,189</b>	<b>292,132,877</b>

## 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
	\$	\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>					
Department					
Corporate Services Program . . . . .	5,564,734	96,890	44,643	374,450	14,575,306
Human Resources Investment and Insurance Program . . . . .	102,965,054	24,944,853	294,042	151,939	37,056,305
Labour Program . . . . .		1,874	8,406	29,506	585,950
Income Security Program . . . . .	46,523	8,871		11,689,801	28,795,216
	108,576,311	25,052,488	347,091	12,245,696	81,012,777
Canada Industrial Relations Board . . . . .					
Canadian Artists and Producers Professional Relations Tribunal . . . . .					
Canadian Centre for Occupational Health and Safety . . . . .		579			310,179
	<b>108,576,311</b>	<b>25,053,067</b>	<b>347,091</b>	<b>12,245,696</b>	<b>81,322,956</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
Department					
Administration Program . . . . .	934,155	34	3,179,378	10,050	671,754
Indian and Inuit Affairs Program . . . . .	1,320,583	566	13,856,213	62,784	6,736,958
Northern Affairs Program . . . . .	67,390		5,631,572	15,006	648,122
	2,322,128	600	22,667,163	87,840	8,056,834
Canadian Polar Commission . . . . .	30,000				12,833
	<b>2,352,128</b>	<b>600</b>	<b>22,667,163</b>	<b>87,840</b>	<b>8,069,667</b>
<b>INDUSTRY</b>					
Department . . . . .	3,448,587	12,581	1,868,992	9,904	17,069,797
Atlantic Canada Opportunities Agency . . . . .	1,986,413				1,746,984
Canadian Space Agency . . . . .	505,917	1,099	21,889,258	614	1,501,127
Competition Tribunal . . . . .					
Copyright Board . . . . .	99,963				5,425
Economic Development Agency of Canada for the Regions of Quebec . . . . .	98,123		59,585		329,671
National Research Council of Canada . . . . .	859,715	6,631	5,379,886	121,506	5,922,221
Natural Sciences and Engineering Research Council . . . . .		1,347			1,263,295
Social Sciences and Humanities Research Council . . . . .		3,779			

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
2,870,962	1,243,802			5,249,931	9,481,207	5,946,882	45,448,807
570,798	962,066			5,798,616	56,162,363	12,566,184	241,472,220
365,633				421,178	3,687,899	26,351,077	31,451,523
356,032	338,097			1,286,099	4,016,950	4,916,432	51,454,021
4,163,425	2,543,965			12,755,824	73,348,419	49,780,575	369,826,571
27,726				59,541	612	1,126,959	1,214,838
10,675				7,406	245,147	59,060	322,288
	2,222		525	42,774	48,198	480,499	884,976
<b>4,201,826</b>	<b>2,546,187</b>		<b>525</b>	<b>12,865,545</b>	<b>73,642,376</b>	<b>51,447,093</b>	<b>372,248,673</b>
1,716	238,943		8,123	740,255	7,631,378	1,460,916	14,876,702
4,431,243	159,797	2,482	151,810	1,180,282	21,630,555	7,262,584	56,795,857
354,083	70,380	541,946	39,725	483,773	6,898,933	7,504,845	22,255,775
4,787,042	469,120	544,428	199,658	2,404,310	36,160,866	16,228,345	93,928,334
361				3,182	40,667	46,456	133,499
<b>4,787,403</b>	<b>469,120</b>	<b>544,428</b>	<b>199,658</b>	<b>2,407,492</b>	<b>36,201,533</b>	<b>16,274,801</b>	<b>94,061,833</b>
2,349,645	1,959,547	191,824		5,024,860	68,752,715	51,771,161	152,459,613
26,599	440,698			502,196	4,874,613	1,840,760	11,418,263
1,458	560,808	20,933,099	18,298	3,315,108	16,002,038	4,568,729	69,297,553
1,490				18,781	100,643	76,916	197,830
94,825				731	66,217	67,145	334,306
12,621	391,987			217,608	3,197,366	1,155,858	5,462,819
1,035,538	1,899,499	2,633,132	3,426	2,027,529	3,064,344	9,534,324	32,487,751
2,941	1,301	220,316	3,607	120,892	576,261	745,273	2,935,233
	558		5,017	40,264	35,566	1,283,294	1,368,478

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
	\$	\$	\$	\$	\$
Statistics Canada . . . . .					2,164,942
Western Economic Diversification . . . . .	1,649,118				716,872
	<b>8,647,836</b>	<b>25,437</b>	<b>29,197,721</b>	<b>132,024</b>	<b>30,720,334</b>
<b>JUSTICE</b>					
Department . . . . .	16,968			42,874	4,677,063
Canadian Human Rights Commission . . . . .	7,565			12,893	158,375
Canadian Human Rights Tribunal . . . . .					226,159
Commissioner for Federal Judicial Affairs . .			191,059		91,228
Federal Court of Canada . . . . .					11,239
Law Commission of Canada . . . . .					11,880
Offices of the Information and Privacy Commissioners of Canada . . . . .					7,140
Supreme Court of Canada . . . . .	22,112		3,034	45	131,852
Tax Court of Canada . . . . .					
	<b>46,645</b>		<b>194,093</b>	<b>55,812</b>	<b>5,314,936</b>
<b>NATIONAL DEFENCE . . . . .</b>		<b>66,597</b>	<b>448,995,263</b>	<b>44,292,115</b>	<b>99,661,322</b>
<b>NATIONAL REVENUE . . . . .</b>	<b>3,336,856</b>		<b>6,994</b>	<b>1,330,448</b>	<b>38,300,068</b>
<b>NATURAL RESOURCES</b>					
Department . . . . .	523,252	11,430	2,399,022	21,438	10,420,366
Atomic Energy Control Board . . . . .				4,651	532,713
National Energy Board . . . . .					1,451,721
	<b>523,252</b>	<b>11,430</b>	<b>2,399,022</b>	<b>26,089</b>	<b>12,404,800</b>
<b>PARLIAMENT</b>					
The Senate . . . . .			1,463	4,728	103,250
House of Commons . . . . .	8,620			82,748	7,283,765
Library of Parliament . . . . .	11,856				66,572
	<b>20,476</b>		<b>1,463</b>	<b>87,476</b>	<b>7,453,587</b>

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
18,553	1,120,872			3,100,754	5,717,651	7,596,509	19,719,281
195,089	165,598			389,896	2,227,318	2,338,417	7,682,308
<b>3,738,759</b>	<b>6,540,868</b>	<b>23,978,371</b>	<b>30,348</b>	<b>14,758,619</b>	<b>104,614,732</b>	<b>80,978,386</b>	<b>303,363,435</b>
19,675,856	948,015			1,150,820	9,462,960	71,723,894	107,698,451
259,468				208,111	805,469	134,751	1,586,632
88,925	40,539			6,617	775,138	212,738	1,123,957
118,904			262,216	385,756	384,768	611,625	1,989,428
4,782	897,444			84,053	1,530,096	1,212,893	4,011,555
				4,714	920,383	118,410	1,054,746
136,295	4,704			28,195	666,654	165,462	1,013,190
	18,098			67,492	502,854	744,246	1,365,021
	110,997			83,983	3,087,762	1,379,005	4,793,599
<b>20,284,230</b>	<b>2,019,797</b>		<b>262,216</b>	<b>2,019,741</b>	<b>18,136,084</b>	<b>76,303,024</b>	<b>124,636,579</b>
<b>12,562,315</b>	<b>29,954,517</b>	<b>922,946</b>	<b>2,707,891</b>	<b>41,774,377</b>	<b>202,632,553</b>	<b>160,099,279</b>	<b>1,043,669,175</b>
<b>5,466,725</b>	<b>9,011,008</b>	<b>4,803,573</b>	<b>380,379</b>	<b>11,673,069</b>	<b>39,963,348</b>	<b>46,409,132</b>	<b>160,681,600</b>
304,321	1,820,155	4,086,530		4,024,437	37,967,572	31,812,680	93,391,203
2,585	31,109	597,422		797,153	4,890,253	658,641	7,514,527
201				267,346	1,235,785	489,884	3,444,937
<b>307,107</b>	<b>1,851,264</b>	<b>4,683,952</b>		<b>5,088,936</b>	<b>44,093,610</b>	<b>32,961,205</b>	<b>104,350,667</b>
188,932				202,078	3,780,186	1,013,510	5,294,147
271,940	192,570			1,489,197	5,661,236	1,650,446	16,640,522
72,841				28,070	189,906	592,917	962,162
<b>533,713</b>	<b>192,570</b>			<b>1,719,345</b>	<b>9,631,328</b>	<b>3,256,873</b>	<b>22,896,831</b>

## 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
	\$	\$	\$	\$	\$
<b>PRIVY COUNCIL</b>					
Department .....	21,004				3,071,431
Canadian Centre for Management Development .....	11,040			11	176,860
Canadian Intergovernmental Conference Secretariat .....					12,447
Canadian Transportation Accident Investigation and Safety Board .....			1,100	83,919	619,940
Chief Electoral Officer .....	180,724				5,316,961
Commissioner of Official Languages .....	9,120				248,083
Millennium Bureau of Canada .....					45,914
National Round Table on the Environment and the Economy .....					97,785
Public Service Staff Relations Board .....					41,848
Security Intelligence Review Committee .....					32,645
The Leadership Network .....					194,054
	<b>221,888</b>		<b>1,100</b>	<b>83,930</b>	<b>9,857,968</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
Department Government Services Program .....	10,520,170	154,244	97,550,419	136,549	30,930,437
Canada Information Office .....					189,073
	<b>10,520,170</b>	<b>154,244</b>	<b>97,550,419</b>	<b>136,549</b>	<b>31,119,510</b>
<b>SOLICITOR GENERAL</b>					
Department .....	120,297				81,835
Correctional Service .....	53,442	1,263	1,372,406	72,105,039	19,513,014
National Parole Board .....					37,219
Office of the Correctional Investigator .....					
Royal Canadian Mounted Police .....	685,280			30,892,475	5,768,226
Royal Canadian Mounted Police External Review Committee .....					20,298
Royal Canadian Mounted Police Public Complaints Commission .....					18,933
	<b>859,019</b>	<b>1,263</b>	<b>1,372,406</b>	<b>102,997,514</b>	<b>25,439,525</b>

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
679,921	740,869			593,845	2,502,359	2,417,341	10,026,770
	87,539			985,515	3,827,297	1,345,335	6,433,597
	17,072			7,908	58,765	351,960	448,152
	82,188	87,096		135,516	6,879,208	1,941,291	9,830,258
309,552	163,834			78,434	2,469,107	1,155,780	9,674,392
199,988	17,117			71,806	511,452	98,265	1,155,831
	2,700			21,635	663,870	334,813	1,068,932
75				6,656	806,129	68,293	978,938
18,700			15,740	41,696	576,292	279,292	973,568
93,083	625			4,979	178,919	44,374	354,625
	9,878			54,993	1,219,348	262,099	1,740,372
<b>1,301,319</b>	<b>1,121,822</b>	<b>87,096</b>	<b>15,740</b>	<b>2,002,983</b>	<b>19,692,746</b>	<b>8,298,843</b>	<b>42,685,435</b>
2,735,159	18,443,579	292,178	746,433	11,422,075	239,407,924	648,235,002	1,060,574,169
6,150				52,894	935,476	1,674,567	2,858,160
<b>2,741,309</b>	<b>18,443,579</b>	<b>292,178</b>	<b>746,433</b>	<b>11,474,969</b>	<b>240,343,400</b>	<b>649,909,569</b>	<b>1,063,432,329</b>
1,172,545	306,301			144,197	1,323,230	14,705,742	16,681,602
	4,396,548		15,017,908	2,274,054	48,955,761	37,506,444	202,368,424
17,783	212,018			95,769	171,989	507,657	1,042,435
	264			2,189	14,486	50,202	67,141
1,841,926	18,210,663	56,092	1,331,288	3,567,411	1,256,384	49,751,615	113,361,360
				4,420	27,151	106,959	158,828
725,360	51,184			23,131	463,075	543,673	1,825,356
<b>3,757,614</b>	<b>23,176,978</b>	<b>56,092</b>	<b>16,349,196</b>	<b>6,111,171</b>	<b>52,212,076</b>	<b>103,172,292</b>	<b>335,505,146</b>



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
	\$	\$	\$	\$	\$
<b>TRANSPORT</b>					
Department . . . . .	(36,336) <sup>(1)</sup>	41,374	20,787,150	339,868	8,438,260
Canadian Transportation Agency . . . . .	64,400			19,075	337,329
Civil Aviation Tribunal . . . . .					24,591
	<b>28,064</b>	<b>41,374</b>	<b>20,787,150</b>	<b>358,943</b>	<b>8,800,180</b>
<b>TREASURY BOARD</b>					
Secretariat					
Central Administration of the Public Service Program . . . . .					<b>5,792,980</b>
<b>VETERANS AFFAIRS</b>					
Department					
Veterans Affairs Program . . . . .	151,835		994,250	172,202,571	1,624,186
Veterans Review and Appeal Board Program . . . . .				1,529	
	<b>151,835</b>		<b>994,250</b>	<b>172,204,100</b>	<b>1,624,186</b>
<b>Total . . . . .</b>	<b>140,704,737</b>	<b>26,187,575</b>	<b>676,819,626</b>	<b>515,288,936</b>	<b>474,985,891</b>

<sup>(1)</sup> The credit amount results from a coding error. It should have been reported as expenses of less than \$100,000.

Legal services	Protection services	Training and educational services			Other professional services	Other services	Total
		Scientific services	Non-public servants	Public servants			
\$	\$	\$	\$	\$	\$	\$	\$
3,436,368	6,306,838	12,459,647	531,181	5,862,365	42,241,879	26,514,860	126,923,454
2,792			11,745	133,795	417,664	583,062	1,569,862
50,132				3,082	137,575	15,055	230,435
<b>3,489,292</b>	<b>6,306,838</b>	<b>12,459,647</b>	<b>542,926</b>	<b>5,999,242</b>	<b>42,797,118</b>	<b>27,112,977</b>	<b>128,723,751</b>
<b>610,802</b>	<b>29,615</b>			<b>837,410</b>	<b>20,041,610</b>	<b>3,128,685</b>	<b>30,441,102</b>
16,810	1,207,943			1,550,840	27,057,796	12,583,153	217,389,384
8,854				32,325	2,082	55,642	100,432
<b>25,664</b>	<b>1,207,943</b>			<b>1,583,165</b>	<b>27,059,878</b>	<b>12,638,795</b>	<b>217,489,816</b>
<b>79,025,139</b>	<b>132,343,179</b>	<b>108,043,960</b>	<b>26,387,009</b>	<b>156,836,328</b>	<b>1,278,641,820</b>	<b>1,552,003,194</b>	<b>5,167,267,394</b>

# SECTION 6

1998-99

*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
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
Department .....		3,788,202	32,783,987	36,572,189
Canadian Food Inspection Agency .....		110,447	2,217,932	2,328,379
		<b>3,898,649</b>	<b>35,001,919</b>	<b>38,900,568</b>
<b>CANADIAN HERITAGE</b>				
Department				
Canadian Heritage Program .....		36		36
Parks Canada Program .....	2,364,755	3,647,061	12,572,307	18,584,123
	<b>2,364,755</b>	<b>3,647,097</b>	<b>12,572,307</b>	<b>18,584,159</b>
<b>ENVIRONMENT</b>				
Department .....		<b>54,610</b>	<b>392,336</b>	<b>446,946</b>
<b>FISHERIES AND OCEANS</b>				
Department .....	<b>5,249</b>	<b>6,151,682</b>	<b>28,096,993</b>	<b>34,253,924</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
Department .....	<b>35,878,932</b>	<b>139,349</b>	<b>35,948,578</b>	<b>71,966,859</b>
<b>HEALTH</b>				
Department .....			<b>3,924,987</b>	<b>3,924,987</b>

#### 6.2 CONSTRUCTION OR ACQUISITION OF LAND, BUILDINGS AND WORKS

## 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
	\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>				
Department				
Corporate Services Program .....			1,293,173	1,293,173
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
Department				
Administration Program .....			176,395	176,395
Indian and Inuit Affairs Program .....	250,956	196,508	1,778,544	2,226,008
Northern Affairs Program .....			436	436
	250,956	196,508	1,955,375	2,402,839
<b>INDUSTRY</b>				
Department .....		8,124	1,828,400	1,836,524
Canadian Space Agency .....		1,787,200		1,787,200
National Research Council of Canada .....			4,918,577	4,918,577
		1,795,324	6,746,977	8,542,301
<b>NATIONAL DEFENCE .....</b>	698,800	20,112,793	194,769,088	215,580,681
<b>NATIONAL REVENUE .....</b>			9,424,842	9,424,842
<b>NATURAL RESOURCES</b>				
Department .....		116,220	9,091,526	9,207,746
<b>PRIVY COUNCIL</b>				
Canadian Transportation Accident Investigation and Safety Board .....			185,107	185,107
Chief Electoral Officer .....		800	5,174	5,974
		800	190,281	191,081
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Department				
Government Services Program .....	6,497,156	81,683,475	531,062,275	619,242,906
<b>SOLICITOR GENERAL</b>				
Correctional Service .....		4,980,190	88,126,880	93,107,070
Royal Canadian Mounted Police .....		430,365	40,629,859	41,060,224
		5,410,555	128,756,739	134,167,294

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
	\$	\$	\$	\$
<b>TRANSPORT</b>				
Department. ....	<b>22,980</b>	<b>2,512,500</b>	<b>19,386,173</b>	<b>21,921,653</b>
<b>VETERANS AFFAIRS</b>				
Department				
Veterans Affairs Program . . . . .			<b>1,613,902</b>	<b>1,613,902</b>
<b>Total . . . . .</b>	<b>45,718,828</b>	<b>125,719,562</b>	<b>1,020,227,471</b>	<b>1,191,665,861</b>

# SECTION 7

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Construction or Acquisition of Machinery and Equipment

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Construction or acquisition of machinery and equipment . . . . .	7.2

## CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from

transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department. . . . .	4,151,609		784,818
Canadian Food Inspection Agency . . . . .	1,578,789		312,485
	<b>5,730,398</b>		<b>1,097,303</b>
<b>CANADIAN HERITAGE</b>			
Department			
Canadian Heritage Program . . . . .			22,731
Parks Canada Program. . . . .	2,850,692		188,169
	2,850,692		210,900
Canadian Radio-television and Telecommunications Commission . . . . .			
National Archives of Canada . . . . .	70,424		116,600
National Battlefields Commission . . . . .	66,975		
National Film Board . . . . .			
National Library . . . . .			
Public Service Commission . . . . .			132,378
Status of Women—Office of the Co-ordinator . . . . .			1,193
	<b>2,988,091</b>		<b>461,071</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department. . . . .	372,084		1,100,082
Immigration and Refugee Board of Canada . . . . .			87,425
	<b>372,084</b>		<b>1,187,507</b>
<b>ENVIRONMENT</b>			
Department. . . . .	2,217,983		1,197,917
Canadian Environmental Assessment Agency . . . . .			2,715
	<b>2,217,983</b>		<b>1,200,632</b>



Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
13,148,261	5,375,250	416,722	399,254	374,774	2,734,156	27,384,844
5,767,013	1,188,907	269,145	1,180	86,181	610,785	9,814,485
<b>18,915,274</b>	<b>6,564,157</b>	<b>685,867</b>	<b>400,434</b>	<b>460,955</b>	<b>3,344,941</b>	<b>37,199,329</b>
231,274	13,295	39,382		1,014	12,765	320,461
1,476,238	36,151	129,920	73,278	93,780	1,037,530	5,885,758
1,707,512	49,446	169,302	73,278	94,794	1,050,295	6,206,219
424,563		76,677		32,099		533,339
1,541,008		68,449		19,815	267,431	2,083,727
3,671		13,181	3,279		35,840	122,946
531,001		12,000			732,814	1,275,815
1,455,461		104,834		32,380	561,890	2,154,565
2,174,070		104,555		20,018	68,067	2,499,088
144,585		39,279				185,057
<b>7,981,871</b>	<b>49,446</b>	<b>588,277</b>	<b>76,557</b>	<b>199,106</b>	<b>2,716,337</b>	<b>15,060,756</b>
8,987,474	12,061	319,706		299,185	330,838	11,421,430
1,787,104		789,350		15,657	108,629	2,788,165
<b>10,774,578</b>	<b>12,061</b>	<b>1,109,056</b>		<b>314,842</b>	<b>439,467</b>	<b>14,209,595</b>
18,601,201	10,115,087	1,311,786		298,063	1,111,716	34,853,753
82,538						85,253
<b>18,683,739</b>	<b>10,115,087</b>	<b>1,311,786</b>		<b>298,063</b>	<b>1,111,716</b>	<b>34,939,006</b>

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>FINANCE</b>			
Department			
Economic, Social and Financial Policies			
Program .....			98,015
Public Debt Program .....			8,630
Auditor General .....			28,906
Canadian International Trade Tribunal .....			
Office of the Superintendent of Financial Institutions .....			1,533
			<b>137,084</b>
<b>FISHERIES AND OCEANS .....</b>	<b>19,483,133</b>		<b>2,429,703</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	3,959,465		6,792,343
Canadian International Development Agency .....			
International Joint Commission .....			
NAFTA Secretariat, Canadian Section .....			
	<b>3,959,465</b>		<b>6,792,343</b>
<b>GOVERNOR GENERAL .....</b>			
<b>HEALTH</b>			
Department .....	760,716		1,138,735
Hazardous Materials Information Review			
Commission .....			11,365
Medical Research Council .....			
Patented Medicine Prices Review Board .....			
	<b>760,716</b>		<b>1,150,100</b>
<b>HUMAN RESOURCES DEVELOPMENT</b>			
Department			
Corporate Services Program .....	651,340		2,434,895
Human Resources Investment and			
Insurance Program .....	419,204		2,197,561
Labour Program .....	7,924		86,283
Income Security Program .....	41,133		260,020
	<i>1,119,601</i>		<i>4,978,759</i>
Canada Industrial Relations Board .....			
Canadian Artists and Producers Professional			
Relations Tribunal .....			1,749
Canadian Centre for Occupational Health and Safety .....			89,508
	<b>1,119,601</b>		<b>5,070,016</b>

**7.4 CONSTRUCTION OR ACQUISITION  
OF MACHINERY AND EQUIPMENT**

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
3,389,808		1,357,998		25,780		4,871,601
35,677		15,244				59,551
929,663		20,100		10,445		989,114
140,362		148,250				288,612
828,425		(125)		11,445		841,278
<b>5,323,935</b>		<b>1,541,467</b>		<b>47,670</b>		<b>7,050,156</b>
<b>11,062,704</b>	<b>9,332,473</b>	<b>1,166,457</b>	<b>205,914</b>	<b>4,573,985</b>	<b>5,863,962</b>	<b>54,118,331</b>
33,523,794	662,644	11,723,150		1,958,745	4,696,754	63,316,895
8,159,128	2,381,565			254,018		10,794,711
130,395						130,395
31,618		2,315				33,933
<b>41,844,935</b>	<b>3,044,209</b>	<b>11,725,465</b>		<b>2,212,763</b>	<b>4,696,754</b>	<b>74,275,934</b>
<b>550,436</b>				<b>2,495</b>	<b>5,519</b>	<b>558,450</b>
14,424,263	6,400,663	3,913,327	716,380	3,019,939	1,602,299	31,976,322
12,871						12,871
373,997		1,060			1,650	388,072
60,428		4,621		6,803	3,854	75,706
<b>14,871,559</b>	<b>6,400,663</b>	<b>3,919,008</b>	<b>716,380</b>	<b>3,026,742</b>	<b>1,607,803</b>	<b>32,452,971</b>
11,577,271	736,466	4,415,730		199,410	1,113,832	21,128,944
47,927,900	153,783	2,429,618		1,026,352	567,635	54,722,053
412,852		135,516		258,172	76,992	977,739
6,090,821	28,170	2,291,507		301,122	41,211	9,053,984
66,008,844	918,419	9,272,371		1,785,056	1,799,670	85,882,720
22,012		10,293		140,629		172,934
23,287						25,036
123,500				12,811		225,819
<b>66,177,643</b>	<b>918,419</b>	<b>9,282,664</b>		<b>1,938,496</b>	<b>1,799,670</b>	<b>86,306,509</b>

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department			
Administration Program . . . . .	27,833		120,466
Indian and Inuit Affairs Program . . . . .	171,667		380,398
Northern Affairs Program . . . . .	671,508		522,286
	871,008		1,023,150
Canadian Polar Commission . . . . .			
	<b>871,008</b>		<b>1,023,150</b>
<b>INDUSTRY</b>			
Department . . . . .	1,057,950		1,277,973
Atlantic Canada Opportunities Agency . . . . .	53,962		46,551
Canadian Space Agency . . . . .	3,450		1,037,653
Competition Tribunal . . . . .			
Copyright Board . . . . .			
Economic Development Agency of Canada for the Regions of Quebec . . . . .	38,638		13,315
National Research Council of Canada . . . . .	281,413		
Natural Sciences and Engineering Research Council . . . . .			2,077
Social Sciences and Humanities Research Council . . . . .			18,525
Statistics Canada . . . . .			414,868
Western Economic Diversification . . . . .	22,196		131,733
	<b>1,457,609</b>		<b>2,942,695</b>
<b>JUSTICE</b>			
Department . . . . .	20,235		42,132
Canadian Human Rights Commission . . . . .			37,545
Canadian Human Rights Tribunal . . . . .			
Commissioner for Federal Judicial Affairs . . . . .			
Federal Court of Canada . . . . .			151,041
Law Commission of Canada . . . . .			
Offices of the Information and Privacy Commissioners of Canada . . . . .	47,087		1,885
Supreme Court of Canada . . . . .			
Tax Court of Canada . . . . .			
	<b>67,322</b>		<b>232,603</b>

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
1,517,740		334,896		36,086	4,995	2,042,016
8,369,440	9,710	693,095		357,417	25,423	10,007,150
1,159,490	125,557	232,968		190,818	363,296	3,265,923
11,046,670	135,267	1,260,959		584,321	393,714	15,315,089
43,779		9,252				53,031
<b>11,090,449</b>	<b>135,267</b>	<b>1,270,211</b>		<b>584,321</b>	<b>393,714</b>	<b>15,368,120</b>
14,976,824	2,397,954	788,480		537,122	1,753,225	22,789,528
1,313,695		84,869		13,560	31,666	1,544,303
6,024,417	167,083,730	244,522		5,377	337,695	174,736,844
46,210		34,186				80,396
11,815		3,366				15,181
149,988		46,593		7,118	18,890	274,542
12,958,026		673,203	16,976,929			30,889,571
710,302		98,681		25,245	154,922	991,227
481,058		76,899				576,482
1,863,117		314,790		8,105,809	869,785	11,568,369
1,126,108		77,805		32,546	45,830	1,436,218
<b>39,661,560</b>	<b>169,481,684</b>	<b>2,443,394</b>	<b>16,976,929</b>	<b>8,726,777</b>	<b>3,212,013</b>	<b>244,902,661</b>
4,553,094		651,928		265,934		5,533,323
166,557		22,742		11,740		238,584
46,608		10,664		9,499		66,771
194,858		11,236		36,319		242,413
1,219,744		343,561				1,714,346
11,635		8,773				20,408
345,340		42,477				436,789
202,596	3,327	146,162		27,260		379,345
492,825		12,814		4,701		510,340
<b>7,233,257</b>	<b>3,327</b>	<b>1,250,357</b>		<b>355,453</b>		<b>9,142,319</b>

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Continued*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>NATIONAL DEFENCE</b> .....	<b>432,850,562</b>	<b>328,818,336</b>	<b>290,882,721</b>
<b>NATIONAL REVENUE</b> .....	<b>545,161</b>		<b>4,263,098</b>
<b>NATURAL RESOURCES</b>			
Department .....	989,561		902,496
Atomic Energy Control Board .....	150		22,900
National Energy Board .....	22,335		82,150
	<b>1,012,046</b>		<b>1,007,546</b>
<b>PARLIAMENT</b>			
The Senate .....			610,628
House of Commons .....	95,596		7,144
Library of Parliament .....			
	<b>95,596</b>		<b>617,772</b>
<b>PRIVY COUNCIL</b>			
Department .....	102,761		219,294
Canadian Centre for Management Development .....			
Canadian Intergovernmental Conference Secretariat .....			2,440
Canadian Transportation Accident Investigation and Safety Board .....	152,320		77,790
Chief Electoral Officer .....			16,556
Commissioner of Official Languages .....			
Millennium Bureau of Canada .....			
National Round Table on the Environment and the Economy .....			1,132
Public Service Staff Relations Board .....			1,300
Security Intelligence Review Committee .....			12,747
The Leadership Network .....			62,508
	<b>255,081</b>		<b>393,767</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department			
Government Services Program .....	862,339		1,978,980
Canada Information Office .....			29,640
	<b>862,339</b>		<b>2,008,620</b>

7.8 CONSTRUCTION OR ACQUISITION  
OF MACHINERY AND EQUIPMENT

Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
<b>172,444,915</b>	<b>74,371,592</b>	<b>8,355,193</b>	<b>586,742</b>	<b>1,934,897</b>	<b>40,552,604</b>	<b>1,350,797,562</b>
<b>68,756,380</b>	<b>907,645</b>	<b>2,436,406</b>		<b>498,851</b>	<b>1,822,427</b>	<b>79,229,968</b>
13,326,496	6,213,785	1,547,846	92,132	115,594	2,234,185	25,422,095
1,175,326	57,237	413,769			14,000	1,683,382
1,769,789		133,314		37,141	225,000	2,269,729
<b>16,271,611</b>	<b>6,271,022</b>	<b>2,094,929</b>	<b>92,132</b>	<b>152,735</b>	<b>2,473,185</b>	<b>29,375,206</b>
732,349		268,879		473,717		1,474,945
4,249,386		594,732		434,128	9,393	5,993,863
194,976		33,817		65,197	225,103	526,237
<b>5,176,711</b>		<b>897,428</b>		<b>973,042</b>	<b>234,496</b>	<b>7,995,045</b>
1,992,198	26,216	30,559			486,887	2,857,915
203,120		266,766			366,931	836,817
59,402	5,000					66,842
994,815	1,006,822			3,946		2,235,693
728,212		2,695		7,027	138,330	892,820
396,346				1,595		397,941
107,647		72,694			106,815	287,156
27,434		17,055				45,621
122,209		6,230		6,741		136,480
52,282				4,993		70,022
595,049		96,596				754,153
<b>5,278,714</b>	<b>1,038,038</b>	<b>492,595</b>		<b>24,302</b>	<b>1,098,963</b>	<b>8,581,460</b>
43,692,778	651,029	5,136,128	1,402,190	1,490,118	9,032,988	64,246,550
184,050				90,712		304,402
<b>43,876,828</b>	<b>651,029</b>	<b>5,136,128</b>	<b>1,402,190</b>	<b>1,580,830</b>	<b>9,032,988</b>	<b>64,550,952</b>

CONSTRUCTION OR ACQUISITION OF MACHINERY AND EQUIPMENT — *Concluded*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>SOLICITOR GENERAL</b>			
Department .....			17,196
Correctional Service .....	3,427,375		12,095,766
National Parole Board .....	20,616		18,873
Office of the Correctional Investigator .....			1,665
Royal Canadian Mounted Police .....	33,126,632		6,931,206
Royal Canadian Mounted Police External Review Committee .....			
Royal Canadian Mounted Police Public Complaints Commission .....			
	<b>36,574,623</b>		<b>19,064,706</b>
<b>TRANSPORT</b>			
Department .....	16,009,352		601,714
Canadian Transportation Agency .....			7,820
	<b>16,009,352</b>		<b>609,534</b>
<b>TREASURY BOARD</b>			
Secretariat			
Central Administration of the Public Service Program .....			<b>139,512</b>
<b>VETERANS AFFAIRS</b>			
Department			
Veterans Affairs Program .....	180,708		178,606
Veterans Review and Appeal Board Program .....			33,947
	<b>180,708</b>		<b>212,553</b>
<b>Total .....</b>	<b>527,412,878</b>	<b>328,818,336</b>	<b>342,924,036</b>

<sup>(1)</sup> This category includes ships and boats, \$228,626,110; aircraft, \$131,045,203; military road motor vehicles, \$77,258,747; non-military road motor vehicles, \$84,793,680; and, miscellaneous vehicles, \$6,560,146.

<sup>(2)</sup> 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.

<sup>(3)</sup> This category includes items such as conveying, elevating and materiel-handling and other equipment.



Computer related equipment and software	Specialized equipment <sup>(2)</sup>	Furniture and fixtures	Industrial machinery and equipment	Other office equipment (excluding computer/related equipment and software)	Other machinery and equipment <sup>(3)</sup>	Total
\$	\$	\$	\$	\$	\$	\$
416,297		93,770		4,624	71,279	603,166
25,096,619		1,135,832	474,165		7,215,214	49,444,971
460,946		58,941		4,746	1,000	565,122
27,821						29,486
29,528,875	4,989,071	1,707,112	(1,819)	195,981	1,272,607	77,749,665
22,032						22,032
79,295		45,671				124,966
<b>55,631,885</b>	<b>4,989,071</b>	<b>3,041,326</b>	<b>472,346</b>	<b>205,351</b>	<b>8,560,100</b>	<b>128,539,408</b>
7,119,096	1,108,995	1,616,080	201,570	915,042	2,033,387	29,605,236
509,616		113,422				630,858
<b>7,628,712</b>	<b>1,108,995</b>	<b>1,729,502</b>	<b>201,570</b>	<b>915,042</b>	<b>2,033,387</b>	<b>30,236,094</b>
<b>2,299,647</b>		<b>426,826</b>		<b>1,800</b>		<b>2,867,785</b>
4,611,307	140	932,437		114,518	180,311	6,198,027
85,502						119,449
<b>4,696,809</b>	<b>140</b>	<b>932,437</b>		<b>114,518</b>	<b>180,311</b>	<b>6,317,476</b>
<b>636,234,152</b>	<b>295,394,325</b>	<b>61,836,779</b>	<b>21,131,194</b>	<b>29,143,036</b>	<b>91,180,357</b>	<b>2,334,075,093</b>

# SECTION 8

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Transfer Payments

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## TRANSFER PAYMENTS

The following statement presents the total amount spent as transfer payments in the current fiscal year by department and agency under each ministry. A transfer payment is a grant, contribution or other payment made by the Government for which no goods or services are received. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and

outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on request only. To obtain a copy of this information, please refer to the Unpublished Information Request Form included at the beginning of this volume or

### TRANSFER PAYMENTS

Department and agency	Transfer payments to persons \$	Transfer payments to Industry \$	Transfer payments to provinces and territories \$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department . . . . .	(82,850,818)	435,435,790	290,532,636
Canadian Food Inspection Agency . . . . .	3,391,405		3,550
	<b>(79,459,413)</b>	<b>435,435,790</b>	<b>290,536,186</b>
<b>CANADIAN HERITAGE</b>			
Department			
Canadian Heritage Program . . . . .	9,243,862	51,308,632	182,734,888
Parks Canada Program . . . . .			7,964,751
	9,243,862	51,308,632	190,699,639
National Archives of Canada . . . . .			
National Film Board . . . . .			
National Library . . . . .			
Status of Women—Office of the Co-ordinator . . . . .			
	<b>9,243,862</b>	<b>51,308,632</b>	<b>190,699,639</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department . . . . .	<b>35,222,349</b>		<b>103,179,000</b>
<b>ENVIRONMENT</b>			
Department . . . . .	1,449,248	3,733,212	2,380,394
Canadian Environmental Assessment Agency . . . . .	212,262		
	<b>1,661,510</b>	<b>3,733,212</b>	<b>2,380,394</b>
<b>FINANCE</b>			
Department			
Economic, Social and Financial Policies			
Program . . . . .			2,500,000,000
Federal-Provincial Transfers Program . . . . .			22,271,693,001
			24,771,693,001
Auditor General . . . . .			
			<b>24,771,693,001</b>

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 or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$
263,616	125,721,777 20,500	19,347,222	845,482	789,295,705 3,415,455
<b>263,616</b>	<b>125,742,277</b>	<b>19,347,222</b>	<b>845,482</b>	<b>792,711,160</b>
382,000	322,390,296	696,680		566,756,358
	8,316,773	20,000		16,301,524
382,000	330,707,069	716,680		583,057,882
	1,764,894			1,764,894
	328,792			328,792
	34,218			34,218
	8,241,500	8,500		8,250,000
<b>382,000</b>	<b>341,076,473</b>	<b>725,180</b>		<b>593,435,786</b>
<b>1,498,755</b>	<b>155,618,913</b>			<b>295,519,017</b>
5,704,912	25,023,287	485,158		38,776,211 212,262
<b>5,704,912</b>	<b>25,023,287</b>	<b>485,158</b>		<b>38,988,473</b>
634,411,401				3,134,411,401
634,411,401				22,271,693,001
	378,531			25,406,104,402
				378,531
<b>634,411,401</b>	<b>378,531</b>			<b>25,406,482,933</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to Industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>FISHERIES AND OCEANS.....</b>	<b>234,047,121</b>	<b>1,090,314</b>	<b>734,000</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	21,236,794		
Canadian International Development Agency .....			
	<b>21,236,794</b>		
<b>GOVERNOR GENERAL.....</b>	<b>202,875</b>		
<b>HEALTH</b>			
Department .....	522,314,699		14,179,228
Medical Research Council .....	253,218,403		
	<b>775,533,102</b>		<b>14,179,228</b>
<b>HUMAN RESOURCES DEVELOPMENT</b>			
Department			
Human Resources Investment and			
Insurance Program.....	1,076,616,609	426,351,323	657,464,147
Labour Program.....	6,800		
Income Security Program.....	22,781,335,333		
	<b>23,857,958,742</b>	<b>426,351,323</b>	<b>657,464,147</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department			
Administration Program.....	458,000		
Indian and Inuit Affairs Program.....	32,118,330	187,551,700	329,688,919
Northern Affairs Program.....	15,580,698	456,793	65,402,950
	48,157,028	188,008,493	395,091,869
Canadian Polar Commission .....			
	<b>48,157,028</b>	<b>188,008,493</b>	<b>395,091,869</b>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$
<b>269,000</b>	<b>12,999,361</b>	<b>40,000</b>	<b>212,076</b>	<b>249,391,872</b>
154,473,649	180,858,597		5,794,524	362,363,564
1,650,877,911			52,018,068	1,702,895,979
<b>1,805,351,560</b>	<b>180,858,597</b>		<b>57,812,592</b>	<b>2,065,259,543</b>
				<b>202,875</b>
501,309	386,332,672			923,327,908
	5,944,021	25,000		259,187,424
<b>501,309</b>	<b>392,276,693</b>	<b>25,000</b>		<b>1,182,515,332</b>
	213,735,345	60,990,392		2,435,157,816
	2,393,090			2,399,890
				22,781,335,333
	<b>216,128,435</b>	<b>60,990,392</b>		<b>25,218,893,039</b>
	3,772,220,540	5,439,270		458,000
	41,721,626			4,327,018,759
	3,813,942,166	5,439,270		123,162,067
	19,730			4,450,638,826
	<b>3,813,961,896</b>	<b>5,439,270</b>		<b>4,450,658,556</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons	Transfer payments to Industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>INDUSTRY</b>			
Department .....	29,306,485	362,868,361	67,727,367
Atlantic Canada Opportunities Agency .....	10,040,015	115,674,004	111,951,953
Canadian Space Agency .....	178,600		
Economic Development Agency of Canada for the Regions of Quebec .....	6,000	178,206,386	
National Research Council of Canada .....		78,252,336	
Natural Sciences and Engineering Research Council .....	477,985,540		
Social Sciences and Humanities Research Council .....	36,601,801		
Statistics Canada .....			
Western Economic Diversification .....		56,470,347	104,150,934
	<b>554,118,441</b>	<b>791,471,434</b>	<b>283,830,254</b>
<b>JUSTICE</b>			
Department .....	3,163,467		269,194,060
Commissioner for Federal Judicial Affairs .....	45,205,285		
Supreme Court of Canada .....	1,060,184		
	<b>49,428,936</b>		<b>269,194,060</b>
<b>NATIONAL DEFENCE .....</b>	<b>15,971,357</b>	<b>8,626,594</b>	<b>363,733,859</b>
<b>NATIONAL REVENUE .....</b>	<b>68,973,310</b>		<b>95,000,000</b>
<b>NATURAL RESOURCES</b>			
Department .....	7,500	12,324,972	9,783,782
Atomic Energy Control Board .....			
	<b>7,500</b>	<b>12,324,972</b>	<b>9,783,782</b>
<b>PARLIAMENT</b>			
The Senate .....	166,967		
House of Commons .....			
	<b>166,967</b>		
<b>PRIVY COUNCIL</b>			
Department .....			
Canadian Centre for Management Development .....			
Chief Electoral Officer .....			
Millennium Bureau of Canada .....			

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$
6,716,981	235,717,184		2,336,000	704,672,378
	54,479,795	16,109,893		308,255,660
21,806,567	973,499		200,000	23,158,666
	68,976,391	45,311,675	989,504	293,489,956
8,640,392	58,943,199	4,240,000	2,326,600	152,402,527
				477,985,540
	55,986,699			92,588,500
	535,800			535,800
	44,257,515	5,000	24,391,339	229,275,135
<b>37,163,940</b>	<b>519,870,082</b>	<b>65,666,568</b>	<b>30,243,443</b>	<b>2,282,364,162</b>
26,980	18,316,807			290,701,314
				45,205,285
				1,060,184
<b>26,980</b>	<b>18,316,807</b>			<b>336,966,783</b>
<b>117,989,110</b>	<b>12,903,930</b>			<b>519,224,850</b>
				<b>163,973,310</b>
1,289,816	24,493,260	43,950	690,773	48,634,053
	634,138			634,138
<b>1,289,816</b>	<b>25,127,398</b>	<b>43,950</b>	<b>690,773</b>	<b>49,268,191</b>
342,224				509,191
		275,362	437,038	712,400
<b>342,224</b>		<b>275,362</b>	<b>437,038</b>	<b>1,221,591</b>
	4,049,384			4,049,384
	175,000			175,000
	(34,429)			(34,429)
	12,666,293			12,666,293
	<b>16,856,248</b>			<b>16,856,248</b>



TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to Industry	Transfer payments to province and territories
	\$	\$	\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			
Department			
Government Services Program .....		45,585,943	
<b>SOLICITOR GENERAL</b>			
Department .....			4,373,472
Correctional Service .....			5,000
National Parole Board .....			
Royal Canadian Mounted Police .....	40,209,471		
	40,209,471		4,378,472
<b>TRANSPORT</b>			
Department .....		22,389,087	222,004,874
Canadian Transportation Agency .....			
		22,389,087	222,004,874
<b>TREASURY BOARD</b>			
Secretariat			
Central Administration of the Public Service			
Program .....			
Employer Contributions to Insurance Plans			
Program .....	305,210		
	305,210		
<b>VETERANS AFFAIRS</b>			
Department			
Veterans Affairs Program .....	1,353,095,346		5,462,275
<b>Total .....</b>	<b>26,986,080,508</b>	<b>1,986,325,794</b>	<b>27,679,345,040</b>

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Other expenditures from internal sources	Total
\$	\$	\$	\$	\$
	<b>12,000</b>	<b>63,746,392</b>		<b>109,344,335</b>
	37,779,731	110,000		42,263,203
396,024	1,551,610	150,000	179,015	2,281,649
	23,000			23,000
1,900	278,516			40,489,887
<b>397,924</b>	<b>39,632,857</b>	<b>260,000</b>	<b>179,015</b>	<b>85,057,739</b>
306,177	259,805,536	37,230,566		541,736,240
	4,000			4,000
<b>306,177</b>	<b>259,809,536</b>	<b>37,230,566</b>		<b>541,740,240</b>
	39,905,143			39,905,143
				305,210
	<b>39,905,143</b>			<b>40,210,353</b>
<b>6,807,648</b>	<b>12,122,923</b>			<b>1,377,488,192</b>
<b>2,612,706,372</b>	<b>6,208,621,387</b>	<b>254,275,060</b>	<b>90,420,419</b>	<b>65,817,774,580</b>

# SECTION 9

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## Public Debt Charges

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## PUBLIC DEBT CHARGES

Public debt charges include:

- the interest on unmatured debt and on pension and other accounts;
- the servicing costs and costs of issuing new borrowings.
- the amortization of premiums, discounts and commissions on unmatured debt; and,

The following statement presents details of current year's public debt charges.

## PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
<b>UNMATURED DEBT—</b>			
<b>Interest on marketable bonds—</b>			
Payable in Canadian currency—			
J 2—1976/78-2001 .....	9.5	1,232,750,000	116,981,100
J 7—1977-2002 .....	8.75	213,000,000	18,104,713
J 13—1977-99 .....	9	527,500,000	46,809,000
J 18—1978-2003 .....	9.5	644,678,000	62,451,560
J 22—1978-2000 .....	9.75	500,000,000	48,750,000
J 24—1979-2004 .....	10.25	1,985,446,000	215,208,155
J 25—1979-2002 .....	10	1,850,000,000	184,991,212
J 30—1979/87-2004 .....	10.5	875,000,000	91,834,109
J 34—1979/80/83-2002 .....	11.25	1,439,701,000	180,962,798
J 35—1980/83-2003 .....	11.75	2,626,675,000	314,367,975
J 39—1980/81/82-2000 .....	13.75	1,050,000,000	144,375,000
J 42—1980/81-2001 .....	13	1,325,000,000	172,214,250
J 53—1980-99 .....	13.5	400,000,000	53,923,725
J 66—1981-2001 .....	15.75	425,000,000	66,937,500
J 70—1981-2000 .....	15	175,000,000	26,250,000
J 79—1982-2002 .....	15.5	350,000,000	54,250,000
H 6—1983/85-2005 .....	12.25	1,375,000,000	168,233,687
H 9—1983/84-2005 .....	12	1,775,000,000	218,196,914
H 18—1984/85-2006 .....	12.5	975,000,000	121,875,000
H 22—1984-2004 .....	13.5	549,000,000	74,206,726
H 26—1984-2006 .....	14	1,025,000,000	143,452,902
H 30—1984-2007 .....	13.75	325,000,000	44,687,500
H 36—1984-2007 .....	13	700,000,000	91,000,000
H 41—1984-2008 .....	12.75	750,000,000	100,005,066
H 52—1985-2008 .....	11.75	644,753,000	83,545,199
H 58—1985-2009 .....	11.5	400,000,000	45,749,645
H 63—1985/88-2009 .....	10.75	1,224,136,000	138,789,229
H 68—1985/87-2009 .....	11	868,257,000	101,014,673
H 74—1985/87/88/89-2008 .....	10	3,257,854,000	342,736,362
H 79—1986-2010 .....	9.75	325,000,000	31,687,500
H 81—1986/87/89/90-2010 .....	9.5	2,880,000,000	281,561,781
H 85—1986-2010 .....	8.75	325,000,000	28,437,500
H 87—1986/87/88-2011 .....	9	1,975,000,000	177,750,000
H 98—1987-2011 .....	8.5	750,000,000	63,750,000
A 17—1988/89/91-98 (matured October 1, 1998) .....	9.5		145,081,012
A 18—1988/89-98 (matured December 1, 1998) .....	10.25		152,934,336
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	261,312,500
A 30—1990-2000 .....	9.75	1,575,000,000	153,562,500
A 32—1990-2000 .....	10.5	2,900,000,000	304,500,000
A 33—1990-2000 .....	11.5	1,200,000,000	138,000,000
A 34—1990-2015 .....	11.25	2,350,000,000	264,375,000
A 37—1990/91-2001 .....	10.5	3,175,000,000	333,375,000
A 39—1990/91-2021 .....	10.5	1,800,000,000	189,000,000
A 40—1991-2001 .....	9.75	3,550,000,000	333,625,854
A 43—1991-2021 .....	9.75	4,650,000,000	453,375,000
A 45—1991-2001 .....	9.75	3,850,000,000	375,375,000

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
A 47—1991/92-2002 .....	8.5	5,450,000,000	463,967,978
A 49—1991/92-2022 .....	9.25	2,550,000,000	235,875,000
A 55—1992/93/94-2023 .....	8	8,200,000,000	656,000,000
A 57—1992/93-2003 .....	7.25	6,900,000,000	500,247,450
A 60—1993-98 (matured September 1, 1998) .....	6.5		183,957,637
A 61—1993-2003 .....	7.5	8,800,000,000	658,616,703
A 70—1993/94-99 (matured March 1, 1999) .....	5.75		334,096,131
A 72—1994-2004 .....	6.5	7,900,000,000	513,435,322
A 73—1994-99 .....	7.75	8,500,000,000	654,488,482
A 75—1994/95-2004 .....	9	7,700,000,000	693,000,000
A 76—1994/95-2025 .....	9	8,900,000,000	801,000,000
A 77—1994/95-2000 .....	8.5	6,500,000,000	541,152,534
A 79—1995-2005 .....	8.75	8,000,000,000	697,534,441
A 80—1995-98 (matured November 1, 1998) .....	8		240,328,767
A 81—1995-2000 .....	7.5	7,600,000,000	570,000,000
L 25—1991/92/93/94/95-2021 .....	4.25	5,762,260,843	242,869,667
L 26—1995/96/97-2026 .....	4.25	5,529,700,844	209,544,282
L 27—1999-2031 .....	4	404,912,366	1,020,601
M 1—1990-2019 .....	10.186	8,436,324	1,861,264
VR 22—1995/96-2001 .....	7.5	9,400,000,000	705,000,000
VU 50—1996-2006 .....	7	9,100,000,000	637,000,000
VV 34—1996-99 .....	6.5	5,600,000,000	364,000,000
VW 17—1996/97-2027 .....	8	9,600,000,000	768,000,000
VX 99—1996-2001 .....	7	10,600,000,000	760,310,599
VZ 48—1996-98 (matured September 15, 1998) .....	6.25		171,061,644
WB 60—1996/97-2007 .....	7.25	9,500,000,000	690,001,332
WC 44—1996/97-2000 .....	5.5	5,500,000,000	302,500,000
WD 27—1996/97-99 (matured March 15, 1999) .....	4		229,479,452
WE 00—1997-2002 .....	5.5	10,200,000,000	571,730,121
WF 74—1997-99 .....	4.75	7,000,000,000	332,500,000
WH 31—1997-2008 .....	6	9,200,000,000	535,952,703
WK 69—1997/98-2000 .....	5	7,000,000,000	350,000,000
WL 43—1998-2029 .....	5.75	4,500,000,000	180,825,692
WN 09—1998-2003 .....	5.25	9,700,000,000	346,267,539
WP 56—1998-2000 .....	5	7,000,000,000	233,013,699
WR 13—1998/99-2009 .....	5.5	6,900,000,000	141,140,538
WT 78—1998/99-2001 .....	4.5	7,000,000,000	58,684,932
WU 42—1999-2004 .....	5	2,500,000,000	10,273,973
		295,774,060,377	23,069,220,466
Less: Government's holdings .....		22,225,000	
		295,751,835,377	23,069,220,466
Payable in foreign currencies—			
1994-99 (matured February 10, 1999) .....	floating		143,425,775
1995-2000 .....	6.5	2,263,050,000	149,070,106
1995-2005 .....	6.375	2,263,050,000	145,359,111
1996-2001 .....	6.5	1,508,700,000	99,380,071
1996-2006 .....	6.75	1,508,700,000	105,033,525
1997-2002 .....	6.125	1,508,700,000	93,187,026
1997-2007 .....	6.625	481,275,300	23,469,115
1998-2003 .....	5.625	3,017,400,000	171,048,125
1998-2008 .....	4.875	3,324,800,000	118,565,556
1998-2008 .....	5.25	3,771,750,000	80,306,844
		19,647,425,300	1,128,845,254
		315,399,260,677	24,198,065,720
Interest on Canada savings bonds—			
S 43—1988-98 .....	3.25-4		132,774,262
S 44—1989-2001 .....	3.25-4.25	2,131,221,128	103,293,724
S 45—1990-2002 .....	3.25-4.25	1,935,422,120	90,097,750
S 46—1991-2003 .....	3.25-4.25	2,762,139,341	125,278,984
S 47—1992-2004 .....	3.25-4.25	3,196,950,437	142,205,230
S 48—1993-2005 .....	3.25-4.25	1,953,327,230	86,300,317
S 49—1994-2006 .....	3.25-4.25	2,970,383,893	132,483,119

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
S 50—1995-2007 .....	6.75-4	2,168,640,487	171,281,432
S 51—1996-2008 .....	4-5	3,052,460,704	146,979,118
S 52—1997-2009 .....	3-4	3,340,538,511	139,652,881
S 53—1997-2009 .....	3-4	17,994,020	944,541
S 54—1998-2008 .....	4	2,075,320,195	750,683
S 55—1998-2008 .....	3.75	103,071,975	
S 56—1999-2009 .....	3.75	26,186,281	
S 57—1999-2009 .....	3.5	18,675,919	
S 58—1999-2009 .....	3.65	37,801,912	196
P 1—1997-2007 .....	4-5	85,081,994	
P 2—1998-2008 .....	4-4.25	26,327,187	
P 3—1998-2008 .....	4.5	2,029,257,528	
P 4—1998-2008 .....	4	141,802,595	
P 5—1999-2009 .....	4	30,808,358	
P 6—1999-2009 .....	4	27,651,149	
P 7—1999-2009 .....	4.25	85,644,542	
		28,216,707,506	1,272,042,237
Less: Government's holdings .....		554,838,754	
		27,661,868,752	1,272,042,237
<b>Interest on bonds for Canada Pension Plan .....</b>	<b>various</b>	<b>4,062,767,000<sup>(1)</sup></b>	<b>390,686,721</b>
<b>Interest on Canada notes .....</b>	<b>various</b>	<b>1,260,610,500</b>	<b>54,265,022</b>
<b>Interest on Euro medium term notes .....</b>	<b>various</b>	<b>4,921,117,578</b>	<b>137,056,867</b>
Total interest on unmatured debt .....		353,305,624,507	26,052,116,567
<b>Amortization of discounts on Treasury bills—</b>			
Amortization of discounts on 1997-98 issues .....			1,327,244,109
Amortization of discounts on 1998-99 issues .....		96,950,000,000	2,938,388,318
		96,950,000,000	4,265,632,427
<b>Amortization of discounts and premiums on marketable bonds .....</b>			<b>241,943,108</b>
<b>Amortization of discounts on Canada bills—</b>			
Amortization of discounts on 1997-98 issues .....			61,502,612
Amortization of discounts on 1998-99 issues .....		10,170,866,350	437,119,608
		10,170,866,350	498,622,220
<b>Amortization of commissions and remunerations on Canada savings bonds .....</b>			<b>37,210,870</b>
Total amortization of premiums, discounts and commissions on unmatured debt .....		107,120,866,350	5,043,408,625
<b>Servicing costs and costs of issuing new borrowings .....</b>			<b>144,941,142</b>
<b>Total public debt charges related to unmatured debt .....</b>		<b>460,426,490,857</b>	<b>31,240,466,334</b>
<b>PENSION AND OTHER ACCOUNTS (INTEREST)—</b>			
Public sector pensions—			
Public Service Superannuation Account .....	various	80,274,543,680	7,131,086,014
Canadian Forces Superannuation Account .....	various	45,322,358,814	4,049,739,362
Royal Canadian Mounted Police Superannuation Account .....	various	9,852,605,444	866,721,292
Members of Parliament Retiring Allowances Account .....	various	286,003,360	27,620,578
Members of Parliament Retirement Compensation Arrangements Account .....	various	39,667,056	3,769,294
Retirement Compensation Arrangements Account .....	various	781,554,486	77,193,853
Supplementary Retirement Benefits Account .....	various	70,722,951	3,501,907
		136,627,455,791	12,159,632,300
Allowance for pension adjustments .....		14,220,000,000	
		122,407,455,791	12,159,632,300
Canada Pension Plan (net of securities held by the CPP investment Fund) .....	various	5,426,750,911	260,621,416
Government Annuities Account .....	various	585,604,284	40,955,897
Confederation Bridge .....		799,444,000	
Pilot Training Program—MILIT-AIR Inc. ....		703,000,000	

## 9.4 PUBLIC DEBT CHARGES

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
Deposit accounts—			
General security deposit .....	various	246,916	5,155
St. Lawrence Seaway Authority .....	various	8,000,000	869,754
Petro-Canada Limited—Cash reserve .....	various	3,102,694	214,284
Contractors' security deposits .....	various	13,245,399	644,167
Non-interest bearing accounts .....		128,428,016	
		<b>153,023,025</b>	<b>1,733,360</b>
Trust accounts—			
Halifax 1917 explosion pension account .....	various	149,994	11,493
Indian band funds .....	various	875,089,041	24,755,238
Indian estate accounts .....	various	8,544,621	422,497
Indian savings accounts .....	various	102,643,473	29,962,279
Sir William Stephenson Academy—			
Scholastic awards .....	various	33,249	1,658
Royal Canadian Mounted Police—Benefit trust fund .....	various	2,237,409	120,005
Inmates' trust fund .....	various	8,171,079	12,486
Administered trust accounts .....	various	6,709,586	190,562
Estates fund .....	various	618,292	31,410
Veterans administration and welfare trust fund .....	various	723,903	11,932
Non-interest bearing accounts .....		(889,477)	
		<b>1,004,031,170</b>	<b>55,519,560</b>
Insurance and death benefit accounts—			
Insurance company liquidation .....	various	40,674,313	1,721,751
Regular forces death benefit account .....	various	181,679,642	16,711,719
Public Service death benefit account .....	various	1,592,985,892	140,148,783
Non-interest bearing accounts .....		21,824,356	
		<b>1,837,164,203</b>	<b>158,582,253</b>
Pension accounts—			
Annuities agents' pension account .....	various	24,727	355
Royal Canadian Mounted Police—			
Dependants' pension fund .....	various	29,690,878	2,702,215
		<b>29,715,605</b>	<b>2,702,570</b>
Other specified purpose accounts—			
Commodity Industry Development Fund—Province .....	various	2,331,908	227,249
Net Income Stabilization Account .....	various	1,421,423,350	56,801,107
Shared-cost agreements—Research—Agriculture .....	various	21,214,105	1,004,813
Mackenzie King trust account .....	various	281,277	11,003
Common school funds—Ontario and Quebec .....	5	2,677,771	133,889 <sup>(2)</sup>
Dyskinesia and torticollis research .....	various	81,102	79,039
Labour standards suspense account .....	various	2,676,194	48,043
Indian moneys suspense account .....	various	25,263,287	694,108
Natural Sciences and Engineering Research Council—			
Trust fund .....	various	1,284,834	50,783
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund .....	various	261,052	5,527
Trust fund .....	various	240,320	15,189
Federal Court special account .....	various	14,149,459	856,543
Non-interest bearing accounts .....		120,444,452	
		<b>1,612,329,111</b>	<b>59,927,293</b>
		<b>134,558,518,100</b>	<b>12,739,674,649</b>
Other accounts—			
Interest on currency swap transactions .....	floating	535,785,011 <sup>(3)</sup>	
Special drawing rights allocations .....	various		73,267,270
		<b>535,785,011</b>	<b>73,267,270</b>
<b>Total public debt charges related to pension and other accounts .....</b>		<b>135,094,303,111</b>	<b>12,812,941,919</b>

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount expended in 1998-99
	%	\$	\$
<b>CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—</b>			
Employment Insurance Account (net) .....	various	20,076,377,138	764,093,518
Agricultural Commodities Stabilization Accounts (net) .....	various	7,682,680	464,280
National Battlefields Commission—Trust fund .....	various	380,766	23,591
Donations for Research .....	various	1,342,229	75,666
Claudia de Hueck trust fund .....	various	383,565	16,599
Ship-Source Oil Pollution Fund .....	various	280,466,054	13,588,035
Non-interest bearing accounts .....		(791,208,300)	
		19,575,424,133	778,261,689
Consolidation adjustment (transactions shown with the revenues and expenditures of the Government) .....		(19,575,424,133)	
<b>Total public debt charges related to consolidated specified purpose accounts .....</b>			<b>778,261,689</b>
<b>TOTAL PUBLIC DEBT CHARGES .....</b>		<b>595,520,793,968</b>	<b>44,831,669,942</b>

<sup>(1)</sup> 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.

<sup>(2)</sup> Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

<sup>(3)</sup> No amount of principal is shown since the closing balance of this liability account is reclassified to the Foreign Exchange Accounts.



# SECTION 10

1998-99

*PUBLIC ACCOUNTS OF CANADA*

## **Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards**

### **CONTENTS**

	<i>Page</i>
Payments of claims against the Crown .....	10.2
Ex gratia payments.....	10.13
Court awards .....	10.28

## 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
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>		<b>Wawanesa Mutual Insurance Company in trust for</b>	
<b>Department</b>		Staub M . . . . .	1,722
Motor vehicle accident involving a Crown vehicle—		Classic Collision . . . . .	5,338
Alternative Dispute Resolution . . . . .	750	LEJ International Trucks . . . . .	23,009
M Mceachern & Associates . . . . .	313	Crawford THG Canada Ltd . . . . .	4,409
Streiling, Laurie—Emil Doricic, Barrister & Solicitor . . . . .	3,000	Dean, Duckett & Amelia in trust for Morrison H . . . . .	58,000
Manitoba Public Insurance Corporation . . . . .	1,472	Fraser and Robinson in trust for Kassian S . . . . .	42,622
City Plymouth Chrysler Jeep/Eagle (Medicine Hat) Ltd . . . . .	2,595	Damage to building—	
Willis Archibald . . . . .	600	Telus Communications Inc . . . . .	1,150
SGI . . . . .	1,269	Compensation for injury while attending park	
Kathleen Caithness . . . . .	1,057	function—	
Jean-Louis Deveau . . . . .	3,412	Roddick M . . . . .	25,000
1st choice auto Bod . . . . .	1,508	Pallone D . . . . .	10,000
Loss of sheep while under quarantine—		Compensation for personal injury—	
Denis Decermic . . . . .	19,500	Brisset Desnos Gravel in trust for Delaire G . . . . .	9,250
Damages to a bull while being tested—		Compensation for broken boat—	
Eastern Breeders Inc . . . . .	3,094	Perre R & Lalonde J . . . . .	2,146
Crop damage—		Settlement for drowning claim on the Trent-Severn	
Neil Degirolamo . . . . .	1,500	Waterway—	
Bill Delday . . . . .	1,817	Bodnaruk & Capone in trust for Mahoney V, Mahoney F,	
Bill Myers & Bill George . . . . .	6,045	Mednis B . . . . .	40,000
Greg Grant . . . . .	3,850	Settlement of claim for flooding property on the	
Marcel Fouillard . . . . .	2,432	Trent-Severn Waterway—	
Damage to cattle—		McQuarrie, Hill Walden, Chester & McLeod in trust for	
Dawn Braaten . . . . .	4,205	Brigden L, Comeau I, Del Guidice S, Del Guidice E,	
Chris Florek . . . . .	7,295	Flynn S, Forrest G, Forrest L, Garrett C, Garrod W,	
Gerald Florek . . . . .	13,454	Garrod A, Hughes C, Koivisto A, MacDonald G,	
Salary arbitration—		Melson R, McAllister J, McAllister M, Partridge W,	
Names withheld (2 claims) <sup>(1)</sup> . . . . .	85,000	Sale R, Short M, Short K, Snider W, Snider E,	
To issue a nugatory payment to respect the term of a		Thrasher C, Stewart R, Stewart T, Traill G, Watson G,	
settlement agreement—		Watson M . . . . .	12,500
Name withheld <sup>(1)</sup> . . . . .	2,000	Settlement of claim resulting from a boating accident on the	
Payment of outstanding claim related to the 1995-1996		Trent-Severn Waterway—	
cash flow enhancement—		Mark Scharf in trust for the Moore family . . . . .	99,346
Canadian Wheat Board . . . . .	421,115	Joel E Shaw in trust for the Singer family . . . . .	67,848
Loss of cattle due to "Botulinum toxicosis"—		Leonard Feigman in trust for the Ellison family . . . . .	60,706
Robert Acton/RA Farms . . . . .	73,000	Cambria C . . . . .	1,000
Claim related to termination of employment—		Page D . . . . .	1,100
Name withheld <sup>(1)</sup> . . . . .	61,564	Logan R . . . . .	1,217
Claims under \$1,000 (15) . . . . .	5,865	Claims under \$1,000 (8) . . . . .	3,150
	727,712		667,513
<b>CANADIAN HERITAGE</b>		<b>Canadian Radio-television and</b>	
<b>Department</b>		<b>Telecommunication Commission</b>	
<b>PARKS CANADA PROGRAM</b>		Out-of-court settlement—Contract dispute—	
Motor vehicle accidents—		Steno Tran Services Inc . . . . .	625,000
McDougall, Ready & Barristros in trust for		<b>Public Service Commission</b>	
Morrison K & Morrison L . . . . .	195,000	Claim related to employment—	
Perlov, Stewart & Lincoln in trust for		Gauthier L . . . . .	4,236
Christoudouladou D . . . . .	3,000		1,296,749

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>CITIZENSHIP AND IMMIGRATION</b>			
<b>Department</b>			
Out-of-court settlement for harassment complaint—		The Co-operators for Williams J. . . . .	1,611
Name withheld <sup>(1)</sup> . . . . .	4,000	Worthington, Simm & David in trust for Martin . . . . .	32,000
		Accidents involving a Crown vessel—	
		False Creek Yacht Club . . . . .	1,262
		Van Dumont . . . . .	2,739
<b>ENVIRONMENT</b>		Damage of personal effects due to electrical problems at	
<b>Department</b>		Entrance Island—	
Accident involving a Crown vehicle—		Douglas R. . . . .	1,437
Roske J. . . . .	6,000	Damage to fishing gear caused by the CCGS J L Hart—	
Williams, Roebathan, McKay & Marshall in trust for		Taylor D. . . . .	3,000
McCarthy D. . . . .	1,224	Loss due to closure of business—	
Compensation for damages suffered by an employee—		Wetzel's Law office for Antie M & J . . . . .	10,000
Name withheld <sup>(1)</sup> . . . . .	25,000	Out-of-court settlement—	
Out-of-court settlement for an accident involving a		Duguay R. . . . .	125,000
Crown vehicle driven by an employee—		Joncas E. . . . .	15,000
George Bonn Law Office in trust for Larmon M,		Settlement for damages to Market Square floating wharf	
Larmon R, Larmon S and Mason M. . . . .	937,100	caused by the CCGC Partridge Island—	
Out-of-court settlement for loss of profits—		Saint John Development Corporation . . . . .	3,200
Ethyl Corporation . . . . .	18,653,490	Settlement for damages caused to the cargo barge Kent	
Genest Murray Desbrisay Lamek in trust for		Carrier due to inaccurate navigational markings and	
Ethyl Corporation . . . . .	1,055,810	warnings—	
KPMG Management Consulting . . . . . \$	7,000	Stewart McKelvey Stirling Scales in trust for	
Adams ADR Services Ltd. . . . .	12,000	Timber Line Shipping. . . . .	229,534
	19,000	Settlement for damages to private wharf caused by the	
Claim under \$1,000 (1) . . . . .	310	CCGS Earl Grey—	
	20,697,934	Tracy-Gould A P . . . . .	6,700
		Claims under \$1,000 (42) . . . . .	16,131
			1,088,383
<b>FISHERIES AND OCEANS</b>		<b>FOREIGN AFFAIRS AND INTERNATIONAL</b>	
<b>Department</b>		<b>TRADE</b>	
Accidents involving a Crown vehicle—		<b>Department</b>	
ACI Adjusters Canada for Bacon D. . . . .	1,010	Settlement of a claim as a result of misrepresentation—	
Doucette M. . . . . \$	2,243	Neligan Power in trust for Herbert Fels . . . . .	30,500
Lawson J. . . . .	160	Compensation of field damage—	
	2,403	Eriksson Christer . . . . .	1,468
Fifield K. . . . .	1,367	Claims under \$1,000 (2) . . . . .	461
Halifax Insurance Company . . . . . \$	1,686		32,429
Thompson C & R. . . . .	250		
	1,936	<b>Canadian International Development Agency</b>	
Heft R. . . . .	2,134	Payment of a settlement due to mediation—	
Henderson, Livingston, Stewart in trust for Tumber L. . . . .	7,973	Fred Bloch . . . . .	20,000
Hines B. . . . .	1,765	Frank Boahene . . . . .	30,000
Hunter Garrett Lobay in trust for Bacon D. . . . .	165,000	Expenses incurred in good faith and in accordance with a	
Insurance Corporation of B C for Boin M. . . . .	1,078	valid agreement subsequently terminated due to unusual	
Insurance Corporation of B C for Bowden P. . . . .	14,463	circumstances—	
Insurance Corporation of B C for Ferguson J. . . . .	2,055	Vanderheyden J. . . . .	7,688
Insurance Corporation of B C for Jackson J. . . . .	4,782	Sci-Tech Ventures Associates . . . . .	18,793
Insurance Corporation of B C for Long M R. . . . .	1,755	Humanitarian and monetary compensation for work	
K McEwan Trucking and Nova Enterprises . . . . .	1,525	accident—	
Lirette R. . . . .	8,000	Pariseau F. . . . .	5,000
Lombard Canada Limited. . . . . \$	7,444	To cover general damages, hurt feelings, legal fees and	
Reinhardt C L. . . . .	2,139	lost of wages in regards to allege discrimination on	
	9,583	grounds of sexual orientation—	
MacBeath Edwards for Norman J. . . . .	30,000	Hadikein H. . . . .	10,000
Northstar Auto Body for Huber B. . . . .	11,485	Hurt feelings due to harassment complaint—	
Pryke, Lambert, Leathley & Russell in trust for		Franc A Mes . . . . .	5,000
Burns & Muise. . . . .	30,578		96,481
Rent a Wreck. . . . .	11,453		128,910
Smith & Smith in trust for Percey T. . . . .	10,000		
Smith, Townsend, Myatt for Gardner L. . . . .	315,000		
The Citadel Assurance . . . . . \$	5,174		
MacIsaac R. . . . .	250		
	5,424		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>HEALTH</b>			
<b>Department</b>			
Accident involving a Crown vehicle—		Olive Waller Zinkman & Walker	
Chase Anderson . . . . .	1,244	Names withheld (2 claims) <sup>(1)</sup> . . . . .	148,200
Mac Walker in trust for Mary King . . . . .	19,000	Merchant Law Group in trust	
Manitoba Public Insurance Corporation . . . . .	1,550	Names withheld <sup>(1)</sup> . . . . .	120,000
Claims under \$1,000 (5) . . . . .	3,073	Kraus MacDonald Federson	
	24,867	Names withheld <sup>(1)</sup> . . . . .	640,000
		Balfour Moss in trust	
		Names withheld (2 claims) <sup>(1)</sup> . . . . .	150,240
		Hutchins, Soroka and Grant	
		Names withheld (2 claims) <sup>(1)</sup> . . . . .	1,445,000
		Dohm, Jaffer and Cashman in trust	
		Names withheld (2 claims) <sup>(1)</sup> . . . . .	2,080,750
		Swinton and Company in trust	
		Names withheld (2 claims) <sup>(1)</sup> . . . . .	20,000
		Accidental automobile repair costs—	
		Department of National Defence . . . . .	2,885
		Department of National Defence . . . . .	1,761
		Grievance—	
		David Perrin . . . . .	6,000
			7,568,199
<b>HUMAN RESOURCES DEVELOPMENT</b>		<b>NORTHERN AFFAIRS PROGRAM</b>	
<b>Department</b>		Accident involving a Crown vehicle—	
HUMAN RESOURCES INVESTMENT AND		D'agnolo M . . . . .	1,196
INSURANCE PROGRAM		Langehean M . . . . .	1,632
Accident involving a Crown vehicle—		Damage Claim for Minning claim—	
Yardon R . . . . .	1,133	Out-of-court settlement—	
O'Driscoll S. . . . .	1,734	Prowse & Chowne . . . . .	85,000
Adjudication case—		Claims under \$1,000 (3) . . . . .	1,351
Knauf J. . . . .	45,898		89,179
Out-of-court settlement for harassment complaint—			
Names withheld <sup>(1)</sup> . . . . .	2,000		
Claims under \$1,000 (11) . . . . .	1,987		
	52,752		
<b>LABOUR PROGRAM</b>			
Breach of duty—			
Rubin H in trust for McRae M. . . . .	24,160		
<b>INCOME SECURITY PROGRAM</b>			
Accident involving a Crown vehicle—			
Skrobot . . . . .	97,946		
Claim under \$1,000 (1) . . . . .	29		
	97,975		
	174,887		
		<b>Canadian Polar Commission</b>	
		Out-of-court settlement for damages awarded to former	
		employee—	
		Sonia Bélanger . . . . .	60,000
			7,717,378
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
<b>Department</b>			
INDIAN AND INUIT AFFAIRS PROGRAM		<b>INDUSTRY</b>	
Motor vehicle accident—		<b>Department</b>	
SGI . . . . .	705	Accident involving a Crown vehicle—	
Claim for reimbursement of legal fees—		State Farm Insurance—Bedrock Supply Ltd . . . . .	1,539
Roberts & Stahl in trust for Tzeachter . . . . .	2,200	Claims under \$1,000 (4) . . . . .	1,941
Reclamation settlement—			3,480
Skway First Nation . . . . .	145,000		
Grievance settlement—		<b>Canadian Space Agency</b>	
Robert Cherniak . . . . .	6,800	Final payment on litigation contract—	
Final Settlement for compensation for work performed		MPB technologie Inc . . . . .	1,431,861
and loss of profits in regards to the Ray River			
Highway project in 1972 and the Fort Smith		<b>National Research Council of Canada</b>	
Highway in 1978—		Contingent liability settlement arising from a construction	
Cook Duke Cox Barristers and Solicitors in trust for		contract dispute—	
Karl Mueller Construction Ltd . . . . .	16,000	Harbourview Electric Ltd . . . . .	155,000
Settlement of claims—			
Wilson Rasmussen in trust		<b>Western Economic Diversification</b>	
Names withheld (2 claims) <sup>(1)</sup> . . . . .	147,200	Claim dispute—Out-of-court settlement—	
MacPherson, Leslie and Tyerman		Gateway North Transportation Systems Ltd . . . . .	225,000
Names withheld (21 claims) <sup>(1)</sup> . . . . .	2,428,573		1,815,341
Gates and Company in trust			
Names withheld (4 claims) <sup>(1)</sup> . . . . .	206,885		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>JUSTICE</b>		J D Collision.....	2,255
<b>Department</b>		Kirks Midway Tire Ltd.....	1,186
Settlement of employment related claims—		Laine S.....	1,200
Names withheld (2 claims) <sup>(1)</sup> .....	271,114	Lapierre R.....	2,950
Out-of-court settlement—		Lorde P..... \$	1,899
Hanes, Buchner & Uren in trust re: Daniel Berry.....	5,120	Byways Rental re: Lorde P.....	307
Hutchkins, Soroka, Grant in trust re: Floyd Mowatt.....	5,000		2,206
Gordon Stewart.....	2,140	MacFarlane R.....	1,482
Claims under \$1,000 (3).....	666	MacKinnon D.....	1,918
	284,040	McKie R G.....	1,955
		McLeod H R.....	1,413
		Manitoba Public Insurance re: Alderdice D. \$	1,789
		Alderdice D.....	200
<b>NATIONAL DEFENCE</b>			1,989
Settlement of a claim as a result of an accident involving		Manitoba Public Insurance Corporation re: Kelly D.....	3,211
a department vehicle—		Manitoba Public Insurance Corporation re: Jutras J P.....	1,176
Ace Auto Leasing.....	17,205	Martel S.....	1,201
Alliance Canada re: Turkiewitz M.....	1,998	Martin M.....	1,428
Arnold W.....	2,940	Mercy B.....	2,085
AXA Insurance re: Goodine J.....	2,375	Mod Land Equipment.....	1,191
AXA Insurance re: Hartley M.....	1,174	National Tilden.....	5,303
Bauer J.....	1,068	Osclen P.....	1,027
Beament Green Dust Barristers & Solicitors in trust for		Pelletier Lavoie en fidéicommis	
Harris C.....	2,249	for Étienne F..... \$	20,000
Graham D.....	5,000	Étienne F.....	5,000
Bennett I.....	1,199		25,000
Bennett L.....	1,270	Petsche K.....	2,307
Boucher P.....	2,165	Ralph W Ripley Barrister & Solicitor in trust for	27,500
Bill Koughan Auto Body re: Wright M.....	1,583	Salsman K.....	
Bundziak R.....	1,044	Rebbitt D.....	2,506
Byways Automotive Group Ltd.....	1,129	Rollings D.....	1,000
Carr R.....	6,604	Royal & Sun Alliance Insurance Company	
Canadian National Railway Company.....	1,145	re: Powell F..... \$	2,621
Cie d'Assurance Guardian.....	6,215	Enterprise Rent-A-Car re: Powell F.....	935
Claims Management Limited re: Choker S.....	2,613		3,556
Colonial Fire & General Insurance Company re: Gale G....	1,585	Royal & Sun Alliance Insurance Company	
Colonial Garage & Distributors.....	2,057	re: Budget Rental.....	2,125
Condon G.....	1,550	Ryder Truck Rental Canada Ltd.....	1,785
Co-ops Contracting Ltd.....	4,008	Sanfaton D.....	1,108
DeChamplain N.....	1,870	Saskatchewan Government Insurance	
Deneault R.....	1,361	re: Cismas T..... \$	1,807
Direction Nord Sud (BNS) Ltée.....	3,520	Cismas T.....	700
Discount Car & Truck Rental.....	8,388		2,507
Downey Ford Sales Ltd.....	16,038	Saskatchewan Government Insurance re: Nameth E.....	1,808
Economical Mutal Insurance Company		Saskatchewan Government Insurance re: Schwanke M.....	1,391
re: Fredericks D..... \$	4,441	Saskatchewan Government Insurance re: Tebbut C.....	2,503
Enterprise Rental re: Fredericks D.....	925	Security National Insurance re: Paton T E.....	1,820
	5,366	Skelton L.....	2,812
Elliason G.....	2,314	State Farm Mutual Automobile Insurance Company	
Elson R.....	3,272	re: Titus M.....	2,627
Enterprise Rent-A-Car.....	22,127	State Farm Mutual Automobile Insurance Company	
Exalta Transport Corporation.....	1,271	re: Whitty C A.....	4,699
Family Insurance Corporation re: Calton R J.....	1,662	Stronggo Equipment.....	3,045
Finning International Inc.....	1,144	The Co-operators Insurance Company re: Phase C.....	3,057
Garrison J..... \$	1,844	The Co-operators Insurance Company	
Towing and storage re: Garrison J.....	270	re: Giovannetti A..... \$	1,154
	2,114	Discount Car Rental re: Giovannetti A....	598
1st Guaranty Collision.....	3,720		1,753
Guardian du Canada.....	3,741	The City of Winnipeg Transit.....	1,875
Halifax Insurance Company re: Josey R.....	6,591	The Economical Insurance Group re: Lawson D R.....	3,192
Harrigan M.....	2,377	The Personal Insurance Company re: Barkhouse A.....	1,647
Hertz Truck & Car Rentals.....	34,092	The Personal Insurance Company re: Etheridge H.....	1,951
Huard & Associés en Fiducie.....	2,878	The Personal Insurance Company re: Hall R.....	1,335
Innis J.....	1,350		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
The Wawanesa Mutual Insurance Company re: Thompson A G . . . . .	5,346	Kajtezovic S . . . . .	4,055
Thomson, Rogers Barristers & Solicitors in trust for Patterson K . . . . .	1,295,140	Kanaovic H . . . . .	3,506
Tilden Rent-A-Car Service . . . . .	19,000	Kasalo T . . . . .	1,058
Traders General Insurance re: Yuen S . . . . .	1,345	Kazic S . . . . .	2,686
William Burchell Barrister & Solicitor in trust for Lloyd W L . . . . .	20,000	Kljuc Municipality . . . . .	2,252
Zurich Canada re: Stephens R . . . . . \$	3,764	La Barrier Crossing School . . . . .	4,061
Stephens R . . . . .	250	Langevin G . . . . .	1,401
	4,014	Larocque R J . . . . .	1,373
		Lenssen W J . . . . .	3,500
Out-of-court settlement for injuries sustained in an accident—		Leroux D . . . . .	14,445
Atkinson R . . . . .	7,076	Li Trans Livno . . . . .	1,552
Burchell Hayman Barnes Barristers & Solicitors in trust for Darde T . . . . .	56,025	MacKimmie Matthews Barristers & Solicitors in trust for Western Atlas International . . . . .	65,000
Carr R . . . . .	4,717	Mahmutovic S . . . . .	75,143
Charles Broderick Barrister & Solicitor in trust for Geddes K . . . . .	12,000	Manitoba Natural Resources . . . . .	336,527
Cote G J . . . . .	26,500	Manjerovic D . . . . .	1,059
Devault E . . . . .	2,213	Maritime Museum of The Atlantic . . . . .	7,826
Fowle & Company in trust for Gadwa B . . . . .	21,250	Michaud J . . . . .	1,500
Hugh R McLeod in trust for McLean W . . . . .	5,000	Midzic D . . . . .	27,015
Jarvis & Company in trust for Wong J . . . . .	108,000	Midzic N . . . . .	1,793
Laxton, Glass & Swartz Barristers & Solicitors in trust for Innis A . . . . .	17,000	Ministère des Finances du Québec . . . . .	2,463
Richard G Arb Barrister & Solicitor in trust for Labbe N . . . . .	35,000	Municipalité des Saints Martyrs Canadiens . . . . .	6,338
Saville D . . . . .	5,660	Muratagic M . . . . .	15,123
Stewart McKelvey Stirling Scales Barristers & Solicitor in trust for Greencom M . . . . .	14,000	Newfoundland Light & Power . . . . .	7,374
Wensel Nesbitt Reeson Barristers & Solicitors in trust for Stoyand CA . . . . .	84,126	Ottway D . . . . .	2,175
Settlement of claims for loss and/or damage to personal effects—		Phillips K . . . . .	1,136
Bennett L . . . . .	1,270	Hamzo R . . . . .	3,763
Hughes A . . . . .	1,642	Reliable Auto Body Ltd . . . . .	1,455
Mongeon S . . . . .	1,016	Sahinovic-Tours . . . . .	2,963
Partridge B L . . . . .	1,578	Sheridan G . . . . .	1,605
Rowe H . . . . .	1,145	Simic V . . . . .	4,847
Damage to personal property—		Stanojevic M . . . . .	8,268
Adilovic D . . . . .	3,028	Svalina I . . . . .	3,572
Avery J . . . . .	1,010	Thunhart J . . . . .	4,805
Bajric H . . . . .	1,269	Wright C . . . . .	3,486
Budimlic H . . . . .	1,640	Zdrzava S . . . . .	3,173
Budimlic Z . . . . .	1,389	Damage due to flooding—	
Callahan R . . . . .	2,000	Bertrand G . . . . .	1,066
Chong D . . . . .	1,109	Naismith C . . . . .	5,000
City of Victoria . . . . .	3,161	The Personal Insurance Company of Canada re: Corriveau J P D . . . . .	1,967
City of Winnipeg . . . . .	1,172	York Fire & Casualty Insurance Company re: Kilgour B . . . . .	2,167
Croisières AML . . . . .	2,713	Settlement of as a result of overflight by Canadian Forces Aircraft—	
Department of Forest Resources & Agrifoods . . . . .	82,458	Barber G . . . . .	3,188
Elektroistribucija Velika Kladusa . . . . .	1,056	Cote A . . . . .	15,304
Esso Pass Lake Travel Plaza . . . . .	6,629	Cote R . . . . .	74,588
Filekovic R . . . . .	1,722	Goulet S . . . . .	29,520
Foss K . . . . .	9,630	Miscellaneous disbursements—	
Ferdais J . . . . .	2,177	ADI Limited re: White J G . . . . .	1,176
General Accident Insurance Company re: Howell W . . . . .	1,150	ADN Reed Stenhouse Inc . . . . .	7,576
Hadzic T . . . . .	1,541	AXA Assurance re: Racine J . . . . .	3,839
Holiday Inn Harbour View . . . . .	2,123	Applin H . . . . .	2,176
Howard D . . . . .	165,000	Atlantic Metal Recycling . . . . .	27,200
Imperial Oil Dartmouth Refinery . . . . .	8,547	Balcombe R R . . . . .	1,009
Irish Mountain Bed & Breakfast . . . . .	1,010	Boucher P . . . . .	1,580
		Bissonneault L re: Loss Pay . . . . .	22,379
		Brunet C . . . . .	1,142
		Banks R . . . . .	10,542
		Bryant H J . . . . . \$	2,979
		Revenue Canada re: Bryant H J . . . . .	789
			3,768

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
	\$		\$
Butler-Symthe J E . . . . .	66,815	<b>NATIONAL REVENUE</b>	
Caron M re: official languages complaint . . . . .	35,000	Goods damaged during Customs inspection—	
Cooper & McDonald in trust for Wirth L . . . . .	5,420	ICBC . . . . .	1,148
Franklin Burke Barristers & Solicitors in trust		Kennedy G . . . . .	1,607
re: McCluskey P . . . . .	256,000	Krysciak A . . . . .	1,000
Gahrns & Laliberté in trust for Cahill M J . . . . .	6,500	Accidental destruction of motor vehicles—	
Gascon J N . . . . .	13,345	Borchert S . . . . .	8,000
Guy Bertrand et Associés for Guertin F . . . . .	7,500	Furstler C . . . . .	4,873
Jones A D . . . . . \$ 3,073		Settlement for wrongful seizure of imported goods—	
Revenue Canada re: Jones A D . . . . .	815	Lang M . . . . .	3,322
	3,888	Settlement of claims protected by a privacy	
Larkin M . . . . .	2,000	clause—	
Leblanc J A . . . . . \$ 11,516		Names withheld (9 claims) <sup>(1)</sup> . . . . .	240,335
Revenue Canada re: Leblanc J A . . . . .	7,679	Claims under \$1,000 (87) . . . . .	47,792
	19,195		308,077
Lavoie M J re: official languages complaint . . . . .	10,000		
Lemieux F . . . . .	1,725	<b>NATURAL RESOURCES</b>	
MacLaren Corlett in trust for Bell A . . . . .	18,887	<b>Department</b>	
MacPherson Leslie & Tyerman in trust for		Out-of-court settlement with an ex-employee related to	
Anderson D . . . . .	20,065	employment—	
Marsaw D C . . . . .	50,000	Name withheld <sup>(1)</sup> . . . . .	52,608
Mochnocz S . . . . .	13,494	Out-of-court settlement—Employee misled regarding his	
Montague R T . . . . . \$ 23,273		pension entitlement following from the Public Service—	
Canada Trust pour Montague R T . . . . .	6,000	Smith, Lyons in trust . . . . .	68,000
Revenue Canada pour Montague R T . . . . .	13,956	Accidents involving a Crown vehicle—	
	43,229	Greer v A.G. of Canada - Crocco Hunter Purvis in trust . . . . .	14,500
Mortlock JW . . . . . \$ 2,339		Commercial Union . . . . .	2,025
Revenue Canada re: Mortlock JW . . . . .	621	Out-of-court settlement—Lawsuit initiated due to problems	
	2,960	with a house purchased from the advance house program—	
Nelligan-Power re: Slanz P . . . . .	11,593	Mr & Mrs Rosenthal . . . . .	10,000
Parmiter K . . . . .	3,333	Property damages—	
Perron S . . . . . \$ 127,199		David H Raniseth, Barrister in trust for Clark D . . . . .	2,185
Revenue Canada for Perron S . . . . .	9,142	Injury Claim—	
	136,341	David H Raniseth, Barrister in trust for Clark D . . . . .	8,000
Roberts M W . . . . .	1,781	Claims under \$1,000 (5) . . . . .	1,749
Roy W Dawson Barristers & Solicitors in trust for			159,067
Moore R C . . . . .	7,540	<b>National Energy Board</b>	
Sidbec/Feruni (ISPAT) Inc . . . . .	22,630	Out-of-court employment related settlement of claim againsts	
South Alberta Light Horse/Panospheric Imaging . . . . .	4,711	the Crown—	
The Salvage Association . . . . .	3,587	Bennett Jones in trust for Smith R . . . . .	35,000
Tremblay J P R . . . . .	8,822		194,067
Verreault P re: official languages complaint . . . . .	15,000		
Villeneuve M re: official languages complaint . . . . .	10,000		
Willis D . . . . .	2,960		
Claims pursuant to the <i>Canadian Human Rights</i>			
<i>Act</i> —		<b>PARLIAMENT</b>	
Buck S . . . . .	1,000	<b>House of Commons</b>	
Cauty A . . . . .	6,596	Claims under \$1,000 (2) . . . . .	248
Levac C . . . . .	222,511		
Poirier H . . . . .	1,700	<b>PUBLIC WORKS AND GOVERNMENT</b>	
Smithurst K . . . . .	10,409	<b>SERVICES</b>	
Reimbursement of Canada's share with respect to		<b>Department</b>	
damage claims paid through the British Claims		GOVERNMENT SERVICES PROGRAM	
Agency, on behalf of Canada, under the terms of		Settlement of claim—	
Article VIII of the NATO Status of Forces Agreement		Blake, Cassels & Graydon in trust for James Epps . . . . .	41,139
signed April 4, 1949 —		Merrick Holm in trust for Maplehurst Properties Ltd . . . . .	475,000
Government of Germany		Guarantee Company of North America . . . . .	675,000
claims . . . . . \$ 459,139		Attorney General of Canada v. Courthouse Block	
Government of Belgium		re: cancelled project . . . . .	225,000
claims . . . . . 127,485		Donald Servant Electric Ltd v. Queen re:	
	586,624	Ottawa Airport Hangar project . . . . .	98,000
Claims under \$1,000 (570) . . . . .	198,427		
	5,060,127		



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Damage to articles due to mould exposure		Complaint following completion of work for damages to	
Transport Canada and Angela & Wesley Knapp on		laboratories at 400 Place Youveille, Montréal, Qc—	
Pickering A/P project . . . . .	10,034	Construction Socam Ltée . . . . .	50,000
Top Notch Construction for Trans Canada Highway,		Claim for a work related accident—	
Banff National Park . . . . .	70,000	Laforge R . . . . .	7,600
Peacock, Linder & Holt for Huston . . . . .	15,000	Claim for corrective work on repairs to the	
Claim for water damage—		roofs—	
Bates Building Ottawa—E R Fisher Ltd . . . . .	1,554	Les Architectes Boutros & Pratte . . . . .	25,475
Blackburn Building Ottawa—Mr Gaby Aramouni		Claims paid as a result of extra work done regarding the	
c/o Chateau Fine Pastry . . . . .	7,000	construction project in Normandin—	
Settlement of contract dispute—		Roomer Léger Association . . . . .	6,592
MacDonald Cartier Airport Ottawa—		Construction Proco . . . . .	77,419
J I Plumbing & Heating Ltd . . . . .	7,500	Compensation to cover additional costs incurred because	
Sir Logan Building Ottawa—Jastel Limited . . . . .	50,000	of the bad weather for a construction project in	
Longhill Energy Products (Eastern) Ltd . . . . .	29,500	Blanc Sablon—	
Nocom Inc . . . . .	43,122	Construction BLH . . . . .	5,000
Construction ELS Maritimes Inc . . . . .	54,429	Construction LBS . . . . .	9,352
Professional fees rendered to R J Nicol's contract		Design error on the Barge Ramp replacement project at	
dispute—David Florida Lab Ont—		Powell River, B C—	
Perley-Robertson, Hill & McDougall . . . . .	36,839	L E Steel Fabricators . . . . .	22,632
Payment of costs associated with claims in the professional		Unforseen site modifications at Ross River, Y T Health	
liability fund—		Centre—	
Learmount, Dunne & Clarke for Fortune Dressing . . . . .	9,073	Thurber Engineering . . . . .	1,605
Chalker, Green & Rowe Legal Services . . . . .	5,714	Vanino Construction Ltd . . . . .	7,370
O'Brien, Furey, Smith . . . . .	3,417	Re-route electrical voice and data cabling at Vancouver	
Guarantee Company of North America . . . . .	7,147	Airport—	
Thomas Fuller (Wentzell & Associates) . . . . .	62,071	Olivit Construction Ltd . . . . .	28,227
J Haikings, Engineering Consultant . . . . .	42,510	Payment of claims for McBride Level II	
Canadian International Trade Tribunal Award—		Detachment building—	
Legal fees and disbursements incurred by pursuing		Worthington, Simm & David in trust . . . . .	11,863
a complaint—		Claims under \$1,000 (56) . . . . .	16,528
IBM Canada Ltd . . . . .	112,729		3,170,060
Bell Canada . . . . .	17,386		
Wang Canada Ltd . . . . .	9,093		
Claims for repair to RCMP Riding Stable's damage—			
We'll roof you . . . . .	406,545		
JD Paterson . . . . .	9,075		
GP Gravel Construction Inc . . . . .	7,029		
Settlement on clean up deficiencies on Alaska Highway—			
DGS Astro Paving Ltd . . . . .	118,154		
Out-of-court settlement on tender call bid process—			
Wallbridge and Associates in trust . . . . .	2,500		
Settlement for personal injury—			
Lakeb Kader . . . . .	5,000		
Patricia Holt, Lethbridge Post Office . . . . .	10,000		
Cherkewich Yost Heffernan . . . . .	4,600		
Nina Mitchell . . . . .	21,500		
Herrero . . . . .	91,033		
Settlement for personal motor vehicle accident—			
Susan F Smith . . . . .	52,500		
Settlement of motor vehicle accident—			
Herrero vs Dietrich . . . . .	5,956		
Worthington, Simm & David in trust for payment of general			
damages to Mr & Mrs Smith . . . . .	42,000		
Worthington, Simm & David in trust for reimbursement of			
the plaintiff, Mr & Mrs Smith legal expenses . . . . .	7,148		
Earl Shaw & Company in trust for payment of general			
damages to Bonnie Jean Stevens . . . . .	7,550		
Damage to the chain mechanism for the door to garage			
no. 1 at 715 Peel, Montréal, Qc—			
Compagnie d'assurance Wawanesa . . . . .	1,550		

## SOLICITOR GENERAL

## Correctional Service

Canadian Human Rights Commission settlements—	
Peruta R . . . . .	1,500
Ross P R . . . . .	1,500
Compensation for wrongful transfer—	
Midan G . . . . .	10,000
Compensation for injuries sustained—	
Cameron Brown in trust for Laxton B . . . . .	7,000
Charles Davison in trust for Robinson C . . . . .	6,000
Fergus J O'Connor in trust for Bouchard M R . . . . .	3,000
Fergus J O'Connor in trust for Paquachon S . . . . .	30,000
Fergus J O'Connor in trust for Tymchuk P . . . . .	5,000
Harper Gray & Easton for Lineham T . . . . .	19,088
HRDC for Ballegeer K . . . . .	1,778
John L Hill in trust for McDonald J . . . . .	4,600
John L Hill in trust for Rose P L . . . . .	3,500
MacIsaac & Co for Fraser T . . . . .	32,842
Mark Savard Paré in trust for Paré J and Lozon S . . . . .	10,700
Michael S Mandelcorn in trust for Marwick P . . . . .	3,500
Paquette R . . . . .	8,000
Viastra Kopicora M . . . . .	3,015
Compensation for work related issues—	
Cherkewich Yost Heffernan for DeBussac S . . . . .	18,297
Cherkewich Yost Heffernan for Haroulaskis C . . . . .	5,672
Eliot S in trust for Morley P . . . . .	9,800
Gauthier Paquette Trudeau in trust for Roy A . . . . .	15,000
Goyette Y . . . . .	25,000



