



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

# 2009

## Volume III

**Additional  
Information and  
Analyses**

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Canada 

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## **ERRATUM**

Subsequent to the tabling of the *Public Accounts of Canada*, corrections were made to the information reported in Volume III, Section 2, Losses of public money and property. The amended information is highlighted in Section 2.

# VOLUME III

**2008-2009**

***PUBLIC ACCOUNTS OF CANADA***

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## INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

### Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the Accounts of Canada, maintained by the Receiver General; and
- The detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

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

### Format of the *Public Accounts of Canada*

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

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

**Volume II** presents the financial operations of the Government, segregated by ministry; and

**Volume III** presents supplementary information and analyses.

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# SECTION 1

2008-2009

*PUBLIC ACCOUNTS OF CANADA*

## Financial Statements of Revolving Funds

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## Canadian Grain Commission Revolving Fund

### MANAGEMENT REPORT

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

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimate and judgment with due consideration given to materiality. To 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 submitted to the *Public Accounts of Canada* and included in the department's Departmental Performance Report is consistent with these financial statements.

The Canadian Grain Commission's Finance Division develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable

assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of Government funds and safeguard the assets under the Fund's administration. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility and by communicating programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

In order to assure maximum objectivity and freedom from bias, these financial statements have been examined by external auditors. The auditors' role is to express an independent opinion as to whether the financial statements present fairly the financial position of the Fund as at March 31, 2009 and the results of operations and the change in financial position for the year. This opinion has been appended to these financial statements. The Commission, serving as the audit committee of the Fund, has approved the issuance of the financial statements.

Approved by:

SHARON McSHANE  
Chief Financial Officer

May 28, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net (loss) income for the year . . . . .	905	(2,291)	653	9,599
Add: items not requiring use of funds . . . . .	1,010	3,372	1,701	5,111
Operating source of funds . . . . .	1,915	1,081	2,354	14,710
Less: items requiring use of funds				
Net capital acquisitions . . . . .	1,795	2,415	2,227	3,454
Net other assets and liabilities . . . . .		1,242		250
Authority (used) provided . . . . .	120	(2,576)	127	11,006

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

	2009	2008
Debit balance in the accumulated net charge against the Fund's authority . . . . .	(32,369)	(34,035)
Add: PAYE charges against the appropriation account after March 31 . . . . .	321	(582)
Less: amounts credited to the appropriation account after March 31 . . . . .	120	127
Net authority used (provided), end of year . . . . .	(32,168)	(34,744)
Authority limit . . . . .	2,000	2,000
Unused authority carried forward . . . . .	34,168	36,744

### 1.2 FINANCIAL STATEMENTS OF REVOLVING FUNDS

# Canadian Grain Commission Revolving Fund—Continued

## AUDITORS' REPORT

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

We have audited the statement of financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2009 and the statements of operations, change in excess of financial assets over liabilities, accumulated surplus and cash flows for the year then ended. The financial statements have been prepared to comply with Section 6.4 of the Treasury Board of Canada's policy on special revenue spending authorities. These financial statements are the responsibility of the Canadian Grain Commission Revolving Fund management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Canadian Grain Commission Revolving Fund as at March 31, 2009 and the results of its operations and its change in excess of financial assets over liabilities and cash flows for the year then ended in accordance with the basis of accounting as described in note 2 to the financial statements.

The financial statements for the preceding year were audited by other auditors.

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

Ernst & Young LLP  
Chartered Accountants

Winnipeg, Canada  
May 8, 2009

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

	2009	2008
<b>ASSETS</b>		
Financial assets		
Accumulated net charge against the Fund's authority (Note 7) .....	32,369	34,035
Accounts receivable (Note 3) .....	6,021	4,949
	<u>38,390</u>	<u>38,984</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities .....	2,726	2,760
Salaries payable .....	3,242	2,259
Vacation and overtime payable .....	2,630	2,614
Deferred revenue .....	118	178
Employee severance benefits (Note 5) .....	10,104	9,149
	<u>18,820</u>	<u>16,960</u>
Excess of financial assets over liabilities .....	<u>19,570</u>	<u>22,024</u>
Non-financial assets (Note 2)		
Other assets .....	191	278
Tangible capital assets (Note 4) .....	6,770	6,520
	<u>6,961</u>	<u>6,798</u>
	<u>26,531</u>	<u>28,822</u>
<b>EQUITY OF CANADA</b>		
Contributed capital .....	4,941	4,941
Accumulated surplus .....	21,590	23,881
	<u>26,531</u>	<u>28,822</u>

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

Approved by:

ELWIN HERMANSON  
*Deputy Head*

SHARON McSHANE  
*Chief Financial Officer*

## Canadian Grain Commission Revolving Fund—Continued

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

	2009										2008
	Budget inspection	Actual inspection	Budget weighing	Actual weighing	Budget research	Actual research	Budget producer protection	Actual producer protection	Budget total	Actual total	Actual total
	(Unaudited)		(Unaudited)		(Unaudited)		(Unaudited)		(Unaudited)		
Revenue											
Service fees .....	24,932	26,053	10,689	11,197					35,621	37,250	40,119
Special appropriations (Note 6) .....	14,325	15,388	2,330	1,938	7,413	7,084	2,432	3,413	26,500	27,823	37,325
Parliamentary appropriations (Note 6) .....					4,342	4,517	871	451	5,213	4,968	5,007
Contract revenue .....	1,093	1,076						3	1,093	1,079	1,248
License fees .....							469	530	469	530	438
Total revenue .....	40,350	42,517	13,019	13,135	11,755	11,601	3,772	4,397	68,896	71,650	84,137
Expenses											
Salaries and employee benefits ..	39,165	34,904	11,879	11,216	7,877	7,631	3,912	3,424	62,833	57,175	59,585
Rent .....	2,239	2,180	522	521	930	967	174	207	3,865	3,875	3,805
Travel .....	2,639	2,311	656	589	507	430	516	228	4,318	3,558	3,218
Repairs and supplies .....	1,568	1,368	388	300	748	940	128	99	2,832	2,707	3,210
Amortization .....	1,451	1,224	301	112	803	697	71	139	2,626	2,172	1,905
Professional and special services .....	792	843	192	187	410	438	262	384	1,656	1,852	1,467
Communications .....	929	850	257	241	292	409	219	245	1,697	1,745	824
Other .....	1,214	537	393	183	188	89	128	48	1,923	857	524
Total expenses .....	49,997	44,217	14,588	13,349	11,755	11,601	5,410	4,774	81,750	73,941	74,538
Net results .....	(9,647)	(1,700)	(1,569)	(214)			(1,638)	(377)	(12,854)	(2,291)	9,599

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

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

	2009	2008
Accumulated surplus, beginning of year .....	23,881	14,282
Net results for the year .....	(2,291)	9,599
Accumulated surplus, end of year .....	21,590	23,881

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

# **Canadian Grain Commission Revolving Fund—Continued**

## **STATEMENT OF CHANGE IN EXCESS OF FINANCIAL ASSETS OVER LIABILITIES FOR THE YEAR ENDED MARCH 31 (in thousands of dollars)**

	Budget 2009	Actual 2009	Actual 2008
	(Unaudited)		
Net results for the year . . . . .	(12,854)	(2,291)	9,599
Acquisition of tangible capital assets . . . . .	(3,770)	(2,415)	(3,477)
Amortization of tangible capital assets . . . . .	2,625	2,172	1,905
Gain on disposal of tangible capital assets . . . . .		(7)	(2)
Proceeds from disposal of tangible capital assets . . . . .			2
	(1,145)	(250)	(1,572)
Acquisition of other assets . . . . .		(191)	(278)
Use of other assets . . . . .		278	158
		87	(120)
Increase (decrease) in excess of financial assets over liabilities . . . . .	(13,999)	(2,454)	7,907
Excess of financial assets over liabilities, beginning of year . . . . .	3,515	22,024	14,117
Excess (deficiency) of financial assets over liabilities, end of year . . . . .	(10,484)	19,570	22,024

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

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

	2009	2008
Financial resources provided by (used in):		
Operating transactions:		
Net results for the year . . . . .	(2,291)	9,599
Non-cash items included in net gain (loss)		
Amortization (Note 4) . . . . .	2,172	1,905
Provision for employee severance benefits (Note 5) . . . . .	1,207	3,229
Gain on disposal of tangible capital assets . . . . .	(7)	(2)
	1,081	14,731
Changes in non-cash working capital		
Accounts receivable . . . . .	(1,072)	(52)
Other assets . . . . .	87	(120)
Liabilities . . . . .	653	3,246
Net financial resources provided by operating transactions . . . . .	749	17,805
Capital transactions:		
Acquisition of tangible capital assets (Note 4) . . . . .	(2,415)	(3,477)
Proceeds from disposal of tangible capital assets . . . . .		2
Net financial resources used in capital transactions . . . . .	(2,415)	(3,475)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority during the year . . . . .	(1,666)	14,330
Accumulated net charge against the Fund's authority, beginning of year . . . . .	34,035	19,705
Accumulated net charge against the Fund's authority, end of year . . . . .	32,369	34,035

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

# **Canadian Grain Commission Revolving Fund—Continued**

## **NOTES TO FINANCIAL STATEMENTS** (in thousands of dollars)

### 1. Authority and objectives

The Canadian Grain Commission Revolving Fund (“CGC”, the “Revolving Fund” or the “Fund”) derives its authority from the *Canada Grain Act*. The CGC’s mandate as set out in the Act is to, in the interest of producers, establish and maintain standards of quality for Canadian grain and regulate grain handling in Canada, to ensure a dependable commodity for domestic and export markets.

Bill C-13, an Act to amend the *Canada Grain Act* (CGA), has been introduced in Parliament. The Bill includes reforms that are based on recommendations from the 2006 reports by COMPAS Inc. and the Standing Committee on Agriculture and Agri-Food and reflect the government’s commitment to reducing regulation and mandatory costs to the grain sector, including producers. The Bill is currently in second reading. Accordingly, there have been no changes to these financial statements resulting from the proposed legislation.

### 2. Significant accounting policies

The financial statements have been prepared in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted accounting principles for the public sector, except for the following: (1) employee vacation and severance liabilities are based on management’s estimate of the liabilities rather than based on actuarial valuations; and (2) the liability for employee severance benefits earned prior to the creation of the Fund will not be recorded until 2010, the fifteenth anniversary of the Fund.

The significant accounting policies are as follows:

#### Revenue and expense recognition

Revenue is recognized in the accounting period in which it is earned through the provision of goods or services, or when an event giving rise to a claim has taken place. The majority of service fees such as weighing and inspection activities are dependent on grain volumes handled. Revenues that have been received but not yet earned are presented as deferred revenues. Deferred revenue is primarily received for licensing fees which cover a 12 month period.

Unless otherwise disclosed, expenses are recorded in the period they are incurred.

#### Parliamentary appropriation

The ongoing Parliamentary appropriation received for the Appointments by the Governor in Council of Assistant Commissioners and Grain Research Laboratory expenditures has been recorded as revenue of the Fund.

Parliamentary appropriations relating to employee severance entitlements earned prior to April 1, 1995 are recorded as an account receivable from the Treasury Board when paid by the CGC.

Accumulated net charge against the Fund’s authority (“ANCAFA”)

The accumulated net charge against the Fund’s authority is the amount of the Revolving Fund’s non-lapsing authority that has been used since its inception.

#### Accounts receivable

Accounts receivable are stated at amounts expected to be ultimately realized. Allowances are established for all accounts for which interest or principal payments are 180 days past due.

#### Non-financial assets

Non-financial assets and tangible capital are accounted for as assets by the CGC because they can be used to provide services in future periods. These assets do not normally provide resources to discharge the liabilities of the CGC unless they are sold.

#### Tangible capital assets

Certain assets previously under the custody 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. Assets acquired subsequent to April 1, 1995 were recorded at cost. Proceeds from the disposal of capital assets are retained by the Revolving Fund.

All tangible capital assets and leasehold improvements with a cost equal to or greater than \$10,000 are capitalized at their acquisition cost.

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 furniture	5 years
Operational equipment	10 years
Motor vehicles	5 years
Computer equipment and software	3 years
Leasehold improvements	5 years (term of the lease)

#### Vacation pay

Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment and are recorded in the accounts at year end based on employee records.

## Canadian Grain Commission Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

#### Employee severance benefits

Severance benefits accrue to employees over their years of service with the Government of Canada as stipulated in their collective agreements. The CGC provides for the severance entitlements earned by employees subsequent to March 31, 1995. Severance benefits earned by employees of the Fund prior to April 1, 1995 are considered a liability of the Treasury Board and, accordingly, have not been recorded in the accounts of the Fund. CGC will account for the pre April 1, 1995 severance benefit liability of approximately \$2 million on April 1, 2010.