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Jacks P. ....	44,269	Insurance Corp of British Columbia for Yorke-Hardy. ....	3,231
Levesque D. ....	2,292	Manitoba Public Insurance Corporation. ....	2,001
Nelligan Power in trust for Epp T. ....	35,000	Allstate Payment Processing Centre for Reynolds L. ....	1,278
Poirier J. ....	10,000	Manitoba Public Insurance Corporation. ....	1,217
Revenue Canada Taxation for Jacks P. ....	11,181	Insurance Corp of British Columbia for Ross D. ....	3,523
Compensation for flooding damage—		Canadian Direct Insurance for Bridgman H M. ....	1,022
City of Prince Albert. ....	1,500	Insurance Corp of British Columbia for Stavenes L. ....	3,983
Compensation for lost items—		Insurance Corp of British Columbia for Star Systems Inc. .	1,708
Cote M. ....	1,765	Lyned Honda for Keim I. ....	1,478
Daigle A. ....	1,405	Insurance Corp of British Columbia for Cote N. ....	1,028
Kennedy J. ....	1,510	Insurance Corp of British Columbia for Wasan. ....	2,874
Reliable Rentals & Sales. ....	1,500	Saskatchewan Government Insurance for Seida T N. ....	1,013
Compensation for breach of contract—		Saskatchewan Government Insurance for Pendila G. ....	2,707
Perreault & Laverdière for Our House. ....	8,568	Saskatchewan Government Insurance for Grills L. ....	1,536
Compensation for damages to health while incarcerated—		Saskatchewan Government Insurance for Der P J. ....	1,349
Senkiw G A. ....	23,000	Saskatchewan Government Insurance for Scott F. ....	7,709
Compensation for wrongful death and negligence—		Eaton T. ....	3,827
Lawrence Greenspon in trust for Rabbe E et al. ....	17,500	Insurance Corp of British Columbia for Chevrefils G. ....	1,098
Settlement of damaged pay phone—		Cowell T. ....	1,255
NBTel. ....	1,797	Manitoba Public Insurance Corporation for Cowell T. ....	4,813
Compensation for damage to overhang on building—		Insurance Corp of British Columbia for 488201	
Campbellford Memorial Hospital. ....	2,966	BC Ltd. ....	4,581
Settlement of motor vehicle accidents—		Insurance Corp of British Columbia for	
Blake's Electric. ....	1,417	De Gruijter Van Kleef H J. ....	4,805
Bouley Racine F. ....	1,146	Insurance Corp of British Columbia for Wong J. ....	1,992
Buanderie Villeray Ltée. ....	1,415	Insurance Corp of British Columbia for Trollope M. ....	1,918
Insurance Corp of British Columbia for Nelson D. ....	1,055	Insurance Corp of British Columbia for Miller C. ....	1,431
Saskatchewan Government Insurance for Jensen J. ....	2,503	Insurance Corp of British Columbia for Fullerton D. ....	1,261
Saskatchewan Government Insurance for Taylor J E. ....	1,800	Insurance Corp of British Columbia for Popovic M. ....	1,080
St-Clair M. ....	1,697	Harrish P. ....	40,000
Stranglingwolf B. ....	2,064	Chevron Canada Ltd. ....	11,215
Zurich Canada for St-Clair M. ....	2,701	United General Insurance Corp for Mrs O'Donnell T. ....	5,497
Zurich Canada for St-Clair M. ....	2,701	The Personal Insurance Company of Canada for	
Claims under \$1,000 (623). ....	97,348	Chee I and Ma L. ....	1,378
	504,892	The Dominion of Canada Insurance Co. ....	1,909
<b>National Parole Board</b>		Insurance Corp of British Columbia for Morrow J W. ....	2,840
Claim under \$1,000 (1). ....	141	Insurance Corp of British Columbia for Atwal A S. ....	2,116
<b>Royal Canadian Mounted Police</b>		Insurance Corp of British Columbia / Charlebois F. ....	1,519
Settlements for damages arising from boat		Insurance Corp of British Columbia for Pont R. ....	2,287
accidents—		Insurance Corp of British Columbia for Ormiston M. ....	2,329
Abel R. ....	1,000	Insurance Corp of British Columbia for Smith J. ....	3,827
Settlements for damages arising from vehicle		Insurance Corp of British Columbia for Woo O Y. ....	1,831
accidents—		Saskatchewan Government Insurance for Peterson K. ....	6,985
Saskatchewan Government Insurance for		Carroll Pontiac Buick Ltd for Kelly R. ....	3,036
Turgeon D. ....	1,378	Nova Scotia Power Inc. ....	4,356
Manitoba Public Insurance Corporation for Gatchell T. ....	1,557	Coolen J. ....	1,444
Douglas B Graves in trust for Neu J. ....	10,000	Nova Scotia Transportation and Public Works. ....	1,541
Downtown Toyota Centre for Shinkaruk. ....	1,691	Bonnell G. ....	9,295
Insurance Corp of British Columbia for Bayliss R J. ....	1,490	Alberta Motor Association Insurance Co for McInnis L. ....	3,494
B C Telephone Company. ....	1,155	Insurance Corp of British Columbia for Ying L Y. ....	2,045
Insurance Corp of British Columbia for Dickie B. ....	3,671	White Ottenheimer & Baker for Barrett M. ....	1,249
Insurance Corp of British Columbia for Ng P C. ....	6,517	Insurance Corp of British Columbia for Oliver M. ....	1,612
Insurance Corp of British Columbia for Lovas A. ....	2,541	Gilbart W. ....	500
Insurance Corp of British Columbia for Redman W. ....	1,059	Manitoba Public Insurance Corporation for Gilbart W. ....	2,081
Peterbilt Trucks Pacific Inc for Biermann R. ....	5,448	Lee Hawkins Law Corp in trust for Rodas C R. ....	3,587
Insurance Corp of British Columbia for Udson S V. ....	1,752	Insurance Corp of British Columbia / Wunderlich M. ....	1,223
Saskatchewan Government Ins for Lynds W R. ....	2,433	Dean R W. ....	1,710
Economical Mutual Ins Co for Macleod L. ....	3,729	Insurance Corp of British Columbia / Shulte D. ....	1,626
Sarkis Auto Body Ltd & Donald Lavoie. ....	1,371	Charters O T. ....	1,683
Stephanie Betts. ....	5,000	Insurance Corp of British Columbia / Thomson E C. ....	4,606
Stagg & Marks in trust for Parson S C. ....	35,000	Saskatchewan Government Insurance for Hamm P. ....	3,512
Manfred's Auto Body for Lang D. ....	1,554	Furlotte & Furlotte in trust for McLean F. ....	8,000
		J & G Automotive Ltd. ....	1,489

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Saskatchewan Government Insurance for Creed T . . . . .	1,200	Insurance Corp of British Columbia for Friesen A . . . . .	1,247
Nipawin Chrysler Dodge Ltd for Lathlin-Buck V . . . . .	1,771	Insurance Corp of British Columbia for Alexander G . . . . .	2,374
Insurance Corp of British Columbia / Spletzer T I . . . . .	2,090	A & G Autobody Repair Ltd for Grantham B C . . . . .	1,509
Gorosh M . . . . .	1,026	Cross A . . . . .	1,000
Insurance Corp of British Columbia for Lin C-T . . . . .	2,100	Canadian Surety for Burke D . . . . .	2,515
Insurance Corp of British Columbia / Kerkowich M F . . . . .	4,573	The Co-Operators General Insurance Co for Burr D . . . . .	1,819
Insurance Corp of British Columbia for Wicks, A . . . . .	4,008	Crawford Adjusters Canada for Royds R . . . . .	7,948
Insurance Corp of British Columbia / Burrerworth C . . . . .	3,326	Hertz Rent-A-Car for Hanke S B . . . . .	1,546
Insurance Corp of British Columbia / Silzer DL . . . . .	2,200	Insurance Corp of British Columbia for Zappone J . . . . .	9,482
Insurance Corp of British Columbia / Fair R A . . . . .	1,960	Comox Valley Insurance Service for Friesen D . . . . .	1,218
Insurance Corp of British Columbia / Bourne M A . . . . .	1,300	Insurance Corp of British Columbia for Fraser K . . . . .	5,058
Manitoba Public Insurance Corporation for Rusk M . . . . .	7,149	Insurance Corp of British Columbia for Kwok S W . . . . .	3,606
Insurance Corp of British Columbia for Hill T . . . . .	11,314	Chrysler H . . . . .	16,656
Insurance Corp of British Columbia for Badesha B . . . . .	2,490	Settlements for injuries/fatality arising from motor vehicle accidents—	
Insurance Corp of British Columbia for Sandberg K . . . . .	5,328	Mackimmie Matthews in trust for Sommerfeldt R . . . . .	18,000
Insurance Corp of British Columbia for McConnell K . . . . .	1,237	Mackimmie Matthews in trust for Schmaltz D and Mass S . . . . .	5,275
Ministre des Finances for Chausse D . . . . .	1,525	Simon Gurney Bolda in trust for Robberstad . . . . .	10,069
Insurance Corp of British Columbia for Algard D E . . . . .	5,083	Baker Newby in trust for Clemas A T . . . . .	6,000
Manitoba Public Insurance Corporation for Komus S . . . . .	1,241	Nasim Kara . . . . .	10,000
Insurance Corp of British Columbia for Sykes K . . . . .	1,224	Peter K H Wong for Jensen K . . . . .	3,255
Insurance Corp of British Columbia for Seitz E J . . . . .	1,879	Hendrika J de Gruijter-van Kleef . . . . .	1,415
Insurance Corp of British Columbia for Saengwouvanh B . . . . .	1,743	MacIntosh MacDonnell & MacDonald for Carty D . . . . .	18,000
Insurance Corp of British Columbia for Rizwan Ent . . . . .	1,502	Vancouver Hospital for Ly S . . . . .	5,000
Insurance Corp of British Columbia for Deering-Robb G . . . . .	7,251	Litwiniuk & Company in trust for Watson K . . . . .	15,000
Insurance Corp of British Columbia for Kamenjasevic I . . . . .	4,484	James H Brown & Associates in trust for Wylie P . . . . .	12,500
Discount Car & Truck Rentals for Hobbis Rental . . . . .	1,264	Kane Shannon & Weiler in trust for Ranquist . . . . .	49,050
Insurance Corp of British Columbia for Tommy's Market . . . . .	9,877	Kane Shannon & Weiler in trust for Evans K M . . . . .	24,063
Insurance Corp of British Columbia for Lui K P . . . . .	7,259	Boyne Clark in trust for Courchene J . . . . .	7,000
J A Auto Sales for Bickerton B . . . . .	4,705	Third Party Assessment Clinic for Ly S T . . . . .	1,106
Missiquoi Mutual Insurance Co for Christiansen R . . . . .	2,053	Hunter Garrett Lobay in trust for Kozielecki I . . . . .	60,750
The Co-Operator for Loughman G . . . . .	19,130	Hunter Garrett Lobay in trust for Botelho B . . . . .	26,500
Audoux Y . . . . .	1,795	Martin & Company in trust for Salsman . . . . .	175,000
Big Rigs Auto Body . . . . .	1,169	Simpson & Company in trust for Ly S T . . . . .	230,000
Rick's Auto Body for Hewins E . . . . .	1,006	Hope Heinrich in trust for Kissack E J . . . . .	17,405
Insurance Corp of British Columbia for Hanson Marketing Hayley K . . . . .	3,652	Insurance Corp of British Columbia for Salvador E . . . . .	4,488
Insurance Corp of British Columbia for Williams R . . . . .	2,043	Waterbury Newton in trust for French B L . . . . .	38,000
Insurance Corp of British Columbia for Knudsen J . . . . .	1,448	Biamonte, Cairo Shortreed for Maher A . . . . .	7,500
Insurance Corp of British Columbia for Lee W K P . . . . .	2,625	Braithwaite Boyle in trust for Muir B . . . . .	6,500
Insurance Corp of British Columbia for Laver R V . . . . .	2,026	Wilkes A . . . . .	1,560
Insurance Corp of British Columbia for Lheureaux R . . . . .	1,323	Stephens & Holman in trust for Gourlie S . . . . .	85,000
Insurance Corp of British Columbia for Bradshaw M . . . . .	1,710	Hunter Garrett Lobay in trust for Stuart J, Tearne S and Szentirmai M . . . . .	45,000
Insurance Corp of British Columbia for Shepherd J . . . . .	2,528	Hunter Garrett Lobay in trust for Stuart J, Tearne S and Szentirmai M . . . . .	10,637
Insurance Corp of British Columbia for Mohamed D . . . . .	3,647	Atwal A S . . . . .	4,000
Insurance Corp of British Columbia for Ruckaber B . . . . .	1,385	Simpson & Company for Ly S T . . . . .	31,002
Insurance Corp of British Columbia for MJM Furniture . . . . .	3,212	Bull Houser & Tupper in trust for Chaulk D M . . . . .	4,000
Angus-Miller Ltd Insurance for Storey C & J . . . . .	4,073	Simpson M for Ly S T . . . . .	1,461
Underwriters Adjustment Bureau Ltd for Proseilo J . . . . .	3,973	Adreassen, Olson & Borth Barristers & Solicitors in trust for Sieben P . . . . .	8,413
Royal & Sun Alliance Insurance Co in trust for Motor Truck Express . . . . .	2,701	Vecchio S . . . . .	1,256
The Cooperators General Insurance Co for Chalifoux N . . . . .	7,033	Robert Joly in trust for Callaghan N . . . . .	99,000
State Farm Insurance for Beebe P . . . . .	2,568	Robert Joly in trust for Callaghan N . . . . .	71,000
City of Grande Prairie . . . . .	1,805	Gerrand Rath Johnson in trust for Mills D . . . . .	88,965
William J Parsons Law Office in trust for Hamlyn C . . . . .	1,351	Rudderham Chernin Law Office Inc in trust for Petrie V . . . . .	27,000
William J Parsons Law Office in trust for Hamlyn C . . . . .	2,000	Carworks Auto Body Limited for Martell K . . . . .	1,042
The Hydro Electric Commission . . . . .	65,000	Friesen L . . . . .	1,682
Gerald K S . . . . .	3,133	Forbes Chevrolet H1656 (1279) . . . . .	6,009
Forsythe C . . . . .	1,408	Cox Hanson O'Reilly Matheson in trust for Wright K . . . . .	26,500
Manitoba Public Insurance Corporation . . . . .	1,648	Baily, Mclean, Greenbank & Murdoch for Ly C & D . . . . .	1,996
Insurance Corp of British Columbia for Wilkie M . . . . .	2,971		
Royal & Sun Alliance Insurance of Canada for Steele R . . . . .	1,982		
Insurance Corp of British Columbia for Chow M . . . . .	2,013		
Insurance Corp of British Columbia for Hock Sun Tan R . . . . .	8,533		
	1,239		

10. 10 PAYMENTS OF CLAIMS AGAINST THE CROWN,  
EX GRATIA PAYMENTS AND COURT AWARDS

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Young Noble & Wirsig in trust for Lenart E. ....	19,597	Watters S. ....	4,381
Steele R G. ....	9,000	New Brunswick Power Corporation. ....	1,778
Zeppieri & Associates in trust for Grossi M. ....	180,000	Appartement la Manowin. ....	1,399
G Jack Harris in trust for Thomas J T. ....	25,000	Limone S. ....	1,167
Dickie B. ....	2,500	Insurance Corp of British Columbia for Elliott D P. ....	1,615
Beckingham & Company in trust for Mann R. ....	1,000	Insurance Corp of British Columbia for Field D E. ....	7,500
Thibau D or C. ....	1,400	Hanke S B. ....	2,401
Security National Insurance Co for Amyotte P. ....	2,844	New Brunswick Power Corporation for Duhamel. ....	1,209
Lucas Bowker & White in trust for White S L, White R and White W. ....	29,000	British Columbia Hydro. ....	8,206
Ardagh Hunter Turner in trust for Elliot D. ....	41,049	Canadian Northern Shield Insurance Company for Choi L. ....	2,830
Slater Vecchio in trust for Neufeld D. ....	33,341	Settlement for personal injury, assault, unlawful arrest, excess force and damages—	
Lee Hawkins Law Corp in trust for Kennedy P. ....	9,346	Smart & Williams for Stravrev J. ....	2,083
Bonnynan Pontiac Buick Ltd for Binns K. ....	1,358	Insurance Corp of British Columbia for Gaffney. ....	47,200
Charles Fraser Carpentry for Affleck A. ....	1,274	Merchant Law Group in trust for Bryant N. ....	8,500
Roach & Morris in trust for Sears P. ....	55,000	Worthington Simm & David in trust for Neveau P. ....	8,519
Knudsen J. ....	1,000	Thomas M Engel in trust for Scarth / Lozinski. ....	25,000
Ruckaber B. ....	5,000	Worthington, Simm & David in trust for Bamford H G. ....	90,000
Bordertown Pontiac Buick GMC Ltd for McNutt W J. ....	1,074	Peter C McElhaney in trust for Gaboury K. ....	13,208
The Coachworks Limited for Sturgeon D. ....	1,606	Public Trustee of British Columbia in trust for Austin J. ....	2,500
Leblanc McGrath Tuck Gallagher in trust for Duguay P. ....	52,573	Swadron Associates in trust for Simmons M & D. ....	166,300
Helmut Berndt Professional Corporation for Siemens D. ....	5,000	Settlement for false arrest/seizure and/or malicious prosecution—	
Thoman Sole Gage in trust for Pyc N. ....	150,000	Pushor Mitchell in trust for Dowla I A. ....	10,000
Mair Jensen Blair Barristers & Solicitors in trust for Gray I. ....	8,224	Hunter Garrett Lobay in trust for Daniluck K. ....	6,423
Edwards & Michalski in trust for Bukmeier H. ....	11,850	Kucher A. ....	3,034
Kruse Adams in trust for Cassidy R. ....	31,000	Furlot B. ....	90,577
McMillan Law Office in trust for Balmer J E. ....	8,148	Gill R. ....	1,616
Scarboro W. ....	13,000	Sheppard Law Office in trust for Brown C. ....	15,000
Salloum Doak in trust for Groeneveld C. ....	12,500	Crossin & Scouten for Hill J. ....	28,913
Murchison Thomson & Clarke in trust for Bailey C. ....	19,778	Firman W. ....	18,552
Harder & Company in trust for Laveay B. ....	12,500	Wenger N. ....	16,323
Maelor Vallance Inc for Gardiner S. ....	2,250	Webb L M. ....	8,000
Tinant T L. ....	1,666	Campbell M L. ....	2,000
Bronson & Company in trust for Joy L. ....	11,000	Richard Bosada in trust for Vidosa P. ....	3,738
Rodin Law Firm in trust for McConnell K. ....	14,000	Gérald Tremblay in trust for Hamel J-Y. ....	104,034
Hunter Garrett Lobay in trust for Thomson E. ....	16,000	Baker Newby in trust for Carisle B. ....	1,887
Chartrand L J. ....	38,888	King Sutton in trust for Akenhead J. ....	24,363
Veloso C. ....	146,112	Settlements for physical injuries, mental stress and/or pain and suffering—	
Settlement for damage or loss to property—		Cohen Highley Vogel & Dawson in trust for Doe J. ....	103,400
Buffalo Narrows Housing Authority. ....	1,115	Legal Services Society in trust for Jones R A. ....	9,000
Commercial Interior. ....	4,850	Bryan & Co in trust for McDermott N & K S. ....	10,000
Zomparelli S. ....	3,018	Legge & Muszynski in trust for Lieback L. ....	10,000
Canada West Insurance Co for Weymark J and P. ....	1,163	MacLeod Dixon Barristers and Solicitors in trust for Smith C. ....	7,200
Songstone Inc. ....	2,385	MacMillan D. ....	100,000
North York Chevrolet Oldsmobile for Green G D. ....	21,500	Taylor Granitto in trust for George C P. ....	3,700
Parker Dubrule in trust. ....	30,660	Davis & Company in trust for Fortey S G / M. ....	500,000
Schroeder Properties. ....	1,015	Settlement for witness protection—	
Ministry of Transportation & Highways. ....	1,080	De Vilars Jones in trust for "L". ....	25,000
Rose S. ....	1,599	Sharek Reay, Barristers and Solicitors in trust for "L". ....	84,906
Lombard Canada for Orzynski J. ....	1,947	Sharek Reay, Barristers and Solicitors in trust for "L". ....	26,887
Brown A J. ....	1,002	Human Rights Settlement—	
Saskatchewan Power for Saskatchewan Power. ....	1,512	Hiscock I J. ....	1,089
Saskatchewan Power for Saskatchewan Power. ....	1,663	Bunyan L. ....	113,100
Sophie Investments Inc. ....	2,633	Reimbursement of costs/expenses—	
Dominion of Canada for Harder J. ....	17,451	Civil Litigation for Blackjack R. ....	1,578
Insurance Corp of British Columbia for Dellanna T M. ....	5,507	Neuman T S. ....	1,540
Gray J. ....	1,390	Premiere Verbatim Reporting Ltd for Franc R. ....	1,290
Fineline Construction for Seacroft Resort - Bowser. ....	1,294	Dennis T. Murray Law Corp for Franc R. ....	125,000
Swan Hills Gasland. ....	2,073		
Iwanchuk N. ....	4,000		
Cherry Lane Shopping Centre. ....	1,806		

PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
D T R Murray Law Corp in trust for Franc R . . . . .	50,000	Canada Life Casualty Company for Fong Michael . . . . .	1,457
Hertz Rent-A-Car for Hanke S B . . . . .	1,445	King John . . . . .	1,339
Stewart H S . . . . .	1,500	Dyck Hans . . . . .	1,013
Settlement for loss, destruction and damage to exhibits—		Compensation for repairs to grader damaged by concrete island—	
Nichol S . . . . .	3,250	Saskatchewan Government Insurance . . . . .	1,638
Ritchot D . . . . .	1,737	Compensation for settlement due to start-up license at airport—	
Bingham Blair MacAulay Ehrhardt Teed in trust for Miramichi Exhibition . . . . .	425,000	KMP Law for Bob Buckle Shuttle Service . . . . .	180,000
Vandervoorde A . . . . .	1,477	Triple B Investments . . . . .	21,810
Beckman D W . . . . .	2,140	Compensation for damage to a CI-215 water bomber—	
Settlement for harassment charge—		Government of Newfoundland & Labrador . . . . .	20,639
Gray R . . . . .	2,000	Accident involving a Crown vehicle—	
Settlement to defer legal costs as per settlement agreement—		Brian's Auto Body . . . . .	2,101
Mockler Peters Oley Rouse & Williams in trust . . . . .		Settlement of Laurentian Lodge case concerning the theft of luggage at Sault Ste Marie Airport—	
Mazerolle V . . . . .	30,000	Weaver, Simmons for Mitchell, P . . . . .	8,000
Depencier R F N1028 . . . . .	6,604	Surrender of lease at London Airport for new Transport Canada Centre—	
Nelson W . . . . .	2,830	Aero Academy Inc . . . . .	15,000
Rae J C . . . . .	3,366	Personal injury on Crown land and premises—	
Claims under \$1,000 (475) . . . . .	160,001	Singleton Murphy . . . . .	30,000
	5,516,392	Boyne Clarke . . . . .	22,000
	6,021,284	Compensation for settlement on electrical dispute—	
		Air Canada . . . . .	25,000
		Compensation in reference to adjudication decision—	
		Carrier Louise . . . . .	41,200
		Pelley Rick . . . . .	2,941
		Payments of compensation under the Public Service Staff Relations Board—	
		Fields Shawn . . . . .	1,203
		Neufeld Rocky . . . . .	25,000
		Martin Harold Warren . . . . .	14,805
		Hladun & Company for Gregresh Sharon . . . . .	2,200
		Settlement for loss of income—	
		Me Michel C Bernier in trust for G & H Bourque Marine Inc . . . . .	10,000
		Compensation for expenses to cover routine litigation expenses for Transport—	
		Department of Justice . . . . .	40,000
		Claims under \$1,000 (34) . . . . .	12,645
			2,144,678
		<b>TREASURY BOARD</b>	
		<b>Secretariat</b>	
		CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM	
		Claims under \$1,000 (4) . . . . .	1,814
		<b>VETERANS AFFAIRS</b>	
		<b>Department</b>	
		VETERANS AFFAIRS PROGRAM	
		Out-of-court settlement for program benefits—	
		Campbell N J . . . . .	50,000
		Godbout, Queltette in trust for Leclerc E . . . . .	40,000
		Claims under \$1,000 (537) . . . . .	850
			90,850
		Total . . . . .	50,947,406

(1) Name withheld in accordance with terms of settlement.

10. 12 PAYMENTS OF CLAIMS AGAINST THE CROWN,  
EX GRATIA PAYMENTS AND COURT AWARDS

## 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
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>		<b>National Archives of Canada</b>	
<b>Department</b>		Payments under \$100 (2) . . . . .	70
Compensation for broken eye glasses—		<b>Public Service Commission</b>	
Dumais J . . . . .	200	Payments under \$100 (4) . . . . .	157
Gareau F. . . . .	236	<b>Status of Women—Office of the Co-ordinator</b>	
Toupin P. . . . .	150	Compensation for financial loss incurred by an employee—	
Reimbursement for stolen item—		Paine B . . . . .	100
Legault P . . . . .	800		126,078
Payment to Thompson, Dorfman & Sweatman, Barristers			
as full and final settlement of the matter of AAFC and			
Fresh Water Fish Marketing Corporation. . . . .	30,000		
Reimbursement for lost item—		<b>CITIZENSHIP AND IMMIGRATION</b>	
Norman T. . . . .	231	<b>Department</b>	
Compensation to replace clothing and personal effects		Compensation for loss or damage of personal property—	
damaged while working at GPCRC on the Career		Bandy D E. . . . .	138
Edge Program—		Fortin J . . . . .	113
Proctor K . . . . .	300	Kassongo T . . . . .	500
Compensation to replace damaged personal effects—		Macleod J . . . . .	184
Kenny and Murray in trust—		Replacement costs for discrepancy for informed cost of visa	
Name withheld <sup>(1)</sup> . . . . .	2,000	to what it actually cost—	
Payments under \$100 (13) . . . . .	705	Name withheld <sup>(1)</sup> . . . . .	250
	34,622	Compensation for employee settlement agreement—	
		Name withheld <sup>(1)</sup> . . . . .	1,750
		Payments under \$100 (6) . . . . .	239
			3,174
		<b>Immigration and Refugee Board of</b>	
		<b>Canada</b>	
		Payments under \$100 (2) . . . . .	67
			3,241
<b>CANADIAN HERITAGE</b>		<b>ENVIRONMENT</b>	
<b>Department</b>		<b>Department</b>	
Art pieces stolen from Canada Place—		Reimbursement for stolen property—	
Kennedy M . . . . .	350	Wartman D . . . . .	135
Compensation for damage to a vehicle—		Compensation for damage to statues—	
Cote D . . . . .	450	Landry M . . . . .	130
Guimond A. . . . .	133	Compensation for dental expenses incurred by children—	
Manzerolle R. . . . .	261	Pawluk N. . . . .	114
Sullivan R. . . . .	300	Payments under \$100 (4) . . . . .	226
The Halifax Insurance Company in trust for			605
Manzerolle R . . . . .	1,627		
Compensation for damage of personal effects—		<b>FINANCE</b>	
Dubé D. . . . .	171	<b>Department</b>	
Compensation for dentist fee—		ECONOMIC, SOCIAL AND FINANCIAL POLICIES	
Mayer L . . . . .	127	PROGRAM	
Compensation for mineral relinquishment interest—		Compensation for damaged clothing—	
Christie J . . . . .	33,913	MacPherson L. . . . .	243
Livingston K . . . . .	33,913	Payments under \$100 (3) . . . . .	180
Richards G . . . . .	33,913		423
Burnaby Iron Mines . . . . .	20,000		
Payments under \$100 (4) . . . . .	152		
	125,310		
<b>Canadian Radio-television and Telecommunications</b>			
<b>Commission</b>			
Compensation for damaged glasses—			
Tatasciore M . . . . .	372		
Payments under \$100 (2) . . . . .	69		
	441		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>FISHERIES AND OCEANS</b>			
<b>Department</b>			
Compensation paid under the terms of resolution of a harassment complaint—		Compensation for damages and personal injuries—	
Campbell F . . . . .	5,000	Ato Mamo Bogale . . . . .	2,000
Compensation for damages to personal property—		Compensation for loss of property—	
Audet L . . . . .	546	Buchan G . . . . .	360
Beaulieu G . . . . .	252	Visoka L . . . . .	942
Côté G . . . . .	108	Settlement of a claim as a result of late refund of immigration fee—	
Cotie R . . . . .	141	Svertchkova M . . . . .	186
Poirier A . . . . .	165	Compensation as a result of lost property—	
Prévost I . . . . .	350	Des Rivières G . . . . .	114
Compensation for oversight in recognition of an employee suggestion under the departmental Incentive Award Program—		Compensation for loss of property—	
Fox JW . . . . .	1,450	Dr. H Curat . . . . .	800
Compensation for expenses incurred due to theft of personal property—		Compensation for increased insurance costs—	
Henderson BM . . . . .	460	Weeks J M . . . . .	454
Compensation for expenses incurred due to loss of personal property—		Compensation for lost funds—	
Claveau J . . . . .	179	Mukamunana P . . . . .	154
Lantz T . . . . .	459	Compensation for settlement of matters in dispute—	
Leblanc S . . . . .	113	Loepky B . . . . .	3,507
Major C . . . . .	346	Payment under \$100 (1) . . . . .	46
Nicolas A . . . . .	888		13,211
Pinkham J . . . . .	219	<b>Canadian International Development Agency</b>	
Pastorek D . . . . .	100	Reimbursement for stolen money while on mission in Nigeria on behalf of the Government of Canada—	
Poirier G . . . . .	205	Lévesque L . . . . .	2,547
Richard J . . . . .	181	Lost of luggage and emergency clothing purchases—	
Robb W . . . . .	447	Johnston D M . . . . .	665
Thériault J . . . . .	536	Stolen personal property while a mission in Rwanda—	
Thériault JG . . . . .	310	Rainville C . . . . .	400
Compensation for damages to private vehicle—			3,612
MacInnis G . . . . .	325		16,823
Replacement of two fish nets and one anchor damaged by the NGCC Le Louisbourg—		<b>HEALTH</b>	
Arseneau P . . . . .	920	<b>Department</b>	
Replacement of a fish net damaged by the NGCC		Compensation for Canadians infected with HIV from blood or blood products from 1978 onwards (TB 813738 and TB 821428)—	
Frederick G Creed—		Primary infected individuals . . . . .	1,425,000
Chapman J L . . . . .	1,425	Secondary infected individuals . . . . .	11,760,000
Salary adjustment—		Compensation for damages to multiple infrastructure projects—	
Baljinder G . . . . .	6,972	The Lansdowne House Indian Band . . . . .	55,000
Settlement of grievance per Memorandum of Agreement between the Treasury Board of Canada and the Public Service Alliance of Canada—		Compensation toward funeral expenses of Muriel Byford—	
Brown G . . . . .	1,170	Byford H . . . . .	881
Settlement of a grievance for losses incurred resulting from the selection process of the Summer Student Program 1998—		Compensation for damage to employee's personal effects—	
Lacasse S . . . . .	373	Thokle L . . . . .	274
Payments under \$100 (14) . . . . .	945	Wickens J . . . . .	245
	24,585	Gully P . . . . .	146
		Compensation for damages to a chair—	
		Place Louis Riel . . . . .	105
		Payments under \$100 (5) . . . . .	155
			13,241,806
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		<b>HUMAN RESSOURCES DEVELOPMENT</b>	
<b>Department</b>		<b>Department</b>	
Compensation for travel costs—		<b>CORPORATE SERVICES PROGRAM</b>	
Carten J . . . . .	862	Replacement cost for a leather skirt torn by a metal bar that should have been removed by a maintenance employee—	
Lindsey J . . . . .	3,112	Bédard L . . . . .	226
Osler Hoskin & Harcourt for R. Atkey . . . . .	674		



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Replacement cost for clothes spot by red ink from a stamp affixer—		<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
Bertin D. ....	100	<b>Department</b>	
Expenses for a shirt and pants damaged by ink in equipment data processing delivery—		<b>ADMINISTRATION PROGRAM</b>	
Daigle S. ....	135	Compensation for legal fees incurred—	
Compensation for damage to a vehicle—		Pundit and Chotalia in trust for Starlight B. ....	48,496
Bell J. ....	805	Salmon and Compagny in trust for Starlight B. ....	1,475
Saskatchewan Government Insurance. ....	800	Payment under \$100 (1). ....	44
Compensation for pay dispute—			50,015
Megaffin B. ....	806	<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>	
Medical involving a departmental error—		Payment under \$100 (1). ....	26
Saunders C. ....	314	<b>NORTHERN AFFAIRS PROGRAM</b>	
Medical involving a departmental error—		Payment for equipment burnt in forest fire—	
Johnson H. ....	256	Trans North Air. ....	1,223
Compensation for lost of Strategic Policy's Christmast Fund—			51,264
Fortier P. ....	879		
Compensation for administrative error by Compensation and Benefits unit relative to medical coverage benefits—		<b>INDUSTRY</b>	
Burton F. ....	3,146	<b>Department</b>	
Compensation to former employee for lost wages due to Labour Market Development Agreement—		Compensation for damage to a vehicle—	
Northrup B. ....	1,868	Lachapelle M. ....	460
Repair to automobile as a result of damages incurred—		Compensation for moving expenses (security check negative)—	
Sappal R. ....	610	Goulet F. ....	623
Payments under \$100 (6). ....	294	Compensation for loss of luggage—	
	10,239	Elias B. ....	843
		Compensation for administrative error (department failed to remit a form to the insurance company for vision care plan)—	
<b>HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM</b>		Lafond J. ....	100
Storage costs for equipments bought by HRDC. The department omit to provide to the contractual ERS a copy of the directive on disposition of the assets—		Compensation for replacement for personal clothing—	
ERS Youth Development Corporation. ....	20,000	Boudreau-Henri C. ....	250
Reimbursement of overpayments reimbursed—		Dunleavy M. ....	250
Nadeau R. ....	599	Kress G. ....	150
Compensation for wrong insurance compensation advice (dental care plan)—		Compensation for personal properties stolen from government's vehicle—	
Krastel C. ....	205	Makarchuk M. ....	342
Legal/Consulting fees re: employee dispute—		Compensation for departmental error for a client—	
Labourteck Consulting Ltd./Bates S. ....	750	Glentel Inc. ....	128
Payments under \$100 (72). ....	2,987	Payments under \$100 (2). ....	65
	24,541		3,211
<b>LABOUR PROGRAM</b>		<b>Atlantic Canada Opportunities Agency</b>	
Replacement fees for a tire that has been deliberately damaged at the time of an inspection by Labour Canada toward a private corporation—		Compensation for damage to clothing—	
Cadieux D. ....	198	Rankin J. ....	252
Payment under \$100 (1). ....	8	Dick B. ....	525
	206		777
<b>INCOME SECURITY PROGRAM</b>		<b>Canadian Space Agency</b>	
Compensation for employee's damaged personal effect due to water flood in the office—		Reimbursement for broken eye glasses—	
Peacock K. ....	130	Roberge D. ....	230
Phillips J. ....	222	<b>National Research Council of Canada</b>	
Compensation for shoes damaged by flood—		Compensation for damages to clothing—	
Foran J. ....	100	Decker J. ....	151
Payments under \$100 (8). ....	393	Lapointe J. ....	230
	845	Compensation for dental expense refund—	
		Abou-Dakka M. ....	693
		Payments under \$100 (3). ....	186
			1,260
	35,831		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Western Economic Diversification</b>		Lafitt S . . . . .	818
Settlement upon termination—		Lambe F . . . . .	287
Visram A . . . . .	10,000	Lambert D . . . . .	177
Payment under \$100 (1) . . . . .	75	Leblanc P . . . . .	825
	10,075	Leclerc M . . . . .	199
		Lefebvre R . . . . .	303
	15,553	Love L . . . . .	1,390
		Masse P . . . . .	100
<b>JUSTICE</b>		Métivier J . . . . .	205
<b>Department</b>		Montefrisco R . . . . .	100
Compensation of expenses (Legal fees) incurred by employee		Morel-Desrochers M . . . . .	270
in exercising his duties—		Municipalité St-Jean-Baptiste . . . . .	119
Asselin R . . . . .	5,000	Pageau G . . . . .	200
Garnishment procedural error—		Pelletier M . . . . .	149
Ontario Legal Aid . . . . .	400	Perron R . . . . .	1,222
Compensation for loss of books and personal effects—		Quimet D R . . . . .	500
Hage T . . . . .	364	Restaurant Georgio . . . . .	1,872
Compensation for damage of luggage—		Russel J . . . . .	1,249
Camirand C . . . . .	230	Saunders D . . . . .	117
	5,994	Smith D . . . . .	1,107
<b>Canadian Human Rights Commission</b>		St-Amant H . . . . .	390
Compensation for stolen personal property while employee		Talbot F . . . . .	155
was on duty travel—		Testa J . . . . .	245
Witter M . . . . .	254	Tsui D . . . . .	255
Compensation for damage to personal property while		Vaillancourt N P . . . . .	292
employee was on duty travel—		Vallée L . . . . .	370
Corriveau J . . . . .	216	Walton T D . . . . .	110
	470	Whalen K . . . . .	252
<b>Offices of the Information and Privacy Commissioners</b>		Wood C . . . . .	1,277
<b>of Canada</b>		Compensation for loss of personal property—	
Payments under \$100 (2) . . . . .	121	Ahmed A . . . . .	8,000
	6,585	Bélanger C M . . . . .	100
		Bennett G . . . . .	229
		Bernadette K . . . . .	208
		Caron J . . . . .	595
<b>NATIONAL DEFENCE</b>		Coles E E . . . . .	2,802
Compensation for damages to personal property—		Gaudet L . . . . .	572
Best M . . . . .	239	Godfrey M . . . . .	373
Bériau G . . . . .	320	Harris R . . . . .	675
Benoit S . . . . .	390	King H . . . . .	339
Boudreau J H K . . . . .	287	Kopetsch R . . . . .	264
Bundgaard D . . . . .	184	Lafitte S . . . . .	711
Burelle B E . . . . .	280	Lapierre J G . . . . .	817
Chamberland L . . . . .	250	Laroche J H P . . . . .	355
Charbonneau H . . . . .	280	Legge G . . . . .	1,270
Couture G . . . . .	164	Morris C . . . . .	900
Damours J D . . . . .	301	Muir R C . . . . .	1,223
Di Menna A . . . . .	585	Newton P . . . . .	5,740
Dorion J . . . . .	300	Paddon M R . . . . .	168
École Saint-Mathieu . . . . .	843	Parker L A . . . . .	1,180
Famelant F . . . . .	250	Plourde K M . . . . .	2,033
Fraser J . . . . .	461	Sherbeth K A . . . . .	232
Fyfe D . . . . .	230	Taylor P . . . . .	717
Gallant S . . . . .	230	Thomly M . . . . .	713
Gaudet L . . . . .	657	White C . . . . .	547
George L . . . . .	350	White M . . . . .	885
Gonzalz M . . . . .	215	Financial compensation—	
Hamill J C . . . . .	224	Brown W G . . . . .	824
Jacques J M . . . . .	360	Budget Car & Truck Rental re: Lafitt R . . . . .	147
Joly L J H . . . . .	135	Cinq-Mars R . . . . .	6,220
Kairandisk A K . . . . .	260	Ellwood J . . . . .	508
Kierstead C . . . . .	144	Garick W H . . . . .	111
		Goldberg Thompson in trust for Hong M . . . . .	500



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Growling, Strathy & Henderson re: Amdu Road		Compensation for auctioned goods—	
Landfill Site .....	2,302	Puri R .....	8,606
Hurley M .....	280	Compensation for cancellation of trip due to operational	
La Ferme Pauline Inc .....	350	requirement—	
Llyon R .....	16,626	Flood L .....	286
McKinnon R .....	50,000	Payments under \$100 (113) .....	11,591
Musselman R J .....	50,000		33,232
Orieux B .....	1,800		
Pete's Tent & Awning .....	983	<b>NATURAL RESOURCES</b>	
Pickering W L .....	588	<b>Department</b>	
Racicot K .....	243	Compensation for damage to eye glasses—	
Rankin E .....	7,100	Wambolt D .....	269
Sandham J H .....	40,000	Compensation for damage to personal clothing—	
South Renfrew Municipal Airport Commission .....	6,864	Hardcastle S G .....	265
Thomson R J .....	24,767	Payments under \$100 (3) .....	177
Township of Artemesia .....	2,468		711
Tracy S .....	273		
Vandembos J W .....	50,000	<b>National Energy Board</b>	
VanDamMeijer J R J .....	50,000	Compensation for damage to luggage during travel	
Vogt M J .....	771	status—	
Payments under \$100 (34) .....	1,457	Jeglic F .....	168
	369,324		879
<b>NATIONAL REVENUE</b>		<b>PARLIAMENT</b>	
<b>Department</b>		<b>House of Commons</b>	
Compensation for damage to clothing and/or personal		Compensation for replacing clothing damaged during	
effects—		committee travel—	
Bédard G .....	104	Lebel G .....	542
Blackburn JR .....	346	Compensation for replacing a jacket damaged on a House of	
Bradley R .....	160	Commons bus—	
Bres F .....	314	Drouin C .....	350
Carbonneau Y .....	162		892
Chiasson D .....	153		
Cousineau A .....	418	<b>PRIVY COUNCIL</b>	
Davis RA .....	300	<b>Department</b>	
Godin M .....	640	Compensation for medical insurance costs—	
Hasan K .....	200	Auger B .....	8,390
Moores N .....	323	Compensation for damaged clothing while on	
Panneton I .....	130	duty—	
Purinton M .....	101	Bourgeois B .....	643
Renaud D .....	378	Sanscartier L .....	98
Robinson S .....	365		9,131
Salerno E .....	293	<b>Canadian Transportation Accident Investigation and</b>	
Sauvé J .....	100	<b>Safety Board</b>	
Schouseboe J .....	100	Compensation for lost or stolen personal effects—	
Tessier A .....	440	Johnson K .....	595
Williamson M .....	228	Rowntree P .....	190
Compensation for damage to motor vehicles—		Compensation for damages to personal effects during field	
Bernacci A .....	107	work—	
Bootsma D .....	684	Johnson K .....	235
Capobianco J .....	300	Rowntree P .....	127
Collison G .....	194	Lewer L .....	295
Johnson J .....	338	Payments under \$100 (3) .....	146
Johnson R .....	108		1,588
Lavigne M .....	300		10,719
Riendeau R .....	595		
Wellstar F .....	675		
Compensation for medical expenses—			
Red River Valley Health District .....	193		
Compensation for lost deposits—			
Borys, Andrew .....	2,000		
Borys, Anna .....	2,000		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		Compensation for employee's change of flight expenses due to rescheduling of training—	
<b>Department</b>		MacKenzie J. . . . .	307
<b>GOVERNMENT SERVICES PROGRAM</b>		Reimbursement of deposit for golf trip cancelled due to operational requirement—	
Compensation for Government cancellation of contract—		Bourke M. . . . .	263
Burchell, MacDonald Bar. & Sol. on behalf of Dunn E. . . .	600	Compensation for work related issue—	
Compensation for legal costs—		Delmage K. . . . .	100
Scott G J. . . . .	1,001	Compensation for the loss of salary—	
Compensation as partial settlement of a staff relations matter involving a former employee—		Jutras M. . . . .	1,032
Sharpe E. . . . .	1,000	Reimbursement of cost of concert tickets due to lock down of institution during public service strike—	
Compensation for payment of union dues—		Speck K. . . . .	137
Gautron S. . . . .	200	Compensation for collection agency fees incurred while attempting to receive payment—	
	2,801	Marlboro Inn. . . . .	407
		Payments under \$100 (60) . . . . .	3,170
<b>SOLICITOR GENERAL</b>			14,519
<b>Department</b>		<b>National Parole Board</b>	
Compensation for damaged clothing—		Compensation for employee's personal effects damaged while on duty in a regional office—	
Goulet P. . . . .	52	Venne C. . . . .	160
<b>Correctional Service</b>		<b>Royal Canadian Mounted Police</b>	
Compensation for employees' personal effects lost or damaged while on duty—		Damage to glasses or contacts—	
Allard G. . . . .	150	Milner J. . . . .	206
Almedia C. . . . .	149	Ferguson D B. . . . .	310
Bavle S. . . . .	108	Eglinski J. . . . .	224
Blair L. . . . .	115	Efford D. . . . .	198
Bourke M. . . . .	172	Roach M J. . . . .	264
Burton J. . . . .	169	Sullivan A F. . . . .	249
Cadotte A. . . . .	183	Pilgrim P. . . . .	188
Cantin L. . . . .	513	Parr F J P. . . . .	114
Chuey P. . . . .	151	Horne M L. . . . .	181
Cloutier J. . . . .	161	Koop K. . . . .	303
Donovan N. . . . .	185	Smith D. . . . .	268
Dosanjh G. . . . .	385	Day K. . . . .	206
Forhan B. . . . .	224	Lacombe P. . . . .	471
Henbrey C. . . . .	300	Romailier T. . . . .	285
Jameison E. . . . .	345	Grieco-Savoy L J. . . . .	135
Kunkle K. . . . .	318	Jenkins G M. . . . .	215
Labelle P. . . . .	417	Miller C. . . . .	160
Landerman G. . . . .	102	Kenney E. . . . .	122
Lapointe M. . . . .	739	Taylor A G. . . . .	341
Maycock J. . . . .	431	Ingram H. . . . .	316
McCormick T. . . . .	502	Hachey F G. . . . .	370
McLeod M. . . . .	150	Coleman R. . . . .	275
Ollington M. . . . .	650	Marshall J R. . . . .	170
Precoor J. . . . .	100	Goodfellow J. . . . .	138
Price M. . . . .	390	MacDonald R K. . . . .	150
Randell J. . . . .	152	Plante M L. . . . .	225
Richard B. . . . .	147	Gauchier W J. . . . .	148
Rouiller M A. . . . .	500	Damage to personal apparel/effects—	
Simard M. . . . .	148	Gabriel B H. . . . .	161
Sparks B. . . . .	229	Avalon North Wolverines Search & Rescue Team. . . . .	316
Compensation for theft of contractor's vehicle by an inmate—		Pittendreigh D G. . . . .	118
Burkard J. . . . .	500	Gelinas J L. . . . .	270
Compensation for social committee's effects lost or damaged—		Walsh A. . . . .	181
Cowansville Institution Social Committee . . . . .	115	Roy R. . . . .	225
Leclerc Institution Social Committee . . . . .	203	Glowach A. . . . .	184
		Breau F J R. . . . .	943

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Geddes R . . . . .	103	Schmaltz M A . . . . .	108
Jolicoeur N . . . . .	138	Briscoe W G . . . . .	145
Bélanger M . . . . .	110	Grouette R J . . . . .	285
Legge K E . . . . .	175	Robichaud B . . . . .	197
Joseph J P M S . . . . .	322	Huang H . . . . .	392
Renowski D . . . . .	196	Reimbursement of costs/expenses—	
Brophy C E . . . . .	114	Delorey K . . . . .	7,674
Ryan C . . . . .	140	Lane K D . . . . .	342
Macrae R E . . . . .	671	Wallace B . . . . .	440
Antaya M . . . . .	217	TNT Towing . . . . .	236
Pictou Volunteer Ground Search and Rescue . . . . .	428	Ballard C . . . . .	1,000
Hummel K H J . . . . .	2,488	Naipaul M . . . . .	3,419
St-Hilaire N . . . . .	345	Windle T P . . . . .	508
Foran M F . . . . .	269	Easton Snelgrove for Shakibafar family . . . . .	421
Damage to personal/private property—		Easton Snelgrove for Shakibafar family . . . . .	252
Newfoundland and Labrador Housing Corp . . . . .	540	Roach & Morris for Gillam M . . . . .	215
Ivans P . . . . .	434	Newfoundland and Labrador Hydro . . . . .	2,723
Appleton G J . . . . .	827	Roach & Morris for Gillam M . . . . .	330
Côté D . . . . .	180	Thorne P . . . . .	11,481
Terra Nova Housing Co-Operative . . . . .	257	British Columbia SPCA for Taylor S . . . . .	849
Pilon L J A . . . . .	660	AABCO Pawnbrokers . . . . .	108
Manitoba Housing Authority for Selkirk M B . . . . .	254	Jakovljevic N . . . . .	100
Pike S R . . . . .	822	Queens GSAR . . . . .	435
Beaudoin P . . . . .	149	Brenn J W . . . . .	500
McCrory M F . . . . .	138	Jones R F . . . . .	170
Moyse J T . . . . .	281	Loss of income/money—	
Camirand S R . . . . .	182	Peters D . . . . .	36,006
W P Construction . . . . .	300	Kloves L . . . . .	410
Youden L . . . . .	184	Kloves L . . . . .	398
Smith R L E . . . . .	170	Compensation for expenses/wages—	
Villeneuve S J R . . . . .	255	Wolfert E A . . . . .	250
Oncescu R J . . . . .	175	Piché J-M . . . . .	215
Tremblay A P . . . . .	450	Kegler B . . . . .	3,008
Richards W C A . . . . .	200	Pogharian V . . . . .	453
A-1 Doors B C Ltd . . . . .	550	Negotiated settlement—Professional services—	
Macisaac D J in trust for Kavanaugh P . . . . .	1,800	Bessette, Gauthier, Bellehumeur in trust for	
Klassen Construction . . . . .	190	D'Avignon S . . . . .	14,000
Drought D . . . . .	269	Bessette, Gauthier, Bellehumeur in trust for	
White Catherine . . . . .	575	Bourgault P . . . . .	29,000
Way D . . . . .	150	Shields and Hunt for Boire D F . . . . .	1,400
Bell T . . . . .	177	Negotiated settlement taxable—	
Cole J B . . . . .	125	Name withheld (24 cases) <sup>(1)</sup> . . . . .	522,651
Copal K R . . . . .	813	Negotiated settlement—Non-taxable (ADR)	
Buckner R . . . . .	250	Negotiated Discharge Settlement—	
Boivin J J R . . . . .	578	Name withheld (33 cases) <sup>(1)</sup> . . . . .	497,115
Coast Glass Ltd . . . . .	248	Settlement due to grievance—	
Petley D . . . . .	148	Cochrane D W . . . . .	14,106
Shamanski B . . . . .	114	Payments under \$100 (159) . . . . .	7,561
Whiteside J A . . . . .	1,138		1,195,779
Arseneau M . . . . .	674		1,210,510
Strait Area GSAR . . . . .	905		
Gregory G . . . . .	569		
Barnes H . . . . .	169		
Stewart H S . . . . .	1,275		
City Wide Building Maintenance Limited . . . . .	1,245		
Gardner P . . . . .	379		
Wood V C . . . . .	182		
Shipley M . . . . .	277		
Damage to personal vehicle—			
Hamilton R . . . . .	159		
Lanteigne C . . . . .	310		
Canada Life Casualty Company for Ward G V . . . . .	100		
Canada Life Casualty Company for Ward G V . . . . .	2,703		

## TRANSPORT

## Department

Compensation for damage to vehicle—	
Skinner S . . . . .	131
De Vroome C . . . . .	300
Compensation for damage to hand-made boots—	
Grant J . . . . .	664
Compensation for mediated settlement—	
Dorion M . . . . .	2,750
Personal damages due to work accident—	
Simm H I B . . . . .	360

#### **10.20 PAYMENTS OF CLAIMS AGAINST THE CROWN, EX GRATIA PAYMENTS AND COURT AWARDS**

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Boswell A . . . . .	23,940	Chater L . . . . .	22,626
Boudreau J . . . . .	23,940	Chatwell M . . . . .	23,940
Bourassa R . . . . .	23,940	Chemerika M . . . . .	23,940
Bourbonnière A . . . . .	23,940	Chesser C . . . . .	23,940
Bourget G . . . . .	23,940	Chesser E . . . . .	23,940
Bowman R . . . . .	23,940	Chipping G . . . . .	23,940
Bradbury J . . . . .	23,940	Christensen R . . . . .	23,940
Bradley W . . . . .	23,940	Christie W . . . . .	22,986
Brady C . . . . .	23,940	Churchill E . . . . .	23,940
Brazel G . . . . .	23,940	Claricoates R . . . . .	23,940
Breakey H . . . . .	23,940	Clarke I . . . . .	23,940
Briard A . . . . .	23,940	Clarke J . . . . .	23,940
Britton E . . . . .	23,940	Clarke T . . . . .	23,940
Broadfoot M . . . . .	23,940	Clarkson J . . . . .	23,940
Brock T . . . . .	23,076	Clark M . . . . .	1,098
Bronson R . . . . .	23,940	Clark O . . . . .	23,940
Broome C . . . . .	23,940	Clayton R . . . . .	23,940
Brophy M . . . . .	23,940	Clements D . . . . .	23,940
Brown A . . . . .	23,940	Coleman L . . . . .	23,940
Brown F . . . . .	23,940	Cole B . . . . .	23,940
Brown J . . . . .	23,940	Cole L . . . . .	23,940
Brown T . . . . .	23,940	Cole T . . . . .	23,940
Brunet L . . . . .	23,940	Colvin J . . . . .	23,940
Buckley M . . . . .	23,940	Comeau M . . . . .	23,940
Buck E . . . . .	23,940	Comeau Y . . . . .	23,940
Budd K . . . . .	23,940	Commerford P . . . . .	23,940
Budd V . . . . .	23,940	Compton G . . . . .	1,098
Bujold L . . . . .	23,940	Conkey F . . . . .	23,940
Bujold L . . . . .	23,940	Contois S . . . . .	23,940
Bujold R . . . . .	23,940	Conway G . . . . .	23,940
Burch R . . . . .	23,940	Cooper F . . . . .	23,940
Burgess C . . . . .	23,940	Corbeil M . . . . .	23,940
Burton R . . . . .	23,940	Corbett C . . . . .	23,940
Bush F . . . . .	23,940	Corbett R . . . . .	8,442
Butler B . . . . .	23,940	Cote G . . . . .	23,940
Cadoret B . . . . .	23,940	Cote R . . . . .	23,940
Cake W . . . . .	22,680	Cotton L . . . . .	23,940
Caldwell S . . . . .	23,940	Coull A . . . . .	23,940
Cambon K . . . . .	23,940	Court M . . . . .	23,940
Cameron B . . . . .	23,940	Coutts G . . . . .	23,940
Cameron I . . . . .	23,940	Cox C . . . . .	23,940
Cameron K . . . . .	23,940	Cox G . . . . .	23,940
Campbell H . . . . .	23,940	Cox W . . . . .	23,940
Campbell K . . . . .	23,940	Craig B . . . . .	23,940
Campbell R . . . . .	23,940	Crawford J . . . . .	1,098
Campbell W . . . . .	23,940	Crawford M . . . . .	23,940
Campbelton E . . . . .	23,940	Cuddy I . . . . .	4,734
Canivet L . . . . .	23,940	Cunningham W . . . . .	23,940
Cardinal C . . . . .	23,940	Curtis J . . . . .	23,940
Caron C . . . . .	23,940	Cyr A . . . . .	23,940
Carrier A . . . . .	23,940	Cyr A . . . . .	23,940
Carr D . . . . .	23,940	Cyr G . . . . .	23,940
Carter-Edwards E . . . . .	1,818	Cyr R . . . . .	23,940
Carter L . . . . .	23,940	D'Amours Y . . . . .	23,940
Carter M . . . . .	23,940	Daigle C . . . . .	23,940
Caruso B . . . . .	23,940	Daigle L . . . . .	23,940
Castonguay B . . . . .	23,940	Dainard D . . . . .	23,940
Chamberlain R . . . . .	23,940	Dallain C . . . . .	23,940
Chanell G . . . . .	23,940	Dallain P . . . . .	23,940
Chanell R . . . . .	23,940	Dame K . . . . .	23,940
Chapados M . . . . .	23,940	Dancause P . . . . .	23,940
Chapman F . . . . .	23,940	Darrah J . . . . .	23,940
Charron M . . . . .	23,940	Darrigan M . . . . .	22,698

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Darrigan W . . . . .	23,256	Falcon M. . . . .	23,940
Davidson D . . . . .	23,940	Falkner B . . . . .	23,940
Davidson D . . . . .	23,940	Fehr A . . . . .	23,940
Davidson E . . . . .	23,940	Fertal J . . . . .	23,940
Davies J . . . . .	23,940	Fidler J . . . . .	23,940
Davies M . . . . .	23,940	Fidler M . . . . .	23,940
Davis E . . . . .	23,940	Findlay A . . . . .	23,940
Dawe K . . . . .	23,940	Fines C . . . . .	23,940
Day A . . . . .	23,940	Finn J . . . . .	23,940
Dearden J . . . . .	23,940	Firlotte I . . . . .	23,940
Degagne M . . . . .	23,940	Firlotte J . . . . .	23,940
Delaine M . . . . .	23,940	Firth E . . . . .	23,940
Delarosbil P . . . . .	23,940	Fitchett S . . . . .	23,940
Delbridge A . . . . .	23,940	Flegg A . . . . .	23,940
Delorme M . . . . .	23,940	Fleming J . . . . .	22,716
Dempsey B . . . . .	23,940	Fleming R . . . . .	23,940
Denison E . . . . .	23,940	Ford I . . . . .	23,940
Denton H . . . . .	23,940	Ford J . . . . .	22,320
Derhak W . . . . .	23,940	Forsyth T . . . . .	23,940
Devilliers E . . . . .	23,940	Fortune G . . . . .	23,940
De Vouge C . . . . .	23,940	Fostey W . . . . .	23,940
Dewar T . . . . .	23,940	Fox M . . . . .	23,940
Dewey E . . . . .	23,940	Francis E . . . . .	23,940
Diehl A . . . . .	23,940	Fredette H . . . . .	23,940
Disensi S . . . . .	23,940	Frenette R . . . . .	23,940
Dissing A . . . . .	23,940	Friesen I . . . . .	23,940
Doddridge P . . . . .	23,940	Frost M . . . . .	23,940
Doiron D . . . . .	23,940	Fulsom S . . . . .	23,940
Doiron J . . . . .	23,940	Furey N . . . . .	23,940
Donnelly C . . . . .	23,940	Galbraith R . . . . .	23,940
Doucette G . . . . .	23,940	Gallie A . . . . .	23,940
Douglas E . . . . .	23,940	Galloway K . . . . .	23,940
Doull L . . . . .	23,940	Gard F . . . . .	23,940
Doull L . . . . .	23,940	Geddes K . . . . .	23,940
Dowling I . . . . .	23,940	Gelley A . . . . .	23,940
Draho T . . . . .	23,940	Geraghty D . . . . .	23,940
Drebit A . . . . .	23,940	Gerrard H . . . . .	23,940
Drouin R . . . . .	23,940	Gignac A . . . . .	23,940
Drover F . . . . .	23,940	Gilbert K . . . . .	23,940
Drury B . . . . .	23,940	Gillis J . . . . .	23,940
Dubé R . . . . .	23,940	Glendenning C . . . . .	23,940
Duguay J . . . . .	23,940	Golab K . . . . .	16,686
Dukelow H . . . . .	23,940	Golden D . . . . .	23,940
Dunlop R . . . . .	23,940	Goodey J . . . . .	23,940
Dunn B . . . . .	23,940	Gorman J . . . . .	17,694
Dunn G . . . . .	22,986	Goulet A . . . . .	23,940
Dunseath D . . . . .	23,940	Grabutt E . . . . .	23,940
Durrant G . . . . .	23,940	Graham L . . . . .	23,940
Dwyer M . . . . .	23,940	Graham E . . . . .	23,940
Ebdon N . . . . .	23,940	Grant R . . . . .	23,940
Ebert E . . . . .	23,940	Grant R . . . . .	23,940
Edgecombe G . . . . .	23,940	Gray W . . . . .	23,940
Edwards P . . . . .	20,970	Grégoire G . . . . .	23,940
Elliott B . . . . .	23,940	Grégoire M . . . . .	23,940
Elliott G . . . . .	23,940	Grenon L . . . . .	1,098
Emo M . . . . .	23,940	Grieves R . . . . .	23,940
Englehart H . . . . .	23,940	Grimshaw H . . . . .	23,940
Enright S . . . . .	23,940	Grimston A . . . . .	23,940
Evanow T . . . . .	23,940	Gunson G . . . . .	23,940
Evans E . . . . .	23,940	Gurr E . . . . .	23,940
Everson R . . . . .	22,320	Gurski K . . . . .	23,940
Ewing K . . . . .	23,940	Guthrie J . . . . .	23,940
Fair G . . . . .	23,940	Gyselman H . . . . .	23,940

10. 22 PAYMENTS OF CLAIMS AGAINST THE CROWN,  
EX GRATIA PAYMENTS AND COURT AWARDS

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Haakenson M. ....	5,868	Jessop J. ....	23,940
Hachey E. ....	23,940	Jewers A. ....	23,940
Haddad M. ....	23,940	Johnson M. ....	23,940
Hallada G. ....	23,940	Johnson R. ....	23,940
Hall I. ....	23,940	Jones T. ....	23,940
Hamm J. ....	23,940	Jones W. ....	23,940
Hand G. ....	23,940	Josey O. ....	23,940
Hanel-Jones E. ....	23,940	Kaine B. ....	23,940
Hanna L. ....	23,940	Kashton L. ....	23,940
Harbour G. ....	23,940	Katchen S. ....	23,940
Harding E. ....	23,940	Keays R. ....	23,940
Harding G. ....	23,940	Keene L. ....	16,686
Hardy B. ....	23,940	Kelly F. ....	23,940
Hardy B. ....	23,940	Kelso I. ....	23,940
Harper A. ....	23,940	Kerr M. ....	23,940
Harrington W. ....	23,940	Kerr R. ....	23,940
Harrison G. ....	23,940	Keyworth M. ....	23,940
Harris A. ....	23,940	Killoran J. ....	23,940
Harvie E. ....	23,940	Kinahan J. ....	23,472
Harvie J. ....	1,098	Kincaid L. ....	23,940
Hawke F. ....	23,940	Kinnis A. ....	1,098
Hawkins D. ....	23,940	Kitt B. ....	23,940
Hawryshok H. ....	23,940	Knight T. ....	16,686
Hay J. ....	23,940	Krohn W. ....	23,940
Head L. ....	1,098	Kurluk T. ....	23,940
Heath H. ....	23,940	Ladds E. ....	23,940
Heath L. ....	23,940	Ladds H. ....	23,940
Henderson B. ....	23,940	Laflamme T. ....	23,940
Henderson E. ....	23,940	Laidlaw W. ....	23,940
Henderson N. ....	23,940	Laing N. ....	23,940
Henderson W. ....	23,940	Lajeunesse R. ....	23,940
Henry J. ....	23,940	Lalime J. ....	23,940
Herring E. ....	23,940	Lalonde I. ....	23,940
Hetherington S. ....	1,098	Languedoc P. ....	23,940
Hickey M. ....	23,940	Lanyon F. ....	23,940
Hickie W. ....	23,940	Lapalme U. ....	23,940
High D. ....	1,098	Lapointe E. ....	23,940
Hladych H. ....	23,940	Lapointe J. ....	23,940
Holden M. ....	23,940	Lapointe M. ....	23,940
Hollingsworth M. ....	23,940	Lavoie R. ....	23,940
Hopper F. ....	23,940	Lawlis P. ....	23,940
Horton L. ....	16,686	Lawrence N. ....	23,940
Houston J. ....	23,940	Law R. ....	23,940
Hunt A. ....	23,940	Lebelle J. ....	23,940
Hunt C. ....	23,940	Leblanc C. ....	23,940
Hunt H. ....	23,940	Leblanc C. ....	23,940
Hunt H. ....	23,940	Leblanc J. ....	23,940
Hunt J. ....	23,940	Leblanc J. ....	23,940
Hurd E. ....	23,940	Leblanc L. ....	23,940
Hutchinson T. ....	23,940	Leblanc M. ....	23,940
Inche K. ....	23,940	Leblanc P. ....	23,940
Inglis W. ....	23,940	Lebreton E. ....	23,940
Innes M. ....	23,940	Lecouffe L. ....	23,940
Irvine M. ....	23,940	Lee M. ....	23,940
Irving C. ....	23,940	Leggo W. ....	23,940
Jacobson E. ....	20,358	Leir R. ....	23,940
Jacobson H. ....	23,940	Lester D. ....	23,940
Jacquard G. ....	23,940	Lester W. ....	23,940
James J. ....	23,940	Levitt J. ....	23,940
Jamieson M. ....	23,940	Lewicki A. ....	23,940
Jardine A. ....	22,752	Lewis D. ....	23,940
Jenkins E. ....	23,940	Lewis I. ....	23,940
Jesse B. ....	23,940	Linklater F. ....	23,940

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Litalien Y . . . . .	23,940	Mason F . . . . .	23,940
Lloyd S . . . . .	23,940	Masson E . . . . .	23,940
Lockhart D . . . . .	23,940	Matchett C . . . . .	23,940
Lockhart R . . . . .	23,940	Matthews A . . . . .	23,940
Lockwood W . . . . .	16,686	Matthews C . . . . .	23,940
Lodwick P . . . . .	22,986	Mayberry E . . . . .	23,940
Loewen J . . . . .	23,940	Mayhew L . . . . .	23,940
Lott E . . . . .	23,940	Mayne W . . . . .	23,940
Lousier A . . . . .	23,940	Maze R . . . . .	23,940
Lowe A . . . . .	23,940	McAuley W . . . . .	23,940
Lowe G . . . . .	23,940	McBeath E . . . . .	23,940
Lowe J . . . . .	23,940	McBride G . . . . .	23,940
Lucas R . . . . .	23,940	McCarron G . . . . .	23,940
Luce O . . . . .	16,686	McCarthy M . . . . .	23,940
Lynch W . . . . .	23,940	McColm D . . . . .	23,940
Lyons H . . . . .	23,940	McCoy K . . . . .	23,940
Lyons M . . . . .	23,940	McDavid C . . . . .	23,940
Lytle R . . . . .	23,940	McDonald M . . . . .	23,940
Mabley G . . . . .	23,940	McDonald R . . . . .	22,320
MacArthur J . . . . .	23,940	McFawn L . . . . .	23,940
MacAulay E . . . . .	23,940	McGavin M . . . . .	23,940
MacDonald A . . . . .	23,940	McGee J . . . . .	23,940
MacDonald A . . . . .	23,940	McGinn V . . . . .	23,940
MacDonald F . . . . .	23,940	McGrath D . . . . .	23,940
MacDonald V . . . . .	23,940	McGreevy J . . . . .	23,940
MacDonell G . . . . .	23,940	McGregor M . . . . .	23,940
MacIsaac M . . . . .	23,940	McIntyre M . . . . .	23,940
MacIver M . . . . .	23,940	McIntyre T . . . . .	23,940
MacKay G . . . . .	23,004	McKay D . . . . .	23,940
MacKay L . . . . .	23,940	McKee M . . . . .	23,940
MacKnight J . . . . .	23,940	McKnight J . . . . .	23,940
Mack H . . . . .	23,940	McLaughlin E . . . . .	23,940
MacLean R . . . . .	23,940	McLaughlin J . . . . .	23,940
MacMillan J . . . . .	23,940	McLellan G . . . . .	23,940
MacNaughton M . . . . .	23,940	McLeod E . . . . .	23,940
MacPherson D . . . . .	23,940	McNaughton J . . . . .	23,940
MacPherson M . . . . .	23,940	McTeer C . . . . .	23,940
MacWhirter E . . . . .	23,940	Meade S . . . . .	23,940
MacWhirter W . . . . .	23,940	Medley E . . . . .	11,484
Mahoney B . . . . .	23,940	Medley E . . . . .	23,940
Malbeuf M . . . . .	23,940	Meredith I . . . . .	23,940
Malboeuf F . . . . .	23,940	Merritt G . . . . .	23,940
Mallery M . . . . .	23,940	Metallic J . . . . .	23,940
Malley D . . . . .	23,940	Michalkow J . . . . .	23,940
Maloney E . . . . .	23,940	Miers M . . . . .	23,940
Maltman W . . . . .	23,940	Miller J . . . . .	23,940
Mann-Gaudin D . . . . .	23,940	Miller R . . . . .	23,940
Mann E . . . . .	23,940	Millis E . . . . .	23,940
Mann K . . . . .	23,940	Mills A . . . . .	23,940
Mann W . . . . .	23,940	Misson T . . . . .	23,940
March L . . . . .	23,940	Mitchell J . . . . .	23,940
Marks W . . . . .	23,256	Mitchell J . . . . .	23,940
Marnock B . . . . .	23,940	Mitchell M . . . . .	23,940
Marshall I . . . . .	23,940	Moar J . . . . .	23,940
Marshall M . . . . .	23,940	Moffett M . . . . .	23,940
Marsh B . . . . .	23,940	Mondor M . . . . .	23,940
Marston G . . . . .	23,940	Montroy I . . . . .	23,940
Martin A . . . . .	23,940	Moore M . . . . .	23,940
Martin D . . . . .	23,940	Moran M . . . . .	23,004
Martin H . . . . .	23,940	Morgan O . . . . .	23,940
Martin M . . . . .	23,940	Morrison A . . . . .	23,940
Martyn H . . . . .	23,940	Morris A . . . . .	15,246
Maruschak J . . . . .	23,940	Morris D . . . . .	23,940



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Morrow T. ....	23,940	Powers B. ....	23,940
Moysey E. ....	23,940	Prairie M. ....	23,940
Muir L. ....	23,940	Pratt R. ....	23,940
Muir W. ....	23,940	Prieston H. ....	23,940
Munn D. ....	23,940	Prudham J. ....	1,098
Murphy E. ....	23,940	Pryce M. ....	23,940
Murphy L. ....	23,940	Public Trustee. ....	23,940
Murray A. ....	23,940	Public Trustee. ....	23,940
Murray J. ....	23,940	Public Trustee of British Columbia . . . . .	23,940
Murray M. ....	23,940	Pudlo S. ....	23,940
Murray R. ....	23,940	Puffer J. ....	23,940
Naylor H. ....	23,940	Purse E. ....	23,940
Neal A. ....	23,940	Purse R. ....	23,940
Nelson D. ....	23,940	Query E. ....	23,940
Neufeld F. ....	23,940	Quirion R. ....	23,940
Nicholson V. ....	23,940	Rafferty A. ....	23,940
Nicholson W. ....	23,940	Rame C. ....	23,940
Nickel C. ....	23,940	Ramier C. ....	23,940
Nicol V. ....	23,940	Rattie L. ....	23,940
Nobiss G. ....	23,940	Rees D. ....	23,940
Nolan A. ....	23,940	Reich L. ....	23,940
Normand R. ....	23,940	Reid D. ....	23,940
Normand W. ....	23,940	Reisdorf L. ....	23,940
O'Brien A. ....	23,940	Rheault P. ....	23,940
O'Brien L. ....	23,940	Ricard C. ....	23,940
O'Hara E. ....	22,500	Rice E. ....	22,626
O'Leary L. ....	23,940	Richardson J. ....	23,940
Oakford R. ....	23,940	Riddoch J. ....	23,940
Oke R. ....	23,940	Rideout H. ....	23,940
Olscamp R. ....	23,940	Rivett-Carnac J. ....	23,940
Olsson C. ....	23,940	Roberts A. ....	23,940
Onyett J. ....	22,140	Roberts A. ....	23,940
Ouellet M. ....	23,940	Roberts E. ....	23,940
Overton W. ....	23,940	Robinson M. ....	23,940
Palin G. ....	22,194	Robinson R. ....	23,940
Palmer J. ....	23,940	Rodgers E. ....	23,940
Parker R. ....	23,940	Rodrigues E. ....	23,940
Parkes S. ....	23,940	Rollick P. ....	23,940
Patton M. ....	23,940	Rose J. ....	23,940
Paulson S. ....	23,940	Rose J. ....	23,940
Pelletier C. ....	23,940	Ross A. ....	23,940
Pellor R. ....	23,940	Ross D. ....	23,940
Penney G. ....	22,536	Ross L. ....	23,940
Pentland G. ....	23,940	Ross L. ....	23,940
Peterson D. ....	23,940	Ross M. ....	23,940
Peterson G. ....	23,940	Ross Y. ....	23,940
Peters A. ....	23,940	Roussel J. ....	23,940
Philip B. ....	23,940	Routledge R. ....	23,940
Phillips C. ....	23,940	Rowen A. ....	23,940
Pifher A. ....	23,940	Royal A. ....	23,940
Pitre L. ....	23,940	Royal N. ....	23,940
Poirier J. ....	23,940	Roy B. ....	23,940
Poitras F. ....	23,940	Runnells M. ....	23,940
Pollock A. ....	23,940	Russell A. ....	23,940
Pollock C. ....	23,940	Ryall A. ....	23,004
Pollock D. ....	23,940	Ryman F. ....	23,940
Pollock J. ....	23,940	Sadova M. ....	23,940
Pople W. ....	23,940	Sadowiak I. ....	23,940
Poquet A. ....	23,940	Sarginson W. ....	23,940
Porteous D. ....	23,940	Saunders I. ....	23,940
Porter A. ....	23,940	Sauson O. ....	23,940
Porter H. ....	23,940	Savage F. ....	23,940
Pottinger A. ....	23,940		

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Schnell A . . . . .	23,940	Symes E . . . . .	23,940
Scholfield W . . . . .	23,940	Syvret D . . . . .	23,940
Schultz T . . . . .	23,940	Taylor H . . . . .	22,320
Schwartz A . . . . .	23,940	Taylor G . . . . .	23,940
Seaborn L . . . . .	23,940	Tennier J . . . . .	23,940
Seaward L . . . . .	22,680	Thibeault A . . . . .	23,940
Sellars T . . . . .	23,940	Thirlwell R . . . . .	23,940
Sellers M . . . . .	23,940	Thomas E . . . . .	23,940
Serroul J . . . . .	23,940	Thompson B . . . . .	23,940
Settee A . . . . .	23,940	Thompson D . . . . .	23,940
Shayler E . . . . .	23,940	Thompson H . . . . .	23,940
Shayler O . . . . .	23,940	Thompson M . . . . .	23,940
Shepherd N . . . . .	23,940	Thompson N . . . . .	23,940
Shkrumeda V . . . . .	23,940	Thompson P . . . . .	23,940
Siddall A . . . . .	23,940	Thompson W . . . . .	23,940
Simcoe J . . . . .	23,940	Thom W . . . . .	23,940
Simons B . . . . .	23,940	Thornton G . . . . .	23,940
Sinclair V . . . . .	23,940	Tidy A . . . . .	22,464
Slovinsky A . . . . .	23,940	Toews M . . . . .	23,940
Smith A . . . . .	23,940	Trahan P . . . . .	23,940
Smith H . . . . .	23,940	Trasiewick M . . . . .	23,940
Smith J . . . . .	23,940	Tremblay R . . . . .	23,940
Smith J . . . . .	1,098	Trick H . . . . .	23,940
Smith J . . . . .	23,940	Tufnail O . . . . .	23,184
Smith J . . . . .	23,940	Tugby H . . . . .	23,940
Smith K . . . . .	23,940	Tuppert M . . . . .	23,940
Smith M . . . . .	23,940	Utech A . . . . .	23,940
Smith M . . . . .	23,940	Vale S . . . . .	23,940
Smith R . . . . .	23,940	Van Baalen J . . . . .	23,940
Snell D . . . . .	23,940	VanKoughnett F . . . . .	23,940
Snively J . . . . .	23,940	Van Raes E . . . . .	23,940
Sonshine J . . . . .	1,098	Varcoe M . . . . .	23,940
Soper D . . . . .	23,940	Varley D . . . . .	23,940
Sourisseau G . . . . .	1,674	Vermette E . . . . .	23,940
Southworth D . . . . .	23,940	Vieth I . . . . .	23,940
Specht M . . . . .	23,940	Voynich A . . . . .	23,256
Speller L . . . . .	23,940	Wagner A . . . . .	23,940
Spier M . . . . .	23,940	Walker M . . . . .	23,940
Squires A . . . . .	23,940	Wallace E . . . . .	23,940
St-Onge L . . . . .	23,940	Wall M . . . . .	23,940
St Germaine A . . . . .	23,940	Wardell M . . . . .	23,940
St John E . . . . .	23,940	Warren R . . . . .	23,940
St Onge A . . . . .	23,940	Watson J . . . . .	23,940
Stager R . . . . .	23,940	Watters M . . . . .	23,940
Stebbe L . . . . .	23,940	Webb J . . . . .	23,940
Steele E . . . . .	23,940	Welsh N . . . . .	23,940
Steeves P . . . . .	23,940	Weston I . . . . .	23,004
Stepanchuk N . . . . .	23,940	West A . . . . .	23,940
Stephens J . . . . .	4,068	Whalen F . . . . .	23,940
Stephens M . . . . .	23,940	Wheatley G . . . . .	13,302
Stevenson A . . . . .	23,940	White H . . . . .	23,940
Stevenson F . . . . .	23,940	Whitfield E . . . . .	23,940
Stewart C . . . . .	23,940	Whitman A . . . . .	23,940
Stickles L . . . . .	23,940	Wiebe F . . . . .	23,940
Stoddard E . . . . .	23,940	Williams A . . . . .	23,940
Stodgell I . . . . .	23,940	Williams M . . . . .	23,940
Strang B . . . . .	23,940	Willis C . . . . .	1,098
Stratton E . . . . .	23,940	Wilson R . . . . .	23,940
Street J . . . . .	23,940	Wing P . . . . .	23,940
Stroud J . . . . .	23,940	Woodman M . . . . .	23,940
Sullivan D . . . . .	23,940	Woodrich E . . . . .	23,940
Sunstrum G . . . . .	23,940	Wood A . . . . .	23,940
Sweet R . . . . .	23,940	Worling M . . . . .	23,256

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Wright A .....	23,940	Compensation for stolen articles—	
Wright F .....	23,940	Batalion H .....	182
Wright M .....	23,940	Coakeley S .....	149
Wurm I .....	23,940	Holloway K .....	644
Wurm J .....	23,940	Sullivan J .....	1,005
Wyse L .....	22,320	Chevrier R .....	117
Yanota J .....	3,384	Compensation for tuition paid by employee who was unable to attend course due to acting assignment—	
Yeadon F .....	19,584	Pieszchala K .....	329
Yeadye J .....	23,940	Compensation for housekeeping services incurred by veteran due to misunderstanding—	
Younger M .....	23,940	Enright G .....	785
Young L .....	1,098	Compensation for damage to personal articles—	
Zacharko G .....	23,940	Cunningham S .....	123
Zahara A .....	23,940	Malgorzata S .....	199
Zaharychuk A .....	23,940	Brisson E .....	170
Zaitzeff E .....	23,940	Payments under \$100 (9) .....	404
Zane M .....	23,940		
Zytaruk N .....	23,940		
Compensation for damage to clothing—			19,977,196
MacKay G .....	426		
St.John D .....	187	Total .....	35,209,365
Willis H .....	936		

<sup>(1)</sup> 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
	\$		\$
<b>CANADIAN HERITAGE</b>		<i>Authority—Federal Court Award IMM-2371-98</i>	
<b>Public Service Commission</b>		Settlement of cost in the mandamus application—	
<i>Authority—Canadian Human Rights Commission</i>		Lorne Waldman in trust for Ranjit Singh . . . . .	7,500
<i>T-432-09</i>		<i>Authority—Department of Justice VL-212-713</i>	
Compensation in reference of Entry - Level Officer		Settlement of costs to attend the examination for discovery	
Selection Test—		into a traffic accident—	
Gill S . . . . .	5,000	Marcus G Bolda . . . . .	778
		<i>Authority—Federal Court Award IMM-4328-96</i>	
<b>CITIZENSHIP AND IMMIGRATION</b>		Settlement for treatment contrary to the provisions of	
<b>Department</b>		the Canadian Charter of Rights and Freedom—	
<i>Authority—Federal Court Award IMM-2990-97</i>		Mohamed Mussa . . . . .	3,500
Settlement for an impugned decision of a visa officer—		<i>Authority—Federal Court Award IMM-2371-98</i>	
Abrams & Krochak in trust for Miao Hu. . . . .	1,000	Settlement of costs in reversing a removal	
<i>Authority—Federal Court Award IMM-4328-96</i>		order—	
Settlement for treatment contrary to the provisions of		Munyonzwe hamalengwa in trust for	
the Canadian Charter of Rights and Freedom—		Lloyd Charles Clarke . . . . .	1,500
Asha Mohamed Ahmed. . . . .	3,500	<i>Authority—Federal Court Award IMM-4328-96</i>	
<i>Authority—Federal Court Award IMM-631-98</i>		Settlement for treatment contrary to the provisions of	
Settlement for recovery of legal cost—		the Canadian Charter of Rights and Freedom—	
Barron & Barron in trust for Sun Jie . . . . .	2,250	Nina Mussa . . . . .	3,500
<i>Authority—Department of Justice 98-CV-145316</i>		<i>Authority—Department of Justice C196-01-96002</i>	
Settlement for having received defamatory statements		Settlement for damages against three employees of the	
from a Citizenship and Immigration employee—		Department of Citizenship and Immigration—	
Borden & Elliot in trust for Stanley B Bush,		Paul & Boonov Barristers & Solicitors in trust for	
Scott F White, Ian R J Wong and Bush White . . . . .	8,000	Mary Ann Gibbs, Debbie Jacobucci and Lyle Moffat . . . .	30,000
<i>Authority—Federal Court Award IMM-1702-97</i>		<i>Authority—Federal Court Award IMM-4616-97</i>	
Settlement for legal cost—		Settlement of legal costs against the Minister regarding an	
Cecil L Rotenberg in trust for Syed Hamid Hussain . . . . .	3,595	interlocutory motion filed on her behalf by the department	
<i>Authority—Federal Court Award IMM-4808-98</i>		of Justice—	
Settlement for a wrongful decision of a visa officer—		Rocco Galati in trust for Albert Lominadze . . . . .	14,536
Edward Rice in trust for Srisuda Montatong . . . . .	922	<i>Authority—Federal Court Award IMM-5143-94</i>	
<i>Authority—Federal Court Award IMM-4328-96</i>		Settlement of cost awarded because the client attempted	
Settlement for treatment contrary to the provisions of		to remove the Applicant while aware the SIO ineligibility	
the Canadian Charter of Rights and Freedom—		decision was in error—	
Faduma Mussa. . . . .	3,500	Rocco Galati in trust for Martha Ayala-Barriere,	
<i>Authority—Department of Justice T-1387-98</i>		Jean Ayala-Barriere and Werner Ayala-Barriere . . . . .	3,200
Settlement of costs in seeking return of a \$5,000		<i>Authority—Department of Justice IMM-1537-97</i>	
deposit—		Legal cost—	
Munyonzwe Hamalengwa . . . . .	500	Rocco Galati in trust for Jiang Fan et Al . . . . .	1,500
<i>Authority—Federal Court Award T-2539-97</i>		<i>Authority—Federal Court Award IMM-5203-97</i>	
Settlement for unusual and unjustifiable delay in the		Settlement of submissions on costs—	
issuance of the certificate of citizenship—		Wendy Lack in trust for Aden Farah Shirdon . . . . .	600
Lawrence Wong & Associate in trust for		<i>Authority—Federal Court Award IMM-4514-97</i>	
Hoi Nin David Lam . . . . .	1,500	Settlement for sought cost in having his application on	
<i>Authority—Ontario Court Award IMM-3316-98</i>		becoming a permanent resident reviewed by an other	
Settlement for legal cost in having Mr Cassells		visa officer—	
return to Canada after being deported—		Zaifman Associates in trust for Rogelio R DeGuzman . . . .	1,200
Legal Assistance of Windsor in trust for			108,553
Jacqueline Wallace, Dalton Hugh, Cheyenne			
Cassells. . . . .	15,972		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>FISHERIES AND OCEANS</b>		<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
<b>Department</b>		<b>Department</b>	
<i>Authority—Provincial Court Award</i>		<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>	
Failure by the Crown to provide full disclosure—		<i>Authority—Federal Court Award T-1678-88</i>	
Dispersio, James P in trust for Stewart J F . . . . .	500	Payments of salary benefits—	
<i>Authority—Federal Court Trial Division</i>		Thomas, W C & Peguis Band . . . . .	103,013
<i>T-284-98</i>			
Judgment against DFO for violation of Section 42.1		<b>INDUSTRY</b>	
of the Fisheries Act—		<b>Department</b>	
Sierra Legal Defence Fund in trust for the United		<i>Authority—Quebec Provincial Court Award</i>	
Fisherman and Allied Workers Union . . . . .	500	<i>200-11-2157-967</i>	
<i>Authority—Ontario Court Award 7466-96</i>		Compensation for resignation of rights that could have	
Damages suffered by the Plaintiff resulting from injuries		claimed on money in trust by F Gouin—	
suffered when her leg went through a rotted board of		Ginsberg-Gingras Inc. . . . .	5,000
a dock owned by the Crown—		Huot J-G . . . . .	5,000
Evans, Bagagnolo & Sullivan for Forest J. . . . .	210,732		10,000
	211,732		
		<b>JUSTICE</b>	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		<b>Department</b>	
<b>Department</b>		<i>Authority—Ontario Provincial Court</i>	
<i>Authority—Federal Court Award T-790-98</i>		Payment of legal defence costs to Legal Counsel of Ontario	
Payment for cost motion—		Legal Aid—	
Constance Clara Fogal and The Defence of Canadian		John Struthers . . . . .	1,023
Liberty Committee. . . . .	500	Marcy Segal . . . . .	3,694
<b>Canadian International Development Agency</b>		<i>Authority—Ontario Provincial Court</i>	
<i>Authority—Federal Court of Canada T-2386-96</i>		Payment of legal defence costs—	
Payment of Respondent's costs and disbursement incurred		Donald H Tait QC in trust . . . . .	15,000
to the date of the order—			19,717
Peter Engelmann in trust for Ranjit Perera . . . . .	1,000		
	1,500	<b>Canadian Human Rights Commission</b>	
		<i>Authority—Federal Court Award T-2765-96</i>	
<b>HUMAN RESOURCES DEVELOPMENT</b>		Payment of legal costs following a judicial review—	
<b>Department</b>		Ernst Zundel . . . . .	1,000
<b>HUMAN RESOURCES INVESTMENT AND INSURANCE</b>		<i>Authority—Federal Court Award A-312-98</i>	
<b>PROGRAM</b>		Payment of legal costs pursuant to subsection 4(4), item 5	
<i>Authority—Federal Court Award T-1803-96</i>		of the Tariff B of the Federal Court Rules—	
Legal costs—		Department of Justice . . . . .	400
Kraik M . . . . .	100		1,400
<i>Authority—Canadian Human Rights Commission</i>			21,117
<i>Q46813</i>		<b>NATIONAL DEFENCE</b>	
Complaint settlement—		<i>Authority—Federal Court Award</i>	
Louis B . . . . .	500	<i>Vancouver BC A776-96</i>	
<i>Authority—Canadian Human Rights Commission</i>		Cost awarded with respect to improper medical diagnosis	
<i>H33604</i>		MacAdams Law Firm in trust for Gibb C. . . . .	2,924
Complaint settlement—		<i>Authority—Federal Court Award</i>	
Carroll E . . . . .	8,300	<i>Ottawa ON T3279-90</i>	
<i>Authority—Federal Court Award A-416-98</i>		Cost awarded with respect to pension benefits—	
Legal costs—		Thomson, Roger Barristers & Solicitors in trust for	
Mountain, Mitchell, Hill, Monteith & Ritsma in trust . . . . .	3,539	Patterson K . . . . .	5,204,860
	12,439		5,207,784

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>NATIONAL REVENUE</b>		<b>A-289-96</b>	
<i>Authority—Quebec Provincial Court</i>		Michael McMahon in trust	
146904-FI		Hewett, JM . . . . .	2,651
Cavanagh, Guy		<b>T-1258-90 à T-1259-90</b>	
Audet, Jean-Paul . . . . .	7,444	Savoie, Lacasse, Barbant and Sevigny	
137418-4		Champeval, Rosemary and Jean-Pierre . . . . .	7,500
Sylvestre, Charbonneau, Fafard		<b>T-280-93, A-595-94</b>	
Rouleau, Michel and Joncas . . . . .	305	Sidney, Green in trust	
<i>Authority—Federal Court of Canada</i>		Folster, Marianne F . . . . .	7,400
T-2129-87		<b>T-1729-84</b>	
Aylesworth, Thompson, Phelan, O'Brien in trust		Templeton, Menninga, Kort, Sullivan and Fairbrother in trust	
Leonard Pipeline Contractors Ltd . . . . .	1,173	Elliott, Robert A . . . . .	1,277
<b>A-570-97</b>		<b>A-790-95</b>	
Belowus, Easton, English, Holmes in trust		Thorsteinssons in trust	
Munro, Linda . . . . .	1,111	Brook Management Ltd . . . . .	8,267
<b>A-570-97</b>		<b>A-741-96</b>	
Belowus, Easton, English, Holmes in trust		Thorsteinssons in trust	
Munro, Linda . . . . .	9,002	Sherway Centre . . . . .	3,821
<b>A-1037-96</b>		<i>Authority—Tax Court of Canada awards and court</i>	
Bennett, Jones, Verchere in trust		<i>costs with respect to the Income Tax Act</i>	
Forest Oil Corporation . . . . .	30,000	<b>96-4679(IT)G</b>	
<b>T-1193-92</b>		Aikins, Macaulay and Thorvaldson in trust	
Coderre and Associates		Mandel, Allen N. . . . .	9,639
Grenier, Pierre . . . . .	18,000	<b>96-1831(IT)G</b>	
<b>T-522-89</b>		Amar, Michel . . . . .	1,000
Côté, Claude . . . . .	3,000	<b>97-2417(IT)G</b>	
<b>T-2942-94</b>		Audet, Jean-Paul . . . . .	48
Farris, Vaughan, Willis and Murphy		<b>97-1760(IT)G, 97-1762(IT)G, 97-1761(IT)G, 97-1724(IT)G,</b>	
Cragg and Cragg Design . . . . .	5,266	<b>97-1723(IT)G, 97-1695(IT)G, 97-1722(IT)G, 97-1696(IT)G,</b>	
<b>A-492-97</b>		<b>97-1721(IT)G, 97-1705(IT)G, 97-1703(IT)G, 97-1690(IT)G,</b>	
Fraser, Milner in trust		<b>97-1872(IT)G, 97-1691(IT)G, 97-1693(IT)G, 97-1697(IT)G,</b>	
Burnet, Allison . . . . .	2,068	<b>97-1699(IT)G, 97-1704(IT)G, 97-1700(IT)G, 97-1701(IT)G,</b>	
<b>T-165-89</b>		<b>97-1702(IT)G</b>	
Fraser, Milner in trust		Avray, Finlay in trust	
Global Communications . . . . .	11,844	Bowles, John Henry (et al) . . . . .	5,514
<b>T-3038-94</b>		<b>95-3708(IT)G</b>	
Gardiner, Roberts in trust		Avray, Finlay in trust	
JPL International Inc. . . . .	24,000	Frank Beban Logging Ltd . . . . .	5,599
<b>A-228-97</b>		<b>96-4105(IT)I</b>	
Goodman, Phillips and Vineberg in trust		Berge and Company	
Kutlu, Emile (et al) . . . . .	885	Holgate, Tom . . . . .	1,338
<b>T-1539-93, T-1540-93</b>		<b>96-588(IT)G</b>	
IBM Canada Ltd . . . . .	4,304	Bennett, Jones in trust	
<b>A-372-98, A-373-98, A-342-98, A-374-98</b>		Bigras, Jean-Luc . . . . .	2,255
McCarthy, Tétrault in trust		<b>96-1195(IT)G</b>	
Calvin Klein Cosmetics . . . . .	700	Blum, Joseph . . . . .	5,000
<b>T-2509-88 à T-2512-88</b>		<b>92-483(IT)G</b>	
McDougall, Ready		Borden and Elliot in trust	
Lula, Angela (et al) . . . . .	4,664	Spiegel, Bernard . . . . .	2,550
<b>T-412-92</b>		<b>95-1410(IT)G</b>	
McMillan, Binch		Borden and Elliot in trust	
Skerrett, Geoffrey DF . . . . .	3,000	Williams, Norm H . . . . .	2,941

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
96-44534		96-4114(IT)I	
Bradley C Cronquist in trust		Desjardins, Ducharme, Stein, Monast	
Mulligan, Patrick Michael .....	1,065	2967-0932 Québec Inc. ....	150
97-2605(IT)I		96-4188(IT)I	
Brans, Lahun, Baldwin in trust		Desjardins, Ducharme, Stein, Monast	
Cooper, John David. ....	650	Morneau, Denis .....	4,160
97-1361(IT)I		96-3125(IT)I	
Browatzke, Ivy .....	512	Dumont, Charles .....	1,170
97-30921(GST)I		95-3004(IT)I	
Bull, Housser and Tupper		Fasken, Campbell, Godfrey in trust	
Neliba, Peter .....	1,118	Kubicek III, William .....	15,046
97-2815(IT)G		94-1889(IT)G	
Burnside and Company		Felesky, Flynn in trust	
Mullin, Sheila .....	1,984	Ferrel, Keith .....	4,385
97-2417(IT)G		94-579(IT)G	
Cavanagh, Guy .....	26,642	Fraser and Beatty in trust	
97-2417(IT)G		Sunnys Petroleum Inc. ....	7,243
Cavanagh, Guy .....	5,517	95-1653(IT)G	
96-4168(IT)I		Jones, George F .....	7,500
Charron, Bernard Luc .....	50	94-2263(IT)G	
97-1498(IT)I		Goldberg, Shinder, Gardiner and Kronick in trust	
Côté-Sice, Thérèse .....	2,800	Dew Engineering and Development Ltd. ....	3,014
97-3314		91-615(IT)	
Code, Hunter, Wittman		Goodman, Phillips and Vineberg in trust	
Romeril, Richard .....	719	Canderel Limited .....	188,653
95-1888(IT)G		94-1028(IT)G	
Corriveau, Corriveau		Gowling, Strathy and Henderson in trust	
Corriveau, Lawrence .....	1,250	Fortino, Giovanni (et al) .....	35,000
93-547(IT)G		87-17774(IT)	
Cruikshank, Karvellas		Graham Price in trust	
Chopp, John .....	5,711	J and J Cameron Venture Corporation .....	8,227
95-4193(IT)G		89-2584(IT)I	
Daley, Black and Moreira in trust		Graham, Richard C .....	7,501
Kruco Inc. ....	7,950	94-1204(GST)I	
89-1975(IT), 89-1974(IT)		Green, Howard L .....	177,300
Daley, Black and Moreira in trust		96-3617(GST)I	
Osborne, Iris		Gregory P Jones in trust	
Osborne, Murray .....	500	McMullen, Michael .....	1,656
97-228(IT)G		97-573(IT)G, 97-574(IT)G	
Dauphinais, Jean in trust		Hickson, Martin, Blanchard in trust	
Lavoie, Sylvie .....	1,388	Gagné, Gaston .....	3,659
96-3438(IT)G		97-3425(IT)I	
David W Dolson in trust		Ho, MacNeil, Jenuth in trust	
Smith, Charles Humphreys .....	650	Jenuth, Jack Peter .....	784
94-2170(IT)G, 94-2171(IT)G		97-2703	
Davies, Ward and Beck in trust		Hole, Donald S .....	50
Racco Industrial Roofing Ltd		97-100(IT)G	
Rugged Air Systems Ltd. ....	3,100	James N Aitchison in trust	
96-2125(IT)G		Grigg, Richard D .....	2,089
de Grandpré, Chaurette, Lévesque in trust		96-4110(IT)I	
Corbeil, Marcel .....	1,500	John R Carruthers in trust	
		Nagasaka, Laura .....	600

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
96-2433(IT)I		94-1758(IT)G	
Kunec, Nestor . . . . .	250	O'Brien in trust	
95-654(IT)G, 95-581(IT)G		Cardin, Normand . . . . .	8,255
Lapointe, Rosenstein in trust		97-477(IT)I	
Dubois, Giles (et al) . . . . .	1,914	O'Flynn, Weese, Tausendfreund in trust	
95-4013(IT)I		Harris, Kenneth James . . . . .	1,250
Levi, Gregory E. . . . .	40	96-2222(IT)G	
95-2878(IT)G		Ogilvy, Renault in trust	
Lette and Associates in trust		Beaudry, Marcel . . . . .	4,420
Valec, S A (et al) . . . . .	6,800	95-456(IT)G	
97-713(IT)G		Ogilvy, Renault in trust	
Liem, Daniel . . . . .	518	Data Linetics Ltd . . . . .	3,294
96-2537(IT)G		96-773(IT)G	
Manke, Ron . . . . .	500	Ogilvy, Renault in trust	
96-1627(IT)G		Frappier, Margaret . . . . .	1,786
MacPherson, Leslie and Tyerman		95-3957(IT)G	
Christensen, Mary . . . . .	2,056	Ogilvy, Renault in trust	
96-4269(IT)I		Multiview Inc . . . . .	4,937
McBride, RM. . . . .	50	96-4663(IT)G, 96-4662(IT)G	
96-1828(IT)G		Oliver and Company in trust	
McCarthy, Tétrault in trust . . . . .	200	Morrison, Ken (et al) . . . . .	1,929
97-2169(IT)I		95-168(IT)G	
McCarthy, Tétrault in trust		Ormiston, HA . . . . .	3,135
Collins, Patricia M . . . . .	2,280	94-2774(IT)G	
98-1217(IT)I		Perley-Robertson, Panet, Hill & McDougall in trust	
McGaugh, Darlene . . . . .	300	Sherway Centre Limited . . . . .	5,700
92-2623(IT)G		97-3207(IT)I	
McMaster, Gervais in trust		Ravinsky, Ryan in trust	
Consoltex Inc. . . . .	400	Cabral, Joseph Antero . . . . .	710
95-18(IT)G		96-935(IT)G	
McMillan, Binch in trust		Ravinsky, Ryan in trust	
Integrated Wood Research Inc . . . . .	9,535	Nadon, Andrée . . . . .	2,969
96-2560(IT)I		94-2208(IT)G	
Meighen, Haddad & Co, in trust		Richard Généreux in trust	
Laing, Mary Kay . . . . .	950	SPG International Ltd . . . . .	5,722
97-271(IT)I		96-4596(IT)I	
Meyers, Norris, Penny		Rod MacKenzie Professional Corporation	
Dobler, Ron . . . . .	250	Krieger, John . . . . .	200
94-2434(IT)G		96-3462(IT)I	
Miller, Thomson in trust		Rusnak, Balacko, Kachur and Rusnack in trust	
Horkoff, Edward . . . . .	2,743	Kolodziejski, Brent . . . . .	1,502
96-4491(IT)G		95-3302(IT)G	
Mockler, Peters, Oley, Rouse and Williams		Rusnak, Balacko, Kachur and Rusnack in trust	
MacDonald, Roy . . . . .	1,838	Wagar, Herbert . . . . .	2,617
97-2023(IT)I		94-567(IT)	
Moran and Company in trust		Scarlett, Arlene M . . . . .	264
Warner, Joan L. . . . .	650	96-1172(IT)G	
96-2557(IT)I		Savard, Nadeau in trust	
Morin, James R . . . . .	122	Les Immeubles Chal inc . . . . .	5,225
97-1742(IT)I		96-3554(IT)I	
Murphy, Battista in trust		Simard, Simard, Thibault	
Stewart, Heather . . . . .	200	Simard, André . . . . .	900
97-531(IT)G		96-1075(IT)G to 96-1080(IT)G	
Northwest Hydraulic Consultants . . . . .	31,719	Siskind, Cromarty, Ivey and Dowler	
		Arco Holdings Ltd (et al) . . . . .	6,600
		94-550(UI)	
		Smith, Eunice . . . . .	25

10 . 32 PAYMENTS OF CLAIMS AGAINST THE CROWN,  
EX GRATIA PAYMENTS AND COURT AWARDS



COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
96-2063(IT)I		<b>NATURAL RESOURCES</b>	
Snyder and Company		<b>Department</b>	
Makowetski, Allan .....	650	<i>Authority—Ontario Court 97-33895</i>	
97-1310(IT)G		Settlement of a fine in relation to a Canada Labour Code	
Solomon, Grosberg in trust		violation resulting in an accident—	
Stiliads, Nicholas .....	1,620	Gowling Strathy Henderson in trust for Receiver General	
95-3996(IT)G, 95-3997(IT)G, 95-3998(IT)G		of Ontario .....	20,000
Stewart, Mckelvey, Stirling, Scales in trust			
Dionne, Armand (et al) .....	3,450	<b>SOLICITOR GENERAL</b>	
97-2079(IT)I		<b>Canadian Security Intelligence Service</b>	
Stewart, Richard .....	300	<i>Authority—Federal Court Award DES-2-98</i>	
98-1552(IT)I		Payments of applicants costs—	
Taylor, Kimberly Darcy Anne .....	100	Lang Mitchener in trust for Meredith V .....	4,415
96-403(IT)G, 96-402(IT)G		<i>Authority—Federal Court Award T-2166-97</i>	
Thorsteinssons in trust		Payment of applicants costs—	
Clive Evans Holdings Inc .....	2,962	Kahn D A .....	8,108
Peter Sim Management Inc. ....	1,090	<i>Authority—Federal Court Award T-867-90/T-638-91</i>	
95-2988(IT)G		Payment of applicants costs—	
Thorsteinssons in trust		Ruby and Edwarth .....	6,641
Sendher, Harcharan .....	2,480		19,164
95-512(IT)G, 95-469(IT)G		<b>Correctional Service</b>	
Tory, Tory, DesLauriers & Binnington in trust		<i>Authority—Federal Court Award T-79-91</i>	
Richard Perren & Company Inc (et al) .....	4,218	Payment of the costs and interests relating to damages and	
97-2358(IT)I		loss of earnings capacity in relation to physical injury	
Warren, Tettensor in trust		sustained while on federally owned property—	
Franklin-Harrison, Diana .....	846	Karam Greenspon in trust for McGuire Patrick .....	15,559
95-4112(IT)I		<i>Authority—Federal Court Award T-672-91</i>	
Webb, Frank .....	120	Payment for damages, court costs and disbursements relating	
97-2396(IT)I		to injuries sustained while in a federal institution—	
Willis R Pye in trust		Smith and Smith in trust for Lloyd Derek .....	10,000
Hart, Gary William .....	1,032		25,559
96-2347(IT)G			
Wilson, Vukelich			44,723
Johnston, Jim .....	1,998	<b>TRANSPORT</b>	
96-3382(IT)G, 96-3383(IT)G		<b>Canadian Transportation Agency</b>	
Wolch, Pinx, Tapper, Scurfield in trust		Settlement of litigation (contingent liability)—	
Hadiken Concrete and Supply .....	1,870	Barristers and Solicitors in settlement filed by Young,	
96-3383(IT)G, 96-3382(IT)G		Sheila-Mae Gidney, Diana et al v. Ontario Northland	
Wolch, Pinx, Tapper, Scurfield in trust		Transportation Commission et al	
Hadiken, Lawrence (et al) .....	1,870	Gilbert, Wright & Kirby .....	17,000
97-2792(IT)I		Total .....	6,637,481
Yaroslav Mikitchook in trust			
Belfrutto, Mario .....	400		
	874,620		

# SECTION 11

**1998-99**

***PUBLIC ACCOUNTS OF CANADA***

## **Federal-Provincial Shared-Cost Programs**

### **CONTENTS**

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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
	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
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
	<b>8</b>	<b>8</b>	<b>14</b>	<b>9</b>
	<i>165</i>	<i>137</i>	<i>266</i>	<i>150</i>
Crop insurance and waterfowl .....	67	562	467	1,990
	<b>149</b>	<b>745</b>	<b>455</b>	<b>1,712</b>
	<i>1,357</i>	<i>23,083</i>	<i>6,533</i>	<i>24,590</i>
Crops Sector Companion Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Economic and regional development agreements .....	...	...	...	...
	...	...	...	<b>171</b>
	<i>6,740</i>	<i>27,545</i>	<i>33,040</i>	<i>32,296</i>
Grants to organizations under the Safety Net Companion Programs. ....	...	...	...	...
	...	...	...	...
	...	...	...	<i>1,500</i>

### 11.2 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	7,376	18,361	6,268	1,478	33,483	...	...	33,483
...	...	<b>3,163</b>	<b>20,103</b>	<b>14,619</b>	...	<b>37,885</b>	...	...	<b>37,885</b>
...	...	14,772	44,297	21,692	1,478	82,239	...	...	82,239
...	...	279	...	...	...	279	...	...	279
...	...	<b>1,585</b>	...	...	...	<b>1,585</b>	...	...	<b>1,585</b>
...	...	27,379	...	...	...	27,379	...	...	27,379
...	...	...	13,973	...	...	13,973	...	...	13,973
...	...	...	<b>11,170</b>	...	...	<b>11,170</b>	...	...	<b>11,170</b>
...	...	...	34,015	...	...	34,015	...	...	34,015
...	...	...	485	...	...	485	...	...	485
...	...	...	<b>527</b>	...	...	<b>527</b>	...	...	<b>527</b>
...	...	...	3,311	...	...	3,311	...	...	3,311
...	...	...	2	...	...	2	...	...	2
...	...	...	<b>1,107</b>	...	...	<b>1,107</b>	...	...	<b>1,107</b>
...	...	...	9,419	...	...	9,419	...	...	9,419
20	58	21	33	29	25	225	...	...	225
<b>10</b>	<b>58</b>	<b>21</b>	<b>23</b>	<b>29</b>	<b>15</b>	<b>195</b>	...	...	<b>195</b>
178	1,330	453	508	610	284	4,081	...	...	4,081
18,314	27,227	41,769	71,108	53,673	11,703	226,880	...	...	226,880
<b>16,317</b>	<b>26,262</b>	<b>45,220</b>	<b>62,412</b>	<b>48,115</b>	<b>4,686</b>	<b>206,073</b>	...	...	<b>206,073</b>
281,169	458,483	463,638	1,465,844	991,682	90,147	3,806,526	...	...	3,806,526
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	109,000	...	...	109,000	...	...	109,000(f)
2,057	...	...	...	...	...	2,057	...	...	2,057
<b>4,319</b>	...	...	...	...	...	<b>4,490</b>	...	...	<b>4,490</b>
43,738	...	12,797	13,169	8,676	19,555	197,556	...	...	197,556
...	...	...	32,870	...	...	32,870	...	...	32,870
...	...	...	<b>2,000</b>	...	<b>2,000</b>	<b>4,000</b>	...	...	<b>4,000</b>
...	...	...	34,870	56	2,000	38,426	...	...	38,426

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Green plan .....	...	...	...	...
	636	848	1,152	1,056
Gross revenue insurance plan .....	...	...	...	...
	...	2	...	...
	...	9,813	2,315	4,882
Net Income Stabilization Account .....	94	2,312	1,378	1,150
	121	2,084	1,297	1,043
	420	10,066	5,066	4,698
New Brunswick Debt Refinancing Program .....	...	...	...	...
	...	...	...	129
	...	...	...	424
Payments in connection with the <i>Farm Income Protection Act</i> Canada/Nova Scotia Apple Industry Development Fund .....	...	...	69	...
	...	...	74	...
	...	...	143	...
Payments in connection with the <i>Farm Income Protection Act</i> Net Income Stabilization Account .....	44	2,089	635	...
	41	1,924	614	...
	85	4,013	1,249	...
Payments in connection with the <i>Farm Income Protection Act</i> Safety Net Companion Programs .....	1,749	815	575	...
	1,256	2,606	1,293	...
	3,414	3,648	2,265	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 .....	1,962	5,786	3,138	3,149
	1,575	7,369	3,747	3,064
	12,817	84,234	52,804	70,768

## CANADIAN HERITAGE

## Department

Canada/Alberta Strategic Alliance .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Newfoundland cooperation agreement on culture .....	...	...	...	...
	100	...	...	...
	1,306	...	...	...
Nova Scotia cooperation agreement on culture .....	...	...	...	...
	...	...	34	...
	...	...	609	...