#### Pension plan

Employees of the CGC 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. Current legislation does not require the CGC to make contributions for any actuarial deficiencies of the Public Service Superannuation account.

#### Sick leave

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. Unused sick leave upon employee termination is not payable to the employee. Accordingly, no amount has been accrued in these financial statements.

#### 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 result in no drawdown against the authority.

#### Measurement uncertainty

The preparation of these financial statements in accordance with Canadian generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities as at the date of the financial statements and the reported amounts of revenue and expenses during the periods covered by the financial statements. The principle financial statement components subject to measurement uncertainty include salaries payable related to unsettled labour contracts, the useful life of tangible capital assets and the liabilities for employee vacation and severance benefits. Actual results could differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

#### 3. Accounts receivable

	2009	2008
	\$	\$
Receivables from related parties . . . . .	88	73
Outside parties . . . . .	5,938	4,891
	6,026	4,964
Less: allowance for doubtful accounts . . . . .	(5)	(15)
	6,021	4,949

#### 4. Tangible capital assets

	Cost				Accumulated amortization				Net book value	
	Opening balance	Acquisitions	Disposals	Closing balance	Opening balance	Amortization	Decrease	Closing balance	2009	2008
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Scientific equipment . . . . .	12,067	1,669	856	12,880	7,442	1,332	864	7,910	4,970	4,625
Office equipment and furniture . . . . .	894		178	716	890	2	178	714	2	4
Operational equipment . . . . .	578	21	118	481	443	34	116	361	120	135
Motor vehicles . . . . .	202			202	133	22		155	47	69
Computer equipment and software . . . . .	6,565	653	724	6,494	5,381	536	725	5,192	1,302	1,184
Leasehold improvements . . . . .	4,891	72	56	4,907	4,388	246	56	4,578	329	503
	25,197	2,415	1,932	25,680	18,677	2,172	1,939	18,910	6,770	6,520

## Canadian Grain Commission Revolving Fund—Continued

### NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

#### 5. Employee severance benefits

The CGC provides severance benefits to its employees based on eligibility, years of service and final salary. The CGC uses an estimated rate of 2.75% (2008 - 2.75%) of compensation costs to calculate the liability for employee severance benefits. The severance benefits earned by employees prior to April 1, 1995 are funded by the Treasury Board Secretariat.

	2009	2008
Employee severance benefits, beginning of year . . . . .	9,149	6,257
Expense for the year . . . . .	1,207	3,229
Benefits paid during the year . . . . .	(252)	(337)
Employee severance benefits, end of year . . . . .	10,104	9,149

#### 6. Parliamentary appropriations

The CGC is funded by a combination of an ongoing appropriation, special appropriation, authority to re-spend fees collected and a revolving line of credit of \$2 million. The Revolving Fund line of credit has been frozen since fiscal year 2003-2004. The CGC has developed and is pursuing sustainable long-term options to address the evolving needs of the grain industry in a financially stable manner.

Items recognized in the statement of operations and the statement of financial position in one year may be funded through parliamentary appropriations in prior, current or future years. Accordingly, the CGC has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables.

Net cost of operations equals the total revenue less special and parliamentary appropriation revenue less total expenses plus net results. There are no reconciling items between net cost of operations and appropriation funds provided and used.

	2009	2008
Total appropriation funds available for use . . . . .	33,592	42,971
Unused appropriation - internal audit (lapsed) . . . . .	(399)	(154)
Severance benefit reimbursement . . . . .	(402)	(485)
Current year appropriation funds provided and used . . . . .	32,791	42,332

Total current year appropriation funds provided and used consists of:

	2009	2008
Special appropriation . . . . .	27,823	37,325
Parliamentary appropriation . . . . .	4,968	5,007
Current year appropriation funds provided and used . . . . .	32,791	42,332

#### Appointments

The costs associated with the appointments by the Governor in Council of the Assistant Commissioners are covered by Parliamentary appropriation. The last Assistant Commissioner term ended in June, 2008 and no new appointments have been made. As such, these functions have been assumed by the Commissioners, Licensing and Communications. These amounts are included in the financial statements and are summarized as follows:

	2009	2008
Salaries and employee benefits . . . . .	317	470
Travel and relocation . . . . .	43	36
Rent . . . . .	21	16
Repairs, supplies and miscellaneous . . . . .	3	6
Professional and special services . . . . .	28	19
Communications . . . . .	31	10
Employee severance benefits . . . . .	8	33
Appointments parliamentary appropriation revenue . . . . .	451	590



# Canadian Grain Commission Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS (in thousands of dollars)—Continued

### Grain research laboratory

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

	2009	2008
Salaries and employee benefits . . . . .	2,767	2,833
Travel and relocation . . . . .	134	105
Rent . . . . .	902	729
Repairs, supplies and miscellaneous . . . . .	478	455
Professional and special services . . . . .	138	76
Communications . . . . .	12	2
Employee severance benefits . . . . .	60	191
Postage and freight . . . . .	26	26
Grain Research Laboratory Parliamentary appropriation revenue . . . . .	4,517	4,417
Appointments Parliamentary appropriation revenue . . . . .	451	590
Total Parliamentary appropriation revenue . . . . .	4,968	5,007

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

Accumulated net charge against the Fund's authority is comprised of the following amounts:

	2009	2008
Allowance for employee severance benefits . . . . .	10,104	9,149
Resources included in working capital . . . . .	2,605	2,698
Resources available for operational purposes . . . . .	19,660	22,188
Total accumulated net charge against the Fund's authority . . . . .	32,369	34,035

### 8. Lease commitments

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:

2010 . . . . .	3,739
2011 . . . . .	3,605
2012 . . . . .	3,165
2013 . . . . .	341
2014 . . . . .	128
	<u>10,978</u>

### 9. Contingent liabilities

Claims have been made against the CGC in the normal course of operations. Management believes that these claims are without merit. The outcome of these actions is not presently determinable and, accordingly, no provision for these claims has been made in these financial statements.

### 10. Related party transactions

The CGC is related in terms of common ownership to all Government of Canada departments, agencies and Crown corporations. The CGC enters into transactions with these entities at arms length in the normal course of business and on normal trade terms.

#### Services provided by other government departments

During the year, the CGC paid rent and certain professional services to other government departments or agencies. Employer's health insurance plan contributions and employee benefit plans were also provided by and paid to other government departments. Significant services have been recognized in the CGC statement of operations as follows:

	2009	2008
Employer's contribution to employee benefit plans . . . . .	11,228	11,050
Rent . . . . .	3,732	3,668
Professional and special services		
Audit and accounting services . . . . .	331	275
Consulting services . . . . .	217	221
Legal services . . . . .	264	194
Translation services . . . . .	318	155
Other . . . . .	293	321
	<u>16,383</u>	<u>15,884</u>

Included in accounts payable and receivable at year end are the following amounts with related parties:

	2009	2008
Accounts receivable . . . . .	88	73
Accounts payable . . . . .	<u>1,539</u>	<u>1,141</u>



**Canadian Grain Commission Revolving Fund—Concluded**

NOTES TO FINANCIAL STATEMENTS  
(in thousands of dollars)—*Concluded*

11. Financial instruments

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

Financial instruments that potentially subject the CGC to concentrations of credit risk consist primarily of trade accounts receivable. The CGC performs services to various organizations. For the year ended March 31, 2009, seven large integrated organizations accounted for over 85 percent of the CGC's receivable balances (2208 - five organizations, 75 percent).

12. Insurance

In accordance with the Government's policy of self-insurance, the CGC does not carry its own insurance.

13. Income taxes

The CGC is not subject to income taxes.

14. Comparative information

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

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## Canadian Intellectual Property Office Revolving Fund

### MANAGEMENT REPORT

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

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

The Fund's directorate of financial services develops and disseminates financial management and accounting policies and issues specific directives, which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are

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

At the request of the Fund, these financial statements have been examined by external auditors, their role being to express an opinion as to whether the financial statements present fairly the financial position as at March 31, 2009 and the results of operations and cash flow for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

Approved by:

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

ANDRÉ ROUSSEAU, CGA  
*Director, Finance Branch*

May 15, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net results .....	3,252	9,987	600	14,632
Add: items not requiring the use of funds .....	5,960	3,025	7,245	4,532
Operating source of funds .....	9,212	13,012	7,845	19,164
Less: items requiring use of funds				
Net capital acquisitions .....	8,000	1,736	8,000	2,916
Net other assets and liabilities .....	6,064	(1,650)	894	(5,022)
Authority provided (used) .....	(4,852)	12,926	(1,049)	21,270

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

	2009	2008
Debit balance in the accumulated net charge against the Fund's authority .....	(150,106)	(139,353)
Transfer from Treasury Board for employees termination benefits .....	(309)	(736)
	(150,415)	(140,089)
Add: PAYE charges against the appropriation account after March 31 .....	8,188	12,812
Less: amounts credited to the appropriation account after March 31 .....	2,360	2,547
Other items .....	2,849	4,376
Net authority provided, end of year .....	(147,436)	(134,200)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	152,436	139,200

# Canadian Intellectual Property Office Revolving Fund—Continued

## AUDITORS' REPORT

TO THE DEPUTY MINISTER, INDUSTRY CANADA

We have audited the statement of financial position of the Canadian Intellectual Property Office Revolving Fund (the "Fund") as at March 31, 2009 and the statements of operations and net liabilities and of cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*. These financial statements are the responsibility of the Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

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

The comparative figures as at March 31, 2008 are based upon financial statements which were reported on by other auditors.

Deloitte & Touche LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 15, 2009

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

	2009	2008		2009	2008
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Petty cash .....	2	2	Deposit accounts .....	2,888	2,339
Accounts receivable			Accounts payable		
Government of Canada .....	715	880	Government of Canada .....	678	7,579
Outside parties .....	1,646	2,403	Outside parties .....	11,612	9,510
Unbilled revenues .....	7,082	7,390	Deferred revenues .....	39,259	39,623
Prepaid expenses .....	232	171		54,437	59,051
	9,677	10,846	Employee termination benefits .....	9,909	9,487
Capital assets (Note 3) .....	11,965	13,933	Deferred revenues .....	49,643	48,317
Unbilled revenues .....	1,252	1,747		59,552	57,804
			Contractual obligations (Note 5)		
			Contingencies (Note 9)		
			NET LIABILITIES (Note 4) .....	(91,095)	(90,329)
	22,894	26,526		22,894	26,526

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

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

	2009	2008
Revenues .....	144,560	144,552
Expenses		
Salaries and employee benefits .....	91,519	88,070
Professional services .....	25,162	23,100
Amortization of capital assets .....	3,704	6,445
Accommodation .....	8,226	7,792
Materials and supplies .....	1,467	2,105
Information .....	323	211
Communications .....	793	745
Travel .....	959	664
Freight and postage .....	472	455
Repairs and maintenance .....	1,059	1,051
Training .....	687	697
Rentals .....	202	181
	134,573	131,516
Net results before amortization of deferred capital assistance .....	9,987	13,036
Amortization of deferred capital assistance .....		1,596
Net results .....	9,987	14,632
Net liabilities, beginning of year .....	(90,329)	(76,452)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	(10,753)	(28,509)
Net liabilities, end of year .....	(91,095)	(90,329)

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

	2009	2008
Operating activities		
Net results .....	9,987	14,632
Add: amortization of capital assets .....	3,704	6,445
Less: amortization of deferred capital assistance .....		1,596
	13,691	19,481
Changes in working capital (Note 6) .....	(3,445)	10,244
Changes in other assets and liabilities		
Unbilled revenues .....	495	(749)
Employee termination benefits .....	422	1,023
Deferred revenues .....	1,326	1,426
	2,243	1,700
Net financial resources provided by operating activities .....	12,489	31,425
Investing activities		
Capital assets acquired .....	(1,736)	(2,916)
Net financial resources provided and change in the accumulated net charge against the Fund's authority account, during the year .....	10,753	28,509
Accumulated net charge against the Fund's authority account, beginning of year .....	139,353	110,844
Accumulated net charge against the Fund's authority account, end of year (Note 4) .....	150,106	139,353

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

## NOTES TO FINANCIAL STATEMENTS

### 1. Authority and purpose

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

The Fund was established on April 1, 1994. The authority to make expenditures out of the Consolidated Revenue Fund, was granted on February 22, 1994 and has an authorized limit of \$15 million. During the fiscal year ended March 31, 2002, the Fund’s authorized limit was reduced from \$15 million to \$5 million. The Fund has continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits. The Fund may retain surpluses to continue to automate operations.

Pursuant to Treasury Board decision #833200 (Budget 2006 Spending Restraint), dated November 30, 2006 and effective in 2006-2007, the Fund transferred \$50 million of its accumulated surplus to the accumulated net charge against the Fund’s authority (“ANCAFA”).