## 11.4 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	...	...	...
...	...	<b>15</b>	<b>166</b>	...	...	<b>181</b>	...	...	<b>181</b>
16,810	21,020	2,222	4,606	16,067	4,964	69,381	33	47	69,461
...	...	70	...	70	...	140	...	...	140
...	...	<b>98</b>	...	<b>87</b>	...	<b>187</b>	...	...	<b>187</b>
250,200	340,762	384,371	902,975	567,150	12,578	2,475,046	...	...	2,475,046
2,684	48,590	35,795	82,637	65,622	5,154	245,416	...	...	245,416
<b>1,835</b>	<b>42,887</b>	<b>32,041</b>	<b>77,490</b>	<b>39,265</b>	<b>5,114</b>	<b>203,177</b>	...	...	<b>203,177</b>
10,119	215,655	164,932	610,878	234,187	26,532	1,282,553	...	...	1,282,553
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>129</b>	...	...	<b>129</b>
...	...	...	...	...	...	424	...	...	424
...	...	...	...	...	...	69	...	...	69
...	...	...	...	...	...	<b>74</b>	...	...	<b>74</b>
...	...	...	...	...	...	143	...	...	143
...	15,413	...	...	...	...	18,181	...	...	18,181
...	<b>17,034</b>	...	...	<b>22,347</b>	...	<b>41,960</b>	...	...	<b>41,960</b>
...	32,447	...	...	22,347	...	60,141	...	...	60,141
41,858	10,000	268	...	2,155	142	57,562	...	...	57,562
<b>105,824</b>	<b>27,034</b>	<b>2,401</b>	<b>193</b>	<b>51,502</b>	...	<b>192,109</b>	...	...	<b>192,109</b>
147,682	64,085	15,597	193	53,657	142	291,585	...	...	291,585
...	...	...	...	3,153	...	3,153	...	...	3,153
...	<b>61</b>	...	...	<b>3,033</b>	...	<b>3,094</b>	...	...	<b>3,094</b>
5,217	3,617	2,080	1,108	11,402	288	24,226	...	...	24,226
...	4	...	...	...	...	4	...	...	4
...	<b>7</b>	...	...	...	...	<b>7</b>	...	...	<b>7</b>
232	2,355	53	18	1	...	2,664	...	...	2,664
...	890	...	...	...	...	890	...	...	890
...	<b>151</b>	...	...	...	...	<b>151</b>	...	...	<b>151</b>
3,217	40,598	...	...	...	...	49,422	...	...	49,422
64,933	102,182	85,578	219,469	130,970	18,502	635,669	...	...	635,669
<b>128,305</b>	<b>113,494</b>	<b>84,544</b>	<b>175,191</b>	<b>178,997</b>	<b>11,815</b>	<b>708,101</b>	...	...	<b>708,101</b>
758,562	1,180,352	1,088,294	3,234,211	1,927,527	157,968	8,567,537	33	47	8,567,617
...	...	...	...	633	...	633	...	...	633
...	...	...	...	<b>1,051</b>	...	<b>1,051</b>	...	...	<b>1,051</b>
...	...	...	...	2,536	...	2,536	...	...	2,536
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>100</b>	...	...	<b>100</b>
...	...	...	...	...	...	1,306	...	...	1,306(f)
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>34</b>	...	...	<b>34</b>
...	...	...	...	...	...	609	...	...	609(f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Official language in education program . . . . .	3,451	1,117	5,817	13,498
	<b>3,031</b>	<b>1,298</b>	<b>7,351</b>	<b>16,201</b>
	68,371	34,006	125,405	520,868
Winnipeg development agreement on culture . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry . . . . .	3,451	1,117	5,817	13,498
	<b>3,131</b>	<b>1,298</b>	<b>7,385</b>	<b>16,201</b>
	69,677	34,006	126,014	520,868

## ENVIRONMENT

## Department

Canada/Newfoundland climate network expansion agreement . . . . .	29	...	...	...
	<b>38</b>	...	...	...
	1,110	...	...	...
Canada/Quebec climate network expansion agreement . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood damage reduction				
British Columbia . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Flood risk mapping . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
North American Waterfowl Management Plan . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Ottawa River regulation . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Protection and clean-up of St-Lawrence River . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Pulp and paper . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Sustainable management program for the				
Fraser River Basin . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Water quality monitoring agreements . . . . .	...	...	...	...
	...	<b>10</b>	<b>15</b>	...
	1,716	488	15	548
Water quantity survey agreement . . . . .	124	10	76	124
	<b>152</b>	...	<b>82</b>	<b>122</b>
	4,593	767	2,661	4,751

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
42,470	72,060 <sup>(2)</sup>	8,055	5,141	9,308	11,372	172,289	3,085	680	176,054
<b>49,846</b>	<b>71,449</b>	<b>9,192</b>	<b>7,461</b>	<b>11,019</b>	<b>12,453</b>	<b>189,301</b>	<b>1,280</b>	<b>869</b>	<b>191,450</b>
2,107,800	1,726,026	178,616	150,616	191,696	203,474	5,306,878	19,213	14,375	5,340,466
...	...	365	...	...	...	365	...	...	365
...	...	<b>330</b>	...	...	...	<b>330</b>	...	...	<b>330</b>
...	...	1,181	...	...	...	1,181	...	...	1,181
42,470	72,060	8,420	5,141	9,941	11,372	173,287	3,085	680	177,052
<b>49,846</b>	<b>71,449</b>	<b>9,522</b>	<b>7,461</b>	<b>12,070</b>	<b>12,453</b>	<b>190,816</b>	<b>1,280</b>	<b>869</b>	<b>192,965</b>
2,107,800	1,726,026	179,797	150,616	194,232	203,474	5,312,510	19,213	14,375	5,346,098
...	...	...	...	...	...	29	...	...	29
...	...	...	...	...	...	<b>38</b>	...	...	<b>38</b>
...	...	...	...	...	...	1,110	...	...	1,110
207	...	...	...	...	...	207	...	...	207
<b>239</b>	...	...	...	...	...	<b>239</b>	...	...	<b>239</b>
5,189	...	...	...	...	...	5,189	...	...	5,189
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	<b>94</b>	<b>94</b>	...	...	<b>94</b>
...	...	...	...	...	582	582	...	...	582(f)
...	...	...	...	...	...	...	...	...	...
<b>2</b>	...	...	...	...	...	<b>2</b>	...	...	<b>2<sup>(1)</sup></b>
13,305	8,742	1,753	2,183	2,587	1,162	29,732	...	...	29,732
...	...	411	738	609	...	1,758	...	...	1,758
...	...	<b>518</b>	<b>840</b>	<b>837</b>	<b>6</b>	<b>2,201</b>	...	...	<b>2,201</b>
...	...	1,528	2,909	2,466	14	6,917	...	...	6,917
86	79	...	...	...	...	165	...	...	165
<b>80</b>	<b>73</b>	...	...	...	...	<b>153</b>	...	...	<b>153</b>
1,315	1,156	...	...	...	...	2,471	...	...	2,471
1,500	...	...	...	...	...	1,500	...	...	1,500
<b>2,428</b>	...	...	...	...	...	<b>2,428</b>	...	...	<b>2,428<sup>(1)</sup></b>
21,710	...	...	...	...	...	21,710	...	...	21,710
300	...	...	...	...	...	300	...	...	300
<b>550</b>	...	...	...	...	...	<b>550</b>	...	...	<b>550</b>
1,450	...	...	...	...	273	1,723	...	...	1,723
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	<b>40</b>	<b>40</b>	...	...	<b>40</b>
...	...	...	...	...	3,316	3,316	...	...	3,316(f)
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>25</b>	...	...	<b>25</b>
...	...	...	...	...	...	2,767	...	...	2,767(f)
200	592	...	...	...	...	1,126	...	...	1,126
<b>200</b>	<b>561</b>	...	...	...	...	<b>1,117</b>	...	...	<b>1,117</b>
18,483	15,139	6,117	5,823	14,211	...	72,545	...	...	72,545



**FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued**  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Weather radio network .....	...	...	...	2
	<b>27</b>	<b>21</b>	<b>4</b>	<b>2</b>
	1,064	21	791	376
<b>Canadian Environmental Assessment Agency</b>				
Saskatchewan Uranium Mining Developments .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Terra Nova Offshore Petroleum Board .....	491,821	...	...	...
	<b>235,886</b>	...	...	...
	727,707	...	...	...
Total ministry .....	491,974	10	76	126
	<b>236,103</b>	<b>31</b>	<b>101</b>	<b>124</b>
	736,190	1,276	3,467	5,675
<b>FISHERIES AND OCEANS</b>				
<b>Department</b>				
Atlantic Fisher Early Retirement Program .....	2,253	...	...	...
	<b>2,241</b>	...	...	...
	5,890	43	2,688	...
BC Hydro Water Use Planning .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Burrard Inlet Environmental Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/BC Agreement—Joint Habitat Restoration, Protection and Data Sharing .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cooperative agreement for fishing industry development .....	...	...	...	...
	<b>1,430</b>	...	...	...
	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
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	2	...	...	2
...	...	...	...	...	...	<b>54</b>	...	...	<b>54</b>
...	...	...	...	...	...	2,252	...	...	2,252
...	...	...	...	...	...	...	...	...	...
...	...	...	<b>82,809</b>	...	...	<b>82,809</b>	...	...	<b>82,809</b>
...	...	...	1,788,214	...	...	1,788,214	...	...	1,788,214(f)
...	...	...	...	...	...	491,821	...	...	491,821
...	...	...	...	...	...	<b>235,886</b>	...	...	<b>235,886</b>
...	...	...	...	...	...	727,707	...	...	727,707
2,293	671	411	738	609	...	496,908	...	...	496,908
<b>3,499</b>	<b>634</b>	<b>518</b>	<b>83,649</b>	<b>837</b>	<b>140</b>	<b>325,636</b>	...	...	<b>325,636</b>
61,452	25,037	9,398	1,799,129	19,264	5,347	2,666,235	...	...	2,666,235
...	...	...	...	...	...	2,253	...	...	2,253
...	...	...	...	...	...	<b>2,241</b>	...	...	<b>2,241</b>
673	...	...	...	...	...	9,294	...	...	9,294
...	...	...	...	...	49	49	...	...	49
...	...	...	...	...	<b>100</b>	<b>100</b>	...	...	<b>100</b>
...	...	...	...	...	149	149	...	...	149
...	...	...	...	...	50	50	...	...	50
...	...	...	...	...	<b>80</b>	<b>80</b>	...	...	<b>80</b>
...	...	...	...	...	442	442	...	...	442
...	...	...	...	...	1,106	1,106	...	...	1,106
...	...	...	...	...	<b>118</b>	<b>118</b>	...	...	<b>118</b>
...	...	...	...	...	1,224	1,224	...	...	1,224
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>1,430</b>	...	...	<b>1,430</b>
...	...	...	...	...	...	4,523	...	...	4,523(f)
...	175	...	...	...	...	175	...	...	175
...	<b>25</b>	...	...	...	...	<b>25</b>	...	...	<b>25</b>
...	200	...	...	...	...	200	...	...	200
...	...	...	...	...	56	56	...	...	56
...	...	...	...	...	<b>271</b>	<b>271</b>	...	...	<b>271</b>
...	...	...	...	...	765	765	...	...	765
...	...	...	...	...	50	50	...	...	50
...	...	...	...	...	<b>50</b>	<b>50</b>	...	...	<b>50</b>
...	...	...	...	...	1,212	1,212	...	...	1,212
...	...	...	...	...	100	100	...	...	100
...	...	...	...	...	<b>150</b>	<b>150</b>	...	...	<b>150</b>
...	...	...	...	...	640	640	...	...	640

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Hamilton Harbour Remedial Action Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey (previously Hydrography) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Hydrographic Arctic Survey—Rankin Inlet .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern Cod early retirement program .....	7,727	...	...	...
	<b>10,434</b>	...	...	...
	58,500	...	...	...
Operation of Alouette River hatchery .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Restoration of Atlantic salmon stocks in Lake Ontario .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Watershed Management Plan .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canadian Fisheries Adjustment Restructuring Program .....	13,309	...	...	...
	...	...	...	...
	13,309	...	...	...
Habitat Manipulation Experiment in Sault Ste Marie (OMNR) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Lower Trophic Level Production in Lake Erie (ONT) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Productive Capacity Research .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	23,289	...	...	...
	<b>14,105</b>	...	...	...
	82,222	43	2,688	...
<b>HEALTH</b>				
<b>Department</b>				
Alcohol and Drug Treatment and Rehabilitation .....	489	306	599	542
	<b>489</b>	<b>306</b>	<b>599</b>	<b>542</b>
	3,263	612	5,924	3,560

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	40	...	...	...	...	40	...	...	40
...	<b>70</b>	...	...	...	...	<b>70</b>	...	...	<b>70</b>
...	532	...	...	...	...	532	...	...	532
...	...	...	...	...	...	...	1,650	...	1,650
...	...	...	...	...	...	...	<b>1,620</b>	...	<b>1,620</b>
...	...	...	...	...	...	...	4,860	...	4,860
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	<b>92</b>	...	<b>92</b>
...	...	...	...	...	...	...	486	...	486
...	...	...	...	...	...	7,727	...	...	7,727
...	...	...	...	...	...	<b>10,434</b>	...	...	<b>10,434</b>
...	...	...	...	...	...	58,500	...	...	58,500
...	...	...	...	...	24	24	...	...	24
...	...	...	...	...	<b>25</b>	<b>25</b>	...	...	<b>25</b>
...	...	...	...	...	517	517	...	...	517
...	25	...	...	...	...	25	...	...	25
...	<b>14</b>	...	...	...	...	<b>14</b>	...	...	<b>14</b>
...	39	...	...	...	...	39	...	...	39
...	36	...	...	...	...	36	...	...	36
...	<b>36</b>	...	...	...	...	<b>36</b>	...	...	<b>36</b>
...	72	...	...	...	...	72	...	...	72
...	...	...	...	...	...	13,309	...	...	13,309
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	13,309	...	...	13,309
...	120	...	...	...	...	120	...	...	120
...	...	...	...	...	...	...	...	...	...
...	120	...	...	...	...	120	...	...	120
...	122	...	...	...	...	122	...	...	122
...	...	...	...	...	...	...	...	...	...
...	122	...	...	...	...	122	...	...	122
...	120	...	...	...	...	120	...	...	120
...	...	...	...	...	...	...	...	...	...
...	120	...	...	...	...	120	...	...	120
...	638	...	...	...	1,435	25,362	1,650	...	27,012
...	<b>145</b>	...	...	...	<b>794</b>	<b>15,044</b>	<b>1,712</b>	...	<b>16,756</b>
673	1,205	...	...	...	4,949	91,780	5,346	...	97,126
2,866	4,783	694	670	1,366	1,640	13,955	282	263	14,500
<b>2,866</b>	<b>4,283</b>	<b>694</b>	<b>670</b>	<b>1,366</b>	<b>2,140</b>	<b>13,955</b>	<b>282</b>	<b>263</b>	<b>14,500</b>
23,878	57,394	3,482	7,693	12,152	20,606	138,564	564	526	139,654

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>HUMAN RESOURCES DEVELOPMENT</b>				
<b>Department</b>				
Canada Assistance Plan <sup>(3)</sup> .....	(3)	...	(612)	669
	<b>(62)</b>	<b>4,934</b>	<b>...</b>	<b>4,267</b>
	2,147,997	487,392	2,946,495	2,951,056
Canadian jobs strategy .....	...	60	30	...
	<b>4</b>	<b>...</b>	<b>116</b>	<b>11</b>
	324,901	44,801	236,081	334,876
New Brunswick Works .....	...	...	...	...
	<b>...</b>	<b>...</b>	<b>...</b>	<b>1,174</b>
	...	...	...	21,807
Older worker adjustment .....	...	...	...	...
	<b>1,164</b>	<b>...</b>	<b>79</b>	<b>...</b>
	10,018	1,362	12,553	4,857
Strategic initiatives .....	118	1,011	2,300	6,001
	<b>990</b>	<b>1,501</b>	<b>2,059</b>	<b>8,556</b>
	9,963	7,076	13,573	38,357
Employability Assistance for people with disabilities <sup>(4)</sup> .....	4,110	479	7,445	5,274
	<b>4,110</b>	<b>279</b>	<b>7,445</b>	<b>5,274</b>
	65,681	6,378	108,367	93,231
National Child Benefit .....	...	137	600	...
	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
	...	137	600	...
Total ministry .....	4,225	1,687	9,763	11,944
	<b>6,206</b>	<b>6,714</b>	<b>9,699</b>	<b>19,282</b>
	2,558,560	547,146	3,317,669	3,444,184
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Access road Atikamekw—C.N.A. ....	...	...	...	...
	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
	...	...	...	...
Beverly and Kaminuriak Caribou management agreement .....	...	...	...	...
	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
	...	...	...	...
Capital facilities and common services				
Janvier/Chipewyan Prairie for a multi-year				
agreement between INAC and M.D. of Wood Buffalo .....	...	...	...	...
	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
	...	...	...	...
Commission for Health and Social services for the First Nations				
of Quebec and Labrador .....	...	...	...	...
	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
	...	...	...	...
Cree-Kativik school board (James Bay) .....	...	...	...	...
	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	5,501	2,139	...	...	...	7,694	...	421	8,115
...	...	...	(344)	33,051	(4,587)	37,259	157	...	37,416
21,529,773	28,478,188	3,603,795	3,065,566	7,983,743	11,918,211	85,112,216	318,437	94,863	85,525,516
2	...	...	...	...	...	92	...	...	92
105	996	...	251	...	...	1,483	...	...	1,483
1,888,840	1,932,218	256,142	279,979	610,677	765,906	6,674,421	...	...	6,674,421
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,174	...	...	1,174
...	...	...	...	...	...	21,807	...	...	21,807(f)
...	...	...	...	...	...	...	...	...	...
10,379	...	...	...	...	3,492	15,114	...	...	15,114
212,091	136,607	7,403	762	...	35,008	420,661	...	...	420,661(f)
19	3,636	3,584	2,133	160	7,129	26,091	400	192	26,683
8,667	5,325	5,552	4,479	603	17,342	55,074	396	455	55,925
82,284	34,145	14,737	15,332	3,130	52,154	270,751	5,040	1,210	277,001(f)
39,133	65,362	7,914	9,953	22,343	27,000	189,013	...	...	189,013
80,133	69,326	8,088	9,953	22,343	25,253	232,204	2,194	1,201	235,599
309,043	980,902	139,243	156,235	376,450	366,371	2,601,901	15,094	20,742	2,637,737
5,363	7,875	562	412	1,088	1,725	17,762	100	15	17,877
...	...	...	...	...	...	...	...	...	...
5,363	7,875	562	412	1,088	1,725	17,762	100	15	17,877
44,517	82,374	14,199	12,498	23,591	35,854	240,652	500	628	241,780
99,284	75,647	13,640	14,339	55,997	41,500	342,308	2,747	1,656	346,711
24,027,394	31,569,935	4,021,882	3,518,286	8,975,088	13,139,375	95,119,519	338,671	116,830	95,575,020
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
6,148	...	...	...	...	...	6,148	...	...	6,148
...	...	...	...	...	...	...	10	...	10
...	...	...	...	...	...	...	10	...	10
...	...	...	...	...	...	...	163	...	163
...	...	...	...	574	...	574	...	...	574
...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,772	...	1,772	...	...	1,772
145	...	...	...	...	...	145	...	...	145
105	...	...	...	...	...	105	...	...	105
703	...	...	...	...	...	703	...	...	703
67,156	...	...	...	...	...	67,156	...	...	67,156
63,354	...	...	...	...	...	63,354	...	...	63,354
836,484	...	...	...	...	...	836,484	...	...	836,484

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
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 . . . . .	7,875	...	...	...
	10,907	...	...	...
	95,128	...	...	...
Northeastern Quebec agreement . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Northern flood agreement . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Roads on reserves . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Social services . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite agreement—Algonquins of Barrière Lake . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite economic development negotiations . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite Indian services . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Tripartite treaty negotiations . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
82	...	...	...	...	...	82	...	...	82
<b>82</b>	...	...	...	...	...	<b>82</b>	...	...	<b>82</b>
1,624	...	...	...	...	...	1,624	...	...	1,624
...	1,126	...	...	...	...	1,126	...	...	1,126
...	<b>1,095</b>	...	...	...	...	<b>1,095</b>	...	...	<b>1,095</b>
...	11,083	...	...	...	...	11,083	...	...	11,083
...	...	...	...	...	...	...	...	...	...
...	...	<b>14,824</b>	...	...	...	<b>14,824</b>	...	...	<b>14,824</b>
1,000	...	116,360	...	...	...	117,360	...	...	117,360
...	...	...	...	...	...	...	1,670	...	1,670
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	6,753	...	6,753
928	...	...	...	...	...	928	...	...	928
...	...	...	...	...	...	...	...	...	...
2,652	...	...	...	...	...	2,652	...	...	2,652
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	33,060	...	...	...	...	33,060	...	...	33,060
...	500	...	...	...	...	500	...	...	500
...	<b>500</b>	...	...	...	...	<b>500</b>	...	...	<b>500</b>
...	10,081	...	...	...	...	10,081	...	...	10,081
...	...	...	...	...	...	7,875	...	...	7,875
...	...	...	...	...	...	<b>10,907</b>	...	...	<b>10,907</b>
...	...	...	...	...	...	95,128	...	...	95,128
2,233	...	...	...	...	...	2,233	...	...	2,233
<b>1,887</b>	...	...	...	...	...	<b>1,887</b>	...	...	<b>1,887</b>
45,618	...	...	...	...	...	45,618	...	...	45,618
...	...	1,764	...	...	...	1,764	...	...	1,764
...	...	<b>1,005</b>	...	...	...	<b>1,005</b>	...	...	<b>1,005</b>
...	...	109,358	...	...	...	109,358	...	...	109,358
...	...	200	...	...	...	200	...	...	200
...	...	<b>201</b>	...	...	...	<b>201</b>	...	...	<b>201</b>
...	...	18,853	...	...	...	18,853	...	...	18,853
...	91,565	...	...	...	...	91,565	...	...	91,565
...	<b>97,264</b>	...	...	...	...	<b>97,264</b>	...	...	<b>97,264</b>
...	1,245,870	...	...	...	...	1,245,870	...	...	1,245,870
406	...	...	...	...	...	406	...	...	406
<b>55</b>	...	...	...	...	...	<b>55</b>	...	...	<b>55</b>
3,785	...	...	...	...	...	3,785	...	...	3,785
...	331	...	...	...	...	331	...	...	331
...	<b>316</b>	...	...	...	...	<b>316</b>	...	...	<b>316</b>
...	2,777	...	...	...	...	2,777	...	...	2,777
...	725	...	...	...	...	725	...	...	725
...	<b>693</b>	...	...	...	...	<b>693</b>	...	...	<b>693</b>
...	8,953	...	...	...	...	8,953	...	...	8,953
...	...	...	...	...	4,802	4,802	...	...	4,802
...	...	...	...	...	<b>4,651</b>	<b>4,651</b>	...	...	<b>4,651</b>
...	...	...	...	...	22,154	22,154	...	...	22,154



FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Numavik Housing .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Interim Resource Management Assistance Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	7,875	...	...	...
	<b>10,907</b>	...	...	...
	95,128	...	...	...
<b>INDUSTRY</b>				
<b>Department</b>				
Canada/Ontario infrastructure .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Eastern Ontario Economic Recovery Initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Industrial and regional development .....	...	...	...	...
	...	...	...	...
	630,651	310,879	690,209	561,133
Tourism co-operative partnership agreements .....	...	...	...	...
	...	...	...	...
	11,427	4,493	6,611	2,907
Western Economic Partnership Agreements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Atlantic Canada Opportunities Agency</b>				
Cooperation agreements .....	9,019	7,183	53,894	16,150
	<b>9,714</b>	<b>13,566</b>	<b>13,122</b>	<b>12,583</b>
	163,545	90,112	139,455	162,202
Cooperation agreements - TAGS/CED .....	10,181	...	1,489	20
	<b>7,313</b>	...	<b>2,373</b>	<b>224</b>
	19,890	...	5,001	983
Cooperation agreements - TAGS/ER .....	13,584	...	2,721	463
	<b>19,072</b>	...	<b>1,360</b>	<b>524</b>
	40,924	...	4,581	1,433
<b>Economic development Agency of Canada for the Regions of Quebec</b>				
Canada/Quebec tourism development				
sub-agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the Province of Quebec under the				
Canada Infrastructure Works Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
2,500	...	...	...	...	...	2,500	...	...	2,500
...	...	...	...	...	...	...	...	...	...
2,500	...	...	...	...	...	2,500	...	...	2,500
...	...	...	...	...	...	...	1,219,937	...	1,219,937
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	1,219,937	...	1,219,937
73,450	94,247	1,964	...	574	4,802	182,912	1,221,617	...	1,404,529
<b>65,483</b>	<b>99,868</b>	<b>16,030</b>	...	...	<b>4,651</b>	<b>196,939</b>	<b>10</b>	...	<b>196,949</b>
900,514	1,311,824	244,571	...	1,772	22,154	2,575,963	1,226,853	...	3,802,816
...	65,170	...	...	...	...	65,170	...	...	65,170
...	<b>119,701</b>	...	...	...	...	<b>119,701</b>	...	...	<b>119,701</b>
...	770,771	...	...	...	...	770,771	...	...	770,771
...	2,557	...	...	...	...	2,557	...	...	2,557
...	<b>2,800</b>	...	...	...	...	<b>2,800</b>	...	...	<b>2,800</b>
...	5,357	...	...	...	...	5,357	...	...	5,357
18,198	...	...	...	...	...	18,198	...	...	18,198
<b>17,340</b>	...	...	...	...	...	<b>17,340</b>	...	...	<b>17,340</b>
482,680	279,136	312,968	193,718	142,342	162,075	3,765,791	30,708	13,439	3,809,938
...	...	...	...	...	...	...	...	...	...
<b>1,225</b>	...	...	...	<b>94</b>	...	<b>1,319</b>	...	<b>80</b>	<b>1,399</b>
5,060	1,281	...	...	3,832	...	35,611	2,894	4,662	43,167(f)
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1,964	2,616	28	1,484	6,092	...	...	6,092(f)
2	...	...	...	...	...	86,248	...	...	86,248
...	<b>10</b>	...	...	...	...	<b>48,995</b>	...	...	<b>48,995</b>
2	139	...	...	...	...	555,455	...	...	555,455
...	...	...	...	...	...	11,690	...	...	11,690
...	...	...	...	...	...	<b>9,910</b>	...	...	<b>9,910</b>
...	...	...	...	...	...	25,874	...	...	25,874
...	...	...	...	...	...	16,768	...	...	16,768
...	...	...	...	...	...	<b>20,956</b>	...	...	<b>20,956</b>
...	...	...	...	...	...	46,938	...	...	46,938
450	...	...	...	...	...	450	...	...	450
<b>1,259</b>	...	...	...	...	...	<b>1,259</b>	...	...	<b>1,259</b>
26,201	...	...	...	...	...	26,201	...	...	26,201
44,730	...	...	...	...	...	44,730	...	...	44,730
<b>96,651</b>	...	...	...	...	...	<b>96,651</b>	...	...	<b>96,651</b>
594,227	...	...	...	...	...	594,227	...	...	594,227

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
Contributions under the temporary economic reconstruction program . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>Western Economic Diversification</b>				
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 . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Upgrading the Port of Churchill to Hudson Bay Port Company . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry . . . . .	32,784 <b>36,099</b> 866,437	7,183 <b>13,566</b> 405,484	58,104 <b>16,855</b> 845,857	16,633 <b>13,331</b> 728,658
<b>JUSTICE</b>				
<b>Department</b>				
Fire-arms . . . . .	610 <b>470</b> 2,220	218 <b>184</b> 803	937 <b>467</b> 3,412	1,190 <b>596</b> 3,680
Legal aid . . . . .	1,571 <b>1,653</b> 26,565	248 <b>237</b> 3,927	2,859 <b>3,037</b> 50,228	1,327 <b>1,256</b> 23,401
Native courtworker . . . . .	103 <b>104</b> 1,633	... <b>...</b> 52	95 <b>98</b> 533	... <b>...</b> ...
Young offenders assistance juvenile justice . . . . .	4,546 <b>4,710</b> 58,325	1,795 <b>1,860</b> 22,979	5,479 <b>5,677</b> 69,507	4,282 <b>4,438</b> 54,809
Total ministry . . . . .	6,830 <b>6,937</b> 88,743	2,261 <b>2,281</b> 27,761	9,370 <b>9,279</b> 123,680	6,799 <b>6,290</b> 81,890

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4,852	...	...	...	...	...	4,852	...	...	4,852
<b>7,183</b>	...	...	...	...	...	<b>7,183</b>	...	...	<b>7,183</b>
12,035	...	...	...	...	...	12,035	...	...	12,035
...	...	...	...	...	5	5	...	...	5
...	...	...	...	...	<b>35</b>	<b>35</b>	...	...	<b>35</b>
...	...	...	...	...	60	60	...	...	60(f)
...	...	9,129	5,213	36,766	37,897	89,005	...	...	89,005
...	...	<b>15,431</b>	<b>13,348</b>	<b>23,477</b>	<b>46,903</b>	<b>99,159</b>	...	...	<b>99,159</b>
...	...	75,752	68,710	206,080	250,828	601,370	...	...	601,370
...	...	4	1	6	...	11	...	...	11
...	...	<b>2</b>	...	<b>3</b>	...	<b>5</b>	...	...	<b>5</b>
...	...	6	1	9	...	16	...	...	16
...	...	5	...	...	...	5	...	...	5
...	...	<b>10</b>	...	...	...	<b>10</b>	...	...	<b>10</b>
...	...	15	...	...	...	15	...	...	15
...	...	...	...	...	...	...	...	...	...
...	...	<b>12</b>	...	...	...	<b>12</b>	...	...	<b>12</b>
...	...	12	...	...	...	12	...	...	12(f)
...	...	1	...	...	...	1	...	...	1
...	...	...	...	...	...	...	...	...	...
...	...	1	...	...	...	1	...	...	1
68,232	67,727	9,139	5,214	36,772	37,902	339,690	...	...	339,690
<b>123,658</b>	<b>122,511</b>	<b>15,455</b>	<b>13,348</b>	<b>23,574</b>	<b>46,938</b>	<b>425,335</b>	...	<b>80</b>	<b>425,415</b>
1,120,205	1,056,684	390,718	265,045	352,291	414,447	6,445,826	33,602	18,101	6,497,529
6,892	5,302	200	244	258	4,160	20,011	97	282	20,390
<b>612</b>	<b>2,344</b>	<b>360</b>	<b>482</b>	<b>700</b>	<b>352</b>	<b>6,567</b>	<b>260</b>	<b>410</b>	<b>7,237</b>
11,898	18,139	2,464	2,190	4,561	7,206	56,573	1,137	1,297	59,007
16,396	36,438	3,154	2,465	6,441	8,929	79,828	1,658	427	81,913
<b>16,448</b>	<b>38,976</b>	<b>3,304</b>	<b>2,520</b>	<b>6,479</b>	<b>9,005</b>	<b>82,915</b>	<b>1,658</b>	<b>427</b>	<b>85,000</b>
289,466	597,747	56,332	44,490	110,922	143,239	1,346,317	24,435	7,605	1,378,357
456	970	297	500	865	1,031	4,317	356	170	4,843
<b>456</b>	<b>926</b>	<b>315</b>	<b>500</b>	<b>931</b>	<b>891</b>	<b>4,221</b>	<b>379</b>	<b>175</b>	<b>4,775</b>
7,303	12,686	5,492	6,194	18,129	16,821	68,843	6,554	2,167	77,564
26,464	56,622	5,267	6,585	13,133	15,938	140,111	3,660	979	144,750
<b>27,423</b>	<b>58,676</b>	<b>5,458</b>	<b>6,824</b>	<b>13,610</b>	<b>16,516</b>	<b>145,192</b>	<b>3,793</b>	<b>1,015</b>	<b>150,000</b>
409,593	748,371	68,517	84,428	167,586	207,100	1,891,215	56,476	16,470	1,964,161
50,208	99,332	8,918	9,794	20,697	30,058	244,267	5,771	1,858	251,896
<b>44,939</b>	<b>100,922</b>	<b>9,437</b>	<b>10,326</b>	<b>21,720</b>	<b>26,764</b>	<b>238,895</b>	<b>6,090</b>	<b>2,027</b>	<b>247,012</b>
718,260	1,376,943	132,805	137,302	301,198	374,366	3,362,948	88,602	27,539	3,479,089

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Joint emergency preparedness program and disaster financial assistance .....	226 <b>270</b> 16,381	158 <b>173</b> 6,240	226 <b>189</b> 8,232	187 <b>926</b> 30,451
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Canada/Newfoundland development fund .....	3,315 <b>5,952</b> 209,826	... ... ...	... ... ...	... ... ...
Canada/Newfoundland Offshore Petroleum Board .....	1,203 <b>1,364</b> 27,426	... ... ...	... ... ...	... ... ...
Canada/Nova Scotia Offshore Petroleum Board .....	... ... ...	... ... ...	680 <b>760</b> 7,360	... ... ...
Forest development sub-agreement .....	... ... ...	... ... ...	... ... ...	... ... ...
Mineral development agreement .....	... ... 26,414	... ... 188	... ... 24,898	... ... 18,958
Total ministry .....	4,518 <b>7,316</b> 263,666	... ... 188	680 <b>760</b> 32,258	... ... 18,958
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
<b>Department</b>				
<b>REAL PROPERTY SERVICES PROGRAM</b>				
Maintenance costs of Perley Bridge and MacDonald Cartier Bridge .....	... ... ...	... ... ...	... ... ...	... ... ...
<b>Canada Mortgage and Housing Corporation</b>				
Land rental, rural and native housing and low rental accommodation .....	59,630 <b>68,176</b> 713,220 <sup>(1)</sup>	7,365 <b>7,884</b> 97,167 <sup>(1)</sup>	77,172 <b>56,385</b> 768,979 <sup>(1)</sup>	45,132 <b>41,127</b> 453,032 <sup>(1)</sup>
Total ministry .....	59,630 <b>68,176</b> 713,220	7,365 <b>7,884</b> 97,167	77,172 <b>56,385</b> 768,979	45,132 <b>41,127</b> 453,032

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
275,770	31,335	38,255	3,407	12,274	1,587	363,425	154	155	363,734
<b>50,438</b>	<b>26,128</b>	<b>57,299</b>	<b>148</b>	<b>7,130</b>	<b>5,865</b>	<b>148,566</b>	<b>174</b>	<b>299</b>	<b>149,039</b>
561,229	80,247	154,983	15,904	80,242	36,297	990,206	4,619	4,593	999,418
...	...	...	...	...	...	3,315	...	...	3,315
...	...	...	...	...	...	<b>5,952</b>	...	...	<b>5,952</b>
...	...	...	...	...	...	209,826	...	...	209,826
...	...	...	...	...	...	1,203	...	...	1,203
...	...	...	...	...	...	<b>1,364</b>	...	...	<b>1,364</b>
...	...	...	...	...	...	27,426	...	...	27,426
...	...	...	...	...	...	680	...	...	680
...	...	...	...	...	...	<b>760</b>	...	...	<b>760</b>
...	...	...	...	...	...	7,360	...	...	7,360
...	...	...	...	...	...	...	...	...	...
<b>753</b>	...	...	...	...	...	<b>753</b>	...	...	<b>753</b>
229,671	20,511	...	...	...	127,665	377,847	...	...	377,847(f)
1,722	...	...	...	...	...	1,722	...	...	1,722
<b>8,261</b>	...	...	...	...	...	<b>8,261</b>	...	...	<b>8,261</b>
103,555	27,651	17,418	7,147	4,414	9,090	239,733	4,280	2,956	246,969
1,722	...	...	...	...	...	6,920	...	...	6,920
<b>9,014</b>	...	...	...	...	...	<b>17,090</b>	...	...	<b>17,090</b>
333,226	48,162	17,418	7,147	4,414	136,755	862,192	4,280	2,956	869,428
27	88	...	...	...	...	115	...	...	115
<b>324</b>	<b>440</b>	...	...	...	...	<b>764</b>	...	...	<b>764</b>
2,006	7,144	...	...	...	...	9,150	...	...	9,150
200,152	427,970	67,904	126,189	82,491	96,023	1,190,028	97,055	4,721	1,291,804
<b>180,003</b> <sup>(1)</sup>	<b>420,532</b> <sup>(1)</sup>	<b>61,015</b> <sup>(1)</sup>	<b>175,051</b> <sup>(1)</sup>	<b>79,085</b> <sup>(1)</sup>	<b>97,572</b> <sup>(1)</sup>	<b>1,186,830</b> <sup>(1)</sup>	<b>75,051</b> <sup>(1)</sup>	<b>4,122</b> <sup>(1)</sup>	<b>1,266,003</b> <sup>(1)</sup>
2,213,735	5,671,474	776,013	1,437,424	1,139,351	1,078,683	14,349,078	1,170,917	46,894	15,566,889
200,179	428,058	67,904	126,189	82,491	96,023	1,190,143	97,055	4,721	1,291,919
<b>180,327</b>	<b>420,972</b>	<b>61,015</b>	<b>175,051</b>	<b>79,085</b>	<b>97,572</b>	<b>1,187,594</b>	<b>75,051</b>	<b>4,122</b>	<b>1,266,767</b>
2,215,741	5,678,618	776,013	1,437,424	1,139,351	1,078,683	14,358,228	1,170,917	46,894	15,576,039

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*  
(in thousands of dollars)

	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
	\$	\$	\$	\$
<b>SOLICITOR GENERAL</b>				
<b>Department</b>				
Aboriginal policing . . . . .	51	52	1,507	96
	<b>38</b>	<b>58</b>	<b>1,445</b>	<b>98</b>
	<i>535</i>	<i>646</i>	<i>8,478</i>	<i>328</i>
<b>TRANSPORT</b>				
<b>Department</b>				
Atlantic region freight assistance transition program . . . . .	5,022	9,830	28,915	10,030
	<b>7,052</b>	<b>4,823</b>	<b>24,352</b>	<b>46,000</b>
	<i>15,899</i>	<i>18,366</i>	<i>77,692</i>	<i>120,530</i>
Construction on Henri-Bourassa Boulevard . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Highway improvements . . . . .	...	...	2,967	19,484
	...	...	<b>428</b>	<b>9,060</b>
	<i>286,482</i>	...	<i>71,806</i>	<i>205,453</i>
National Safety Code . . . . .	172	147	284	207
	<b>208</b>	<b>147</b>	<b>284</b>	<b>207</b>
	<i>689</i>	<i>589</i>	<i>1,135</i>	<i>828</i>
Outaouais Road Development . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Quebec Bridge Maintenance . . . . .	...	...	...	...
	...	...	...	...
	...	...	...	...
Strategic capital investment initiative—Highways and airports . . . . .	...	...	10,586	...
	<b>2,065</b>	...	<b>19,643</b>	<b>4,738</b>
	<i>10,000</i>	...	<i>97,820</i>	<i>150,508</i>
Total ministry . . . . .	5,194	9,977	42,752	29,721
	<b>9,325</b>	<b>4,970</b>	<b>44,707</b>	<b>60,005</b>
	<i>313,070</i>	<i>18,955</i>	<i>248,453</i>	<i>477,319</i>
Grand total . . . . .	642,498	35,902	209,204	127,827
	<b>400,677</b>	<b>44,650</b>	<b>151,151</b>	<b>160,990</b>
	<i>5,819,909</i>	<i>1,223,758</i>	<i>5,544,503</i>	<i>5,835,691</i>

Amounts in roman type are 1998-99 expenditures.

Amounts in **bold face** type are 1997-98 expenditures.Amounts in *italic* type are expenditures from inception (including 1998-99 expenditures).

Amounts shown in the following footnotes are in thousands of dollars.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Yukon Territory	Total
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
13,843	14,506	2,203	6,033	4,346	4,243	46,880	837	1,054	48,771
<b>12,258</b>	<b>14,196</b>	<b>2,634</b>	<b>4,734</b>	<b>4,156</b>	<b>2,300</b>	<b>41,917</b>	<b>760</b>	<b>819</b>	<b>43,496</b>
51,947	142,341	32,420	35,676	35,549	31,957	339,877	5,068	8,121	353,066
14,123	...	...	...	...	...	67,920	...	...	67,920
<b>19,253</b>	...	...	...	...	...	<b>101,480</b>	...	...	<b>101,480</b>
60,376	...	...	...	...	...	292,863	...	...	292,863
...	...	...	...	...	...	...	...	...	...
<b>12,500</b>	...	...	...	...	...	<b>12,500</b>	...	...	<b>12,500</b>
21,000	...	...	...	...	...	21,000	...	...	21,000(f)
...	...	...	...	...	...	22,451	...	...	22,451
...	...	...	...	...	...	<b>9,488</b>	...	...	<b>9,488</b>
410	...	...	...	...	...	564,151	...	...	564,151
625	968	253	265	451	347	3,719	129	129	3,977
<b>625</b>	<b>968</b>	<b>254</b>	<b>795</b>	<b>451</b>	<b>347</b>	<b>4,286</b>	<b>129</b>	<b>129</b>	<b>4,544</b>
2,709	3,872	1,014	1,060	1,804	1,388	15,088	516	516	16,120
6,300	...	...	...	...	...	6,300	...	...	6,300
<b>1,267</b>	...	...	...	...	...	<b>1,267</b>	...	...	<b>1,267</b>
8,085	...	...	...	...	...	8,085	...	...	8,085
600	...	...	...	...	...	600	...	...	600
<b>600</b>	...	...	...	...	...	<b>600</b>	...	...	<b>600</b>
1,500	...	...	...	...	...	1,500	...	...	1,500
296	23,746	...	...	...	137	34,765	...	...	34,765
<b>3,755</b>	<b>32,477</b>	...	<b>2,523</b>	...	<b>6,275</b>	<b>71,476</b>	<b>1,247</b>	<b>3,734</b>	<b>76,457</b>
75,080	108,751	35,258	35,333	30,000	30,866	573,616	10,015	10,072	593,703
21,944	24,714	253	265	451	484	135,755	129	129	136,013
<b>38,000</b>	<b>33,445</b>	<b>254</b>	<b>3,318</b>	<b>451</b>	<b>6,622</b>	<b>201,097</b>	<b>1,376</b>	<b>3,863</b>	<b>206,336</b>
169,160	112,623	36,272	36,393	31,804	32,254	1,476,303	10,531	10,588	1,497,422
862,427	1,022,627	237,938	389,418	324,082	243,902	4,095,825	1,331,080	9,488	5,436,393
<b>807,917</b>	<b>1,083,694</b>	<b>271,042</b>	<b>488,235</b>	<b>385,383</b>	<b>259,554</b>	<b>4,053,293</b>	<b>89,482</b>	<b>13,998</b>	<b>4,156,773</b>
33,050,041	44,367,391	7,088,053	10,644,826	13,074,884	15,658,632	142,307,688	2,908,299	250,570	145,466,557

(1) Amends previous year's *Public Accounts of Canada*.