The Fund is not subject to income taxes.

### 2. Significant accounting policies

#### Basis of accounting

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

The significant accounting policies are as follows:

#### Revenue recognition

Fees received from processing patent, trade-mark and industrial design applications are recorded as deferred revenues until services are rendered, at which time they are recorded as revenue. Detailed inventory counts of applications are used to determine the amount of deferred revenue taking into account the fee schedule related to the application. Different rates may be charged depending of the size of the entity. Abandonments during the application process are recorded as earned revenue. When work is completed prior to the receipt of the fee, the amount

is recorded as unbilled revenue. Fees are prescribed by various Orders in Council.

#### Capital assets and amortization

Capital assets are recorded at cost. Capital assets are amortized on a straight-line basis over their estimated useful lives, beginning in the month after acquisition, as follows:

Leasehold improvements	5 years
Software	3 years
Hardware	3-5 years
Equipment	10 years
Furniture	10 years
Systems	Estimated useful life, beginning in the year of deployment

#### Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to an employee joining the Revolving Fund are a liability of the Treasury Board and accordingly have not been recorded in the accounts. As at March 31, 2009, the Treasury Board liability for the Fund’s employees is \$4,155,743 (2008—\$4,300,000). The liability for benefits earned after an employee joins the Revolving Fund is recorded in the accounts as the benefits accrue to employees.

The Treasury Board will only fund this portion of the past services up to and including the fifteenth year of the revolving fund’s operation. In 2009-2010, the long-term liability account for termination benefits will be adjusted accordingly with an offset against the revolving fund’s accumulated surplus.

#### Pension plan

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

# Canadian Intellectual Property Office Revolving Fund—Continued

## NOTES TO FINANCIAL STATEMENTS— Continued

### 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. The estimated useful lives of capital assets, revenues and human resource related accrued liabilities are the most significant items for which estimates are used. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

### 3. Capital assets and accumulated amortization

Capital assets	Balance at April 1, 2008	Acquisitions	Disposals	Balance at March 31, 2009
Leasehold improvements . . . . .	22,221	4	115	22,110
Software . . . . .	10,500	1,760	2,507	9,753
Hardware . . . . .	2,716	47	970	1,793
Equipment . . . . .	31			31
Furniture . . . . .	44	71		115
Systems				
Intrepid . . . . .	3,983			3,983
TechSource . . . . .	88,240		80,256	7,984
Other . . . . .	11,164	4,225	2,795	12,594
Systems under development . . . . .	5,069	698	5,069	698
	143,968	6,805	91,712	59,061

Accumulated amortization	Balance at April 1, 2008	Amortization	Decrease	Balance at March 31, 2009
Leasehold improvements . . . . .	18,601	1,201	115	19,687
Software . . . . .	8,665	1,321	2,507	7,479
Hardware . . . . .	2,554	64	970	1,648
Equipment . . . . .	1	3		4
Furniture . . . . .	2	8		10
Systems				
Intrepid . . . . .	3,854	62		3,916
TechSource . . . . .	86,076	541	80,256	6,361
Other . . . . .	10,282	504	2,795	7,991
	130,035	3,704	86,643	47,096
	13,933			11,965

### 4. Net liabilities

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

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

### Accumulated surplus

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening deficit of \$9,448,000 upon establishment of the Revolving Fund.

	2009	2008
	(in thousands of dollars)	
Accumulated surplus, beginning of year . . . . .	49,024	34,392
Net results . . . . .	9,987	14,632
Accumulated surplus, end of year . . . . .	59,011	49,024
ANCAFA, end of year . . . . .	(150,106)	(139,353)
Net liabilities . . . . .	(91,095)	(90,329)

### 5. Contractual obligations

The Fund is engaged in contractual obligations for:

Information technology services with Public Works and Government Services Canada:

	(in thousands of dollars)
2010 . . . . .	6,088
	6,088

Operating leases for its office premises:

	(in thousands of dollars)
2010 . . . . .	8,676
2011 . . . . .	8,691
2012 . . . . .	8,775
	26,142

Applications development and maintenance support within the framework of the Continued Systems Improvements Program:

	(in thousands of dollars)
2010 . . . . .	2,621
	2,621

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

## NOTES TO FINANCIAL STATEMENTS— Concluded

Searching services and access to on-line databases:

	(in thousands of dollars)
2010 .....	2,626
	<u>2,626</u>

### 6. Changes in working capital

Components of the changes in current assets and liabilities include:

	2009	2008
	(in thousands of dollars)	
Accounts receivable .....	922	(857)
Unbilled revenues (short term) .....	308	(131)
Prepaid expenses .....	(61)	63
Deposit accounts .....	549	455
Accounts payable .....	(4,799)	8,251
Deferred revenues (short term) .....	(364)	2,463
	<u>(3,445)</u>	<u>10,244</u>

### 7. Related party transactions

Through common ownership, the Fund is related to all Government of Canada created departments, agencies and Crown corporations. Payments for accommodation, translation, legal services, compensation and benefits services, mail services, security services and mainframe and computing services are made to related parties in the normal course of business.

### 8. Insurance

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

### 9. 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.



## Canadian Pari-Mutuel Agency Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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

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

The Fund's Corporate Services division develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of accounting and financial management. The Fund maintains systems of financial management and internal control which gives due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are

properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Financial management and internal control systems are augmented by the maintenance of internal audit programs. The Fund also seeks to assure the objectivity and integrity of data in its financial statements by 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 an external auditing firm, which has audited them and has provided an independent opinion that has been appended to these financial statements.

Approved by:

SEAN MALONE  
*Executive Director,  
Canadian Pari-Mutuel Agency*

ROBERT DUFRESNE  
*Deputy Chief Financial Officer*

PIERRE CORRIVEAU  
*Chief Financial Officer*

May 29, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net results .....	(400)	794		820
Add: items not requiring use of funds .....	150	296	150	82
Operating source (use) of funds .....	(250)	1,090	150	902
Less: items requiring use of funds				
Net capital acquisitions .....	150	509	150	45
Net other assets and liabilities .....		(251)		(30)
Authority provided (used) .....	(400)	832		887

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

	2009	2008
Debit balance in the accumulated net charge against the Fund's authority .....	(3,861)	(2,815)
Add: PAYE charges against the appropriation after March 31 .....	1,479	1,291
Less: amounts credited to the appropriation after March 31 .....	28	54
Net authority provided, end of year .....	(2,410)	(1,578)
Authority limit .....	2,000	2,000
Unused authority carried forward .....	4,410	3,578



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

## **AUDITORS' REPORT**

TO THE ASSISTANT DEPUTY MINISTER, CORPORATE MANAGEMENT, AGRICULTURE AND AGRI-FOOD CANADA

We have audited the statement of financial position of the Canadian Pari-Mutuel Agency Revolving Fund (the "Agency") as at March 31, 2009 and the statements of operations and net liabilities and of cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*. These financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in note 2 to the financial statements.

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

Deloitte & Touche LLP  
Chartered Accountants  
Licensed Public Accountants

May 8, 2009

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

	2009	2008		2009	2008
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	30	54	Government of Canada .....	96	101
Outside parties .....	331	471	Outside parties		
Accountable advances to employees .....	1	2	Accounts payable .....	1,383	1,191
	362	527	Vacation pay .....	286	282
Long-term			Current portion of the employee termination		
Capital assets (Note 3)			benefits liability (Note 4) .....	108	83
At cost .....	2,853	2,360		1,873	1,657
Less: accumulated amortization .....	1,647	1,507	Long-term		
	1,206	853	Employee termination benefits liability (Note 4) . . . .	861	853
	1,568	1,380	Net liabilities (Note 5) .....	(1,166)	(1,130)
			Commitments (Note 6)		
				1,568	1,380

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

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

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

	2009	2008
Revenues		
Pari-mutuel levy .....	13,642	13,816
Miscellaneous revenues .....	48	39
	<u>13,690</u>	<u>13,855</u>
Operating expenses		
Salaries and employee benefits .....	4,759	4,665
Provision for employee termination benefits (Note 4) .....	140	(75)
Professional and special services		
Drug control .....	2,607	2,666
Race patrol .....	2,055	2,157
Photo finish .....	552	572
Drug research .....	200	200
Other professional and special services .....	1,008	1,159
Transportation and telecommunications .....	675	779
Rentals .....	555	536
Utilities, materials and supplies .....	167	201
Amortization of capital assets .....	156	157
Miscellaneous .....	22	18
	<u>12,896</u>	<u>13,035</u>
Net results .....	794	820
Net liabilities beginning of year .....	(1,130)	(883)
Net financial resources provided and change in the accumulated net charge against the Fund's authority during the year .....	(1,046)	(1,067)
Contributed capital .....	216	
Net liabilities end of year (Note 5) .....	<u>(1,166)</u>	<u>(1,130)</u>

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

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

	2009	2008
Operating activities:		
Net results .....	794	820
Add:		
Provision for employee termination benefits (Note 4) .....	140	(75)
Amortization of capital assets .....	156	157
	<u>1,090</u>	<u>902</u>
Changes in current assets and liabilities (Note 7) .....	356	251
Employee termination benefit payments (Note 4) .....	(107)	(41)
Net financial resources provided by operating activities .....	<u>1,339</u>	<u>1,112</u>
Investing activities:		
Purchase of capital assets .....	(509)	(45)
Financing activities:		
Contributed capital (Note 5) .....	216	
Net financial resources provided and change in the accumulated net charge against the Fund's authority, during the year .....	1,046	1,067
Accumulated net charge against the Fund's authority, beginning of year .....	<u>2,815</u>	<u>1,748</u>
Accumulated net charge against the Fund's authority, end of year (Note 5) .....	<u>3,861</u>	<u>2,815</u>

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

## Canadian Pari-Mutuel Agency Revolving Fund—Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Canadian Pari-Mutuel Agency Revolving Fund (CPMA) 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.

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

CPMA's mandate is to regulate and supervise pari-mutuel betting at race-tracks across Canada, thereby ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public.

CPMA is not subject to income tax under the provisions of the *Income Tax Act*.

#### 2. Significant accounting policies

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of Section 4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because employees' vacation pay and termination benefits liabilities are based on management's estimates of the liabilities rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Revenue recognition

Revenues are generated through a levy of 0.8 percent applied to every dollar bet at Canadian racetracks. Revenues are recorded on the accrual basis of accounting.

##### (b) Expenses

Expenses are recorded on an accrual basis.

Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

#### (c) Capital assets

Leasehold improvements are capitalized and amortized on a straight-line basis over the shorter of the related lease terms or their estimated useful life. Capital assets are recorded 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 to 15 years
Electronic data processing equipment	3 years
Automotive	8 to 10 years
Buildings	20 to 25 years

#### (d) Pension plan

Employees of CPMA are covered by the *Public Service Pension Plan* administered by the Government of Canada. The Government's portion of the pension cost is included in the employee benefits expense. The actual payment of the pension is made from the Public Service Superannuation Plan and the Supplementary Retirement Benefits Account. CPMA is not required under the present legislation to make contributions with respect to actuarial deficiencies of the Plan.

#### (e) Employee termination benefits

Employees of CPMA are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the Government as a whole.

#### (f) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The more significant areas requiring the use of estimates relate to employee termination benefits, accrued liabilities, the allowance for doubtful accounts and the estimated useful lives of capital assets. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the year in which they become known.

# Canadian Pari-Mutuel Agency Revolving Fund—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### 3. Capital assets and accumulated amortization

Capital assets	Balance, beginning of year	Acqui- sitions	Disposals	Balance, end of year
(in thousands of dollars)				
Furniture and equipment .....	898	404		1,302
Electronic data processing equipment ..	185	105	16	274
Automotive .....	59			59
Buildings .....	575			575
Leasehold improvements .....	545			545
Land .....	98			98
	<u>2,360</u>	<u>509</u>	<u>16</u>	<u>2,853</u>
Accumulated amortization	Balance, beginning of year	Amorti- zation	Decrease	Balance, end of year
(in thousands of dollars)				
Furniture and equipment .....	460	89		549
Electronic data processing equipment ..	181	4	16	169
Automotive .....	34	5		39
Buildings .....	575			575
Leasehold improvements .....	257	58		315
	<u>1,507</u>	<u>156</u>	<u>16</u>	<u>1,647</u>

### 4. Employee termination benefits liability

	2009	2008
(in thousands of dollars)		
Employee termination benefits liability, beginning of year .....	936	1,052
Employee termination benefits paid during the year .....	(107)	(41)
Provision for employee termination benefits .....	140	(75)
Employee termination benefits liability, end of year .....	969	936
Less: current portion of employee termination benefits liability .....	(108)	(83)
Long-term portion of employee termination benefits liability .....	<u>861</u>	<u>853</u>

### 5. Net liabilities

	2009	2008
(in thousands of dollars)		
Accumulated net charge against the Fund's authority .....	(3,861)	(2,815)
Accumulated surplus .....	2,479	1,685
Contributed capital .....	<u>216</u>	<u>216</u>
	<u>(1,166)</u>	<u>(1,130)</u>

#### Accumulated net charge against the Fund's authority:

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

#### Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets upon establishment of the Fund.