(2) Includes an amount of \$16,409,262 which was issued to the Council of Ministers (Canada). Breakdown by provinces is not available.

(3) Includes only residual payments or recoveries.

(4) Formerly known as Vocational Rehabilitation of Disabled Persons.

(f) Program completed.



# SECTION 12

**1998-99**

***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
	\$	\$		\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
<b>Department</b>					
Vote 1—Operating expenditures—			Vote 5—Grants and contributions . . . . .	566,908,876	566,534,679
Operating budget . . . . .	449,388,584	429,758,966	Vote 10—Payments to the Canada Post Corporation . . . . .	47,300,000	47,300,000
Ice storm recovery program . . . . .	2,600,000	1,947,691	Statutory amounts . . . . .	15,449,889	14,976,529
Less: revenues netted against expenditures . . . . .	20,499,539	20,499,539		767,470,265	762,127,469
	431,489,045	411,207,118			
Vote 5—Capital expenditures . . . . .	40,932,000	40,932,127	<b>PARKS CANADA PROGRAM</b>		
Vote 10—Grants and contributions—			Vote 20—Operating expenditures—		
Grants and contributions . . . . .	284,706,112	280,795,267	Operating budget . . . . .	262,479,575	255,525,453
Ice storm recovery program . . . . .	4,694,368	4,694,342	Grants and contributions . . . . .	16,301,525	16,301,524
Frozen . . . . .	10,371,457		Frozen . . . . .	254,154	
	299,771,937	285,489,609	Less: revenues netted against expenditures . . . . .	62,619,627	62,619,627
Vote 11—Crop Reinsurance Fund—				216,415,627	209,207,350
Debt forgiveness . . . . .	14,442,000	642,000	Vote 25—Capital expenditures . . . . .	112,956,000	112,449,920
Statutory amounts . . . . .	574,697,288	557,762,150	Statutory amounts . . . . .	40,653,458	32,039,464
<b>Total Department . . . . .</b>	<b>1,361,332,270</b>	<b>1,296,033,004</b>		370,025,085	353,696,734
<b>Canadian Dairy Commission</b>			<b>Total Department . . . . .</b>	<b>1,137,495,350</b>	<b>1,115,824,203</b>
Vote 15—Program expenditures . . . . .	2,553,746	2,465,094	<b>Canada Council</b>		
<b>Canadian Food Inspection Agency</b>			Vote 30—Payments to the Canada Council . . . . .	116,168,375	116,168,375
Vote 20—Operating expenditures and contributions—			<b>Canadian Broadcasting Corporation</b>		
Operating budget . . . . .	305,668,779	276,737,987	Vote 40—Payments to the Canadian Broadcasting Corporation for operating expenditures—		
Grants and contributions . . . . .	844,000	24,050	Other operating costs . . . . .	759,481,001	759,481,000
Frozen . . . . .	460,000		Frozen . . . . .	41,966,000	
Less: revenues netted against expenditures . . . . .	50,180,337	49,746,285		801,447,001	759,481,000
	256,792,442	227,015,752	Vote 45—Payments to the Canadian Broadcasting Corporation for working capital . . . . .	4,000,000	4,000,000
Vote 25—Capital expenditures . . . . .	11,506,535	5,465,906	Vote 50—Payments to the Canadian Broadcasting Corporation for capital expenditures . . . . .	132,954,000	132,954,000
Statutory amounts . . . . .	49,046,929	49,018,130		938,401,001	896,435,000
	317,345,906	281,499,788	<b>Canadian Film Development Corporation</b>		
<b>Total Ministry . . . . .</b>	<b>1,681,231,922</b>	<b>1,579,997,886</b>	Vote 55—Payments to the Canadian Film Development Corporation . . . . .	78,463,000	78,460,152
<b>CANADIAN HERITAGE</b>			<b>Canadian Museum of Civilization</b>		
<b>Department</b>			Vote 60—Payments to the Canadian Museum of Civilization for operating and capital expenditures . . . . .	45,877,549	45,877,549
<b>CANADIAN HERITAGE PROGRAM</b>					
Vote 1—Operating expenditures—					
Operating budget . . . . .	140,712,455	136,483,652			
Frozen . . . . .	500,045				
Less: revenues netted against expenditures . . . . .	3,401,000	3,167,391			
	137,811,500	133,316,261			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canadian Museum of Nature</b>			<b>National Film Board</b>		
Vote 65—Payments to the Canadian Museum of Nature for operating and capital expenditures .....	20,848,127	20,848,127	Vote 105—National Film Board Revolving Fund—Operating loss—		
<b>Canadian Radio-television and Telecommunications Commission</b>			Operating budget .....	67,457,609	63,950,975
Vote 70—Program expenditures—			Grants and contributions .....	328,792	328,792
Operating budget .....	32,127,695	32,065,583	Less: revenues netted against expenditures .....	8,900,000	7,587,179
Less: revenues netted against expenditures .....	29,334,000	29,334,000		58,886,401	56,692,588
	2,793,695	2,731,583	Statutory amounts .....	13,876,782	35,982
Statutory amounts .....	4,805,119	4,803,000		72,763,183	56,728,570
	7,598,814	7,534,583			
<b>National Archives of Canada</b>			<b>National Gallery of Canada</b>		
Vote 75—Program expenditures—			Vote 110—Payments to the National Gallery of Canada for operating and capital expenditures .....	31,113,362	31,113,362
Operating budget .....	41,299,554	40,376,029	Vote 115—Payment to the National Gallery of Canada for the purchase of objects for the collection .....	3,000,000	3,000,000
Capital .....	380,000	332,438		34,113,362	34,113,362
Grants and contributions .....	1,765,000	1,764,894			
	43,444,554	42,473,361	<b>National Library</b>		
Statutory amounts .....	5,705,367	5,681,811	Vote 120—Program expenditures—		
	49,149,921	48,155,172	Operating budget .....	30,369,639	30,248,642
<b>National Arts Centre Corporation</b>			Grants and contributions .....	51,000	34,218
Vote 80—Payments to the National Arts Centre Corporation .....	21,001,348	21,001,348		30,420,639	30,282,860
<b>National Battlefields Commission</b>			Statutory amounts .....	3,695,914	3,695,467
Vote 85—Program expenditures—				34,116,553	33,978,327
Operating budget .....	6,034,969	6,033,910	<b>National Museum of Science and Technology</b>		
Capital .....	105,000	104,995	Vote 125—Payments to the National Museum of Science and Technology for operating and capital expenditures .....	19,627,486	19,627,486
	6,139,969	6,138,905	<b>Public Service Commission</b>		
Statutory amounts .....	1,016,950	1,016,816	Vote 130—Program expenditures—		
	7,156,919	7,155,721	Operating budget .....	103,200,372	97,455,471
<b>National Capital Commission</b>			Frozen .....	211,412	
Vote 90—Payment to the National Capital Commission for operating expenditures .....	44,034,126	44,034,126		103,411,784	97,455,471
Vote 95—Payment to the National Capital Commission for capital expenditures .....	33,009,000	33,009,000	Statutory amounts .....	20,839,640	13,802,704
Vote 100—Payment to the National Capital Commission for grants and contributions—				124,251,424	111,258,175
Other operating costs .....	14,580,000	14,580,000	<b>Status of Women—Office of the Co-ordinator</b>		
Less: adjustments pursuant to section 37.1 of the <i>Financial Administration Act</i> .....	22		Vote 135—Operating expenditures—		
	14,579,978	14,580,000	Operating budget .....	8,249,087	8,249,087
	91,623,104	91,623,126	Vote 140—Grants .....	8,250,000	8,250,000
			Statutory amounts .....	1,125,283	1,125,000
				17,624,370	17,624,087
			<b>Total Ministry .....</b>	<b>2,816,279,886</b>	<b>2,722,413,363</b>

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>CITIZENSHIP AND IMMIGRATION</b>			<b>FINANCE</b>		
<b>Department</b>			<b>Department</b>		
Vote 1—Operating expenditures—			ECONOMIC, SOCIAL AND		
Operating budget .....	322,817,480	308,811,943	FINANCIAL POLICIES		
Interim federal health			PROGRAM		
program .....	26,654,000	24,136,266	Vote 1—Program expenditures—		
Frozen .....	807,696		Operating budget .....	75,944,244	72,509,199
	350,279,176	332,948,209	Frozen .....	7,365,886	
Vote 2b—Write-off of outstanding			Less: revenues netted against		
immigration loans .....	3,736,381	3,650,951	expenditures .....	6,245,915	6,245,915
Vote 5—Capital expenditures .....	13,611,200	12,756,748		77,064,215	66,263,284
Vote 10—Grants and contributions .....	307,031,288	295,519,017	Vote 5—Grants and contributions .....	281,200,000	268,635,914
Statutory amounts .....	59,664,342	59,614,380	Statutory amounts .....	3,256,062,592	2,989,956,643
<b>Total Department .....</b>	<b>734,322,387</b>	<b>704,489,305</b>		3,614,326,807	3,324,855,841
<b>Immigration and Refugee Board of</b>			<b>PUBLIC DEBT</b>		
<b>Canada</b>			<b>PROGRAM</b>		
Vote 15—Program expenditures—			Statutory amounts .....	44,831,669,942	44,831,669,942
Operating budget .....	73,917,072	73,651,684	<b>FEDERAL-PROVINCIAL</b>		
Frozen .....	73,928		<b>TRANSFERS PROGRAM</b>		
	73,991,000	73,651,684	Vote 20—Transfer payments to the		
Statutory amounts .....	11,040,495	11,024,843	territorial governments .....	1,339,000,000	1,324,747,766
	85,031,495	84,676,527	Vote 25—Grant to the Province of		
<b>Total Ministry .....</b>	<b>819,353,882</b>	<b>789,165,832</b>	Newfoundland and Labrador .....	40,000,000	40,000,000
<b>ENVIRONMENT</b>			Statutory amounts .....	20,906,945,235	20,906,945,235
<b>Department</b>				22,285,945,235	22,271,693,001
Vote 1—Operating expenditures—			<b>Total Department .....</b>	<b>70,731,941,984</b>	<b>70,428,218,784</b>
Operating budget .....	521,672,783	515,334,731	<b>Auditor General</b>		
Frozen .....	2,801,996		Vote 30—Program expenditures—		
Less: revenues netted against			Operating budget .....	47,574,489	46,435,473
expenditures .....	70,857,117	70,857,117	Grants and contributions .....	380,000	378,531
	453,617,662	444,477,614	Frozen .....	334,588	
Vote 5—Capital expenditures .....	29,750,491	29,613,879		48,289,077	46,814,004
Vote 10—Grants and contributions—			Statutory amounts .....	6,925,799	6,925,512
Grants and contributions .....	38,883,148	38,776,211		55,214,876	53,739,516
Frozen .....	16,713		<b>Canadian International Trade</b>		
	38,899,861	38,776,211	<b>Tribunal</b>		
Statutory amounts .....	51,895,867	51,778,318	Vote 35—Program expenditures—		
<b>Total Department .....</b>	<b>574,163,881</b>	<b>564,646,022</b>	Operating budget .....	7,686,981	7,258,403
<b>Canadian Environmental Assessment</b>			Statutory amounts .....	1,245,000	1,245,000
<b>Agency</b>				8,931,981	8,503,403
Vote 15—Program expenditures—			<b>Office of the Superintendent of</b>		
Operating budget .....	12,736,530	9,336,017	<b>Financial Institutions</b>		
Grants and contributions .....	212,262	212,262	Vote 40—Program expenditures—		
Frozen .....	55,358		Operating budget .....	51,030,806	51,073,627
Less: revenues netted against			Less: revenues netted against		
expenditures .....	4,032,000	722,686	expenditures .....	49,404,806	49,404,806
	8,972,150	8,825,593		1,626,000	1,668,821
Statutory amounts .....	933,841	931,450	Statutory amounts .....	77,205,798	5,196,348
	9,905,991	9,757,043		78,831,798	6,865,169
<b>Total Ministry .....</b>	<b>584,069,872</b>	<b>574,403,065</b>	<b>Total Ministry .....</b>	<b>70,874,920,639</b>	<b>70,497,326,872</b>

## 12. 4 OTHER GOVERNMENT-WIDE INFORMATION

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>FISHERIES AND OCEANS</b>			<b>Export Development Corporation</b>		
Vote 1—Operating expenditures—			Statutory amounts .....	22,233,807	22,233,807
Operating budget .....	941,891,286	909,852,075	<b>International Development Research Centre</b>		
Other operating costs .....	9,000,000	7,039,527	Vote 40—Payments to the International Development Research Centre .....	86,488,000	86,488,000
Frozen .....	9,737,400		<b>International Joint Commission</b>		
Less: revenues netted against expenditures .....	54,680,000	43,085,089	Vote 45—Program expenditures—		
	905,948,686	873,806,513	Operating budget .....	5,537,000	4,919,034
Vote 5—Capital expenditures .....	118,605,000	114,603,149	Frozen .....	1,748,000	
Vote 10—Grants and contributions—				7,285,000	4,919,034
Grants and contributions .....	258,672,256	249,391,872	Statutory amounts .....	468,000	468,000
Frozen .....	68,349,701			7,753,000	5,387,034
	327,021,957	249,391,872	<b>NAFTA Secretariat, Canadian Section</b>		
Statutory amounts .....	96,852,032	95,878,711	Vote 50—Program expenditures—		
<b>Total Ministry .....</b>	<b>1,448,427,675</b>	<b>1,333,680,245</b>	Operating budget .....	2,064,000	1,495,767
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			Statutory amounts .....	145,000	145,000
<b>Department</b>				2,209,000	1,640,767
Vote 1—Operating expenditures—			<b>Northern Pipeline Agency</b>		
Operating budget .....	883,748,205	854,639,835	Vote 55—Program expenditures—		
International year 2000 preparedness initiatives—			Operating budget .....	235,000	142,720
Operating budget .....	3,298,379	1,041,643	Statutory amounts .....	24,000	24,000
Frozen .....	10,661,392			259,000	166,720
Less: revenues netted against expenditures .....	16,464,000	14,752,919	<b>Total Ministry .....</b>	<b>3,544,557,106</b>	<b>3,443,333,873</b>
	881,243,976	840,928,559	<b>GOVERNOR GENERAL</b>		
Vote 5—Capital expenditures—			Vote 1—Program expenditures—		
Capital .....	155,982,551	155,019,360	Operating budget .....	11,463,567	11,460,785
International year 2000 preparedness initiatives .....	327,500	327,500	Grants and contributions .....	11,000	
	156,310,051	155,346,860	Frozen .....	17,100	
Vote 10—Grants and contributions—				11,491,667	11,460,785
Grants and contributions .....	389,818,325	362,117,959	Statutory amounts .....	1,504,394	1,502,636
International year 2000 preparedness initiatives .....	37,000	37,000	<b>Total Ministry .....</b>	<b>12,996,061</b>	<b>12,963,421</b>
	389,855,325	362,154,959	<b>HEALTH</b>		
Statutory amounts .....	117,242,411	95,207,109	<b>Department</b>		
<b>Total Department .....</b>	<b>1,544,651,763</b>	<b>1,453,637,487</b>	Vote 1—Operating expenditures—		
<b>Canadian Commercial Corporation</b>			Operating budget .....	524,461,901	508,008,280
Vote 15—Program expenditures .....	15,449,002	15,443,342	Capital .....	3,126,900	3,126,900
<b>Canadian International Development Agency</b>			Aboriginal health—		
Vote 20—Operating expenditures—			Operating budget .....	144,533,000	144,533,000
Operating budget .....	102,189,304	98,649,010	Capital .....	1,486,000	1,057,000
Frozen .....	1,300,000		Revenues netted against expenditures .....	(9,083,000)	(6,747,000)
	103,489,304	98,649,010	Non-insured health services .....	408,298,800	406,298,000
Vote 21c—Forgiveness of debt .....	24,580,000	24,256,992	Frozen .....	1,701,393	
Vote 22c—Capital expenditures .....	19,200,000	18,133,199	Less: revenues netted against expenditures .....	54,367,000	47,965,404
Vote 25—Grants and contributions .....	1,464,883,091	1,463,940,321		1,020,157,994	1,008,310,776
Statutory amounts .....	253,361,139	253,357,194			
	1,865,513,534	1,858,336,716			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 5—Grants and contributions—			Vote 10—Grants and contributions—		
Grants and contributions .....	408,858,094	408,780,758	Grants and contributions .....	1,386,074,919	1,369,135,793
Aboriginal health—			Frozen .....	53,864,870	
Grants and contributions .....	512,168,000	512,126,000		1,439,939,789	1,369,135,793
Frozen .....	4,508,000		Statutory amounts .....	1,198,718,365	1,198,718,365
	925,534,094	920,906,758		2,863,503,202	2,788,904,595
Statutory amounts .....	65,568,851	65,540,797			
<b>Total Department .....</b>	<b>2,011,260,939</b>	<b>1,994,758,331</b>	<b>LABOUR PROGRAM</b>		
<b>Hazardous Materials Information Review Commission</b>			Vote 15—Program expenditures—		
Vote 10—Program expenditures—			Operating budget .....	46,202,712	44,366,602
Operating budget .....	1,081,980	1,052,824	Grants and contributions .....	2,746,000	2,393,090
Statutory amounts .....	165,032	165,032	Frozen .....	424,633	
				49,373,345	46,759,692
	1,247,012	1,217,856	Statutory amounts .....	62,785,098	62,785,098
				112,158,443	109,544,790
<b>Medical Research Council</b>			<b>INCOME SECURITY PROGRAM</b>		
Vote 15—Operating expenditures—			Vote 20—Program expenditures—		
Operating budget .....	11,381,024	11,283,628	Operating budget .....	284,700,200	241,518,032
Vote 20—Grants .....	259,267,000	259,187,424	Less: revenues netted against		
Statutory amounts .....	896,623	896,071	expenditures .....	182,950,000	142,697,000
				101,750,200	98,821,032
	271,544,647	271,367,123	Statutory amounts .....	22,810,901,373	22,810,901,373
				22,912,651,573	22,909,722,405
<b>Patented Medicine Prices Review Board</b>			<b>Total Department .....</b>	<b>26,034,530,362</b>	<b>25,948,686,031</b>
Vote 25—Program expenditures—			<b>Canada Industrial Relations Board</b>		
Operating budget .....	2,678,475	2,550,947	Vote 25—Program expenditures—		
Public hearings .....	300,000	65,167	Operating budget .....	8,468,100	8,368,770
	2,978,475	2,616,114	Statutory amounts .....	1,237,996	1,237,000
Statutory amounts .....	420,136	420,092		9,706,096	9,605,770
	3,398,611	3,036,206			
<b>Total Ministry .....</b>	<b>2,287,451,209</b>	<b>2,270,379,516</b>	<b>Canadian Artists and Producers Professional Relations Tribunal</b>		
<b>HUMAN RESOURCES DEVELOPMENT</b>			Vote 30—Program expenditures—		
<b>Department</b>			Operating budget .....	1,528,000	1,100,654
<b>CORPORATE SERVICES PROGRAM</b>			Statutory amounts .....	170,000	170,000
Vote 1—Program expenditures—				1,698,000	1,270,654
Operating budget .....	270,900,488	257,766,327	<b>Canadian Centre for Occupational Health and Safety</b>		
Property administration plan .....	174,056,708	170,499,397	Vote 35—Program expenditures—		
Frozen .....	132,000		Operating budget .....	8,200,263	6,576,614
Less: revenues netted against			Less: revenues netted against		
expenditures .....	326,943,666	315,628,000	expenditures .....	5,841,000	4,239,306
	118,145,530	112,637,724		2,359,263	2,337,308
Statutory amounts .....	28,071,614	27,876,517	Statutory amounts .....	1,398	1,398
	146,217,144	140,514,241		2,360,661	2,338,706
<b>HUMAN RESOURCES INVESTMENT AND INSURANCE PROGRAM</b>			<b>Total Ministry .....</b>	<b>26,048,295,119</b>	<b>25,961,901,161</b>
Vote 5—Operating expenditures—					
Operating budget .....	1,068,778,410	1,050,971,437			
Less: revenues netted against					
expenditures .....	843,933,362	829,921,000			
	224,845,048	221,050,437			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
<b>Department</b>					
<b>ADMINISTRATION PROGRAM</b>					
Vote 1—Program expenditures—			Vote 5—Grants and contributions—		
Operating budget .....	76,667,494	73,107,259	Grants and contributions .....	642,641,000	608,012,318
Grants and contributions .....	458,000	458,000	Ice storm .....	3,000,000	2,557,367
	77,125,494	73,565,259	Frozen .....	1,600,000	
				647,241,000	610,569,685
Statutory amounts .....	7,996,946	7,994,859	Statutory amounts .....	164,983,986	142,367,081
	85,122,440	81,560,118	<b>Total Department .....</b>	<b>1,332,581,500</b>	<b>1,256,120,162</b>
			<b>Atlantic Canada Opportunities Agency</b>		
<b>INDIAN AND INUIT AFFAIRS PROGRAM</b>			Vote 20—Operating expenditures—		
Vote 5—Operating expenditures—			Operating budget .....	48,848,601	47,827,093
Operating budget .....	244,511,767	235,493,551	Frozen .....	301,449	
Frozen .....	3,192,323			49,150,050	47,827,093
	247,704,090	235,493,551	Vote 25—Grants and contributions—		
Vote 6b—Debt write-off .....	1		Grants and contributions .....	297,447,174	297,435,541
Vote 7c—Debt forgiveness .....	291,209	291,208	Frozen .....	41,300	
Vote 8c—Debt write-off .....	97,937	97,936		297,488,474	297,435,541
Vote 10—Capital expenditures .....	2,232,909	2,227,508	Statutory amounts .....	15,407,839	15,404,785
Vote 15—Grants and contributions .....	4,197,893,201	4,197,483,223		362,046,363	360,667,419
Statutory amounts .....	184,378,266	151,548,565	<b>Canadian Space Agency</b>		
	4,632,597,613	4,587,141,991	Vote 30—Operating expenditures—		
			Operating budget .....	74,009,943	72,932,036
<b>NORTHERN AFFAIRS PROGRAM</b>			Frozen .....	5,250,542	
Vote 30—Operating expenditures—				79,260,485	72,932,036
Operating budget .....	115,705,735	107,976,943	Vote 35—Capital expenditures—		
Vote 35—Grants and contributions .....	123,721,845	123,162,067	Personnel .....	6,373,993	6,371,251
Vote 40—Payments to Canada Post Corporation .....	15,600,000	15,545,807	Capital .....	237,057,308	235,970,810
Statutory amounts .....	9,784,914	9,750,476	Frozen .....	3,926,919	
	264,812,494	256,435,293	Less: revenues netted against expenditures .....	2,800,000	2,136,362
<b>Total Department .....</b>	<b>4,982,532,547</b>	<b>4,925,137,402</b>		244,558,220	240,205,699
<b>Canadian Polar Commission</b>			Vote 40—Grants and contributions .....	23,188,000	23,158,666
Vote 45—Program expenditures—			Statutory amounts .....	4,994,917	4,993,454
Operating budget .....	880,370	849,617		352,001,622	341,289,855
Grants and contributions .....	19,730	19,730	<b>Competition Tribunal</b>		
	900,100	869,347	Vote 45—Program expenditures—		
Statutory amounts .....	87,000	87,000	Operating budget .....	1,232,373	996,569
	987,100	956,347	Statutory amounts .....	121,000	121,000
<b>Total Ministry .....</b>	<b>4,983,519,647</b>	<b>4,926,093,749</b>		1,353,373	1,117,569
<b>INDUSTRY</b>			<b>Copyright Board</b>		
<b>Department</b>			Vote 50—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget .....	1,252,376	1,223,173
Operating budget .....	544,521,446	527,348,328	Statutory amounts .....	127,000	127,000
Y2K activities .....	7,748,000	7,748,000		1,379,376	1,350,173
Less: revenues netted against expenditures .....	31,912,932	31,912,932	<b>Economic Development Agency of Canada for the Regions of Quebec</b>		
	520,356,514	503,183,396	Vote 55—Operating expenditures—		
			Operating budget .....	31,926,427	30,527,998
			Ice storm of January 98 .....	3,500,000	1,102,774
				35,426,427	31,630,772

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 60—Grants and contributions—			Statutory amounts . . . . .	54,704,633	54,701,230
Grants and contributions . . . . .	188,284,479	184,058,526		345,142,532	335,922,461
Ice storm of January 98 . . . . .	27,200,000	6,353,893			
Frozen . . . . .	61,891,875		<b>Western Economic Diversification</b>		
	277,376,354	190,412,419	Vote 115—Operating expenditures—		
Statutory amounts . . . . .	106,608,855	106,590,297	Operating budget . . . . .	35,537,850	33,543,413
	419,411,636	328,633,488	Vote 120—Grants and contributions—		
<b>Enterprise Cape Breton Corporation</b>			Grants and contributions . . . . .	218,601,404	204,883,797
Vote 65—Payments to the Enterprise			Frozen . . . . .	29,304,900	
Cape Breton Corporation—				247,906,304	204,883,797
Other operating costs . . . . .	8,400,000	8,400,000	Statutory amounts . . . . .	28,886,358	28,885,787
Less: adjustments pursuant to section				312,330,512	267,312,997
37.1 of the <i>Financial</i>			<b>Total Ministry . . . . .</b>	<b>4,289,773,816</b>	<b>4,030,800,684</b>
<i>Administration Act</i> . . . . .	280				
	8,399,720	8,400,000	<b>JUSTICE</b>		
<b>National Research Council of Canada</b>			<b>Department</b>		
Vote 70—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget . . . . .	242,150,840	239,310,107	Operating budget . . . . .	202,199,871	199,643,797
Frozen . . . . .	2,316,869		Firearms—		
	244,467,709	239,310,107	Operating budget . . . . .	111,169,844	106,098,151
Vote 75—Capital expenditures . . . . .	51,356,000	51,339,996	Drug prosecution		
Vote 80—Grants and contributions . . . . .	153,220,517	152,402,527	fund—		
Statutory amounts . . . . .	96,186,977	80,939,812	Operating budget . . . . .	22,783,000	22,783,000
	545,231,203	523,992,442	Frozen . . . . .	1,921,549	
<b>Natural Sciences and Engineering Research Council</b>				338,074,264	328,524,948
Vote 85—Operating expenditures—			Vote 5—Grants and contributions—		
Operating budget . . . . .	19,057,635	18,536,930	Grants and contributions . . . . .	44,030,353	43,647,985
Vote 90—Grants . . . . .	477,985,540	477,985,540	Legal aid . . . . .	81,913,000	81,912,999
Statutory amounts . . . . .	1,972,807	1,969,785	Young offenders . . . . .	144,750,000	144,750,000
	499,015,982	498,492,255	Firearms—		
<b>Social Sciences and Humanities Research Council</b>			C-17 contributions . . . . .	4,390,330	4,390,330
Vote 95—Operating expenditures—			C-68 contributions . . . . .	7,200,000	7,200,000
Operating budget . . . . .	9,028,267	8,942,908	C-68 transition communications . . . . .	8,800,000	8,800,000
Vote 100—Grants . . . . .	95,881,087	92,588,500		291,083,683	290,701,314
Statutory amounts . . . . .	966,643	966,455	Statutory amounts . . . . .	27,577,760	27,551,583
	105,875,997	102,497,863	<b>Total Department . . . . .</b>	<b>656,735,707</b>	<b>646,777,845</b>
<b>Standards Council of Canada</b>			<b>Canadian Human Rights Commission</b>		
Vote 105—Payments to the Standards			Vote 10—Program expenditures—		
Council of Canada . . . . .	5,004,000	5,004,000	Operating budget . . . . .	14,184,717	14,047,639
<b>Statistics Canada</b>			Statutory amounts . . . . .	2,090,284	2,073,545
Vote 110—Program expenditures—				16,275,001	16,121,184
Operating budget . . . . .	363,902,099	346,466,897	<b>Canadian Human Rights Tribunal</b>		
Grants and contributions . . . . .	535,800	535,800	Vote 30—Program expenditures—		
Less: revenues netted against			Operating budget . . . . .	2,700,933	2,304,904
expenditures . . . . .	74,000,000	65,781,466	Statutory amounts . . . . .	115,000	115,000
	290,437,899	281,221,231		2,815,933	2,419,904



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Commissioner for Federal Judicial Affairs</b>			<b>NATIONAL DEFENCE</b>		
Vote 15—Operating expenditures—			Vote 1—Operating expenditures—		
Operating budget .....	4,965,824	4,869,641	Operating budget .....	7,608,389,315	7,572,485,882
JAIN/JUDICOM .....	484,280	467,728	Less: revenues netted against		
Frozen .....	24,850		expenditures .....	363,034,671	363,034,671
Less: revenues netted against				7,245,354,644	7,209,451,211
expenditures .....	275,000	195,646			
	5,199,954	5,141,723	Vote 5—Capital expenditures—		
Vote 20—Canadian Judicial			Capital .....	1,753,085,885	1,758,795,463
Council—Operating			Less: adjustments pursuant to section		
expenditures—			37.1 of the <i>Financial</i>		
Operating budget .....	672,776	672,148	<i>Administration Act</i> .....	1,207,568	
Statutory amounts .....	243,897,876	243,897,876		1,751,878,317	1,758,795,463
	249,770,606	249,711,747	Vote 10—Grants and contributions—		
			Grants and contributions .....	505,234,082	503,266,511
<b>Federal Court of Canada</b>			Frozen .....	60,251,839	
Vote 25—Program expenditures—				565,485,921	503,266,511
Operating budget .....	29,232,980	28,157,306	Statutory amounts .....	785,438,952	785,018,353
Vancouver accommodation .....	397,000	312,592	<b>Total Ministry .....</b>	<b>10,348,157,834</b>	<b>10,256,531,538</b>
	29,629,980	28,469,898			
Statutory amounts .....	4,123,543	4,105,000	<b>NATIONAL REVENUE</b>		
	33,753,523	32,574,898	Vote 1—Operating expenditures—		
			Operating budget .....	2,391,932,235	2,360,269,199
<b>Law Commission of Canada</b>			Compensation to Canada Post		
Vote 35—Program expenditures—			Corporation .....	8,743,000	8,185,749
Operating budget .....	2,915,493	2,266,626	Frozen .....	994,294	
Statutory amounts .....	149,000	149,000	Less: revenues netted against		
	3,064,493	2,415,626	expenditures .....	137,709,000	137,709,000
				2,263,960,529	2,230,745,948
<b>Offices of the Information and Privacy Commissioners of Canada</b>			Vote 5—Capital expenditures .....	9,510,000	9,293,780
Vote 40—Program expenditures—			Vote 10—Contributions .....	95,000,000	95,000,000
Operating budget .....	7,075,391	7,031,150	Statutory amounts .....	422,227,481	422,142,984
Statutory amounts .....	1,061,251	1,060,917	<b>Total Ministry .....</b>	<b>2,790,698,010</b>	<b>2,757,182,712</b>
	8,136,642	8,092,067			
<b>Supreme Court of Canada</b>			<b>NATURAL RESOURCES</b>		
Vote 45—Program expenditures—			<b>Department</b>		
Operating budget .....	10,684,417	10,676,134	Vote 1—Operating expenditures—		
Frozen .....	79,432		Operating budget .....	437,197,454	429,041,996
	10,763,849	10,676,134	Frozen .....	454,961	
Statutory amounts .....	4,748,224	4,748,224	Less: revenues netted against		
	15,512,073	15,424,358	expenditures .....	20,827,488	20,827,488
<b>Tax Court of Canada</b>				416,824,927	408,214,508
Vote 50—Program expenditures—			Vote 5—Capital expenditures—		
Operating budget .....	11,944,584	11,857,038	Capital .....	10,296,000	10,129,207
Statutory amounts .....	1,112,097	1,109,476	Frozen .....	2,295,000	
	13,056,681	12,966,514		12,591,000	10,129,207
<b>Total Ministry .....</b>	<b>999,120,659</b>	<b>986,504,143</b>	Vote 10—Grants and contributions—		
			Grants and contributions .....	39,260,997	38,978,535
			Frozen .....	25,045,004	
				64,306,001	38,978,535
			Statutory amounts .....	85,665,361	53,254,876
			<b>Total Department .....</b>	<b>579,387,289</b>	<b>510,577,126</b>

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Atomic Energy Control Board</b>			Statutory amounts .....	2,750,000	2,750,000
Vote 20—Program expenditures—				20,893,000	19,561,884
Operating budget .....	44,095,745	42,742,449	<b>Total Ministry.....</b>	<b>321,178,850</b>	<b>315,992,607</b>
Grants and contributions .....	721,000	634,138			
Frozen .....	1,346,488		<b>PRIVY COUNCIL</b>		
	46,163,233	43,376,587	<b>Department</b>		
Statutory amounts .....	5,396,239	5,387,392	Vote 1—Program expenditures—		
	51,559,472	48,763,979	Operating budget .....	71,524,658	70,315,541
			Grants and contributions.....	4,442,000	4,049,384
<b>Atomic Energy of Canada Limited</b>			Frozen .....	213,864	
Vote 25—Payments to Atomic				76,180,522	74,364,925
Energy of Canada Limited			Statutory amounts .....	8,715,876	8,691,634
for operating and capital			<b>Total Department.....</b>	<b>84,896,398</b>	<b>83,056,559</b>
expenditures .....	126,000,000	126,000,000			
			<b>Canadian Centre for Management Development</b>		
<b>Cape Breton Development Corporation</b>			Vote 5—Program expenditures—		
Vote 30—Payments to the Cape			Operating budget .....	9,657,435	9,418,210
Breton Development Corporation			Grants and contributions.....	175,000	175,000
for operating and capital			Frozen .....	471,915	
expenditures .....	44,020,000	44,020,000		10,304,350	9,593,210
			Statutory amounts .....	5,692,690	5,676,686
<b>National Energy Board</b>				15,997,040	15,269,896
Vote 35—Program expenditures—					
Operating budget .....	49,681,120	48,696,057	<b>Canadian Intergovernmental Conference Secretariat</b>		
Statutory amounts .....	4,487,643	4,462,643	Vote 10—Program expenditures—		
	54,168,763	53,158,700	Operating budget .....	3,592,661	3,522,137
<b>Total Ministry .....</b>	<b>855,135,524</b>	<b>782,519,805</b>	Frozen .....	8,858	
				3,601,519	3,522,137
<b>PARLIAMENT</b>			Statutory amounts .....	311,268	311,267
<b>The Senate</b>				3,912,787	3,833,404
Vote 1—Program expenditures—					
Operating budget .....	33,139,376	32,782,523	<b>Canadian Transportation Accident Investigation and Safety Board</b>		
Grants and contributions .....	342,224	342,224	Vote 15—Program expenditures—		
	33,481,600	33,124,747	Operating budget .....	55,251,234	54,079,669
Statutory amounts .....	18,689,826	18,689,826	Frozen .....	574,668	
	52,171,426	51,814,573		55,825,902	54,079,669
			Statutory amounts .....	3,272,231	3,260,322
<b>House of Commons</b>				59,098,133	57,339,991
Vote 5—Program expenditures—					
Operating budget .....	163,671,601	160,173,327	<b>Chief Electoral Officer</b>		
Grants and contributions .....	712,400	712,400	Vote 20—Program expenditures—		
Less: revenues netted against			Operating budget .....	2,614,000	2,588,705
expenditures.....	1,220,201	1,220,201	Statutory amounts .....	29,400,438	29,400,393
	163,163,800	159,665,526		32,014,438	31,989,098
Statutory amounts .....	84,950,624	84,950,624			
	248,114,424	244,616,150	<b>Commissioner of Official Languages</b>		
			Vote 25—Program expenditures—		
<b>Library of Parliament</b>			Operating budget .....	9,898,130	9,502,413
Vote 10—Program expenditures—			Statutory amounts .....	1,448,297	1,448,297
Operating budget .....	18,346,000	17,014,237		11,346,427	10,950,710
Less: revenues netted against					
expenditures.....	203,000	202,353			
	18,143,000	16,811,884			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Millennium Bureau of Canada</b>			Vote 6c—Real Property Services Revolving Fund .....	1	
Vote 26a—Operating expenditures— Operating budget .....	5,400,000	5,293,194	Vote 7c—Optional Services Revolving Fund .....	1	
Vote 27a—Grants and contributions— Operating budget .....	12,670,001	12,666,293	Vote 8c—Government Telecommuni- cations and Informatics Services Revolving Fund .....	1	
Frozen .....	26,530,000		Vote 9c—Consulting and Audit Revolving Fund .....	1	
	39,200,001	12,666,293	Vote 11c—Consulting and Audit Revolving Fund .....	1	
	44,600,001	17,959,487	Vote 12c—Consulting and Audit Revolving Fund .....	1	
<b>National Round Table on the Environment and the Economy</b>			Vote 13c—Translation Bureau Revolving Fund .....	1	
Vote 30—Program expenditures— Operating budget .....	3,124,509	3,053,182	Statutory amounts .....	1,052,431,057	185,903,231
Frozen .....	15,000			2,928,906,188	2,012,623,933
	3,139,509	3,053,182			
Statutory amounts .....	253,326	253,326			
	3,392,835	3,306,508			
<b>Public Service Staff Relations Board</b>			<b>CROWN CORPORATIONS PROGRAM</b>		
Vote 35—Program expenditures— Operating budget .....	5,340,616	4,876,849	Vote 10—Payments to Old Port of Montreal Corporation Inc.— Other operating costs .....	14,197,000	14,197,000
Statutory amounts .....	716,541	716,000	Frozen .....	400,000	
	6,057,157	5,592,849		14,597,000	14,197,000
<b>Security Intelligence Review Committee</b>			Vote 15—Payments to Queens Quay West Land Corporation .....	4,500,000	3,500,000
Vote 40—Program expenditures— Operating budget .....	1,363,850	1,371,766		19,097,000	17,697,000
Statutory amounts .....	150,000	150,000	<b>Total Department .....</b>	<b>2,948,003,188</b>	<b>2,030,320,933</b>
	1,513,850	1,521,766	<b>Canada Information Office</b>		
<b>The Leadership Network</b>			Vote 35—Program expenditures— Operating budget .....	19,181,000	18,407,893
Vote 46b—Program expenditures— Operating budget .....	7,639,595	5,799,136	Statutory amounts .....	860,000	860,000
Capital .....	1,055,000	754,153		20,041,000	19,267,893
ADM transition and development fund— Operating budget .....	1,500,000	9,359	<b>Canada Mortgage and Housing Corporation</b>		
Frozen .....	75,405		Vote 20—Operating expenditures— Other operating costs .....	1,872,967,000	1,865,469,498
	10,270,000	6,562,648	Frozen .....	60,000,000	
<b>Total Ministry .....</b>	<b>273,099,066</b>	<b>237,382,916</b>		1,932,967,000	1,865,469,498
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>			Vote 21b—Increase authority to insure loans .....	1	
<b>Department</b>				1,932,967,001	1,865,469,498
<b>GOVERNMENT SERVICES PROGRAM</b>			<b>Canada Post Corporation</b>		
Vote 1—Operating expenditures— Operating budget .....	718,134,892	700,578,846	Vote 25—Payments to the Canada Post Corporation for special purposes .....	14,000,000	14,000,000
Other operating costs .....	1,302,418,568	1,297,537,037	<b>Total Ministry .....</b>	<b>4,915,011,189</b>	<b>3,929,058,324</b>
Grants and contributions .....	4,014,000	4,014,000	<b>SOLICITOR GENERAL</b>		
Less: revenues netted against expenditures .....	440,413,282	440,413,282	<b>Department</b>		
	1,584,154,178	1,561,716,601	Vote 1—Operating expenditures— Operating budget .....	34,355,319	33,501,345
Vote 5—Capital expenditures .....	292,320,946	265,004,101			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 5—Grants and contributions—			Statutory amounts .....	252,182,354	249,450,694
Grants and contributions .....	42,548,000	42,263,203		1,235,349,672	1,229,880,104
Frozen .....	3,179,347				
	45,727,347	42,263,203	<b>Royal Canadian Mounted Police</b>		
Statutory amounts .....	2,592,309	2,592,309	<b>External Review Committee</b>		
<b>Total Department .....</b>	<b>82,674,975</b>	<b>78,356,857</b>	Vote 45—Program expenditures—		
<b>Canadian Security Intelligence Service</b>			Operating budget .....	741,247	648,184
Vote 10—Program expenditures—			Frozen .....	18,350	
Operating budget .....	171,139,093	170,249,150		759,597	648,184
Statutory amounts .....	43,749	35,243	Statutory amounts .....	62,000	62,000
	171,182,842	170,284,393		821,597	710,184
<b>Correctional Service</b>			<b>Royal Canadian Mounted Police</b>		
Vote 15—Penitentiary Service and			<b>Public Complaints Commission</b>		
National Parole Service—			Vote 50—Program expenditures—		
Operating expenditures—			Operating budget .....	4,942,303	4,941,928
Operating budget .....	1,004,134,426	994,561,359	Statutory amounts .....	370,000	370,000
Grants and contributions .....	2,281,649	2,281,649		5,312,303	5,311,928
Frozen .....	4,453,665		<b>Total Ministry .....</b>	<b>2,811,485,965</b>	<b>2,766,685,260</b>
	1,010,869,740	996,843,008	<b>TRANSPORT</b>		
Vote 20—Penitentiary Service and			<b>Department</b>		
National Parole Service—Capital			Vote 1—Operating expenditures—		
expenditures .....	143,527,001	137,265,481	Operating budget .....	483,568,474	479,829,699
Statutory amounts .....	133,615,081	120,404,752	Frozen .....	119,493	
	1,288,011,822	1,254,513,241	Less: revenues netted against		
<b>National Parole Board</b>			expenditures .....	343,198,797	343,198,797
Vote 25—Program expenditures—				140,489,170	136,630,902
Operating budget .....	22,768,214	22,286,218	Vote 5—Capital expenditures .....	80,304,588	78,516,306
Grants and contributions .....	35,000	23,000	Vote 10—Grants and contributions .....	357,954,200	320,944,585
	22,803,214	22,309,218	Vote 15—Payments to the Jacques		
Statutory amounts .....	3,789,050	3,789,050	Cartier and Champlain Bridges		
	26,592,264	26,098,268	Inc. ....	23,711,000	23,711,000
<b>Office of the Correctional Investigator</b>			Vote 20—Payments to Marine Atlantic		
Vote 30—Program expenditures—			Inc. ....	29,088,000	29,088,000
Operating budget .....	1,334,541	1,330,285	Vote 25—Payments to VIA Rail Canada		
Frozen .....	5,949		Inc. ....	200,504,000	200,490,013
	1,340,490	1,330,285	Vote 27b—Authority for Canada Ports		
Statutory amounts .....	200,000	200,000	Corporation to borrow otherwise than		
	1,540,490	1,530,285	from the Crown pursuant to paragraph		
<b>Royal Canadian Mounted Police</b>			101(b) of the <i>Financial Administration</i>		
Vote 35—Law enforcement—Operating			<i>Act</i> .....	1	
expenditures—			Vote 28c—Payment to Canada Ports		
Operating budget .....	1,665,412,347	1,650,378,927	Corporation for wharf safety reha-		
Less: adjustments pursuant to section			bilitation at the Port of Quebec .....	10,380,000	10,380,000
37.1 of the <i>Financial</i>			Statutory amounts .....	276,141,058	272,382,450
<i>Administration Act</i> .....	8,715,168		<b>Total Department .....</b>	<b>1,118,572,017</b>	<b>1,072,143,256</b>
Grants and contributions .....	1,390,000	1,207,465	<b>Canadian Transportation Agency</b>		
Less: revenues netted against			Vote 30—Program expenditures—		
expenditures .....	764,202,403	760,403,746	Operating budget .....	19,051,471	18,427,075
	893,884,776	891,182,646	Grants and contributions .....	4,000	4,000
Vote 40—Law enforcement—Capital				19,055,471	18,431,075
expenditures .....	89,282,542	89,246,764	Statutory amounts .....	2,944,831	2,934,125
				22,000,302	21,365,200

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Civil Aviation Tribunal</b>			<b>EMPLOYER CONTRIBUTIONS TO INSURANCE PLANS PROGRAM</b>		
Vote 35—Program expenditures—			Vote 20—Public Service		
Operating budget .....	881,796	812,145	Insurance—		
Statutory amounts .....	101,000	101,000	Other operating costs .....	842,730,000	689,213,403
	982,796	913,145	Grants and contributions .....	244,000	238,147
<b>Total Ministry .....</b>	<b>1,141,555,115</b>	<b>1,094,421,601</b>	Less: revenues netted against expenditures .....	76,011,000	67,312,578
				766,963,000	622,138,972
<b>TREASURY BOARD</b>			Statutory amounts .....	217,373,619	217,373,619
<b>Secretariat</b>				984,336,619	839,512,591
<b>CENTRAL ADMINISTRATION OF THE PUBLIC SERVICE PROGRAM</b>			<b>Total Ministry .....</b>	<b>1,544,780,028</b>	<b>998,482,588</b>
Vote 1—Operating expenditures—			<b>VETERANS AFFAIRS</b>		
Operating budget .....	113,422,056	108,392,136	<b>Department</b>		
International year 2000 preparedness initiatives—			<b>VETERANS AFFAIRS PROGRAM</b>		
Operating budget .....	2,338,605	2,338,605	Vote 1—Operating expenditures—		
Less: revenues netted against expenditures .....	1,461,168	1,461,168	Operating budget .....	246,964,850	246,703,413
	114,299,493	109,269,573	Other health purchased services—		
Vote 2—Grants and contributions—			Personnel .....	3,633,646	3,633,646
Grants and contributions .....	40,229,000	39,905,143	Other health purchased services .....	330,005,053	330,005,053
Frozen .....	4,000,000		Frozen .....	720,000	
	44,229,000	39,905,143		581,323,549	580,342,112
Statutory amounts .....	9,795,281	9,795,281	Vote 5—Grants and contributions .....	1,386,937,001	1,377,147,528
	168,323,774	158,969,997	Statutory amounts .....	30,816,044	30,791,341
<b>GOVERNMENT CONTINGENCIES AND CENTRALLY FINANCED PROGRAMS</b>				1,999,076,594	1,988,280,981
Vote 5—Government contingencies—			<b>VETERANS REVIEW AND APPEAL BOARD PROGRAM</b>		
Frozen .....	385,670,402		Vote 10—Program expenditures—		
Vote 10b—Government-wide initiatives—			Operating budget .....	7,649,450	7,160,073
Government-wide initiatives .....	4,427,367		Statutory amounts .....	1,320,000	1,320,000
Frozen .....	2,021,866			8,969,450	8,480,073
	6,449,233		<b>Total Ministry .....</b>	<b>2,008,046,044</b>	<b>1,996,761,054</b>
	392,119,635		<b>GRAND TOTAL .....</b>	<b>147,399,145,118</b>	<b>144,263,982,215</b>

## 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 .....	184,750	215,111	1,932,782	1,498,598	3,831,241
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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.