#### Contributed capital:

In the year ended March 31, 2009, CPMA received \$216,000 from Treasury Board to fund the pay equity lump sum payment following the ratification of the Program Administrative Services collective agreement.

### 6. Commitments

CPMA rents office premises and other office equipment under long-term operating leases, which the last one expire in 2013. Future minimum lease payments by year are as follows:

	(in thousands of dollars)
2010 .....	533
2011 .....	479
2012 .....	419
2013 .....	<u>361</u>
	<u>1,792</u>
CPMA signed contracts to deliver services related to its mandate, which expire in June 2010. Future minimum payments by year are as follows:	
(in thousands of dollars)	
2010 .....	6,392
2011 .....	<u>436</u>
	<u>6,828</u>

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

**NOTES TO THE FINANCIAL STATEMENTS—  
Concluded**

**7. Changes in current assets and liabilities**

	2009	2008
	<hr/> (in thousands of dollars)	
Accounts receivable		
Government of Canada . . . . .	24	5
Outside parties — Accounts receivable . . . . .	140	54
Accountable advance to employees . . . . .	1	
Accounts payable and accrued liabilities		
Government of Canada . . . . .	(5)	(46)
Outside parties — Accounts payable . . . . .	192	221
Outside parties — Vacation pay . . . . .	4	17
	<hr/> 356	<hr/> 251

## Consulting and Audit Canada Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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

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, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development

of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

On April 1, 2008, PWGSC adopted SAP as its new department-wide financial and material management system. This enterprise resource planning application provides enhanced automated financial controls, more complete, accurate and timely financial reporting to support business decisions and a more integrated and standardized financial management process throughout the department.

With the exception of the statement of authority used and the reconciliation of unused authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Used and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

JEAN-LUC CARON  
*A/Chief Financial Officer,  
Finance Branch*

June 1, 2009

JANE MEYBOOM-HARDY  
*Assistant Deputy Minister,  
Consulting, Information and Shared Services Branch*

May 27, 2009

FRANK BRUNETTA  
*Assistant Deputy Minister,  
Departmental Oversight Branch*

June 1, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net results .....	(299)	(4,607)	(646)	(7,940)
Add: items not requiring use of funds .....	299	(529)	646	1,374
Operating source (use) of funds .....		(5,136)		(6,566)
Add: recovery of net draw down authority used (Note 1) .....		1,752		6,406
Less: items requiring use of funds				
Net other assets and liabilities .....		334		(180)
Authority provided (used) .....		(3,718)		20

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

	2009	2008
Credit (debit) balance in the accumulated net charge against the Fund's authority .....	514	(1,825)
Add: PAYE charges against the appropriation account after March 31 .....	3,343	2,080
Less: amounts credited to the appropriation account after March 31 .....	4,765	4,881
Net authority provided, end of year .....	(908)	(4,626)
Authority limit (Note 1) .....	20,000	20,000
Unused authority carried forward .....	20,908	24,626

## Consulting and Audit Canada Revolving Fund—Continued

### AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Consulting and Audit Canada Revolving Fund (the "Fund") as at March 31, 2009 and the statements of operations and net liabilities and cash flow for the year then ended. These financial statements have been prepared to comply with Section 6.4 of Treasury Board's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2009 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Fund and the Treasury Board to comply with Section 6.4 of the Policy on Special Revenue Spending Authorities. The financial statements are not intended to be and should not be used by anyone other than the specified users or for any other purpose.

PricewaterhouseCoopers LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
June 1, 2009

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

	2009	2008		2009	2008
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada .....	4,653	4,850	Government of Canada .....	494	85
Outside parties .....	113	125	Outside parties .....	1,805	1,497
Other assets (Note 3) .....	29	43	Other liabilities .....	1,688	2,053
	4,795	5,018		3,987	3,635
Capital assets (Note 4) .....		7	Allowance for employee termination benefits .....	5,106	5,172
				9,093	8,807
	4,795	5,025	<b>NET LIABILITIES (Note 5) .....</b>	<b>(4,298)</b>	<b>(3,782)</b>
				4,795	5,025

Contractual obligations (Note 6).

Contingent liabilities (Note 7).

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

# Consulting and Audit Canada Revolving Fund—Continued

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

	2009	2008
Revenues (Note 8) . . . . .	34,386	34,088
Direct costs . . . . .	2,450	3,474
Gross margin . . . . .	31,936	30,614
Operating expenses		
Salaries and employee benefits . . . . .	27,759	29,195
Employee termination benefits . . . . .	505	418
Corporate and administrative services . . . . .	2,954	2,720
Occupancy costs . . . . .	2,764	2,772
Professional and special services . . . . .	1,090	1,212
Transportation and telecommunications . . . . .	714	1,077
Utilities, materials and supplies . . . . .	394	500
Rentals . . . . .	127	131
Interest on draw down . . . . .	74	138
Amortization . . . . .	7	82
Other expenses . . . . .	155	309
	36,543	38,554
Net results . . . . .	(4,607)	(7,940)
Net liabilities, beginning of year . . . . .	(3,782)	(4,812)
Recovery of net draw down authority used (Note 1) . . . . .	1,752	6,406
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	2,339	2,564
Net liabilities, end of year . . . . .	(4,298)	(3,782)

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

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

	2009	2008
Operating activities		
Net results . . . . .	(4,607)	(7,940)
Items not affecting use of cash		
Amortization . . . . .	7	82
Provision for employee termination benefits . . . . .	505	418
	(4,095)	(7,440)
Changes in working capital (Note 9) . . . . .	575	(783)
Payments on provision for employee termination benefits . . . . .	(571)	(747)
Net financial resources used by operating activities . . . . .	(4,091)	(8,970)
Financing activity		
Recovery of net draw down authority used (Note 1) . . . . .	1,752	6,406
Net financial resources provided by financing activity . . . . .	1,752	6,406
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	(2,339)	(2,564)
Accumulated net charge against the Fund's authority account, beginning of year . . . . .	1,825	4,389
Accumulated net charge against the Fund's authority account, end of year (Note 5) . . . . .	(514)	1,825

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



# Consulting and Audit Canada Revolving Fund—Continued

## NOTES TO THE FINANCIAL STATEMENTS

### 1. Authority and purpose

The Consulting and Audit Canada Revolving Fund (“the Fund”) is a Special Operating Agency that provides, on an optional and fee-for-service basis, consulting and audit services to federal departments and agencies. Upon request, these services are also provided to provincial, territorial, municipal and aboriginal governments in Canada, to foreign governments and to international organizations. The Fund was established on April 1, 1992 under Section 5.4 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$20,000,000 at any time.

On December 11, 2008, the Fund received authorization from Treasury Board to access its unused authority for a total amount of up to \$3,727,000 to partially fund the operating deficit. The actual amount used by the Fund in 2008-2009 was \$3,717,957.

The Fund receives funding by way of a separate vote, to cover the net draw down authority used in order to comply with the Policy on Special Revenue Spending Authorities. The amount received in 2008-2009 was \$1,752,483 (2007-2008: \$6,406,228).

### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management’s estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

#### (a) Use of estimates

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

#### (b) Revenue recognition

Revenues on consulting and audit services performed by the Fund are earned primarily on a daily rate basis and are recognized as the services are provided.

For fixed price projects, revenues are recognized using the percentage of completion method based on the proportion of services provided at year end. Any losses on fixed price projects are recognized during the period they are identified.

#### (c) Capital assets

Capital assets are recorded at their acquisition cost and amortized on a straight-line basis over the estimated useful life of each asset as follows:

<u>Category</u>	<u>Estimated useful life</u>
Informatics hardware	3 to 5 years
Informatics software	3 to 5 years
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement

#### (d) Pension plan

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

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

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

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

#### (f) Interest on draw down

Interest is charged to the Fund at a rate set by the Department of Finance and is calculated monthly on the credit balance of the accumulated net charge against the Fund’s authority account.

# Consulting and Audit Canada Revolving Fund—Continued

## NOTES TO THE FINANCIAL STATEMENTS—Continued

### 3. Other assets

	2009	2008
	(in thousands of dollars)	
Goods and services tax refundable advances .....	17	30
Other advances .....	12	13
	<u>29</u>	<u>43</u>

### 4. Capital assets

Capital assets	Balance, beginning of year	Acqui- sitions	Write- offs	Balance end of year
	(in thousands of dollars)			
Informatics hardware .....	413		(11)	402
Informatics software .....	288			288
Leasehold improvements ..	683			683
	<u>1,384</u>		<u>(11)</u>	<u>1,373</u>
	(in thousands of dollars)			
Accumulated amortization	Balance, beginning of year	Current year amortization	Write- offs	Balance end of year
	(in thousands of dollars)			
Informatics hardware .....	413		(11)	402
Informatics software .....	288			288
Leasehold improvements ..	676	7		683
	<u>1,377</u>	<u>7</u>	<u>(11)</u>	<u>1,373</u>
Net .....	<u>7</u>			

### 5. Net liabilities

The accumulated deficit is the accumulation of each fiscal year's surpluses and deficits since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2009	2008
	(in thousands of dollars)	
Accumulated deficit, beginning of year .....	(1,957)	(423)
Net results .....	(4,607)	(7,940)
Recovery of net draw down authority used (Note 1) .....	1,752	6,406
Accumulated deficit, end of year .....	(4,812)	(1,957)
Accumulated net charge against the Fund's authority account, end of year .....	514	(1,825)
Net liabilities, end of the year .....	<u>(4,298)</u>	<u>(3,782)</u>

### 6. Contractual obligations

The Fund leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. Expected future payments for the existing occupancy instruments are as follows:

Year ending March 31	(in thousands of dollars)
2010 .....	2,614
2011 .....	1,989
2012 .....	1,777
2013 .....	1,705
2014 .....	939
	<u>9,024</u>

### 7. Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the financial statements. A material claim where the outcome on the Fund is not determinable is described below.

A statement of claim has been filed against the Attorney General of Canada and the Canada Revenue Agency alleging damages of \$11 million for negligent or deliberate misrepresentation, intentional infliction of economic harm and breach of contract. A Notice of Intent to Defend has been filed by the Crown. At this time, the Crown is unable to assess the possibility of settlement, the amount of risk or estimate the amount of any settlement. No accrual for this contingency has been made in the Fund's financial statements.

### 8. Revenues

	2009	2008
	(in thousands of dollars)	
Consulting services .....	18,139	17,702
Audit services .....	16,247	16,386
	<u>34,386</u>	<u>34,088</u>

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

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

#### 9. Changes in working capital

	2009	2008	Changes
	(in thousands of dollars)		
Current assets . . . . .	4,795	5,018	223
Current liabilities . . . . .	3,987	3,635	352
			575

#### 10. Financial instruments

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

## CORCAN Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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.

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

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

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

Management has presented the financial statements to the Fund's external auditor, Ernst & Young, who audited them and has provided an independent opinion which has been appended to these financial statements.

Approved by:

JEFF STAPLEDON, CMA  
Comptroller

JOHN SARGENT  
Chief Executive Officer

May 29, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
	(unaudited)		(unaudited)	
Net results .....		(2,443)		3,296
Add: items not requiring use of funds .....	2,900	3,560	2,374	2,494
Operating source of funds .....	2,900	1,117	2,374	5,790
Less: items requiring use of funds .....				
Net capital acquisitions .....	3,100	3,128	3,000	3,325
Net other assets and liabilities .....	2,100	6,463	(1,255)	(2,079)
Authority provided (used) .....	(2,300)	(8,474)	629	4,544

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

	2009	2008
	(unaudited)	
Debit balance in the accumulated net charge against the Fund's authority account .....	(14,759)	(18,925)
Add: PAYE charges against the appropriate account after March 31 .....	12,331	7,668
Less: amounts credited to the appropriation account after March 31 .....	2,274	1,920
Net authority provided, end of year .....	(4,702)	(13,177)
Authority limit .....	5,000	5,000
Unused authority carried forward .....	9,702	18,177

**CORCAN Revolving Fund—Continued****AUDITORS' REPORT**

TO THE COMMISSIONER OF CORRECTIONAL SERVICE  
CANADA

We have audited the statement of financial position of CORCAN Revolving Fund as at March 31, 2009 and the statements of operations and net assets and cash flows for the year then ended. These financial statements have been prepared to comply with Section 6.4 of the Treasury Board of Canada's policy on special revenue spending authorities. These financial statements are the responsibility of CORCAN Revolving Fund's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of CORCAN Revolving Fund as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting as described in Note 2 to the financial statements.

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

Ernst & Young LLP  
Chartered Accountants  
Licensed Public Accountants

Ottawa, Canada  
May 22, 2009

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

	2009	2008		2009	2008
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES AND NET ASSETS</b>		
Current			Current		
Accounts receivable (Note 4) . . . . .	4,451	4,727	Accounts payable (Note 7) . . . . .	9,662	10,778
Inventories (Note 5) . . . . .	11,892	9,670	Deferred revenue . . . . .	900	334
Other . . . . .	235	5	Vacation pay and salary accrual . . . . .	4,009	2,978
	16,578	14,402		14,571	14,090
Capital assets (Note 6) . . . . .	13,167	11,978	Long-term		
			Employee termination benefits (Note 8) . . . . .	6,407	5,246
			Commitments and contingencies (Notes 9 and 13)		
			NET ASSETS (Note 10) . . . . .	8,767	7,044
	29,745	26,380		29,745	26,380

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

**CORCAN Revolving Fund—Continued****STATEMENT OF OPERATIONS AND NET ASSETS**  
**YEAR ENDED MARCH 31**  
(in thousands of dollars)

	2009	2008
	\$	\$
Revenues (Note 11) .....	69,957	70,588
Cost of goods sold (Note 11) .....	76,494	75,587
	(6,537)	(4,999)
Other revenues		
Training and correctional fees (Note 3) .....	24,203	23,308
Miscellaneous .....	348	459
	24,551	23,767
Expenses (Note 12)		
National/regional headquarters .....	11,739	9,218
Employment and employability programs .....	5,818	3,561
Selling and marketing .....	2,900	2,693
	20,457	15,472
Net results .....	(2,443)	3,296
Net assets, beginning of year .....	7,044	8,293
Net financial resources used (provided) and change in the ANCAFA account during the year .....	4,166	(4,545)
Net assets, end of year (Note 10) .....	8,767	7,044

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

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

	2009	2008
	\$	\$
Operating activities		
Net results .....	(2,443)	3,296
Adjustments for non-cash items:		
Termination benefits expense .....	1,621	681
Amortization .....	1,965	1,669
Loss (gain) on disposal of capital assets .....	(26)	145
Other .....		183
	1,117	5,974
Changes in non-cash working capital:		
Accounts receivable .....	276	498
Inventories .....	(2,222)	(455)
Other .....	(230)	176
Employee termination benefits .....	(460)	(580)
Accounts payable .....	(1,116)	2,302
Deferred revenue .....	566	(393)
Vacation pay and salary accrual .....	1,031	531
Net financial resources provided by operating activities .....	(1,038)	8,053
Investing activities		
Capital asset acquisitions .....	(3,168)	(3,557)
Proceeds on disposal of capital assets .....	40	49
Net financial resources used in investing activities .....	(3,128)	(3,508)
Net financial resources provided (used) and change in accumulated net charge against the Fund's authority .....	(4,166)	4,545
Accumulated net charge against the Fund's authority, beginning of year .....	18,925	14,380
Accumulated net charge against the Fund's authority, end of year .....	14,759	18,925

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

**CORCAN Revolving Fund—Continued**

## NOTES TO FINANCIAL STATEMENTS

## 1. Authority and purpose

CORCAN Revolving Fund is a special operating agency within Correctional Service Canada financed by way of a Revolving Fund. The CORCAN Revolving Fund ("CORCAN" or "the Fund") was established under *Appropriation Act No. 4, 1991-92*, which authorized the operation of the Fund effective April 1, 1992 in accordance with terms and conditions prescribed by Treasury Board. CORCAN Revolving Fund's purpose is to aid in the safe reintegration of offenders into Canadian society by providing employment and training opportunities to offenders incarcerated in federal penitentiaries and, for brief periods of time, after they are released into the community. The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time. An amount of \$15,218,000 representing net assets assumed by the Fund was charged to this authority when the Fund became operative on April 1, 1992. The Fund is a non-taxable entity.

## 2. Significant accounting policies

## Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the Treasury Board of Canada reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles as follows:

Employee's vacation pay liability is based on management's estimates of the liability. Termination benefits liability is based on valuations provided by Treasury Board to management;

Funding for capital assets received from Treasury Board at inception of the Fund is recorded as contributed capital and not as a reduction of the cost of capital assets.

## Recognition of revenue and expense

Except as noted below, the Fund recognizes revenue when persuasive evidence of a final agreement exists, delivery has occurred and services have been rendered, the selling price is fixed or determinable and collectibility is reasonably assured.

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues. Revenues that have been received but not yet earned are recorded as deferred revenues.

For construction 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.

Expenses are recorded in the period they are incurred. Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.

## Net cash provided by Government

CORCAN operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by CORCAN is deposited to the CRF and all cash disbursements made by CORCAN are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

## Accounts receivable

Accounts receivables are stated at amounts expected to be ultimately realized; an allowance is made for receivables where recovery is considered uncertain.

## Inventories

Raw materials, finished goods, work in progress and agribusiness inventories are valued at the lower of cost and net realizable value. The Fund makes provisions for excess and obsolete inventory on a site by site basis.

## Capital assets

Capital assets with an initial cost of \$10,000 or greater are recorded at cost and are amortized on a straight-line basis over their estimated useful lives commencing on the month after they are put in service, as follows:

Equipment	10 years
Office furniture and equipment	10 years
Leasehold improvement	Term of the lease
Vehicle fleet	5 years
Computer equipment	3 years

## Pension plan

Employees of the Fund are covered by the *Public Service Retirement Pension Plan* (the Plan) administered by the Government of Canada. Under present legislation, contributions made by Fund to the Plan are limited to an amount equal to the employee's contributions on account of current service. These contributions represent the total



**CORCAN Revolving Fund—Continued**NOTES TO FINANCIAL STATEMENTS— *Continued*

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

**Employee termination benefits**

Employees of CORCAN Revolving Fund are entitled to termination benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the services necessary. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee termination benefits for the Government as a whole.

**Sick leave**

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

**Financial instruments**

The fair value of the financial instruments approximates costs unless otherwise specified. The Fund's financial instruments consist of accounts receivable, accounts payable and employee termination benefits. It is management's opinion that the Fund is not exposed to significant interest, currency or credit risks arising from these financial instruments.

**Measurement uncertainty**

The preparation of these financial statements in accordance with Treasury Board accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions used to be reasonable. The most significant items where estimates are used are the liability for employee termination benefits and the useful life of capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

**3. Related party transactions**

CORCAN is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. CORCAN enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, Correctional Service Canada, the parent organization of CORCAN, has provided and is to continue to provide CORCAN Revolving Fund with the use of existing infrastructure including buildings, shops and farms as well as maintenance of said facilities and human resource services. The cost of these services is not included as an expense in CORCAN's Statement of Operations and Net Assets.

The Government has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll, cheque issuance services and legal services provided by Public Works and Government Services Canada and Justice Canada, are not included as an expense in CORCAN's Statement of Operations and Net Assets.

CORCAN Revolving Fund entered into the following transactions with the Correctional Service Canada ("CSC") and all other government departments:

	2009	2008
	(in thousands of dollars)	
Correctional Service Canada		
Trade revenues.....	23,061	26,523
Training, correctional and other fees .....	24,203	23,308
Other government departments		
Trade revenues.....	38,740	34,134
	<u>86,004</u>	<u>83,965</u>

**4. Accounts receivable**

	2009	2008
	(in thousands of dollars)	
Government of Canada .....	2,273	2,381
Outside parties .....	2,453	2,687
	4,726	5,068
Allowance for doubtful accounts .....	(275)	(341)
	<u>4,451</u>	<u>4,727</u>



**CORCAN Revolving Fund—Continued**

## NOTES TO FINANCIAL STATEMENTS—Continued

## 5. Inventories

Inventories consist of the following:

	2009	2008
	(in thousands of dollars)	
Raw materials .....	5,349	4,857
Work-in-progress .....	517	435
Finished goods .....	6,184	4,040
Agribusiness inventory .....	767	995
	12,817	10,327
Provision for obsolete inventory .....	(925)	(657)
	11,892	9,670

## 6. Capital assets and accumulated amortization

Capital assets consist of the following:

	Cost			
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance
	(in thousands of dollars)			
Equipment .....	28,233	2,717	402	30,548
Leasehold improvement ..	1,412			1,412
Vehicle fleet .....	2,073	428	37	2,464
Other .....	39	23		62
	31,757	3,168	439	34,486
	Accumulated amortization			
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance
	(in thousands of dollars)			
Equipment .....	18,607	1,489	388	19,708
Leasehold improvement ..	200	142		342
Vehicle fleet .....	948	321	37	1,232
Other .....	24	13		37
	19,779	1,965	425	21,319
	2009 Net book value			
	(in thousands of dollars)			
Equipment .....	10,840			9,626
Leasehold improvement ..	1,070			1,212
Vehicle fleet .....	1,232			1,125
Other .....	25			15
	13,167			11,978

The amortization expense for the year was \$1,965,000 (2008—\$1,669,000).

## 7. Accounts payable

	2009	2008
	(in thousands of dollars)	
Government of Canada .....	1,339	902
Outside parties .....	8,323	9,876
	9,662	10,778

## 8. Employee future benefits

## Pension benefits

CORCAN's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and CORCAN contribute to the cost of the Plan. The 2008-2009 expense amounts to \$3,925,000 (\$3,619,000 in 2007-2008), which represents approximately 2.6 times the contributions by employees.

CORCAN's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

Information about the termination benefits, measured as at March 31, is as follows:

	2009	2008
	(in thousands of dollars)	
Accrued benefit obligation, beginning of year .....	5,246	5,145
Expense for the year .....	1,621	681
Benefits paid during the year .....	(460)	(580)
Accrued benefit obligation, end of the year .....	6,407	5,246

## 9. Commitments

The nature of CORCAN's activities can result in some multi-year contracts and obligations whereby CORCAN will be obligated to make future payments when the services/goods are received. CORCAN Revolving Fund is committed under the terms of various lease agreements including an amount of \$8,411,000 relating to the Kingston warehouse. The lease was entered into in September 2006 and expires in August, 2016.

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

Significant contractual obligations that can be reasonably estimated are summarized as follows:

	(in thousands of dollars)
2010 .....	1,279
2011 .....	1,282
2012 .....	1,278
2013 .....	1,260
2014 and thereafter .....	3,950
	<u>9,049</u>

**10. Net assets**

The net assets consist of the following:

	2009	2008
	(in thousands of dollars)	
Contributed capital .....	30,542	30,542
Accumulated net charge against the Fund's authority .....	(14,759)	(18,925)
Accumulated deficit .....	<u>(7,016)</u>	<u>(4,573)</u>
Net assets, end of year .....	<u>8,767</u>	<u>7,044</u>

Contributed capital represents the value of capital assets financed from contributed capital at the inception of the Fund.

Accumulated net charge against the Fund's authority ("ANCAFA") represents the amount of the fund's non-lapsing authority that has been used (provided) since inception of the Fund.

The accumulated deficit is an accumulation of each year's surpluses (losses).

**11. Revenues and cost of goods sold**

Year ended March 31, 2009	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry .....	7,600	10,968	(3,368)
Services .....	5,553	5,838	(285)
Textile .....	4,633	4,863	(230)
Manufacturing .....	36,538	38,389	(1,851)
Construction .....	15,633	16,436	(803)
	<u>69,957</u>	<u>76,494</u>	<u>(6,537)</u>

Year ended March 31, 2008	Revenues	Cost of goods sold	Gross margin
	(in thousands of dollars)		
Agribusiness and forestry .....	7,534	11,647	(4,113)
Services .....	5,312	5,524	(212)
Textile .....	7,203	6,939	264
Manufacturing .....	37,524	38,275	(751)
Construction .....	13,015	13,202	(187)
	<u>70,588</u>	<u>75,587</u>	<u>(4,999)</u>

**12. Expenses**

The following table presents details of expenses by category:

	2009	2008
	(in thousands of dollars)	
Salaries and employee benefits .....	12,462	9,268
Transportation and communication .....	1,118	886
Information .....	113	104
Professional and special services .....	4,670	3,653
Rentals .....	1,152	877
Purchased repair and maintenance .....	83	63
Utilities, materials and supplies .....	624	347
Other expenditures .....	235	274
	<u>20,457</u>	<u>15,472</u>

**13. Contingencies**

In the normal course of operations, CORCAN Revolving Fund becomes involved in various claims and legal proceedings. It is the opinion of management that no claims exist at March 31, 2009.

## Defence Production Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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 and the reporting requirements and standards of the Receiver General for Canada.