\* 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	1998-99 Expenditures
	\$
<b>PRIVY COUNCIL</b>	
<b>Department</b>	
Indian Specific Claims Commission	
Augustine R (Commissioner) .....	37,485
Bellegarde J D (Co-chairperson) .....	62,153
Corcoran C (Commissioner) .....	57,867
Gill A (Commissioner) .....	12,156
Harper E (Commissioner) .....	12,849
Prentice J E (Co-chairperson) .....	32,601
	<u>215,111</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 <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department . . . . .	3	12,147		25,821	218	38,186
<b>CANADIAN HERITAGE</b>						
Department . . . . .	11	10,059	5,000	18,915	14,727	48,701
National Archives of Canada . . . . .	4	79,982		1,634	269	81,885
National Library . . . . .	2	10,327	1,037	451		11,815
Public Service Commission . . . . .	3	28,845		5,277	344	34,466
Status of Women Office of the Co-ordinator . . . . .	1			408		408
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department . . . . .	3	56,342		30,598	236	87,176
<b>ENVIRONMENT</b>						
Department . . . . .	2	18,342	431	344		19,117
<b>FISHERIES AND OCEANS . . . . .</b>	10	175,916		101,257	951	278,124
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department . . . . .	3	54,026		5,361		59,387
Canadian International Development Agency . . . . .	10	60,236		14,083		74,319
<b>HEALTH</b>						
Department . . . . .	21	120,381	126,810	136,153		383,344
<b>HUMAN RESOURCES DEVELOPMENT</b>						
Department . . . . .	20	19,611	290	11,436	3,401	34,738
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department . . . . .	6	70,929	1,799	6,657	2,078	81,463
<b>INDUSTRY</b>						
Department . . . . .	6	49,749	340	44,592		94,681
Canadian Space Agency . . . . .	6	45,751	5,185	24,313	2,785	78,034
Economic Development Agency of Canada for the Regions of Quebec . . . . .	1	4,458				4,458
Statistics Canada . . . . .	6	42,620	840	33,711	1,995	79,166
Western Economic Diversification . . . . .	18	3,222	73,242			76,464
<b>JUSTICE</b>						
Department . . . . .	5	128,377		11,214	2,069	141,660
Federal Court of Canada . . . . .	1	29,728		4,515		34,243



EDUCATION COSTS—*Concluded*

Department and agency	Number of employees	Salaries <sup>(1)</sup>	Travel and living expenses	Tuition fees <sup>(2)</sup>	Other expenses	Total
		\$	\$	\$	\$	\$
<b>NATIONAL DEFENCE</b> .....	7	142,496	10,333	3,229	708	156,766
<b>NATIONAL REVENUE</b> .....	6	133,768				133,768
<b>NATURAL RESOURCES</b>						
National Energy Board .....	2	17,991		1,954		19,945
<b>PARLIAMENT</b>						
House of Commons .....	2	23,073				23,073
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Department .....	4	61,979	1,224	62,500		125,703
<b>SOLICITOR GENERAL</b>						
Correctional Service .....	32	389,152	798	41,950	237	432,137
National Parole Board .....	1	14,046		1,967		16,013
Royal Canadian Mounted Police .....	1	43,054	450	1,500	500	45,504
<b>TRANSPORT</b>						
Department .....	17	6,600		63,640		70,240
<b>VETERANS AFFAIRS</b> .....	2	18,659		906	146	19,711
<b>Total</b> .....	216	1,871,866	227,779	654,386	30,664	2,784,695

<sup>(1)</sup> Includes allowances in lieu of pay.<sup>(2)</sup> 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 1998-99 <sup>(1)</sup>		Amount realized in 1998-99 <sup>(1)</sup>
	\$		\$
<b>CONSOLIDATED ACCOUNTS—</b>			
Atomic Energy of Canada Limited .....	<b>482,170</b>	Saint John Port Corporation—	
		Dividends .....	92,458
<b>CASH AND ACCOUNTS RECEIVABLE—</b>		St. John's Port Corporation—	
Interest on bank deposits .....	<b>380,383,887</b>	Dividends .....	5,171
		St. Lawrence Seaway Authority, The—	
<b>FOREIGN EXCHANGE ACCOUNTS—</b>		Other .....	1,261,569
International reserves held in the Exchange Fund			<i>1,778,774,851</i>
Account—		Total enterprise Crown corporations .....	<b>2,523,915,414</b>
Transfer of profit .....	1,656,398,537		
International Monetary Fund—Subscriptions—		<b>Joint and mixed enterprises—</b>	
Transfer of profit .....	80,416,005	Petro-Canada Limited—	
		Dividends .....	19,756,042
<b>Total foreign exchange accounts .....</b>	<b>1,736,814,542</b>		
<b>LOANS, INVESTMENTS AND ADVANCES—</b>		<b>National governments including developing</b>	
<b>Enterprise Crown corporations—</b>		<b>countries—</b>	
Business Development Bank of Canada—		Development of export trade (loans administered by the	
Dividends .....	6,010,000	Export Development Corporation)—Foreign Affairs	
Canada Deposit Insurance Corporation .....	15,161,444	and International Trade .....	128,601,277
Canada Mortgage and Housing Corporation .....	591,365,461	Developing countries—Foreign Affairs and	
Farm Credit Corporation .....	132,226,344	International Trade—Canadian International	
Farm syndicates loan fund .....	377,314	Development Agency—International develop-	
	<i>745,140,563</i>	ment assistance .....	2,657,563
Other—		Jamaica—Finance .....	3,280,662
Bank of Canada—		Thailand Financial Assistance Loan—Finance .....	16,180,711
Transfer of profit .....	1,703,840,735	United Kingdom—Finance—United Kingdom Financial	
Canada Lands Company Limited—		Agreement Act, 1946 .....	2,175,436
Dividends .....	46,750,000	Deferred interest .....	<i>4,229,777</i>
Canada Ports Corporation—			
Interest .....	\$ 18,052	Total national governments including developing	
Dividends .....	990,476	countries .....	<b>157,125,426</b>
	1,008,528	<b>International organizations—</b>	
Interport Loan Fund—		International Monetary Fund—	
Transfer of profit .....	2,918,200	Enhanced Structural Adjustment Facility .....	39,480,717
Canada Post Corporation—			
Interest .....	\$ 3,882,000	<b>Provincial and territorial governments—</b>	
Dividends .....	12,000,000	<b>NEWFOUNDLAND—</b>	
		Finance—	
	15,882,000	Municipal Development and Loan	
Canadian Dairy Commission .....	2,671,459	Board .....	103,233
Cape Breton Development Corporation .....	58,461	Industry—	
Halifax Port Corporation—		Atlantic Development Board carry-over	
Dividends .....	551,360	projects .....	36,916
Montreal Port Corporation—		Atlantic Provinces Power Development	
Interest .....	\$ 140,112	Act .....	3,411,173
Dividends .....	3,564,061		<i>3,551,322</i>
	3,704,173	<b>NOVA SCOTIA—</b>	
Prince Rupert Port Corporation—		Finance—	
Dividends .....	30,383	Municipal Development and Loan	
Royal Canadian Mint .....	354	Board .....	9,993

## RETURN ON INVESTMENTS—Continued

	Amount realized in 1998-99 <sup>(1)</sup>		Amount realized in 1998-99 <sup>(1)</sup>
	\$		\$
Industry—		Industry—	
Atlantic Development Board carry-over projects .....	92,688	Western Economic Diversification— Special areas and highways agreement .....	12,315 49,673
Atlantic Canada Opportunities Agency— Special areas and highways agreement .....	173,572 276,253		
PRINCE EDWARD ISLAND—		BRITISH COLUMBIA—	
Finance—		Finance—	
Municipal Development and Loan Board .....	25,684	Municipal Development and Loan Board .....	35,014
Winter capital projects fund .....	3,729	YUKON TERRITORY—	
Industry—		Indian Affairs and Northern Development— Government of the Yukon Territory .....	31,124
Atlantic Canada Opportunities Agency— Comprehensive development plan agreement .....	403,196 432,609	Total provincial and territorial governments .....	6,959,541
NEW BRUNSWICK—		<b>Other loans, investments and advances—</b>	
Finance—		Loans and accountable advances—	
Municipal Development and Loan Board .....	80,059	Foreign Affairs and International Trade— Personnel posted abroad .....	980,040
Industry—		Other—	
Atlantic Provinces Power Development Act .....	1,123,856	Agriculture and Agri-Food— Construction of multi-purpose exhibition buildings .....	832,344
Atlantic Canada Opportunities Agency— Special areas and highways agreement .....	310,279 1,514,194	Citizenship and Immigration— Transportation and assistance loans .....	558,301
QUEBEC—		Finance—	
Finance—		Ottawa Civil Service Recreational Association .....	3,945
Federal-provincial fiscal arrangements .....	58,944	Indian Affairs and Northern Development— Inuit loan fund .....	12,108
Municipal Development and Loan Board .....	900,015 958,959	Indian economic development fund .....	804,017
ONTARIO—		Council for Yukon Indians .....	169,450
Finance—		Native claimants .....	3,152,156
Municipal Development and Loan Board .....	280	Yukon Energy Corporation .....	847,597
MANITOBA—		National Defence— Canadian Forces housing projects .....	28,215
Finance—		Transport—	
Municipal Development and Loan Board .....	5,239	Hamilton harbour commissioners .....	4,641
SASKATCHEWAN—		St Lawrence Seaway Management Corporation .....	51,782
Agriculture and Agri-Food— Agricultural service centres .....	102,798	Veterans Affairs— Veterans' Land Act Fund— Advances .....	208,862 6,673,418
Finance—		Total other loans, investments and advances .....	7,653,458
Municipal Development and Loan Board .....	2,076 104,874	<b>Total loans, investments and advances .....</b>	<b>2,754,890,598</b>
ALBERTA—		<b>OTHER ACCOUNTS—</b>	
Finance—		Agriculture and Agri-Food— Interest on sale of irrigated land .....	5,228
Municipal Development and Loan Board .....	37,358	Canadian Heritage— Canadian Heritage Revolving Funds .....	226,999
		Foreign Affairs and International Trade— Interest on mission bank accounts .....	207,472
		Passport Office Revolving Fund .....	3,433

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 1998-99 <sup>(1)</sup>		Amount realized in 1998-99 <sup>(1)</sup>
	\$		\$
Indian Affairs and Northern Development—		Royal Canadian Mounted Police—	
Indian housing assistance fund—In-reserve housing—		Loans and advances to persons posted	
Interest on guaranteed loans . . . . .	39,526	abroad—	
Farm Credit Corporation . . . . .	14,579	Interest . . . . . \$	6,103
Esso Ltd—Norman Wells Project profits . . . . .	11,725,774	Transfer of profit . . . . .	42,422
Stoney Band perpetual loan . . . . .	23,377		
Industry—			48,525
General development agreement—Other dividends . . . .	8,750	<b>Total other accounts . . . . .</b>	<b>16,369,744</b>
National Defence—		<b>TOTAL RETURN ON INVESTMENTS . . . . .</b>	<b>4,888,940,941</b>
Interest on loans to employees posted abroad . . . . .	525,483		
Interest earned from funds on deposit with			
suppliers . . . . .	20,000	<b>Summary—</b>	
Public Works and Government Services—		Interest . . . . .	1,342,578,998
Public Works and Government Services Revolving		Transfer of profits . . . . .	3,455,341,673
Funds . . . . .	1,130,498	Dividends . . . . .	89,758,701
Government Telecommunications and Informatics		Other . . . . .	1,261,569
Services Revolving Fund . . . . .	1,021,000	<b>Total . . . . .</b>	<b>4,888,940,941</b>
Solicitor General—			
Correctional Service—CORCAN Revolving Fund . . . .	1,369,100		

<sup>(1)</sup> 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 1998-99";
- 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
		\$			\$
<b>AGRICULTURE AND AGRI-FOOD</b>			<b>FINANCE</b>		
Minister—			Minister—		
The Hon. L. Vanciel . . . . .	1	109,799	The Hon. P. Martin . . . . .	1	38,888
Secretary of State (Agriculture and Agri-Food, Fisheries and Oceans)—			Secretary of State (International Financial Institutions)—		
The Hon. G. Normand . . . . .	1	68,292 <sup>(1)</sup>	The Hon. J. Peterson . . . . .	1	33,112
Parliamentary Secretaries—			Parliamentary Secretary—		
J. Harvard . . . . .	1	6,191	T. Valeri . . . . .	1	1,158
J. McGuire . . . . .	1	19,036			
<b>CANADIAN HERITAGE</b>			<b>FISHERIES AND OCEANS</b>		
Minister—			Minister—		
The Hon. S. Copps . . . . .	1	116,939	The Hon. D. Anderson . . . . .	1	45,067
Secretary of State (Multiculturalism)—			Parliamentary Secretary—		
The Hon. H. Fry . . . . .	1	12,070	W. Easter . . . . .	1	899
Secretary of State (Status of Women)—			<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
The Hon. H. Fry . . . . .	1	17,000	Minister of Foreign Affairs—		
Secretary of State (Parks)—			The Hon. L. Axworthy . . . . .	1	37,560
The Hon. A. Mitchell . . . . .	1	26,888	Minister of International Trade—		
Parliamentary Secretaries—			The Hon. S. Marchi . . . . .	1	31,538
J. Godfrey . . . . .	1	480	Minister of International Cooperation and		
M. Bélanger . . . . .	1	6,971	Minister responsible for Francophonie—		
<b>CITIZENSHIP AND IMMIGRATION</b>			The Hon. D. Marleau . . . . .	15	79,926
Minister—			Secretary of State (Latin America and Africa)—		
The Hon. L. Robillard . . . . .	1	88,069	The Hon. D. Kilgour . . . . .	1	42,481
Parliamentary Secretary—			Secretary of State (Asia and Pacific)—		
A. Telegdi . . . . .	1	4,269	The Hon. R. Chan . . . . .	1	25,774
<b>ENVIRONMENT</b>			Parliamentary Secretaries—		
Minister—			J. Reed . . . . .	1	7,937
The Hon. C. Stewart . . . . .	1	75,558	C. Bradshaw . . . . .	15	7,760
Parliamentary Secretaries—			<b>HEALTH</b>		
K. Kraft Sloan . . . . .	1	5,028	Minister—		
P. Torsney . . . . .	1	1,654	The Hon. A. Rock . . . . .	1	44,556
			Parliamentary Secretary—		
			E. Caplan . . . . .	1	9,375

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES —*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
<b>HUMAN RESOURCES DEVELOPMENT</b>			<b>NATURAL RESOURCES</b>		
Minister of Human Resources Development—			Minister—		
The Hon. P S Pettigrew .....	1	61,622	The Hon. R E Goodale .....	1	78,377
Ministers of Labour—			Minister responsible for the Canadian Wheat Board—		
The Hon. L MacAulay .....	1	19,261	The Hon. R E Goodale .....	1	2,102
The Hon. C Bradshaw .....	1	2,734	Parliamentary Secretary—		
Secretary of State (Children and Youth)—			G Byrne .....	1	6,332
The Hon. E Blondin-Andrew .....	1	70,292	<b>PRIVY COUNCIL</b>		
Parliamentary Secretaries—			Prime Minister—		
R D Nault .....	1	6,102	The Right Hon. J Chrétien .....	1	11,371
B Brown .....	1	5,719	Deputy Prime Minister—		
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			The Hon. H Gray .....	1	32,599
Minister—			President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs—		
The Hon. J Stewart .....	1	86,236	The Hon. S Dion .....	1	55,318
Parliamentary Secretary—			Leader of the Government in the Senate—		
D Ifody .....	1	11,322	The Hon. A Graham .....	1	61,818
<b>INDUSTRY</b>			Leader of the Government in the House of Commons—		
Minister—			The Hon. D Boudria .....	1	50,799
The Hon. J Manley .....	1	106,884	Parliamentary Secretaries—		
Secretary of State (Economic Development Agency of Canada for the Regions of Quebec)—			P DeVillers .....	1	3,431
The Hon. M Cauchon .....	55	27,482	G Knutson .....	1	533
Secretary of State (Science, Research and Development)—			<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		
The Hon. R J Duhamel .....	1	46,824	Minister—		
Secretary of State (Western Economic Diversification)—			The Hon. A Gagliano .....	15	18,593
The Hon. R J Duhamel .....	1	6,572	<b>SOLICITOR GENERAL</b>		
Parliamentary Secretary—			Solicitors General of Canada—		
W Lastewka .....	1	9,104	The Hon. A Scott .....	1	45,232
<b>JUSTICE</b>			The Hon. L MacAulay .....	1	12,042
Minister and Attorney General of Canada—			Parliamentary Secretary—		
The Hon. A McLellan .....	1	47,720	J Saada .....	1	3,286
Parliamentary Secretary—			<b>TRANSPORT</b>		
E Bakopanos .....	1	2,786	Minister—		
<b>NATIONAL DEFENCE</b>			The Hon. D Collette .....	1	79,387
Minister—			Parliamentary Secretary—		
The Hon. A Eggleton .....	1	48,784	S Dromisky .....	1	3,340
Parliamentary Secretaries—			<b>TREASURY BOARD</b>		
R Bertrand .....	1	178	President of the Treasury Board and Minister responsible for Infrastructure—		
J Richardson .....	1	853	The Hon. M Massé .....	1	10,347
<b>NATIONAL REVENUE</b>			<b>VETERANS AFFAIRS</b>		
Minister—			Minister—		
The Hon. H S Dhaliwal .....	1	30,377	The Hon. F J Mifflin .....	1	59,140
Parliamentary Secretaries—			Parliamentary Secretary—		
S Barnes .....	1	164	B Wood .....	1	1,709
E Phinney .....	1	8,560			

(1) The expenditures reported under Agriculture and Agri-Food for Secretary of State, The Hon. G Normand, include those of the Secretary of State (Fisheries and Oceans).

# SECTION 13

**1998-99**

***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	42,336
Caribbean and Latin America 22 <sup>nd</sup> Annual Conference	11,016
Circular North Ministers of Education	8,243
Commonwealth Ministers Action Group Meeting	4,701
Conference of Ministers of Education of la Francophonie (CONFEMEN)	5,829
Conference of Ministers of la Francophonie	116,610
Conference of Ministers responsible for la Francophonie (CONFEMER)	3,898
Conference of Spouses of Heads of State and Government of the Americas	116,218
Conference of Youth and Sports Ministers of la Francophonie (CONFESJES)	32,828
Governor General's Visit to Côte D'Ivoire, Tanzania, Mali and Morocco	761,721
Governor General's Visit to India and Pakistan	122,619
International Criminal Court Diplomatic Conference	84,016
Funeral of King Hussein	98,505
NAC, EAPC, PJC and NUC Ministerial Meetings	23,299
NAM Summit	38,256
NATO Ministerial Meetings	7,966
Organization of American States General Assembly	47,441
OECD, QUAD and NAFTA Ministerial Meetings	75,195
Prime Minister's Visit to Havana	146,200
Prime Minister's Visit to London, Birmingham (G8), Slovenia, Bosnia-Herzegovina and Italy	1,949,919
Prime Minister's Visit to Nassau (Caricom) and Santiago (Summit of the America)	824,528
Prime Minister's Visit to Singapore, Kuala Lumpur (APEC), Beijing and Lanzhou	1,466,310
Prime Minister's Visit to Warsaw, Bonn, Kiev and Davos (World Economic Forum)	1,684,905
South Pacific Forum	20,063
Start-up Costs and Advance Team Visits for Prime Minister's April, 1999, Visit to Mexico, Nicaragua and Honduras	178,249
Start-up Costs and Advance Team Visits for Prime Minister's April, 1999, Visit to Washington (NATO Summit)	58,384
Start-up Costs and Advance Team Visits for Prime Minister's June, 1999, Visit to Belfast, Dublin, Vienna, Bonn (Canada-EU), Köln (G8) and Skopje	397,462
UNESCO General Conference	29,874
UN Economic and Social Council	7,927
UN General Assembly Special Session on the World Drug Problem	7,595
United Nations Commission on Human Rights 54 <sup>th</sup> Session	71,357
United Nations Commission on Human Rights 55 <sup>th</sup> Session	47,508
United Nations General Assembly	514,412
World Trade Organization Ministerial Conference	57,089
Miscellaneous conferences and meetings	11,959
Total	9,074,438



## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Association of South East Asian Nations (ASEAN)</i>		Other	
<i>Ministerial Meeting</i> . . . . .	37,799	Frank J, Paquet G.	
Member of the House of Commons		<i>Governor General's Visit to Côte D'Ivoire,</i>	
Axworthy Hon L.		<i>Tanzania, Mali and Morocco</i> . . . . .	532,937
Foreign Affairs and International Trade		Governor General	
Baillargeon D, Browne C.A.M, Donaghy J,		LeBlanc Rt Hon R.	
Hickey D, Johnstone V,		Members of the House of Commons	
Stevenson B, Taylor S.		Bellehumeur M, Carroll K, Martin P, Matthews B,	
<i>Caribbean and Latin America 22<sup>nd</sup></i>		Obhrai D.	
<i>Annual Conference</i> . . . . .	10,565	Members of the Senate	
Members of the House of Commons		Comeau Hon G.J, Corbin Hon E.G.	
Marchi Hon S, Penson C, Sauvageau B.		Canadian International Development Agency	
Foreign Affairs and International Trade		Hunt P.	
Lessard M, Veysey G.		Foreign Affairs and International Trade	
<i>Circular North Ministers of</i>		Bastien C, Beauchamp R, Cousineau P, Dubeau G,	
<i>Education</i> . . . . .	8,243	Dudoit A, Filion F, Guillot H, Joubarne L, Lawrence R,	
Provincial and territorial governments		Lebel J, Marchand D, Markel R, Martel A,	
Moorcroft Hon L.		Meness-Larocque K, Racine A, Scrimshaw S.D.	
<i>Commonwealth Ministers Action</i>		Government House	
<i>Group Meeting</i> . . . . .	3,989	Baker J, Bouchard S, Boucher J, Chevrier Y, Cook Dr. T,	
Member of the House of Commons		Coulombe C, Coutre M, Dubois J, Gough J, Jolivet G,	
Axworthy Hon L.		LaRocque J, Lortie L, Menzies G, Perterson L, Priestman C,	
Foreign Affairs and International Trade		St-Laurent B, Steals M, Turgeon J.	
Brown D, Johnstone V.		Parliamentary Exchange and Protocol Directorate	
<i>Conference of Ministers of Education</i>		Rody E.	
<i>of la Francophonie (CONFEMEN)</i> . . . . .	4,236	Other	
Member of the Senate		Boudreau L, Benoit J-M, Bertin A, Bonin N,	
Bacon Hon L.		Brown G, Carroll A, Carrier R, Falardeau-Ramsay M,	
Canadian International Development Agency		Ferera L, Fraser Col D, Labri M, Lechêne G,	
Desmarais M.		Pétillon Y, Riberdy N, Tanaka J, Taylor B,	
Foreign Affairs and International Trade		Véronneau P, Viens P.	
Granger P.		<i>Governor General's Visit to India</i>	
<i>Conference of Ministers of la</i>		<i>and Pakistan</i> . . . . .	87,809
<i>Francophonie</i> . . . . .	102,037	Governor General	
Members of the House of Commons		LeBlanc Rt Hon R.	
Marleau Hon D, St.Jacques D, Vantour A.		Members of the House of Commons	
Canadian International Development Agency		Chan Hon R, Dhaliwal Hon H, Ménard R,	
Desmarais M, Ouellette A.		Obhrai D, Riis N.	
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Cousineau M, Fortin J, Guenette R, Laprade S,		Beauchamp R, Beauchemin A, Brophy T,	
Lessard G-M, Lessard N, Paris F, Racine A, Roy I.		Cain L, Caldwell D, Colette L, Cooter C,	
<i>Conference of Ministers responsible for</i>		Davison J, Florida P, Forest J, Giroux F,	
<i>la Francophonie (CONFEMER)</i> . . . . .	3,898	Hallman D, Kern D, Landeryou M, Latour C,	
Canadian International Development Agency		Lavigne J, Lebel J, Leduc R, Nigl J, Randall S,	
Desmarais M.		Summers D, Vary A, Walker P, Waterfall D,	
Foreign Affairs and International Trade		Weatherbee B, Whitcomb E, Winter R.	
Granger P.		Government House	
<i>Conference of Spouses of Heads of State</i>		Baker J, Bédard S, Burke S, Chevrier Y,	
<i>and Government of the Americas</i> . . . . .	88,349	Cook Dr T, Coulombe C, Dubé E,	
Head of Delegation		Dymond B, Gough J, Higgins K, Jolivet G,	
Chrétien Mrs A.		LaRocque J, Lortie L, Menzies G, St-Laurent B.	
Foreign Affairs and International Trade		National Revenue	
Bédard S, Joly J, Racine A.		Barluk M, Kurl A, Lefebvre D, Schmidt G.	
Prime Minister's Office/Privy Council Office		Parliamentary Exchanges and Protocol Directorate	
Chrétien C, Hosek C, Malone N, Mongeon J,		Kingston E.	
Mulholland Eli, Pariost P.		Other	
Royal Canadian Mounted Police		Boucher R, Clarkson A, Crowston W,	
April C, Beaudoin R, Brazeau J-P, Crockett A,		Dhalla Dr N, Harmston R, Kothari R,	
L'Heureux D, Proulx P.		Ladhani N, Oppal Hon W, Rajput A,	
<i>Conference of Youth and Sports Ministers of</i>		Ralston Saul J, Singh G, Vassanji M.	
<i>la Francophonie (CONFÉJES)</i> . . . . .	31,699	<i>International Criminal Court Diplomatic</i>	
Canadian International Development Agency		<i>Conference</i> . . . . .	78,159
Desmarais M.		Member of the House of Commons	
Foreign Affairs and International Trade		Axworthy Hon L.	
Granger P.			

## Foreign Affairs and International Trade

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Foreign Affairs and International Trade		Deschambault D, Dona C, Donolo P,	
Holmes J, Kessel A, Kirsch P, Laurin G,		Faubert M, Fodors R, Galarneau S,	
Robinson D, St.John G.		Goldenberg E, Hartley B, Hosek C,	
Justice		Laurin A, Legros G, Malone N, Pelletier J,	
Piragoff D, Prost K.		Pilon T, Read C, Séguin B, Smith P,	
National Defence		Sparkes P.	
McAlea D.		Public Works and Government Services	
Non-governmental organizations		Daguerre C, Sandoz E.	
Matas D, Oosterveld V.		Royal Canadian Mounted Police	
<i>Funeral of King Hussein</i> . . . . .	92,954	Jeffery, R.	
Members of the House of Commons		<i>Prime Minister's Visit to London,</i>	
Axworthy Hon L, Charbonneau Y, Harb M,		<i>Birmingham (G8), Slovenia, Bosnia-</i>	
Hill G, Sauvageau B.		<i>Herzegovina and Italy</i> . . . . .	1,447,635
Foreign Affairs and International Trade		Members of the House of Commons	
Brown D, Johnstone V.		Axworthy Hon L, Bevilacqua M, Chrétien Rt Hon J,	
Prime Minister's Office/Privy Council Office		Comuzzi J, Discepola N, Fontana J, Gagliano Hon A,	
Angelakos C, Seguin B, Wilson T.		Guarnieri A, Ianno T, Marchi Hon S, Minna M,	
<i>NAC, EAPC, PJC and NUC Ministerial</i>		Pillitteri G, Provenzano C, Redman K, Rock Hon A,	
<i>Meetings</i> . . . . .	23,299	Valeri T, Volpe J.	
Members of the House of Commons		Member of the Senate	
Axworthy Hon L, Laurin R.		Ferretti-Barth Hon M.	
Foreign Affairs and International Trade		Finance	
Brown D, Hulan H, Johnstone V.		Dehler A.	
<i>NAM Summit</i> . . . . .	38,256	Health	
Member of the House of Commons		Reporter C.	
Kilgour Hon D.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Abbott D, Alexander C, Alder S, Barban G,	
Lobo M.		Barret D, Beauchamp R, Bilodeau A, Bilodeau J,	
<i>NATO Ministerial</i>		Blay G, Blocksidge T, Boulet D, Boverly J, Brown D,	
<i>Meetings</i> . . . . .	7,020	Bucalossi P, Buck K, Byzewski M, Campbell D,	
Member of the House of Commons		Carpenter D, Cartwright S, Chapman J, Chapman P,	
Axworthy Hon L.		Clarke S, Clarke W, Comeau C, Cuggia E,	
Foreign Affairs and International Trade		Delouya A, Dubeau G, Egyed P, Etzinger B,	
Hickey D, Johnstone V, Labrie M, Sorensen D,		Evangelista T, Fortin L, Fried J, Galpin A,	
Stevens D.		Généreux S, Gervais-Vidricaire M, Gill D,	
<i>Organization of American States</i>		Gilmour W, Glasgow L, Gompf J, Heinbecker P,	
<i>General Assembly</i> . . . . .	35,298	Hepburn L, Irwin R, Jobin S, Jones A, Kalisch N,	
Members of the House of Commons		Klug D, Johnstone V, Kadas R, Kee J, Kern M,	
Axworthy Hon L, Mills B.		Koop B, Landry G, Langlois P, Larue S, Laurin G,	
Foreign Affairs and International Trade		Lebel J, Leduc C, Lessard M, Licari G, Loignon R,	
Boehm P, Brock M, Brown D, Dupuis L,		MacKay-Dietrich N, Maclaren R, Mari G, McEwen W,	
Durand P, Hickey D, Johnstone V,		McKechine M, McRae R, Mongrain N, Moore R,	
Robinson N, Schemmer D, Siqueira S,		Navarra C, Parent M, Parkyn H, Penna M-H, Piche D,	
Stevenson B, Wielgosz R.		Phillips K, Ransom K, Rioux G, Ruffini A, Séguin D,	
<i>OECD, QUAD and NAFTA Ministerial</i>		Simard L, Skerkowski W, Strussione P, Swartman L,	
<i>Meetings</i> . . . . .	60,935	Tansky M, Tetu R, Thomsen L, Vecchiarelli P,	
Members of the House of Commons		Vincenzi S, Wall C, Winchester C, Wright J.	
Marchi Hon S, Thompson G.		National Defence	
Finance		Bissonnette M, Boone W, Bosse D, Bouchard L,	
Collins-Williams T.		Cloutier O, Daigneault F, Houde G, Lamy L,	
Foreign Affairs and International Trade		Landry C, Laponsée D, Mandigo A, McMullin J,	
Blake S, Cépedes E, Douglas R, Dymond B,		Mulvihill J, Purdy D, Rouleau Dr C, Sherret R,	
Fried J, Gero J, Lessard M, Mc Niven A,		Stewart R, Trudel R, Valentice D, Watkins S.	
Paquette J, Thomson C.		Prime Minister's Office/Privy Council Office	
Other		Angelakos C, Bartleman J, Benson I, Bergeron M,	
Valaskakis K.		Bertrand J, Bilodeau J-F, Bondar M, Boyer C,	
<i>Prime Minister's Visit to Havana</i> . . . . .	84,279	Brooman K, Cameron D, Carisse J-M, Chrétien C,	
Member of the House of Commons		Coher D, Deschambault D, Dona C, Donolo P,	
Chrétien Rt Hon J.		Faubert M, Garceau P, Hartley B, Hosek C,	
Foreign Affairs and International Trade		Irwin Hon R, Lang J, Larocque D, Laurin A,	
Kergin M, Lebel J, Portelance R.		Legros G, Malone N, Markle L, Mongeon J,	
National Defence		Pancott L, Pelletier J, Pilon T, Prusakowski T,	
Gauthier A, Middleton S, Rouleau Dr C,		Read C, Robillard L, Saraiva T, Schryburt C,	
Stuebing P.		Schryburt M, Séguin B, Sparkes P, Wilson T,	
Prime Minister's Office/Privy Council Office		Young T.	
Angelakos C, Bartleman J, Benson I,			
Bertrand J, Bilodeau J-F, Carisse J-M,			

## 13. 4 OTHER MISCELLANEOUS INFORMATION

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Public Works and Government Services		Edmonds K, Faubert M, Galarneau S, Goldenberg E,	
Barone M, Izzo J, Kiriloff N, Kondo-Blum M,		Hartley B, Kergin M, Larocque D, Laham M, Laurin A,	
Martiliani I, Rossi C, Wackid R.		Legros G, Malone N, Pilon T, Prusakowski T, Read C,	
<i>Prime Minister's Visit to Nassau (Caricom)</i>		Robillard L, Saraiva T, Séguin B, Simpson A, Sparks P,	
<i>and Santiago (Summit of the America) . . . . .</i>	601,941	Wilson T.	
Members of the House of Commons		Public Works and Government Services	
Axworthy Hon L, Chrétien Rt Hon J, Marchi Hon S.		Chang J, Duval J, Kiriloff N, Kondo M, Ryu C.H,	
Foreign Affairs and International Trade		Sandoz M.E, Shao W.	
Anderson M, Bishop D, Boehm P, Brown D,		Other	
Chomyn S, Durand P, Dubeau G, Dunn J,		McDowell R.	
Francoeur N, Genereux S, Hanna J, Herran-Lima J,		<i>Prime Minister's Visit to Warsaw, Bonn,</i>	
Johnstone V, Kergin M, Lebel J, Lemieux P,		<i>Kiev and Davos (World Economic Forum) . . . . .</i>	1,152,371
Lessard M, Little J, Meness-Larocque K,		Members of the House of Commons	
Munroe D, Pappas C, Pigeon L, Renault N,		Chrétien Rt Hon J, Dromisky S, Finestone Hon S,	
Robinson N, Rousseau H, Schemmer D, Steveson B,		Keyes S, Lastewka W, Marchi Hon S, Parrish C,	
Stewart G, Swartman L, Valle C, Veysey G.		Sekora L.	
National Defence		Foreign Affairs and International Trade	
Bridger S, Clément R, Coderre D, Ridler R,		Beauchamp R, Bellière N, Benson I, Bogdan A,	
Rouleau Dr C, Short K, Trudel R.		Boss P, Campbell D, Dubeau G, Ferreira W,	
Prime Minister's Office/Privy Council Office		Grenier D, Hepburn L, Kern M, Kleniewski J,	
Angelakos C, Bartleman J, Benson, I, Bilodeau J-F		Larabie C, Lemieux P, Lessard M, McDonald L,	
Boyer C, Brooman K, Carisse J-M, Deschambault D,		Miron C, Noble J, Renault N, Sauvé M,	
Donolo P, Galarneau S, Hartley B, Larocque D,		Schwartzburg J, Swartman L, Tubajiki W,	
Legros G, Malone N, Markle L, McLelland C,		Wright J.	
Mongeon L, Parisot P, Pelletier J, Pilon T, Pancott L,		National Defence	
Prusakowski T, Read C, Wilson T, Saraiva T, Séguin B,		Budgell A, Davies R, Isabelle A, Landry C,	
Sparkes P, Young T.		McKee W, Morton J, Pradier J, Rowe S, St.Jean,	
Public Works and Government Services		Strynadka A.W, Taillon Wand Wiggins P,	
Daguerre C, Etcheverry G, Kuriansky D, Sandoz M-E,		Vankoughnett G.	
Stevens M.		Prime Minister's Office/Privy Council Office	
Other		Angelakos C, Bergeron M, Bertrand J, Bilodeau J-F,	
Anderson R, Dent C, Free S.		Boorman K, Boyer C, Cameron D, Carisse J-M,	
<i>Prime Minister's Visit to Singapore, Kuala</i>		Chrétien C, Cober D, Deschambault D, Dona C,	
<i>Lumpur (APEC), Beijing and Lanzhou . . . . .</i>	1,046,347	Donolo P, Downe P, Edmonds K, Faubert M,	
Members of the House of Commons		Graceau P, Hartley B, Hosek C, Kergin M, Lang J,	
Axworthy Hon L, Chan Hon R, Chrétien Rt Hon J,		Larocque D, Laurin A, Legros G, MacIntyre C,	
Leung S, Marchi Hon S.		Malone N, Mongeon J, Pelletier J, Pilon T,	
Canadian International Development Agency		Prusakowski T, Read C, Robillard L, Saraiva T,	
Labelle H.		Schryburt C, Séguin B, Sparkes P, Wilson T, Young T.	
Foreign Affairs and International Trade		Public Works and Government Services	
Balloch H, Beauchamp R, Bentley J, Benson I,		Bertone L, Gravel R, Kiriloff N, Loutsenko I, Romer A,	
Blackmore M, Bogdon J, Brown D, Caron J,		Shevchenko M.I, Shevchenko V.C, Sudgen D,	
Ciuriak D, Collette M, Conley M, Couturier A,		Szadurski W, Tatjana P, Vogt B.	
Cumming T, Dubé N, Dubeau G, Dunn J,		Provincial and territorial governments	
Evangelista T, Foo R, Gauthier D, Glasgow L,		Binns Hon P.	
Grover B, Hepburn L, Humphrey H, Huber M,		Other	
Insley J, James L, Johnstone V, Kern Tee S,		Dimant F, Ronen M, Ronen M, Silverstone J.	
Kitnikone P, Lau P, Laughlin E, Lavergne S,		<i>South Pacific Forum . . . . .</i>	20,063
Lavigne J, Leblanc A, Lemieux P, Lessard M,		Member of the House of Commons	
MacLeran R, Montgomery R, Morrison J, Mulder R,		Chan Hon L.	
Munroe D, Normandin H.P, Papas A, Phillips K,		Foreign Affairs and International Trade	
Renault N, Saravanan G, Sproule D, Stevenson B,		Groulx F.	
St-Onge M, Taylor S, Thomson S, Williams S,		<i>Start-up Costs and Advance Team Visits</i>	
Yang G.		<i>for Prime Minister's April, 1999, Visit to</i>	
National Defence		<i>Mexico, Nicaragua and Honduras . . . . .</i>	167,298
Balkham D, Beauchamp S, Champman J,		Foreign Affairs and International Trade	
Gignac N, Henderson D, Leduc N, O'Neil S,		Beauchamp R, Foster G, Hepburn L, Kern M,	
Rouleau Dr C, Spence T, Snider D, Walker R,		Lemieux P, Martel M, Morissette J,	
Veilleux D, Zacharchuk G.		Niedoba N, Thibault D.	
Prime Minister's Office/Privy Council Office		Prime Minister's Office/Privy Council Office	
Angelakos C, Bilodeau J-F, Bird S, Boyer C,		Boyer C, Chrétien C, Edwards K, Faubert M,	
Brooman K, Cameron D, Carisse J-M, Chrétien C,		MacIntyre J, Mongeon J, Prusakowski T,	
D'Angelo K, Deschambault D, Dona C, Donolo P,		Séguin B, Sparkes P, Wilson T.	

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>Start-up Costs and Advance Team Visits for Prime Minister's April, 1999, Visit to Washington (NATO Summit)</i> . . . . .	50,090	<i>United Nations Commission on Human Rights 54<sup>th</sup> Session</i> . . . . .	45,231
Foreign Affairs and International Trade		Members of the House of Commons	
Hepburn L, Lemieux P, Poupart I.		Axworthy Hon L, Bachand C, Beaumier C, Robinson S.	
Prime Minister's Office/Privy Council Office		Foreign Affairs and International Trade	
Chrétien C, Edmonds K, Faubert M, Lemay S, McIntyre J, Mulholland E, Sparkes P.		Brown D, Buchan G, Chatsis D, Dion A, Fournier R, Hoskins E, Hynes R, Johnstone V, Lawrence R, Lord W, McVey D, Mlacak K, Niedoba N, Siminowski C, Théberge N.	
<i>Start-up Costs and Advance Team Visits for Prime Minister's June, 1999, Visit to Belfast, Dublin, Vienna, Bonn (Canada-EU), Köln (G8) and Skopje<sup>(1)</sup></i> . . . . .	397,462	<i>United Nations Commission on Human Rights 55<sup>th</sup> Session</i> . . . . .	40,400
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Kern M.		Buck K, Dion A, Epp W, Hynes R, McVey D, Mongrain N, Norfolk A, Siminowski C.	
Prime Minister's Office/Privy Council Office		<i>United Nations General Assembly</i> . . . . .	463,145
Chrétien C, Faubert M, Sparkes P.		Members of the House of Commons	
<i>UNESCO General Conference</i> . . . . .	29,874	Axworthy Hon L, Bulte S, Graham B, Martin K, Robinson S.	
Canadian International Development Agency		Member of the Senate	
Blaeser M.		Hays Hon D.	
Foreign Affairs and International Trade		Auditor General	
Martin R.		Talbot L.	
Human Resources Development		Canadian International Development Agency	
Thorton D.		Sadler P.	
Provincial and territorial governments		Foreign Affairs and International Trade	
Armstrong G, Champoux-Lesage P, Clark Dr. S, Marios P, Petter Hon. A.		Bell R, Breault M, Brown D, Buck K, Bunka K, Burgess A, Calderwood P, Cayer N, Chatsis D, Coupland P, Dion A, Flanagan A, Geitzler G, Glauser M, Heinbecker P, Hoskin E, Hulan H, Joly M, Johnstone V, Kent D, Kirsch P, Laker M, Marder J, Moher M, Norfolk A, Peart A, Plouffe G, St-Louis M, Siminowski C, Stevenson B, Vidricaire M, von Kaufmann J.	
Other		Special observers	
Capon Prof. P, Laberge D, Molloy S, Proulx Dr. J		Alberta Teachers' Federation, Dawson D, Dedelley J, Mendes E, Qualman H, Simcoe County Board of Education.	
<i>UN Economic and Social Council</i> . . . . .	7,927	<i>World Trade Organization Ministerial Conference</i> . . . . .	46,282
Member of the House of Commons		Members of the House of Commons	
McWhinney T.		Blakie B, Graham B, Penson C, Reed J, Speller B.	
Foreign Affairs and International Trade		Agriculture and Agri-Food	
Curran P, Dion A, Hubert D, Moore F, Patterson K.		Gifford M.	
<i>UN General Assembly Special Session on the World Drug Problem</i> . . . . .	6,498	Finance	
Members of the House of Commons		Collins-Williams T.	
Dhaliwal Hon H, Gray Hon H, Rock Hon A.		Foreign Affairs and International Trade	
Canadian International Development Agency		Beaulieu L, Blake S, Fried J, Gero J, Lessard M, Mackay-Dietrich N, Thomson C.J.M, Wright R.	
Young W.		Industry	
Foreign Affairs and International Trade		McCullan, D.J.	
Golberg E, Goulet S, Huska J, Patterson K, Small M, White M		World Trade Organization	
Health		Feldman E, Weekes J.	
Bouchard C, Jacovella D.		Provincial and territorial governments	
Royal Canadian Mounted Police		Downey J.E., Grenier C, Kakfwi S, Mach H.	
Quigely T.		Non-governmental organizations	
Solicitor General		Battistini B, Bilyea M.E., Frache P, Rowles M, Smith S.	
Fournier J, Peron M			
Provincial government			
Blumenthal L.			
Other			
deDelley J, LeCavalier J.			

<sup>(1)</sup> Major portion of costs were for pre-payments of hotels.

## Human Resources Development

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES<sup>(1)</sup>

Details	Compensation payments <sup>(2)</sup>	Administration expenses <sup>(3)</sup>	Total payments
	\$	\$	\$
<b>LABOUR PROGRAM</b>			
Newfoundland .....	1,920,538	480,150	2,400,688
Prince Edward Island .....	506,503	163,831	670,334
Nova Scotia—Federal .....	3,365,016	1,061,286	4,426,302
Nova Scotia—Cape Breton Development Corporation (CBDC) .....	10,281,222	2,136,051	12,417,273
Nova Scotia—CBDC (Section 9a) .....	4,396,999	1,088,313	5,485,312
Nova Scotia—Old silicosis .....	561,465	118,546	680,011
New Brunswick .....	1,524,532	377,462	1,901,994
Quebec .....	11,935,736	3,907,533	15,843,269
Ontario .....	31,019,513	6,009,994	37,029,507
Manitoba .....	1,524,138	522,395	2,046,533
Saskatchewan .....	1,609,659	663,777	2,273,436
Alberta .....	5,400,204	1,585,027	6,985,231
British Columbia .....	7,460,098	2,184,886	9,644,984
Payments respecting locally engaged employees outside Canada .....	48,996		48,996
Supplementary compensation to certain widows and dependant children of seamen .....	6,800		6,800
Compensation to Quebec casual employees TB 1979-29 .....	7,072		7,072
Excess monies paid to claimants (subrogation cases) .....	362,722		362,722
Salary recovered and returned to other Government departments (subrogation cases) .....	195,060		195,060
Legal, medical, professional expenses (subrogation cases) .....	287,994		287,994
Penitentiary inmates compensation .....	190,725		190,725
	82,604,992	20,299,251	102,904,243
<b>Less: recoveries</b>			
Administrative expenses recovered from Crown agencies .....		6,545,481	6,545,481
Claim costs recovered from Crown agencies .....	37,338,465		37,338,465
Recoveries from responsible third parties (subrogation) .....	963,213		963,213
Overpayment of compensation recovered from claimants .....	35,277		35,277
Penitentiary inmates compensation recovered .....	185,024		185,024
Compensation claim cost—Other Government departments .....	1,734,677		1,734,677
Compensation administration costs—Other Government departments .....		333,936	333,936
	40,256,656	6,879,417	47,136,073
<b>Net expenditures .....</b>	<b>42,348,336</b>	<b>13,419,834</b>	<b>55,768,170</b>

<sup>(1)</sup> 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)).

<sup>(2)</sup> 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.

<sup>(3)</sup> 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 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 1998-99

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$	\$		\$	\$	\$	\$
Adams W, NWT . . . . .	66,125	10,400	63,812	55,353	Graham A B, NS. . . . .	66,125	10,400	28,340	75,333
Andreychuk R, Sask . . . . .	66,125	10,400	64,500	78,443	Grimard N, Que . . . . .	66,125	10,400	34,172	99,861
Angus W D, Que . . . . .	66,125	10,400	30,370	72,507	Gustafson L J, Sask . . . . .	66,125	10,400	69,023	48,005
Atkins N K, Ont . . . . .	66,125	10,400	48,032	94,654	Haidasz S, Ont <sup>(1)</sup> . . . . .	140	35	1,391	6,307
Austin J, BC. . . . .	66,125	10,400	94,891	63,544	Hays D P, Alta. . . . .	66,125	10,400	93,006	108,704
Bacon L, Que. . . . .	66,125	10,400	11,644	87,385	Hébert J, Que <sup>(1)</sup> . . . . .	14,778	2,339	7,725	44,085
Balfour R J, Sask. . . . .	66,125	10,400	42,941	97,050	<i>Government Whip</i> . . . . .	1,714			
Beaudoin G A, Que . . . . .	66,125	10,400	6,710	97,032	Hervieux-Payette C, Que . . . . .	66,125	10,400	20,851	98,161
Berntson E A, Sask . . . . .	65,695	10,100	82,403	96,393	Jessiman D J, Man <sup>(1)</sup> . . . . .	11,862	1,881	20,170	24,274
<i>Deputy Leader of the Opposition</i> . . . . .	9,550				Johnson J, Man. . . . .	66,125	10,400	61,572	99,310
Bolduc R, Que . . . . .	66,125	10,400	20,439	52,930	Johnstone A, PEI . . . . .	65,981	10,364	60,572	82,365
Bonnell M L, PEI <sup>(1)</sup> . . . . .	6	2			Joyal S, Que . . . . .	66,125	10,400	40,918	106,953
Bosa P, Ont <sup>(1)</sup> . . . . .	49,400	7,194	4,237	36,181	Kelleher J F, Ont. . . . .	66,125	10,400	44,728	76,875
Bryden J G, NB. . . . .	66,125	10,400	41,014	67,268	Kelly W M, Ont . . . . .	66,125	10,400	48,990	92,011
Buchanan J M, NS. . . . .	66,125	10,400	58,748	79,393	Kenny C, Ont . . . . .	66,125	10,400	60,531	213,620
Butts P, NS. . . . .	66,125	10,400	45,573	47,540	Keon W J, Ont . . . . .	66,125	10,400	11,707	73,373
Callbeck C, PEI. . . . .	66,125	10,400	36,596	89,884	Kinsella N A, NB . . . . .	66,125	10,400	52,707	73,727
Carney P, BC . . . . .	66,125	10,400	60,058	99,710	<i>Opposition Whip</i> . . . . .	4,800			31,597
Carstairs S, Man . . . . .	66,125	10,400	107,501	102,947	Kirby M, NS. . . . .	66,125	10,400	36,932	95,775
<i>Deputy Leader of the Government</i> . . . . .	15,200				Kolber L E, Que . . . . .	64,865	9,920	21,854	62,915
Chalifoux T, Alta. . . . .	66,125	10,400	92,286	108,422	Kroft R H, Man. . . . .	53,169	8,347	51,746	60,663
Cochrane E, Nfld. . . . .	66,125	10,400	56,650	97,673	Lavoie-Roux T, Que. . . . .	66,125	10,400	4,479	91,265
Cogger M B, Que . . . . .	61,185	7,665	6,504	92,051	Lawson E M, BC . . . . .	66,125	10,400	98,281	50,584
Cohen E J, NB. . . . .	66,125	10,400	69,454	104,501	Lebreton M, Ont. . . . .	66,125	10,400	10,744	75,726
Comeau G J, NS . . . . .	66,125	10,400	69,017	63,041	Lewis P D, Nfld . . . . .	66,125	10,400	36,734	47,821
Cook J, Nfld. . . . .	65,981	10,364	54,827	66,773	Losier-Cool R-M, NB . . . . .	66,125	10,400	56,832	100,007
Cools A C, Ont . . . . .	66,125	10,400	41,007	102,346	Lucier P, YT . . . . .	66,125	10,400	103,730	70,837
Corbin E G, NB. . . . .	66,125	10,400	22,092	78,055	Lynch-Staunton J, Que. . . . .	66,125	10,400	13,459	6,638
De Bané P, Que . . . . .	66,125	10,400	14,249	67,191	<i>Leader of the Opposition</i> . . . . .	24,375			
Deware M M, NB . . . . .	66,125	10,400	69,567	92,628	MacDonald F, NS <sup>(1)</sup> . . . . .	6	2		
Di Nino C, Ont . . . . .	66,125	10,400	38,953	74,271	Maheu S, Que . . . . .	66,125	10,400	13,564	87,011
Doody C W, Nfld. . . . .	66,125	10,400	39,245	48,428	Mahovlich F W, Ont. . . . .	53,169	8,347	42,766	40,088
Doyle R J, Ont <sup>(1)</sup> . . . . .	153	38		5,366	Maloney M, Ont . . . . .	53,169	8,347	36,598	58,104
Eyton J T, Ont . . . . .	65,945	10,220	40,584	80,979	Marchand L, BC <sup>(1)</sup> . . . . .	133	33		4,478
Fairbairn J, Alta. . . . .	66,125	10,400	84,339	91,123	Meighen M A, Ont . . . . .	66,125	10,400	40,365	87,156
Ferretti Barth M, Que . . . . .	66,125	10,400	32,728	96,482	Mercier L, Que . . . . .	66,125	10,400	23,645	99,231
Fitzpatrick D R, BC . . . . .	65,981	10,364	113,784	89,014	<i>Government Whip</i> . . . . .	5,915			55,892
Forest J B, Alta <sup>(1)</sup> . . . . .	26,828	4,231	29,400	43,152	Milne L, Ont. . . . .	66,125	10,400	29,738	85,987
Forrestall J M, NS. . . . .	66,125	10,400	71,480	94,470	Molgat G L, Man . . . . .	66,125	10,400	89,743	49,376
Fraser J T, Que. . . . .	35,676	5,601	10,918	38,297	<i>Speaker of the Senate</i> . . . . .	38,250			
Gauthier J-R, Ont . . . . .	66,125	10,400	4,824	59,307	Moore W P, NS. . . . .	66,125	10,400	45,963	84,718
Ghitter R D, Alta. . . . .	66,125	10,400	58,319	71,560	Murray L, Ont. . . . .	66,125	10,400	26,162	62,899
Gigantès P D, Que <sup>(1)</sup> . . . . .	24,712	3,899	35,273	76,883	Nolin P C, Que . . . . .	66,125	10,400	33,354	100,404
Gill A, Que. . . . .	35,676	5,601	29,077	70,639	Oliver D H, NS. . . . .	66,125	10,400	70,184	100,628
Grafstein J S, Ont . . . . .	66,125	10,400	32,257	56,278	Ottenheimer G, Nfld <sup>(1)</sup> . . . . .	67	10		

### 13. 8 OTHER MISCELLANEOUS INFORMATION



## Parliament The Senate

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL AND RESEARCH EXPENSES PAID IN 1998-99—*Concluded*

Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowance	Expense allowance	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$	\$		\$	\$	\$	\$
<i>Speaker Pro Tempore</i> . .	508				Ruck C W, NS. . . . .	53,169	8,347	34,135	50,348
Pearson L, Ont. . . . .	66,125	10,400	28,019	105,382	Simard J-M, NB. . . . .	66,125	10,400	43,209	76,658
Pépin L, Que. . . . .	66,125	10,400	26,204	98,270	Sparrow H O, Sask. . . . .	66,125	10,400	41,265	68,418
Perrault R J, BC. . . . .	66,125	10,400	77,053	57,194	Spivak M, Man. . . . .	66,125	10,400	96,614	122,971
Petten W J, Nfld <sup>(1)</sup> . . . . .	58	15	219		Stanbury R J, Ont <sup>(1)</sup> . . . . .	5,843	936	9,963	10,208
Phillips O H, PEI. . . . .	66,125	10,400	56,758	76,397	Stewart J B, NS. . . . .	66,125	10,400	44,480	87,346
Pitfield P M, Ont. . . . .	66,125	10,400	3,477	55,730	St. Germain G, BC. . . . .	66,125	10,400	88,203	78,471
Poulin M-P, Ont. . . . .	66,125	10,400	28,487	101,507	Stollery P, Ont. . . . .	66,125	10,400	48,052	101,218
Poy V, Ont. . . . .	35,676	5,601	32,380	79,150	Stratton T R, Man. . . . .	66,125	10,400	62,422	75,307
Prud'homme M, Que. . . . .	66,125	10,400	16,282	73,825	Taylor N, Alta. . . . .	66,125	10,400	81,915	74,412
Rivest J-C, Que. . . . .	66,125	10,400	11,935	58,745	Thompson A, Ont <sup>(1)</sup> . . . . .	110	27		
Roberge F, Que. . . . .	66,125	10,400	20,391	78,883	Tkachuk D, Sask. . . . .	66,125	10,400	87,848	89,415
Robertson B M, NB. . . . .	66,125	10,400	39,947	92,767	Watt C, Que. . . . .	66,125	10,400	51,693	92,117
Robichaud F, NB. . . . .	66,125	10,400	33,740	93,384	Whelan E, Ont. . . . .	66,125	10,400	44,364	107,286
Robichaud L J, NB. . . . .	66,125	10,400	3,785	99,300	Wilson L M, Ont. . . . .	53,169	8,347	22,113	78,494
Roche D, Alta. . . . .	35,676	5,601	53,996	63,836	Wood D, Que <sup>(1)</sup> . . . . .	54,975	8,650	11,858	77,326
Rompkey W, Nfld. . . . .	66,125	10,400	77,162	100,741					
Rossiter E, PEI. . . . .	66,125	10,400	41,588	60,384	Total. . . . .	6,774,188	1,046,425	4,799,138	8,605,395

<sup>(1)</sup> Senators who have either resigned, retired, or died during fiscal year 1998-99 or during the quarter of the preceding fiscal year.

# Parliament

## House of Commons

## STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1998-99

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Abbott J .....	66,125	21,875	107,805	Canuel R .....	66,125	21,875	71,638
Ablonczy D .....	66,125	21,875	75,175	Caplan E .....	66,125	21,875	47,284
Adams W P .....	66,125	21,875	30,616	Cardin S .....	36,223	11,975	18,215
Alarie H .....	66,125	21,875	45,631	Carroll A .....	66,125	21,875	37,905
Alcock R .....	66,125	21,875	72,691	Casey B .....	66,125	21,875	88,536
Anders R .....	66,125	21,875	69,216	Casson R .....	66,125	21,875	100,060
Anderson Hon D .....	66,125	21,875	103,647	Catterall M .....	66,125	21,875	6,755
Assad M .....	66,125	21,875	11,967	<i>Allowance as Deputy</i>			
Assadourian S .....	66,125	21,875	36,878	<i>Government Whip .....</i>	7,650		
Asselin G .....	66,125	21,875	47,753	Cauchon Hon M .....	66,125	21,875	11,434
Augustine J .....	66,125	21,875	49,533	Chamberlain B .....	66,125	21,875	45,069
Axworthy C .....	66,125	21,875	95,784	Chan Hon R C Y .....	66,125	21,875	132,649
Axworthy Hon L .....	66,125	21,875	64,104	Charbonneau Y .....	66,125	21,875	30,948
Bachand A .....	66,125	21,875	56,677	Charest Hon J J .....	5,667	1,883	11,051
Bachand C .....	66,125	21,875	34,243	<i>Allowance as Leader of</i>			
Bailey R .....	66,125	21,875	90,780	<i>Other Opposition Party .....</i>	325		
Baker G .....	66,125	26,925	147,775	Chatters D .....	66,125	26,925	107,282
Bakopanos E .....	66,125	21,875	44,450	Chrétien J G .....	66,125	21,875	55,152
Barnes S .....	66,125	21,875	48,840	Chrétien Rt Hon J .....	66,125	21,875	9,400
Beaumier C .....	66,125	21,875	45,428	Clouthier H .....	66,125	21,875	51,027
Bélair R .....	66,125	26,925	80,446	Coderre D .....	66,125	21,875	31,024
Bélanger M .....	66,125	21,875	14,103	Cohen S .....	49,400	15,076	59,951
Bellehumeur M .....	66,125	21,875	51,546	Collenette Hon D .....	66,125	21,875	15,256
Bellemare E .....	66,125	21,875	6,616	Comuzzi J .....	66,125	26,925	80,843
Bennett C .....	66,125	21,875	65,119	Copps Hon S M .....	66,125	21,875	26,048
Benoit L .....	66,125	21,875	65,409	Crête P .....	66,125	21,875	60,791
Bergeron S .....	66,125	21,875	26,873	Cullen R .....	66,125	21,875	59,982
<i>Allowance as Chief</i>				Cummins J M .....	66,125	21,875	107,470
<i>Other Opposition Party Whip ..</i>	7,650			Dalphond-Guiral M .....	66,125	21,875	25,587
Bernier G .....	66,125	21,875	71,662	Davies E .....	66,125	21,875	141,924
Bernier Y .....	66,125	21,875	113,853	De Savoye P .....	66,125	21,875	54,151
Bertrand R .....	66,125	21,875	48,550	Debien M .....	66,125	21,875	22,137
Bevilacqua M .....	66,125	21,875	68,236	Desjarlais B .....	66,125	26,925	101,912
Bigras B .....	66,125	21,875	41,918	Desrochers O .....	66,125	21,875	79,673
Blaikie W A .....	66,125	21,875	108,473	Devillers P .....	66,125	21,875	33,958
<i>Allowance as Other</i>				Dhaliwal Hon H .....	66,125	21,875	111,689
<i>Opposition Party</i>				Dion Hon S .....	66,125	21,875	23,967
<i>House Leader .....</i>	10,400			Discepolo N .....	66,125	21,875	39,358
Blondin-Andrew Hon E .....	66,125	28,900	204,897	Dockrill M .....	66,125	21,875	74,006
Bonin R .....	66,125	21,875	39,007	Doyle N .....	66,125	21,875	131,424
Bonwick P .....	66,125	21,875	65,680	Dromisky S P .....	66,125	21,875	74,858
Borotsik R .....	66,125	21,875	75,997	Drouin C .....	66,125	21,875	44,587
Boudria Hon D .....	66,125	21,875	20,756	Dubé A .....	66,125	21,875	53,148
Bradshaw Hon C .....	66,125	21,875	78,104	Dubé J .....	66,125	21,875	116,858
Breitkreuz C .....	66,125	26,925	108,649	Duceppe G .....	66,125	21,875	32,032
Breitkreuz G .....	66,125	21,875	82,580	<i>Allowance as Leader of</i>			
Brien P .....	66,125	21,875	81,441	<i>Other Opposition Party .....</i>	30,225		
Brison S .....	66,125	21,875	98,722	Duhamel Hon R J .....	66,125	21,875	85,862
Brown M A B .....	66,125	21,875	39,466	Dumas M .....	66,125	21,875	29,485
Bryden J .....	66,125	21,875	58,192	Duncan J .....	66,125	26,925	92,163
Bulte S .....	66,125	21,875	55,231	Earle G .....	66,125	21,875	81,623
Byrne G .....	66,125	26,925	105,578	Easter W .....	66,125	21,875	84,392
Caccia Hon C L .....	66,125	21,875	30,401	Eggleton Hon A C .....	66,125	21,875	45,940
Cadman C .....	66,125	21,875	90,491	Elley R .....	66,125	21,875	88,833
Calder M J .....	66,125	21,875	53,960	Epp M K .....	66,125	21,875	41,757
Cannis J .....	66,125	21,875	54,139	Finestone Hon S A .....	66,125	21,875	29,239



# Parliament House of Commons

## STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1998-99—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Finlay J.....	66,125	21,875	51,487	Karygiannis J.....	66,125	21,875	31,645
Folco R.....	66,125	21,875	23,352	Keddy G.....	66,125	21,875	117,702
Fontana J F.....	66,125	21,875	66,471	Kenney J T.....	66,125	21,875	100,121
Forseth P.....	66,125	21,875	114,655	Kerpan A.....	66,125	21,875	60,228
Fournier G.....	66,125	26,925	103,432	Keyes S J.....	66,125	21,875	59,038
Fry Hon H.....	66,125	21,875	125,360	Kilger B.....	66,125	21,875	38,182
Gagliano Hon A.....	66,125	21,875	28,090	<i>Allowance as Chief</i>			
Gagnon C.....	66,125	21,875	54,421	<i>Government Whip.....</i>	13,500		
Gallaway R.....	66,125	21,875	77,575	Kilgour Hon D W.....	66,125	21,875	59,981
Gauthier M.....	66,125	21,875	52,039	Knutson T G.....	66,125	21,875	54,714
<i>Allowance as Other</i>				Konrad D P.....	66,125	21,875	125,720
<i>Opposition Party</i>				Kraft Sloan K M.....	66,125	21,875	68,193
<i>House Leader.....</i>	10,400			Laliberte R.....	66,125	26,925	187,503
Gilmour W D.....	66,125	21,875	123,870	Lalonde F.....	66,125	21,875	28,813
Girard Bujold J.....	66,125	21,875	48,747	Lastewka W.....	66,125	21,875	51,591
Godfrey J F.....	66,125	21,875	46,481	Laurin R.....	66,125	21,875	27,682
Godin M.....	66,125	21,875	27,629	Lavigne R.....	66,125	21,875	36,195
Godin Y.....	66,125	21,875	111,057	Lebel G.....	66,125	21,875	37,936
Goldring P.....	66,125	21,875	85,669	Lee D.....	66,125	21,875	34,983
Goodale Hon R E.....	66,125	21,875	70,489	Lefebvre R.....	66,125	21,875	67,984
Gouk J W.....	66,125	21,875	107,202	Leung S.....	66,125	21,875	115,893
Graham B.....	66,125	21,875	45,441	Lill W E.....	66,125	21,875	76,781
Gray Hon H.....	66,125	21,875	41,425	Lincoln C.....	66,125	21,875	25,111
Grewal G.....	66,125	21,875	80,654	Longfield J.....	66,125	21,875	40,826
Grey D C.....	66,125	21,875	105,124	Loubier Y.....	66,125	21,875	38,540
Grose I B.....	66,125	21,875	32,402	Lowther E.....	66,125	21,875	75,553
Guarnieri A.....	66,125	21,875	51,777	Lunn G V.....	66,125	21,875	110,954
Guay M.....	66,125	21,875	30,945	MacAulay Hon L.....	66,125	21,875	75,525
Guimond M.....	66,125	21,875	54,838	MacKay P G.....	66,125	21,875	86,539
Hanger A.....	66,125	21,875	82,343	<i>Allowance as Other</i>			
Harb M.....	66,125	21,875	1,373	<i>Opposition Party</i>			
Hardy L.....	66,125	26,925	170,965	<i>House Leader.....</i>	6,917		
Harris R M.....	66,125	26,925	114,674	<i>Allowance as Leader of</i>			
Hart J.....	66,125	21,875	106,088	<i>Other Opposition Party.....</i>	10,150		
Harvard J.....	66,125	21,875	86,605	Mahoney S W.....	66,125	21,875	70,016
Harvey A.....	66,125	21,875	52,440	Malhi G.....	66,125	21,875	38,842
<i>Allowance as Chief Other</i>				Maloney J D.....	66,125	21,875	85,744
<i>Opposition Party Whip.....</i>	7,650			Mancini P.....	66,125	21,875	111,650
Herron J.....	66,125	21,875	78,028	Manley Hon J P.....	66,125	21,875	9,290
Hill G.....	66,125	21,875	139,031	Manning P.....	66,125	21,875	121,256
Hill J.....	66,125	26,925	76,180	<i>Allowance as Leader of</i>			
<i>Allowance as Deputy Official</i>				<i>the Official Opposition.....</i>	50,400		
<i>Opposition Whip.....</i>	7,650			Marceau R.....	66,125	21,875	49,808
Hilstrom H.....	66,125	21,875	102,539	Marchand J P.....	66,125	21,875	40,989
Hoepfner J E.....	66,125	21,875	60,556	Marchi Hon S.....	66,125	21,875	71,016
Hubbard C.....	66,125	21,875	61,658	Mark I M.....	66,125	21,875	123,718
Ianno T.....	66,125	21,875	51,529	Marleau Hon D.....	66,125	21,875	34,737
Iftody D.....	66,125	21,875	119,127	Martin K.....	66,125	21,875	28,591
Jackson O.....	66,125	21,875	63,205	Martin Hon P.....	66,125	21,875	50,264
Jaffer R.....	66,125	21,875	115,424	Martin P D.....	66,125	21,875	145,681
Jennings M.....	66,125	21,875	56,969	Massé Hon M.....	66,125	21,875	6,160
Johnston F D.....	66,125	21,875	47,414	Matthews W B.....	66,125	26,925	178,477
Jones J.....	66,125	21,875	41,882	Mayfield P.....	66,125	26,925	72,880
Jordan J.....	66,125	21,875	33,407	McClelland I.....	66,125	21,875	70,050
Karetak-Lindell N.....	66,125	28,900	248,461				

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1998-99—Continued

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
<i>Allowance as Deputy Chairperson of Committees of the Whole</i> . . . . .	10,800			Plamondon L . . . . .	66,125	21,875	72,354
McCormick L . . . . .	66,125	21,875	54,819	Power C . . . . .	66,125	21,875	123,565
McDonough A . . . . .	66,125	21,875	137,597	Pratt D . . . . .	66,125	21,875	7,947
<i>Allowance as Leader of Other Opposition Party</i> . . . . .	30,225			Price D . . . . .	66,125	21,875	42,446
McGuire J . . . . .	66,125	21,875	85,369	Proctor J R . . . . .	66,125	21,875	109,919
McKay J . . . . .	66,125	21,875	60,304	Proud G . . . . .	66,125	21,875	93,494
McLellan Hon A . . . . .	66,125	21,875	89,215	Provenzano C F . . . . .	66,125	21,875	64,658
McNally G H . . . . .	66,125	21,875	128,736	Ramsay J . . . . .	66,125	21,875	60,236
McTeague D . . . . .	66,125	21,875	48,347	Redman K . . . . .	66,125	21,875	78,295
McWhinney T . . . . .	66,125	21,875	122,301	Reed J A A . . . . .	66,125	21,875	45,587
Mercier P . . . . .	66,125	21,875	24,850	Reynolds J . . . . .	66,125	21,875	146,881
Meredith V . . . . .	66,125	21,875	97,620	Richardson J . . . . .	66,125	21,875	57,370
Mifflin Hon F J . . . . .	66,125	26,925	98,573	Riis N . . . . .	66,125	21,875	172,396
Milliken P . . . . .	66,125	21,875	31,917	Ritz G . . . . .	66,125	21,875	131,055
<i>Allowance as Deputy Speaker and Chairperson of Committees of the Whole</i> . . . . .	26,425			Robillard Hon L . . . . .	66,125	21,875	6,648
Mills B . . . . .	66,125	21,875	78,119	Robinson S J . . . . .	66,125	21,875	190,873
Mills D . . . . .	66,125	21,875	48,554	Rocheleau Y . . . . .	66,125	21,875	30,530
Minna M . . . . .	66,125	21,875	42,586	Rock Hon A . . . . .	66,125	21,875	87,604
Mitchell Hon A . . . . .	66,125	21,875	67,827	Saada J . . . . .	66,125	21,875	27,680
Morrison L . . . . .	66,125	21,875	45,115	Sauvageau B . . . . .	66,125	21,875	42,203
Muise M . . . . .	66,125	21,875	80,805	Schmidt W . . . . .	66,125	21,875	56,969
Murray I . . . . .	66,125	21,875	10,780	Scott Hon A . . . . .	66,125	21,875	61,368
Myers L A . . . . .	66,125	21,875	59,892	Scott M . . . . .	66,125	26,925	97,638
Ménard R . . . . .	66,125	21,875	16,616	Sekora L . . . . .	65,937	21,802	144,865
Nault R D . . . . .	66,125	26,925	155,866	Serré B . . . . .	66,125	26,925	53,911
Normand Hon G . . . . .	66,125	21,875	90,784	Shepherd A . . . . .	66,125	21,875	34,084
Nunziata J V . . . . .	66,125	21,875	44,694	Solberg M . . . . .	66,125	21,875	89,346
Nystrom Hon L . . . . .	66,125	21,875	90,966	Solomon J L . . . . .	66,125	21,875	119,527
O'Brien L . . . . .	66,125	26,925	228,651	<i>Allowance as Chief Opposition Party Whip</i> . . . . .	7,650		
O'Brien P W . . . . .	66,125	21,875	51,167	Speller R S . . . . .	66,125	21,875	71,522
O'Reilly J . . . . .	66,125	21,875	57,767	St-Hilaire C . . . . .	66,125	21,875	19,560
Obhrai D . . . . .	66,125	21,875	75,313	St-Jacques D . . . . .	66,125	21,875	43,508
Pagtakhan R . . . . .	66,125	21,875	94,342	St-Julien G . . . . .	66,125	26,925	131,559
Pankiw J . . . . .	66,125	21,875	106,946	St. Denis B . . . . .	66,125	26,925	109,797
Paradis D . . . . .	66,125	21,875	55,523	Steckle P . . . . .	66,125	21,875	68,079
Parent Hon G . . . . .	66,125	21,875	33,541	Stewart Hon C S . . . . .	66,125	21,875	23,987
<i>Allowance as Speaker of the House of Commons</i> . . . . .	50,400			Stewart Hon J . . . . .	66,125	21,875	33,367
Parrish C . . . . .	66,125	21,875	32,266	Stinson D . . . . .	66,125	21,875	83,878
Patry B . . . . .	66,125	21,875	15,857	Stoffer P . . . . .	66,125	21,875	53,884
Penson C . . . . .	66,125	26,925	54,426	Strahl C . . . . .	66,125	21,875	115,755
Peric J . . . . .	66,125	21,875	38,665	<i>Allowance as Chief Official Opposition Whip</i> . . . . .	13,500		
Perron G A . . . . .	66,125	21,875	38,591	Szabo P . . . . .	66,125	21,875	46,720
Peterson Hon J . . . . .	66,125	21,875	62,336	Telegdi A . . . . .	66,125	21,875	36,573
Pettigrew Hon P . . . . .	66,125	21,875	16,961	Thibeault Y . . . . .	66,125	21,875	20,261
Phinney E L . . . . .	66,125	21,875	54,970	<i>Allowance as Assistant Deputy Chairperson of Committees of the Whole</i> . . . . .	10,800		
Picard P . . . . .	66,125	21,875	41,795	Thompson G . . . . .	66,125	21,875	84,869
Pickard R W . . . . .	66,125	21,875	56,487	Thompson M . . . . .	66,125	21,875	102,988
Pillitteri G . . . . .	66,125	21,875	48,499	Torsney P . . . . .	66,125	21,875	55,748
				Tremblay S . . . . .	66,125	21,875	64,970
				Tremblay S T . . . . .	66,125	21,875	60,655
				Turp D . . . . .	66,125	21,875	31,147

## Parliament House of Commons

### STATEMENT OF SESSIONAL AND EXPENSE ALLOWANCES, AND OF TRAVEL EXPENSES PAID IN 1998-99—*Concluded*

Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>	Members of the House of Commons	Sessional allowances	Expense allowances	Travel expenses <sup>(1)</sup>
	\$	\$	\$		\$	\$	\$
Ur R M .....	66,125	21,875	48,182	<i>Allowance as Official</i>			
Valeri T .....	66,125	21,875	53,036	<i>Opposition House</i>			
Vancilief Hon L .....	66,125	21,875	34,257	<i>Leader. ....</i>	24,375		
Vautour A .....	66,125	21,875	91,686	White T .....	66,125	21,875	93,868
Vellacott M .....	66,125	21,875	58,206	Wilfert B .....	66,125	21,875	74,428
Venne P .....	66,125	21,875	27,378	Williams J .....	66,125	21,875	81,516
Volpe J .....	66,125	21,875	43,560	Wood R E .....	66,125	21,875	44,047
Wappel T W .....	66,125	21,875	45,097	Former Members <sup>(2)</sup> .....			78,243
Wasylycia-Leis J .....	66,125	21,875	76,732	<b>Total .....</b>	<b>20,219,319</b>	<b>6,699,686</b>	<b>20,778,695</b>
Wayne E .....	66,125	21,875	68,612				
<i>Allowance as Leader of</i>							
<i>Other Opposition Party. ....</i>	19,750						
Whelan S .....	66,125	21,875	61,582				
White R .....	66,125	21,875	108,581				

<sup>(1)</sup> 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".

<sup>(2)</sup> Removal and other expenses.

## Parliament House of Commons

### SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 1998-99

Names	Parliamentary secretary to the	Amount	Names	Parliamentary secretary to the	Amount
		\$			\$
Adams P	Leader of the Government in the House of Commons July 10, 1997 to July 15, 1999 .....	10,627	Kraft Sloan K	Minister of the Environment July 10, 1997 to July 9, 1998 .....	2,984
Alcock R	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs July 16, 1998 to July 15, 1999 .....	7,644	Lastewka W	Minister of Industry July 10, 1997 to July 9, 1998 .....	10,627
Bakopanos E	Minister of Justice and Attorney General of Canada July 10, 1997 to July 15, 1999 .....	10,627	McGuire J	Minister of Agriculture and Agri-Food July 16, 1998 to July 15, 1999 .....	7,644
Barnes S C	Minister of National Revenue July 10, 1997 to July 9, 1998 .....	2,984	McWhinney T	Minister of Foreign Affairs July 10, 1997 to July 9, 1998 .....	2,984
Bélanger M	Minister of Canadian Heritage July 16, 1998 to July 15, 1999 .....	7,644	Minna M	Minister of Citizenship and Immigration July 10, 1997 to July 9, 1998 .....	2,984
Bertrand R	Minister of National Defence July 16, 1998 to July 15, 1999 .....	7,644	Nault R D	Minister of Human Resources Development July 10, 1997 to July 9, 1998 .....	2,984
Bradshaw C	Minister for International Cooperation July 10, 1997 to November 22, 1998 .....	6,773	Pagtakhan R	Prime Minister July 10, 1997 to July 9, 1998 .....	2,984
Brown M A B	Minister of Human Resources Development July 16, 1998 to July 15, 1999 .....	7,644	Paradis D	Minister for International Cooperation and Minister responsible for la Francophonie January 25, 1999 to July 15, 1999 .....	2,022
Byrne G	Minister of Natural Resources and Minister responsible for the Canadian Wheat Board July 10, 1997 to July 15, 1999 .....	10,627	Parrish C	Minister of Public Works and Government Services July 16, 1998 to July 15, 1999 .....	7,644
Caplan E	Minister of Health July 16, 1998 to July 15, 1999 .....	7,644	Patry B	Minister of Indian Affairs and Northern Development July 10, 1997 to July 9, 1998 .....	2,984
Chamberlain B	Minister of Labour July 10, 1997 to July 15, 1999 .....	10,627	Phinney E L	Minister of National Revenue July 16, 1998 to July 15, 1999 .....	7,644
DeVillers P	President of the Queen's Privy Council for Canada and Minister of Intergovernmental Affairs July 10, 1997 to July 9, 1998 .....	2,984	Pickard J	Minister of Public Works and Government Services July 10, 1997 to July 9, 1998 .....	2,984
Discepolo N	Solicitor General of Canada July 10, 1997 to July 9, 1998 .....	2,984	Proud G A	Minister of Veterans Affairs July 10, 1997 to July 9, 1998 .....	2,984
Dromisky S P	Minister of Transport July 16, 1998 to July 15, 1999 .....	7,644	Reed J	Minister for International Trade July 10, 1997 to July 9, 1998 .....	2,984
Easter W	Minister of Fisheries and Oceans July 10, 1997 to July 15, 1999 .....	10,627	Richardson J	Minister of Foreign Affairs July 16, 1998 to July 15, 1999 .....	7,644
Godfrey J F	Minister of Canadian Heritage July 10, 1997 to July 9, 1998 .....	2,984	Saada J	Minister of National Defence July 10, 1997 to July 9, 1998 .....	2,984
Harvard J	Minister of Agriculture and Agri-Food July 10, 1997 to July 9, 1998 .....	2,984	Speller R S	Solicitor General of Canada July 16, 1998 to July 15, 1999 .....	7,644
Ianno T	President of the Treasury Board and Minister responsible for Infrastructure July 16, 1998 to July 15, 1999 .....	7,644	Telegdi A	Minister for International Trade July 16, 1998 to July 15, 1999 .....	7,644
Iftody D	Minister of Indian Affairs and Northern Development July 16, 1998 to July 15, 1999 .....	7,644	Torsney P	Minister of Citizenship and Immigration July 16, 1998 to July 15, 1999 .....	7,644
Jackson O L	President of the Treasury Board July 10, 1997 to July 9, 1998 .....	2,984	Valeri T	Minister of the Environment July 16, 1998 to July 15, 1999 .....	7,644
Keyes S	Minister of Transport July 10, 1997 to July 9, 1998 .....	2,984	Volpe J	Minister of Finance July 10, 1997 to July 15, 1999 .....	10,627
Knutson T G	Prime Minister July 16, 1998 to July 15, 1999 .....	7,644	Wood R E	Minister of Health July 10, 1997 to July 9, 1998 .....	2,984
				Minister of Veterans Affairs July 16, 1998 to July 15, 1999 .....	7,644
			Total .....		274,488

**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, 1998 to March 31, 1999)			
Blondin-Andrew Hon E .....	35,938	2,060	37,998
Boudria Hon D .....	47,918	2,060	49,978
Cauchon Hon M .....	35,938	2,060	37,998
Chan Hon R .....	35,938	2,060	37,998
Duhamel Hon R .....	35,938	2,060	37,998
Fry Hon H .....	35,938	2,060	37,998
Gray Hon H .....	47,918	2,060	49,978
Kilgour Hon D .....	35,938	2,060	37,998
Mitchell Hon A .....	35,938	2,061	37,999
Normand Hon G .....	35,938	2,061	37,999
Peterson Hon J S .....	35,938	2,061	37,999
Total .....	419,278	22,663	441,941

## Privy Council

### Office of the Chief Electoral Officer

#### STATEMENT OF EXPENDITURES—STATUTORY EXPENSES OF ELECTORAL EVENTS

	Preliminary duties <sup>(1)</sup>	Conduct of elections	Voters information program	Special voting rules	Other activities <sup>(2)</sup>	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
35 <sup>th</sup> general election (1993) .....					11,180	11,180
36 <sup>th</sup> general election (1997) .....	3,127	1,046,901			640	1,050,668
1997 Enumeration .....	(12,360)	831			(22,213)	(33,742)
Windsor—St. Clair by-election .....	24,768	115,087	27,376	2,862	461	170,554
Sherbrooke by-election .....	16,298	378,536	64,743	5,695		465,272
Port Moody—Coquitlam by-election .....		70,362	22,246	103		92,711
March 1996 by-elections <sup>(3)</sup> .....		9,955				9,955
Event readiness and Ottawa Headquarters .....	6,090,063		856,089	88,760	19,840,061	26,874,973
Total .....	6,121,896	1,621,672	970,454	97,420	19,830,129	28,641,571

(1) Expenditures reported under this column also include, where applicable, the maintenance of the National Register of Electors for fiscal year 1998-99.

(2) Expenditures reported under this column also include, where applicable, the development of information systems for fiscal year 1998-99.

(3) Etobicoke North, Humber—St. Barbe—Baie Verte, Labrador, Lac Saint-Jean, Papineau—Saint-Michel et Saint-Laurent—Cartierville.

#### DETAILS OF EXPENDITURES—SHERBROOKE BY-ELECTION

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters .....	12,154	38,501	64,743			115,398
Sherbrooke .....	4,144	340,035		5,695		349,874
Total .....	16,298	378,536	64,743	5,695		465,272

#### DETAILS OF EXPENDITURES —WINDSOR—ST. CLAIR BY-ELECTION

	Preliminary duties	Conduct of elections	Voters information program	Special voting rules	Other activities	Total
	\$	\$	\$	\$	\$	\$
Canada Elections Act—						
Ottawa Headquarters .....	21,167	40,948	27,376		461	89,952
Windsor—St. Clair .....	3,601	74,139		2,862		80,602
Total .....	24,768	115,087	27,376	2,862	461	170,554

# Solicitor General

## Correctional Service

### EXPENDITURES BY INSTITUTION

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
National Headquarters, Ottawa, Ont . . . . .	114,248,127	26,208,059	140,456,186
Regional Headquarters Atlantic, Moncton, NB . . . . .	13,594,889	1,104,643	14,699,532
Learning Centre Atlantic, Moncton, NB . . . . .	866,712	3,278	869,990
Springhill Institution, Springhill, NS . . . . .	26,161,315	3,891,991	30,053,306
Dorchester Penitentiary, Dorchester, NB . . . . .	23,118,210	8,563,190	31,681,400
Westmorland Institution, Dorchester, NB . . . . .	10,183,517	2,905,934	13,089,451
Atlantic Institution, Renous, NB . . . . .	17,683,915	1,274,096	18,958,011
Nova Institution for Women, Truro, NS . . . . .	3,786,680	200,819	3,987,499
Halifax District Parole Office, Halifax, NS . . . . .	2,777,197	38,623	2,815,820
Halifax District, Systems, Halifax, NS . . . . .	104,186	54,800	158,986
Carleton Community Correctional Center, Halifax, NS . . . . .	592,494	6,112	598,606
Carleton Community Correctional Center Annex, Halifax, NS . . . . .	518,352		518,352
Truro District Parole Office Truro, NS . . . . .	1,189,099	19,553	1,208,652
Truro District, Systems, Truro, NS . . . . .	55,445		55,445
Kentville Area Parole Office, Kentville, NS . . . . .	755,171	19,268	774,439
Sydney Area Parole Office, Sydney, NS . . . . .	699,016		699,016
Newfoundland District Parole Office, St.John's, Nfld . . . . .	1,852,526	29,379	1,881,905
Newfoundland District, Systems, St.John's, Nfld . . . . .	5,175		5,175
Corner Brook Area Parole Office, Corner Brook, Nfld . . . . .	866,727	26,154	892,881
Grand Falls Area Parole Office, Grand Falls, Nfld . . . . .	125,146		125,146
St.John's Community Correctional Center, St.John's, Nfld . . . . .	732,718	29,526	762,244
New Brunswick East District Parole Office, Moncton, NB . . . . .	1,911,611	19,349	1,930,960
New Brunswick East District, Systems, Moncton, NB . . . . .	48,320	45,894	94,214
Charlottetown Area Parole Office, Charlottetown, PEI . . . . .	392,774		392,774
Bathurst Area Parole Office, Bathurst, NB . . . . .	603,671		603,671
New Brunswick West District Parole Office, Saint-John, NB . . . . .	1,284,047	17,781	1,301,828
New Brunswick West District, Systems, Saint-John, NB . . . . .	34,624		34,624
Fredericton Area Parole Office, Fredericton, NB . . . . .	435,633	19,139	454,772
Parrtown Community Correctional Center, Parrtown, NB . . . . .	649,825	28,266	678,091
Regional Headquarters Quebec, Laval, Que . . . . .	16,874,465	1,223,552	18,098,017
Quebec Staff College, Laval, Que . . . . .	2,270,615	117,480	2,388,095
Montee Saint-François Institution, Laval, Que . . . . .	9,566,335	1,650,353	11,216,688
Federal Training Centre, Laval, Que . . . . .	16,364,038	2,444,232	18,808,270
Donnacona Institution, Donnacona, Que . . . . .	23,275,091	408,419	23,683,510
Joliette Institution, Joliette, Que . . . . .	5,685,668	167,727	5,853,395
Leclerc Institution, Laval, Que . . . . .	24,636,285	1,399,413	26,035,698
Archambault Institution, Ste-Anne-des-Plaines, Que . . . . .	24,388,310	731,802	25,120,112
Sainte-Anne-des-Plaines Institution, Ste-Anne-des-Plaines, Que . . . . .	10,893,796	1,114,861	12,008,657
Regional Reception Centre - Québec, Ste-Anne-des-Plaines, Que . . . . .	24,263,562	1,032,445	25,296,007
Drummond Institution, Drummondville, Que . . . . .	16,514,006	4,518,139	21,032,145
Cowansville Institution, Cowansville, Que . . . . .	21,233,796	1,384,731	22,618,527
La Macaza Institution, L'Annonciation, Que . . . . .	15,550,761	2,227,873	17,778,634
Port-Cartier Institution, Port-Cartier, Que . . . . .	17,954,434	453,933	18,408,367
Montreal Metropolitan District Parole Office, Montreal, Que . . . . .	2,269,910	31,769	2,301,679
Longueuil Area Parole Office, Longueuil, Que . . . . .	925,502	31,953	957,455
Ville-Marie Area Parole Office, Montreal, Que . . . . .	5,654,452	14,807	5,669,259
Lafontaine Area Parole Office, Montreal, Que . . . . .	4,161,493	15,963	4,177,456
J-B Martineau Community Correctional Centre, Montreal, Que . . . . .	710,847	1,300	712,147
Ogilvy Community Correctional Centre, Montreal, Que . . . . .	673,403	11,645	685,048
Sherbrooke Community Correctional Centre, Montreal, Que . . . . .	732,219	10,207	742,426
Langelier Area Parole Office, St-Léonard, Que . . . . .	3,394,442	43	3,394,485
Granby Area Parole Office, Granby, Que . . . . .	994,631		994,631
Hochelaga Community Correctional Centre, Montreal, Que . . . . .	674,215	10,811	685,026
Etrie Area Parole Office, Montreal, Que . . . . .	1,218,713	15,963	1,234,676
East and West Quebec District Parole Office, St-Jérôme, Que . . . . .	1,012,535	212,060	1,224,595
Quebec Area Parole Office, Quebec City, Que . . . . .	3,027,723	14,909	3,042,632
Rimouski Area Parole Office, Rimouski, Que . . . . .	642,709		642,709

# Solicitor General

## Correctional Service

EXPENDITURES BY INSTITUTION—*Continued*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Chicoutimi Area Parole Office, Chicoutimi, Que . . . . .	560,404		560,404
Trois-Rivières Area Parole Office, Trois-Rivières, Que . . . . .	1,366,649		1,366,649
Laval Area Parole Office, Laval, Que. . . . .	2,506,568		2,506,568
Rouyn-Noranda Area Parole Office, Rouyn-Noranda, Que . . . . .	262,752		262,752
Hull Area Parole Office, Hull, Que . . . . .	1,210,241		1,210,241
Laurentian Area Parole Office, St-Jérôme, Que . . . . .	2,272,897		2,272,897
Lanau dière Area Parole Office, Lachenaie, Que . . . . .	1,053,595		1,053,595
Regional Headquarters Ontario, Kingston, Ont. . . . .	9,406,799	4,543,927	13,950,726
Correctional Learning Centre, Kingston, Ont . . . . .	2,095,100	183,731	2,278,831
Regional Treatment Centre, Kingston, Ont . . . . .	12,425,022		12,425,022
Kingston Penitentiary, Kingston, Ont . . . . .	25,346,990	3,228,203	28,575,193
Millhaven Institution, Bath, Ont. . . . .	25,883,350	1,821,532	27,704,882
Fenbrook Institution, Gravenhurst, Ont . . . . .	14,865,204	4,712,603	19,577,807
Bath Institution, Bath, Ont . . . . .	16,856,058	1,415,707	18,271,765
Prison for Women, Kingston, Ont . . . . .	6,941,148	89,231	7,030,379
Isabel McNeil House, Kingston, Ont . . . . .	1,050,915	46,915	1,097,830
Collins Bay Institution, Kingston, Ont . . . . .	21,057,694	508,893	21,566,587
Frontenac Institution, Kingston, Ont . . . . .	7,888,259	335,513	8,223,772
Beaver Creek Institution, Gravenhurst, Ont. . . . .	7,554,661	621,753	8,176,414
Joyceville Institution, Kingston, Ont . . . . .	22,526,522	1,009,384	23,535,906
Pittsburgh Institution, Kingston, Ont . . . . .	9,584,471	178,534	9,763,005
Warkworth Institution, Campbellford, Ont . . . . .	25,988,192	1,659,503	27,647,695
Grand Valley Institution for Women, Kitchener, Ont . . . . .	6,568,849	200,533	6,769,382
Eastern and Northern Ontario District Parole Office, Kingston, Ont. . . . .	5,673,344	53,225	5,726,569
Barrie Area Parole Office, Barrie, Ont . . . . .	545,246		545,246
Kingston Supervision, Kingston, Ont . . . . .	1,204,698		1,204,698
Peterborough Area Parole Office, Peterborough, Ont . . . . .	1,199,848		1,199,848
Portsmouth Community Correctional Centre, Kingston, Ont. . . . .	732,774	14,255	747,029
Muskoka Area Parole Office, Gravenhurst, Ont . . . . .	138,822		138,822
Sault-Ste-Marie Area Parole Office, Sault-Ste-Marie, Ont. . . . .	137,624		137,624
Sudbury Area Parole Office, Sudbury, Ont . . . . .	1,145,067		1,145,067
Timmins Area Parole Office, Timmins, Ont . . . . .	86,830		86,830
Ottawa Area Parole Office, Ottawa, Ont . . . . .	3,057,391		3,057,391
Central Ontario District Parole Office, Toronto, Ont . . . . .	2,259,296	40,975	2,300,271
Keele Community Correctional Centre, Toronto, Ont. . . . .	955,137		955,137
Downtown Toronto Area Parole Office, Toronto, Ont. . . . .	2,077,168		2,077,168
Toronto East Area Parole Office, Toronto, Ont . . . . .	2,439,363		2,439,363
Toronto West Area Parole Office, Toronto, Ont. . . . .	513,682		513,682
York-Durham Area Parole Office, Toronto, Ont . . . . .	289,468		289,468
Peel Area Parole Office, Toronto, Ont . . . . .	1,603,653		1,603,653
Team Parole Supervision Office, Toronto, Ont . . . . .	669,616		669,616
Toronto Community Correctional Centre, Toronto, Ont. . . . .	613,240		613,240
Hamilton District Parole Office, Hamilton, Ont. . . . .	21,542		21,542
Hamilton Area Parole Office, Hamilton, Ont . . . . .	2,598,117	21,201	2,619,318
Hamilton Community Correctional Centre, Hamilton, Ont . . . . .	850,170	742,900	1,593,070
St-Catharines Area Parole Office, St-Catharines, Ont. . . . .	584,057		584,057
Western Ontario District Parole Office, London, Ont. . . . .	629,350		629,350
Windsor Area Parole Office, Windsor, Ont . . . . .	864,636		864,636
London Area Parole Office, London, Ont . . . . .	1,372,528		1,372,528
Guelph Area Parole Office, Guelph, Ont . . . . .	1,479,566		1,479,566
Brantford Area Parole Office, Brantford, Ont . . . . .	281,355		281,355
Regional Headquarters Prairies, Saskatoon, Sask. . . . .	9,889,360		9,889,360
Prairie Staff College, Saskatoon, Sask . . . . .	1,978,409		1,978,409
Regional Psychiatric Centre Prairie, Saskatoon, Sask . . . . .	18,817,368	2,688,124	21,505,492
Regional Headquarters Prairies Clustered Services, Saskatoon, Sask . . . . .	5,426,190	1,847,403	7,273,593
Stony Mountain Institution, Winnipeg, Man . . . . .	24,925,724	6,564,435	31,490,159
Rockwood Institution, Stony Mountain, Man . . . . .	7,110,539	135,619	7,246,158
Saskatchewan Penitentiary, Prince Albert, Sask . . . . .	25,937,505	4,700,648	30,638,153



## Solicitor General

### Correctional Service

#### EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Construction, improvements and equipment	Total
	\$	\$	\$
Riverbend Institution, Prince Albert, Sask. ....	4,979,730	103,321	5,083,051
Saskatchewan Penitentiary Special Handling Unit, Prince Albert, Sask. ....	4,913,669		4,913,669
Okimaw Ohci Healing Lodge, Maple Creek, Sask. ....	3,678,282	256,261	3,934,543
Drumheller Institution, Drumheller, Alta. ....	24,800,314	1,366,754	26,167,068
Grande Cache Institution, Grande Cache, Alta. ....	18,829,411	2,396,186	21,225,597
Pe Sakastew Institution, Hobbema, Alta. ....	3,138,782	384,159	3,522,941
Bowden Institution, Innisfail, Alta. ....	25,248,597	1,301,806	26,550,403
Edmonton Institution for Women, Edmonton, Alta. ....	5,936,040	431,381	6,367,421
Edmonton Institution, Edmonton, Alta. ....	22,750,520	1,321,961	24,072,481
Grierson Institution, Edmonton, Alta. ....	1,294,808	582,403	1,877,211
Manitoba-NW Ontario District Parole Office, Winnipeg, Man. ....	4,681,104	61,597	4,742,701
Osborne Community Correctional Centre, Winnipeg, Man. ....	752,357	87,387	839,744
Brandon Area Parole Office, Brandon, Man. ....	386,847		386,847
Thunder Bay Area Parole Office, Thunder Bay, Ont. ....	354,460		354,460
Kenora Area Parole Office, Kenora, Ont. ....	5,125	28,576	33,701
Thompson Area Parole Office, Thompson, Man. ....	269,544		269,544
Saskatchewan District Parole Office, Regina, Sask. ....	1,612,776	72,044	1,684,820
Oskana Community Correctional Centre, Regina, Sask. ....	778,173	55,631	833,804
Prince Albert Area Parole Office, Prince Albert, Sask. ....	1,394,843	52,296	1,447,139
Saskatoon Area Parole Office, Saskatoon, Sask. ....	1,148,223	21,342	1,169,565
Edmonton District Parole Office, Edmonton, Alta. ....	8,144,289	91,877	8,236,166
Grierson Centre, Edmonton, Alta. ....	201,301		201,301
Red Deer Area Parole Office, Red Deer, Alta. ....	309,113	21,401	330,514
Yellowknife Area Parole Office, Yellowknife, NWT. ....	1,243,355		1,243,355
Grande Prairie Sub-Office, Grande Prairie, Alta. ....	7,399		7,399
Fort McMurray Sub-Office, Fort McMurray, Alta. ....	8,953		8,953
St. Paul Area Parole Office, St. Paul, Alta. ....	2,833		2,833
Calgary District Parole Office, Calgary, Alta. ....	4,579,375	32,135	4,611,510
Lethbridge Area Parole Office, Lethbridge, Alta. ....	253,846		253,846
Regional Headquarters Pacific, Clearbrook, BC. ....	2,822,461		2,822,461
Pacific Staff College, Mission, BC. ....	1,860,222		1,860,222
Pacific Shared Services, Clearbrook, BC. ....	27,457,105	2,665,379	30,122,484
William Head Institution, Victoria, BC. ....	9,800,194	510,852	10,311,046
Pacific Regional Reception Assessment Centre, Abbotsford, BC. ....	2,724,186		2,724,186
Matsqui Institution, Abbotsford, BC. ....	14,987,620	341,709	15,329,329
Pacific Regional Health Centre, Abbotsford, BC. ....	14,299,250	1,584,896	15,884,146
Mountain Institution, Agassiz, BC. ....	13,096,449	17,953,161	31,049,610
Kent Institution, Agassiz, BC. ....	17,832,288	1,236,252	19,068,540
Elbow Lake Institution, Harrison Mills, BC. ....	3,388,929	184,671	3,573,600
Ferndale Institution, Mission, BC. ....	3,809,121	911,369	4,720,490
Mission Institution, Mission, BC. ....	12,674,807	1,897,205	14,572,012
Pacific Region Community Corrections, Matsqui, BC. ....	158,989	199,967	358,956
Vancouver Area Parole Office, Vancouver, BC. ....	6,246,910		6,246,910
Vancouver Island Area Parole Office, Victoria, BC. ....	2,823,247		2,823,247
Abbotsford Area Parole Office, Abbotsford, BC. ....	1,830,901		1,830,901
Northern Interior Area Parole Office, Prince George, BC. ....	4,272,470		4,272,470
Pacific Region Community Corrections Administration, Matsqui, BC. ....	646,117		646,117
Sumas Centre Community Correctional Center, Masqui, BC. ....	1,629,031		1,629,031
Total .....	1,118,286,467	137,270,970	1,255,557,437

## 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 Government-wide initiatives
		\$	\$
Agriculture and Agri-Food—			
Department—			
Operating expenditures . . . . .	1		210,000
Canadian Food Inspection Agency—			
Operating expenditures and contributions . . . . .	20	5,874,008	
Canadian Heritage—			
Department—			
Parks Canada Program—			
Operating expenditures . . . . .	20	1,951,656	
Canadian Museum of Civilization—			
Operating and capital expenditures . . . . .	60	196,426	
Canadian Museum of Nature—			
Operating and capital expenditures . . . . .	65	91,528	
Canadian Radio-television and Telecommunications Commission—			
Program expenditures . . . . .	70	393,888	
National Gallery of Canada—			
Operating and capital expenditures . . . . .	110	86,406	
National Museum of Science and Technology—			
Operating and capital expenditures . . . . .	125	48,460	
Public Service Commission—			
Program expenditures . . . . .	130		3,278,000
Environment—			
Canadian Environmental Assessment Agency—			
Program expenditures . . . . .	15	150,000	
Health—			
Department—			
Operating expenditures . . . . .	1		148,100
Human Resources Development—			
Department—			
Corporate Services Program—			
Program expenditures . . . . .	1	1,192,000	340,000
Human Resources Investment and Insurance Program—			
Operating expenditures . . . . .	5	15,902,000	
Labour Program—			
Program expenditures . . . . .	15	700,000	
Income Security Program—			
Program expenditures . . . . .	20	600,000	
Indian Affairs and Northern Development—			
Department—			
Administration Program—			
Program expenditures . . . . .	1		100,000
Indian and Inuit Affairs Program—			
Operating expenditures . . . . .	5		50,000
Industry—			
Atlantic Canada Opportunities Agency—			
Operating expenditures . . . . .	20		15,000
Canadian Intellectual Property Office Revolving Fund . . . . .	(S)	237,249	
Justice—			
Offices of the Information and Privacy Commissioners of Canada—			
Program expenditures . . . . .	40	278,114	
National Defence—			
Operating expenditures . . . . .	1		380,000
National Revenue—			
Operating expenditures . . . . .	1		203,000

## 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 Government-wide initiatives
		\$	\$
Natural Resources—			
Department—			
Operating expenditures . . . . .	1		130,000
Atomic Energy of Canada Limited—			
Operating and capital expenditures . . . . .	25	15,600,000	
Public Works and Government Services—			
Department—			
Government Services Program—			
Operating expenditures . . . . .	1		86,000
Consulting and Audit Canada Revolving Fund . . . . .	(S)	359,587	
Translation Bureau Revolving Fund . . . . .	(S)	991,023	
Solicitor General—			
Correctional Service—			
Penitentiary Service and National Parole Service—			
Operating expenditures . . . . .	15	5,400,000	
Royal Canadian Mounted Police—			
Operating expenditures . . . . .	35	12,200,000	
Royal Canadian Mounted Police Public Complaints Commission—			
Program expenditures . . . . .	50	9,253	
Treasury Board—			
Central Administration of the Public Service Program—			
Operating expenditures . . . . .	1		632,533
Veterans Affairs—			
Veterans Affairs Program—			
Operating expenditures . . . . .	1	2,068,000	
Total . . . . .		64,329,598	5,572,633

# SECTION 14

**1998-99**  
***PUBLIC ACCOUNTS OF CANADA***

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