There were no financial transactions in the Fund during the year ended March 31, 2009.

Approved by:

JEAN-LUC CARON  
A/Chief Financial Officer  
Finance Branch

June 1, 2009

LILIANE SAINT PIERRE  
Assistant Deputy Minister,  
Acquisitions Branch

May 27, 2009

### DEFENCE PRODUCTION REVOLVING FUND

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

	2009	2008
Joint authority limit (Note 1) . . . . .	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 Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

### DEFENCE PRODUCTION LOAN ACCOUNT

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

	2009	2008
Joint authority limit (Note 1) . . . . .	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 Fund and Defence Production Loan Account is \$100,000,000, as explained in Note 1.

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Defence Production Revolving Fund ("the 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 joint continuing non-lapsing authority from the Parliament to make payments out of the Consolidated Revenue Fund, the total of which is not to exceed \$100 million at any time.

## Geomatics Canada Revolving Fund

### MANAGEMENT REPORT

The accompanying financial statements of the Geomatics Canada Revolving Fund have been prepared as required by and in accordance with accounting standards issued by the Treasury Board of Canada Secretariat which are consistent with Canadian generally accepted principles for the public sector. They were prepared by the management of the Fund in accordance with the significant accounting policies set out in Note 2 of the statements, on a basis consistent with that of the preceding year.

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

CMSS 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:

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

**DR. RICHARD TOBIN**  
*Assistant Deputy Minister,*  
*Corporate Management and Services Sector*  
*(Senior financial officer)*

June 2, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net results (loss) .....	(1,600)	(1,841)	300	(2,943)
Add: items not requiring use of funds				
Amortization of capital assets .....		57		121
Other .....		3		
Operating source (use) of funds ..	(1,600)	(1,781)	300	(2,822)
Less: items requiring use of funds				
Net capital acquisitions ..				56
Net other assets (liabilities) .....		(863)	300	85
Authority used .....	(1,600)	(918)		(2,963)

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

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

	2009	2008
Debit balance in the accumulated net charge against the Fund's authority account .....	(3,354)	(4,294)
Add: PAYE charges against the appropriation account after March 31 .....	1,091	1,056
Less: Amounts credited to the appropriation account after March 31 .....	463	406
Net authority provided, end of year .....	(2,726)	(3,644)
Authority limit (Note 1) .....	5,000	5,000
Unused authority carried forward <sup>(1)</sup> .....	(7,726)	(8,644)

<sup>(1)</sup> In addition to the drawdown authority of \$5,000, the Fund has recorded a cash surplus of \$2,726. As such the amount available for use in subsequent years is \$7,726.

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

## Geomatics Canada Revolving Fund— Continued

### AUDITORS' REPORT

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

We have audited the statement of financial position of the Geomatics Canada Revolving Fund as at March 31, 2009 and the statements of operations and net liabilities, accumulated surplus and cash flow for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the *Revolving Funds Act*. These financial statements are the responsibility of the management of the Geomatics Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Geomatics Canada Revolving Fund as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with the accounting principles for revolving funds of the Government of Canada as described in Note 2 to the financial statements.

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

KPMG LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 27, 2009

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

	2009	2008		2009	2008
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada . . . . .	408	383	Government of Canada . . . . .	1,322	1,276
Outside parties (Note 4) . . . . .	257	662	Outside parties		
Inventory (Note 5) . . . . .	74	454	Accounts payable . . . . .	257	434
Prepaid expenses . . . . .	17	29	Vacation pay . . . . .	42	50
	756	1,528	Deferred revenue . . . . .	178	63
				1,799	1,823
Capital assets (Note 6)			Long-term		
At cost . . . . .	3,195	3,243	Termination benefits payable . . . . .	183	90
Less: accumulated amortization . . . . .	3,088	3,076	Net liabilities (Note 9) . . . . .	(1,119)	(218)
	107	167	Contingencies (Note 11)		
	863	1,695		863	1,695

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

# Geomatics Canada Revolving Fund— Continued

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

	2009	2008
Revenues		
Products .....	801	1,121
Services .....	2,580	1,635
Consulting .....		7
	3,381	2,763
Cost of sales		
Products .....	301	460
Income before direct and indirect expenses .....	3,080	2,303
Direct expenses		
Salaries .....	865	1,057
Employee benefits .....	223	265
Transportation and communication .....	188	234
Information .....	13	
Professional and special services .....	2,092	1,616
Rentals .....	65	76
Purchased repair and upkeep .....	85	25
Utilities, materials and supplies .....	78	119
Other expenditures .....	5	2
	3,614	3,394
Indirect expenses		
Corporate & sector services .....	646	404
Occupancy .....	153	265
Amortization of capital assets (Note 6) .....	57	53
Provision for employee termination benefits .....	96	11
Inventory obsolescence adjustment .....	355	(382)
	1,307	351
Total expenses .....	4,921	3,745
Net loss from continuing operations .....	(1,841)	(1,442)
Net loss from discontinued operations (Note 7) .....		(1,501)
Net loss .....	(1,841)	(2,943)
Net liabilities, beginning of year .....	(218)	(558)
Net financial resources provided and change in the ANCAFA account during the year .....	940	3,283
Net liabilities, end of year .....	(1,119)	(218)

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)

	2009	2008
Balance, beginning of year .....	2,638	3,981
Net loss for the year .....	(1,841)	(2,943)
Reversal of reserve for replacement of printing presses .....		1,600
Balance, end of year .....	797	2,638

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

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

	2009	2008
Operating activities		
Net loss from continuing operations .....	(1,841)	(1,442)
Net loss from discontinued operations .....		(1,501)
Items not affecting cash		
Amortization of capital assets .....	57	121
Other .....	3	
	(1,781)	(2,822)
Changes in non-cash working capital items (Note 3) .....	748	(369)
Changes in termination benefits payable .....	93	(36)
Net financial resources used by operating activities .....	(940)	(3,227)
Investing activities		
Acquisition of capital assets .....		(56)
Net financial resources used and change in the accumulated net charge against the Fund's authority account, during the year .....	(940)	(3,283)
Accumulated net charge against the Fund's authority account, beginning of year .....	4,294	7,577
Accumulated net charge against the Fund's authority account, end of year (Note 9) .....	3,354	4,294

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

# **Geomatics Canada Revolving Fund— Continued**

## NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)

### 1. Authority and purpose

The Geomatics Canada Revolving Fund (the Fund) was originally established under *Appropriation Act No. 3, 1993-1994*. It was called “Surveys, Mapping and Remote Sensing Sector Revolving Fund” and approval was conditional on specified conditions. The purpose of the Fund was to shift the costs of offering goods and services from taxpayers to those specific users who directly benefit from them. Subsequently, on December 8, 1994, the “Surveys, Mapping and Remote Sensing Sector Revolving Fund” was renamed the “Geomatics Canada Revolving Fund”. Having met its specified conditions, permanent continuing authority for the Fund was obtained from and registered with Treasury Board on February 9, 1995.

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

### 2. Significant accounting policies

#### (a) Basis of accounting

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

#### (b) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

#### (c) Revenue recognition

Revenues are recognized when products are sold or services rendered. For multi-year consulting or service contracts, revenues are recognized on a straight-line basis over the term of the contract.

#### (d) Inventory

The inventory of maps is valued at the lower of cost or net realizable value, with cost being determined using the weighted average cost of each title.

The inventory of maps on hand includes only those printed but not sold, since Fund startup. The Fund also holds on consignment maps that were printed prior to its creation. These are not accounted for in the inventory but as sales occur, are included in the cost of sales.

#### (e) Capital assets

Capital assets purchased by the Fund since April 1, 1994 are recorded at cost. These assets are amortized on a straight-line basis over their estimated useful lives, commencing with the month subsequent to acquisition. The estimated useful lives of these assets are as follows:

Computer equipment	2 to 5 years
Furniture	10 years
Mechanical equipment	10 years
Office equipment	5 years
Printing equipment	8 years
Scientific equipment	10 years

#### (f) Pension plan

The *Public Service Superannuation Act* and the *Supplementary Retirement Benefits Act* cover employees of Natural Resources Canada whose salaries and other benefits are paid by the Fund. The Government’s portion of the pension cost is included in the employee benefits expenses assessed against the Fund. Actual pension payments are made from the Public Service Superannuation and Supplementary Retirement Benefits Accounts.

#### (g) Employee termination benefits

Employees of the Fund are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. Employee termination benefits earned prior to the establishment of the Fund (April 1, 1994) are a liability of the Treasury Board and accordingly have not been



# Geomatics Canada Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)—Continued

recorded in these accounts. The costs for benefits earned after April 1, 1994, as these accrue to employees, are recorded in the accounts.

### (h) Sector and Corporate overheads

Sector and Corporate overheads include administrative, management and various other costs incurred in the direct provision of services to the Fund. The allocation is based on predetermined overhead rates, which vary with the number of employees (salary), or the number of business units (Sector or Corporate components).

### 3. Information included in the Statement of Cash Flow

	2009	2008
Accounts receivable		
Government of Canada	(25)	(127)
Outside parties	405	775
Inventory	380	(45)
Prepaid expenses	12	(7)
Accounts payable and accrued liabilities		
Government of Canada	46	(1,340)
Outside parties	(185)	312
Deferred revenue	115	63
Total	748	(369)

### 4. Accounts receivable

Outside parties accounts receivable are as follows:

	2009	2008
Receivables	372	777
Allowance for doubtful accounts	(115)	(115)
Total	257	662

### 5. Inventory

	2009	2008
Maps		
Topographic maps	411	443
Geographic maps	18	11
Provision for inventory obsolescence	(355)	
Total	74	454

### 6. Capital assets and accumulated amortization

Capital assets	Balance at beginning of year	Acquisitions	Disposals	Balance at end of year
Computer equipment	1,524		(35)	1,489
Furniture	34		(2)	32
Mechanical equipment	407		(9)	398
Office equipment	9		(2)	7
Printing equipment	988			988
Scientific equipment	281			281
Total	3,243		(48)	3,195

Accumulated amortization	Balance at beginning of year	Amortization	Disposals	Balance at end of year
Computer equipment	1,432	15	(32)	1,415
Furniture	32		(2)	30
Mechanical equipment	335	42	(9)	368
Office equipment	8		(2)	6
Printing equipment	988			988
Scientific equipment	281			281
Total	3,076	57	(45)	3,088

### 7. Discontinued operations

In the previous year, the Fund adopted a plan to close the business operations of its Aeronautical and Publishing divisions. The capital assets related to this divisions were fully amortized.



# Geomatics Canada Revolving Fund— Concluded

## NOTES TO THE FINANCIAL STATEMENTS (in thousands of dollars)—Concluded

### 8. Information by activity

	2009			
	Products	Services	Consulting	Total
Revenues				
Government departments	224	1,374		1,598
External customers	577	1,206		1,783
Total revenue	801	2,580		3,381
Cost of sales	301			301
Income before direct and indirect expenses	500	2,580		3,080
Direct expenses	857	2,757		3,614
Indirect expenses	753	554		1,307
Total expenses	1,610	3,311		4,921
Net loss from continuing operations	(1,110)	(731)		(1,841)
Identifiable assets				
Financial assets	163	593		756
Capital assets (net)	1	106		107
Capital expenditures				
Amortization of capital assets	6	51		57
2008				
	Products	Services	Consulting	Total
Revenues				
Government departments	209	240		449
External customers	912	1,395	7	2,314
Total revenue	1,121	1,635	7	2,763
Cost of sales	460			460
Income before direct and indirect expenses	661	1,635	7	2,303
Direct expenses	1,171	2,214	9	3,394
Indirect expenses	16	333	2	351
Total expenses	1,187	2,547	11	3,745
Net loss from continuing operations	(526)	(912)	(4)	(1,442)
Identifiable assets				
Financial assets	639	883	6	1,528
Capital assets (net)	10	157		167
Capital expenditures	1	55		56
Amortization of capital assets	34	18	1	53

### 9. Net liabilities

	2009	2008
Contributed capital	1,438	1,438
Accumulated net charge against the Fund's authority	(3,354)	(4,294)
Accumulated surplus	797	2,638
Net liabilities	(1,119)	(218)

### 10. Related party transactions

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

### 11. 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 can not be reasonably determined and accordingly have not been recorded in the financial statements. Payments of sick leave benefits are included in current operations as incurred.

### 12. Comparative figures

Certain figures have been reclassified to conform to current year presentation.

## National Film Board Revolving Fund

### MANAGEMENT RESPONSIBILITY

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2009 and all information contained in these statements rests with National Film Board's management. These financial statements have been prepared by management in accordance with Treasury Board accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector, and year-end instructions issued by the Office of the Comptroller General.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Board's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the National Film Board's Departmental Performance Report is consistent with these financial statements.

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

The financial statements of the Board have been audited by the Auditor General of Canada.

LUCIE PAINCHAUD, CMA  
Chief, Financial Operations  
(Deputy Chief Financial Officer)

LUISA FRATE, CA  
Director, Administration  
(Chief Financial Officer)

July 3, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Cost of operation .....	(68,623)	(68,851)	(71,965)	(70,122)
Add: items not requiring use of funds .....		3,948		2,759
Operating source (use) of funds .....	(68,623)	(64,903)	(71,965)	(67,363)
Less: items requiring use of funds				
Net capital acquisitions ..		3,103		3,804
Net other assets and liabilities .....		(131)		
Authority provided (used) .....	(68,623)	(67,875)	(71,965)	(71,167)

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

	2009	2008
Credit balance in the accumulated net charge against the Fund's authority .....	1,648	3,456
Add: PAYE charges against the credit account after March 31 .....	7,410	5,567
Net authority used, end of year .....	9,058	9,023
Authority limit .....	15,000	15,000
Unused authority carried forward .....	5,942	5,977

# National Film Board Revolving Fund— Continued

## AUDITOR'S REPORT

TO THE MINISTER OF CANADIAN HERITAGE AND OFFICIAL  
LANGUAGES

I have audited the statement of financial position of the National Film Board as at March 31, 2009 and the statements of operations, equity of Canada and cash flow for the year then ended. These financial statements are the responsibility of the Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

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

Sylvain Ricard, CA  
Assistant Auditor General  
for the Auditor General of Canada

Montreal, Canada  
July 3, 2009

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

	2009	2008		2009	2008
	\$	\$		\$	\$
<b>ASSETS</b>			<b>LIABILITIES</b>		
Financial assets			Accounts payable		
Cash . . . . .	220	254	Government of Canada . . . . .	1,274	810
Due from the Consolidated Revenue Fund . . . . .	4,008	3,184	Outside parties . . . . .	5,654	6,374
Accounts receivable			Accrued salaries . . . . .	1,576	1,626
Government of Canada . . . . .	184	107	Vacation pay and accrual for salary revision . . . . .	1,387	248
Outside parties . . . . .	2,985	3,885	Deferred revenue . . . . .	91	114
Inventories . . . . .	312	423	Employee future benefits (Note 5) . . . . .	6,417	6,544
Deposits . . . . .	71	234	Obligation under capital leases (Note 7) . . . . .	2,405	753
	7,780	8,087		18,804	16,469
Non-financial assets			Equity of Canada . . . . .	(997)	(152)
Prepaid expenses . . . . .	467	488	Contractual obligations and contingencies		
Capital assets (Note 4) . . . . .	9,560	7,742	(Notes 9 and 10)		
	10,027	8,230			
	17,807	16,317		17,807	16,317

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

Approved by Management:

LUISA FRATE  
Director, Administration

TOM PERLMUTTER  
Government Film Commissioner

Approved by the Board of Trustees:

YVES DESJARDINS-SICILIANO  
Member

MARC ROUSSEAU  
Member

# National Film Board Revolving Fund— Continued

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

	2009	2008
	\$	\$
Expenses (Note 6a)		
English programming		
Production of films and other forms of visual presentations		
Board's program	23,947	23,655
Sponsored production and pre-sale	516	416
	24,463	24,071
French programming		
Production of films and other forms of visual presentations		
Board's program	15,665	16,009
Sponsored production and pre-sale	211	731
	15,876	16,740
Distribution	8,416	8,003
Marketing, Outreach and Communications	14,267	14,183
Digital development and applications	2,328	3,746
Management and Administration	9,284	10,242
	34,295	36,174
Total Expenses	74,634	76,985
Revenues (Note 6b)		
Institutional and educational	1,958	2,324
Television	1,031	1,252
Sponsored production and pre-sale	727	1,147
Home video	872	1,118
Stockshots	554	491
Miscellaneous	471	403
Theatrical	171	129
	5,784	6,864
Net cost of operations	68,850	70,121

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

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

	2009	2008
	\$	\$
Operating activities		
Net cost of operations	(68,850)	(70,121)
Items not requiring an outlay (inflow) of cash:		
Amortization of capital assets	2,773	2,615
Loss on disposal of capital assets	162	1
Change in liability for vacation pay and accrual for salary revision	1,139	72
Net change in employee future benefits	(127)	69
Other changes in assets and liabilities	823	552
Cash used in operating activities	(64,080)	(66,811)
Financing activities		
Payments on obligation under capital leases	(1,544)	(655)
Cash used in financing activities	(1,544)	(655)
Capital investment activities		
Acquisition of capital assets	(2,049)	(3,189)
Proceeds from disposal of capital assets	491	40
Cash used in capital activities	(1,558)	(3,149)
Net cash provided by Government of Canada	(67,182)	(70,615)

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

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

	2009	2008
	\$	\$
Equity of Canada, beginning of year	(152)	(1,197)
Net cost of operations	(68,850)	(70,122)
Net cash provided by Government	67,182	70,615
Change in due from the Consolidated Revenue Fund	823	552
Equity of Canada, end of year	(997)	(152)

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

## National Film Board Revolving Fund— *Continued*

### NOTES TO FINANCIAL STATEMENTS

#### 1. Authority and purposes

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

The National Film Board (the “Board”) is a cultural agency named in Schedule 1.1 of the *Financial Administration Act* reporting to the Minister of Canadian Heritage and Official Languages. It is administered by a Board of Trustees appointed by the Governor in Council and chaired by the Government Film Commissioner.

The Board’s legislative mandate is to initiate and promote the production and distribution of films in the national interest and, in particular:

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

The Board is not subject to income taxes.

#### 2. Significant accounting policies

These financial statements have been prepared in accordance with Treasury Board accounting policies and year-end instructions issued by the Office of the Comptroller General, which are consistent with Canadian generally accepted accounting principles for the public sector.

The most significant policies are as follows:

##### Parliamentary appropriations

Operations are funded through a permanent authority from Parliament (Revolving Fund) and Parliamentary appropriations 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 assets acquisitions. This authority requires that the aggregate of admissible working capital and net book value of capital assets does not exceed \$15 million.

The Board is also financed in part by the Government of Canada through Parliamentary appropriations. The appropriations are voted annually to replenish the Revolving Fund for net acquisitions of capital assets and the admissible cost of operations. The basis of the appropriations provided to the Board does not parallel the accounting principles applied in preparing the financial statements since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides a reconciliation between the two bases of reporting.

##### Net cash provided by Government of Canada

The Board operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash receipts are deposited to the CRF and all cash disbursements are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions with other Federal departments and agencies.

##### Due to (from) the Consolidated Revenue Fund

Due from the Consolidated Revenue Fund balance represents the amount of cash that the Board is entitled to draw from the CRF without further appropriations, in order to discharge its liabilities and the due to the Consolidated Revenue Fund balance represents the amount of cash that the Board has to pay to the CRF for the money received.

##### Expense recognition

All expenses are recorded on the accrual basis.

Vacation pay is expensed as the benefits accrue to employees under their respective terms of employment.

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

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

##### Board’s program

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

##### Sponsored production and pre-sale

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

## National Film Board Revolving Fund— *Continued*

### NOTES TO FINANCIAL STATEMENTS—*Continued*

#### Revenues

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

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

#### Accounts receivable

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

#### Inventories

Materials and supplies are carried at cost.

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

#### Capital assets

Capital assets are amortized on the straight line method over the estimated useful life of the assets, as follows:

Technical equipment	from 4 to 10 years
Software and data	
processing equipment	from 5 to 10 years
Office furniture, equipment	
and other	from 5 to 10 years
Leasehold improvements	terms of the leases

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

The Board enters into operating lease agreements to acquire the exclusive use of certain capital assets over the term of the lease. These rental fees are charged to operations in the year to which they apply. The Board also enters into capital lease agreements by which substantially all the benefits and risks inherent to ownership of the assets are transferred to the Board. The Board then records an asset and an obligation corresponding to the present value of the minimum lease payments, excluding the portion thereof relating to executory costs. 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 future benefits

##### Pension benefits

All eligible employees participate in the Public Service Pension Plan administered by the Government of Canada. The Board's contributions reflect the full cost as employer. This amount is currently based on a multiple of an employee's required contributions and may change over time depending on the experience of the Plan. The Board's contributions are expensed during the year in which the services are rendered and represent the total pension obligation of the Board. The Board is not currently required to make contributions with respect to any actuarial deficiencies of the Public Service Pension Plan.

##### Severance benefits

Employees are entitled to severance benefits as provided for under labour contracts and conditions of employment. The cost of these benefits is accrued as employees render the services necessary to earn them. Management determined the accrued benefit obligation using a method based upon assumptions and its best estimates; such as, years of service and employees' status. These benefits represent the only obligation of the Board that entails settlement by future payment.

#### Measurement uncertainty

The preparation of these financial statements in accordance with Treasury Board accounting policies, which are consistent with Canadian generally accepted accounting principles for the public sector and year-end instructions issued by the Office of the Comptroller General, requires management to make estimates and assumptions that could affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the useful life of capital assets, allowances for doubtful accounts and the liability related to employee severance benefits. Actual results could significantly differ from those estimated. The estimates are reviewed periodically and as adjustments become necessary, they are reported in net cost of operations in the period in which they become known.

### 3. Parliamentary appropriations

The Board receives most of its funding through annual Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial

# National Film Board Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the Board has different net results of operations for the year on a government funding basis than on accrual accounting basis. The differences are reconciled in the following tables:

### (a) Reconciliation of Net cost of operations to current year appropriations used:

	2009	2008
	\$	\$
Net cost of operations . . . . .	68,851,331	70,122,482
Adjustments for items affecting net cost of operations but not affecting appropriations:		
Add (Less):		
Loss on disposal of capital assets . . . . .	(162,191)	(1,266)
Change in liability for vacation pay and accrual for salary revision . . . . .	(1,138,916)	(72,466)
Net change in employee future benefits . . . . .	127,065	(69,431)
Amortization of capital assets . . . . .	(2,773,800)	(2,615,881)
	(3,947,842)	(2,759,044)
Adjustments for items not affecting net cost of operations but affecting appropriations:		
Add (Less):		
Acquisition of capital assets . . . . .	2,049,192	3,189,049
Payments on obligation under capital leases . . . . .	1,543,779	654,844
Proceeds from disposal of capital assets . . . . .	(490,501)	(40,000)
	3,102,470	3,803,893
Current year appropriations used . . . . .	68,005,959	71,167,331

### (b) Appropriations provided and used:

	2009	2008
	\$	\$
As per Main Estimates—Vote 60 . . . . .	65,042,000	64,988,000
Supplementary Estimates appropriation . . . . .	3,581,484	6,976,910
Authority to carry forward . . . . .	(617,525)	(797,579)
Current year appropriations used . . . . .	68,005,959	71,167,331

### ©) Reconciliation of net cash provided by Government of Canada to current year appropriations used:

	2009	2008
	\$	\$
Net cash provided by Government of Canada . . . . .	67,182,730	70,614,947
Change in net position in the Consolidated Revenue Fund		
Variation in accounts receivable . . . . .	822,946	(303,232)
Variation in accounts payable . . . . .	(255,229)	(267,149)
Variation in deferred revenue . . . . .	(23,239)	25,617
Other adjustments . . . . .	278,751	1,097,148
Current year appropriations used . . . . .	68,005,959	71,167,331

## 4. Capital assets

	Cost				Accumulated amortization				2009	2008
	Opening balance	Acquisitions	Disposals and write-offs	Closing balance	Opening balance	Amortization	Disposals and write-offs	Closing balance	Net book value	Net book value
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Technical equipment . . . . .	25,350,615	3,867,095	2,450,413	26,767,297	20,186,980	1,920,691	1,797,720	20,309,951	6,457,346	5,163,635
Software and data processing equipment . . . . .	13,760,584	1,084,733	1,217,648	13,627,669	11,781,017	696,854	1,217,649	11,260,222	2,367,447	1,979,567
Office furniture, equipment and other . . . . .	897,195			897,195	779,382	32,352		811,734	85,461	117,813
Collection . . . . .	1			1					1	1
Leasehold improvements . . . . .	4,207,039	293,361		4,500,400	3,726,492	123,903		3,850,395	650,005	480,547
Total . . . . .	44,215,434	5,245,189	3,668,061	45,792,562	36,473,871	2,773,800	3,015,369	36,232,302	9,560,260	7,741,563

The above assets include equipment under capital leases for a total cost of \$4,150,083 (2008—\$2,084,010) less accumulated amortization of \$715,218 (2008—\$861,196). Current year amortization expenses relating to property under capital lease amount to \$718,627 (2008—\$413,585). Acquisitions under capital leases amounted to \$3,195,997 (2008—\$609,335).



# National Film Board Revolving Fund— Continued

## NOTES TO FINANCIAL STATEMENTS—Continued

### 5. Employee future benefits

#### Pension benefits

The Board and all eligible employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Both the employees and the Board contribute to the cost of the Plan. The 2009 expense amounts to \$3,578,307 (2008—\$3,665,691), which represents approximately 2.0 time (2008—2.2 time) the contributions by employees.

The Board's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

#### Severance benefits

The Board provides severance benefits to its employees based on eligibility, years of service and final salary. This benefit plan is not pre-funded and thus has no assets, resulting in a plan deficit equal to the accrued benefit obligation. Benefits will be paid from future appropriations. Information about the plan, measured as at March 31, 2009, is as follows:

	2009	2008
	\$	\$
Accrued benefit obligation, beginning of year . . . .	6,543,984	6,474,553
Expense for the year . . . . .	772,068	608,231
Benefits paid during the year . . . . .	(899,133)	(538,800)
Accrued benefit obligation, end of year . . . . .	6,416,919	6,543,984

### 6. (a) Expenses

	2009	2008
	\$	\$
Salaries and benefits . . . . .	40,071,294	40,578,519
Professional and special services . . . . .	8,854,293	8,631,385
Rentals . . . . .	8,477,522	8,953,870
Cash financing in co-productions . . . . .	4,016,332	5,019,614
Transportation and communication . . . . .	3,383,674	3,736,438
Amortization of capital assets . . . . .	2,773,800	2,615,881
Materials and supplies . . . . .	2,292,636	2,927,529
Royalties . . . . .	1,236,058	831,590
Contracted film production and laboratory processing . . . . .	1,101,804	1,227,102
Information . . . . .	867,295	1,114,335
Repairs and upkeep . . . . .	714,889	860,298
Miscellaneous . . . . .	683,438	488,597
Loss on disposal of capital assets . . . . .	162,191	1,266
	74,635,226	76,986,424

### (b) Revenues

	2009	2008
	\$	\$
Film prints . . . . .	2,498,588	2,807,879
Royalties . . . . .	1,533,585	2,015,051
Sponsored production and pre-sale . . . . .	726,923	1,147,109
Stockshots . . . . .	554,071	490,808
Miscellaneous . . . . .	470,728	403,095
	5,783,895	6,863,942

### 7. Obligation under capital leases

The Board has entered into agreements to rent technical, data processing and office equipment under capital leases. The assets have been capitalized using imputed interest rates varying from 7% to 13%. The related obligations are paid over a 2-5 year lease term. Minimum lease payments totalled \$1,543,779 for the year ended March 31, 2009 (2008—payments of \$654,844). Interest of \$147,542 (2008—\$104,997) was charged to operations.

The obligation under capital leases includes the following:

	\$
Future minimum lease payments:	
2010 . . . . .	812,332
2011 . . . . .	901,294
2012 . . . . .	597,120
2013 . . . . .	276,847
2014 . . . . .	69,212
	2,656,805
Less: imputed interest . . . . .	252,032
	2,404,773



## National Film Board Revolving Fund— Concluded

### NOTES TO FINANCIAL STATEMENTS—Concluded

#### 8. 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 ending March 31, 2009, the Board leased accommodations from the Department of Public Works and Government Services Canada (PWGSC) for the amount of \$7,170,600 (2008—\$7,158,598).

The Government has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll and cheque issuance services provided by Public Works and Government Services Canada are not included as an expense in the Statement of Operations. The Board also receives audit services provided, free of charge, by the Office of the Auditor General.

#### 9. Contractual obligations

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 2015. Future minimum rental payments for the next five years and thereafter are as follows:

	Premises	Equipment	Total
	\$	\$	\$
2010 .....	6,986,000	1,051,000	8,037,000
2011 .....	6,638,000	507,000	7,145,000
2012 .....	6,393,000	236,000	6,629,000
2013 .....	5,505,000	93,000	5,598,000
2014-2015 .....	6,104,000	67,000	6,171,000
	<u>31,626,000</u>	<u>1,954,000</u>	<u>33,580,000</u>

From the amount of \$31,626,000 for the lease for premises, agreements have been signed for \$112,000 with outside parties and \$31,514,000 with PWGSC.

#### 10. Contingencies

The Board is subject to various legal claims arising in the normal course of its operations. In management's view, the ultimate disposition of these claims is not expected to have a material impact on the financial statements.

#### 11. Comparative figures

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

## Optional Services Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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.

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 and with due consideration given to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to

assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

On April 1, 2008, PWGSC adopted SAP as its new department-wide financial and material management system. This enterprise resource planning application provides enhanced automated financial controls, more complete, accurate and timely financial reporting to support business decisions and a more integrated and standardized financial management process throughout the department.

With the exception of the statement of authority used and the reconciliation of unused authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The Statement of Authority Used and the Reconciliation of Unused Authority were not audited as it is not required by Treasury Board policy.

Approved by:

JEAN-LUC CARON  
*A/Chief Financial Officer,  
Finance Branch*

June 1, 2009

LILIANE SAINT PIERRE  
*Assistant Deputy Minister,  
Acquisitions Branch*

May 27, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net results .....		(1,846)		3,043
Add: items not requiring use of funds .....		(3,009)		275
Operating source (use) of funds .....		(4,855)		3,318
Less: items requiring use of funds				
Net other assets and liabilities .....		(2,019)		(1)
Authority provided (used) .....		(2,836)		3,319

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

	2009	2008
Debit balance in the accumulated net charge against the Fund's authority .....	(10,095)	(10,257)
Add: PAYE charges against the appropriation account after March 31 .....	11,349	4,543
Less: amounts credited to the appropriation account after March 31 .....	4,984	852
Net authority provided, end of year .....	(3,730)	(6,566)
Authority limit (Note 1) .....	35,000	35,000
Unused authority carried forward .....	38,730	41,566

## Optional Services Revolving Fund— Continued

### AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Optional Services Revolving Fund (the "Fund") as at March 31, 2009 and the statements of operations and net liabilities and cash flow for the year then ended. These financial statements have been prepared to comply with Section 6.4 of Treasury Board's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2009 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Fund and the Treasury Board to comply with Section 6.4 of the Policy on Special Revenue Spending Authorities. The financial statements are not intended to be and should not be used by anyone other than specified users or for any other purpose.

PricewaterhouseCoopers LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
June 1, 2009

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

	2009	2008		2009	2008
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Cash in transit . . . . .	2,802	12	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada . . . . .	200	147
Government of Canada . . . . .	1,349	798	Outside parties . . . . .	9,162	3,177
Outside parties . . . . .	3,635	2,684	Other liabilities . . . . .	193	177
Other assets (Note 3) . . . . .	71	41		9,555	3,501
	7,857	3,535	Allowance for employee termination benefits . . . . .	761	809
				10,316	4,310
			<b>NET LIABILITIES (Note 4) . . . . .</b>	<b>(2,459)</b>	<b>(775)</b>
	7,857	3,535		7,857	3,535

Contractual obligations (Note 5).  
The accompanying notes are an integral part of the financial statements.

# Optional Services Revolving Fund— Continued

## STATEMENT OF OPERATIONS AND NET LIABILITIES

FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2009	2008
Revenues (Note 6) .....	109,704	104,491
Direct costs .....	101,420	94,556
Gross margin .....	8,284	9,935
Operating expenses		
Salaries and employee benefits .....	3,682	3,865
Employee termination benefits .....	34	72
Professional and special services .....	5,232	1,776
Corporate and administrative services .....	547	505
Occupancy costs .....	470	462
Transportation and telecommunications .....	78	93
Utilities, materials and supplies .....	21	24
Rentals .....	14	14
Information .....	13	43
Purchased repairs and maintenance .....	3	5
Other expenses .....	36	33
	10,130	6,892
Net results .....	(1,846)	3,043
Net liabilities, beginning of year .....	(775)	(1,331)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year .....	162	(2,487)
Net liabilities, end of year .....	(2,459)	(775)

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

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

(in thousands of dollars)

	2009	2008
Operating activities		
Net results .....	(1,846)	3,043
Items not affecting use of cash		
Provision for employee termination benefits .....	34	72
	(1,812)	3,115
Changes in working capital (Note 7) .....	1,732	(543)
Payments on provision for employee termination benefits .....	(82)	(85)
Net financial resources provided (used) in operating activities and change in the accumulated net charge against the Fund's authority account, during the year .....	(162)	2,487
Accumulated net charge against the Fund's authority account, beginning of year .....	10,257	7,770
Accumulated net charge against the Fund's authority account, end of year (Note 4) .....	10,095	10,257

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

## Optional Services Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Optional Services Revolving Fund (“the Fund”) provides specialized services to client departments, such as communication procurement services, taxi management system, travel management services, central removal services and central freight services. The Fund also procures vaccines and drugs on behalf of provinces and territories. The Fund 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 Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time.

On January 29, 2009, the Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to \$4,000,000 to fund a one time payment for the use of the Shared Travel Services Initiative. A payment of \$4,000,000 was made in March 2009 for the Shared Travel Services Initiative. The actual amount of authority used by the Fund in 2008-2009 was \$2,835,928.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management’s estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

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

##### (b) Revenue recognition

Recoveries from the vaccine program are recognized using a blended rate established by fixed price contracts and based on the proportion of total goods delivered at year end. Any losses on the fixed price

contracts are recognized during the period in which they are identified.

Locally shared support services revenues are recognized as service provider costs are incurred by the Fund.

Revenues earned on communication, printing and audio-visual services are recognized using the completed contract method.

Traffic management recoveries consist of travel commissions, central freight and central removal services. Travel commissions and central removal services recoveries are recognized based on service utilization whereas central freight recoveries are recognized as service provider costs are incurred by the Fund.

##### (c) Pension plan

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

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

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

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

#### 3. Other assets

	2009	2008
	(in thousands of dollars)	
Goods and Services Tax refundable advances . . . . .	70	40
Other advances . . . . .	1	1
	<u>71</u>	<u>41</u>

## Optional Services Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### 4. Net liabilities

The accumulated surplus is the accumulation of each fiscal year's surpluses, net of deficits, since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2009	2008
	(in thousands of dollars)	
Accumulated surplus, beginning of year . . . . .	9,482	6,439
Net results . . . . .	(1,846)	3,043
Accumulated surplus, end of year . . . . .	7,636	9,482
Accumulated net charge against the Fund's authority account, end of year . . . . .	(10,095)	(10,257)
	<u>(2,459)</u>	<u>(775)</u>

#### 5. Contractual obligation

The Fund leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording the terms and conditions that govern the provision and occupancy of the accommodation. Expected future payments are as follows:

	(in thousands of dollars)
Year ending March 31	
2010 . . . . .	460
2011 . . . . .	458
2012 . . . . .	458
2013 . . . . .	458
2014 . . . . .	76
	<u>1,910</u>

#### 6. Revenues

	2009	2008
	(in thousands of dollars)	
Vaccine program recoveries . . . . .	68,497	61,073
Traffic management recoveries . . . . .	37,232	34,810
Locally shared support service centre sales . . . . .		5,074
Communication, printing and audio-visual recoveries . . . . .	3,898	3,509
Benchmarking program . . . . .	77	25
	<u>109,704</u>	<u>104,491</u>

#### 7. Changes in working capital

	2009	2008	Changes
	(in thousands of dollars)		
Current assets . . . . .	7,857	3,535	(4,322)
Current liabilities . . . . .	9,555	3,501	6,054
			<u>1,732</u>

#### 8. Financial instruments

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

## Passport Canada Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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

Responsibility for the integrity and objectivity of these financial statements rests with the management of the Fund. The information included in these financial statements is based on management's best estimates and judgement with due consideration given to materiality. To fulfil its accounting and reporting responsibilities, the Fund maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Department of Foreign Affairs and International Trade's Departmental Performance Report is consistent with these financial statements.

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

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

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

Approved by:

DENIS FORTIER  
Director General,  
Corporate Services

CHRISTINE DESLOGES  
Chief Executive Officer  
Passport Canada

June 1, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net results .....	(28,791)	(40,531)	3,212	4,763
Add: items not requiring use of funds .....	51,984	19,300	32,349	14,866
Operating source (use) of funds .....	23,193	(21,231)	35,561	19,629
Less: items requiring use of funds				
Frozen allotment .....	(10,000)			
Net capital acquisitions .....	5,482	13,943	9,753	28,965
Net other assets and liabilities .....	27,711	(13,076)	19,723	(28,745)
Authority provided (used) .....		(22,098)	6,085	19,409

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

	2009	2008
Debit balance in the accumulated net charge against the Fund's authority .....	(65,618)	(71,556)
Add: PAYE charges against the appropriation after March 31 .....	25,500	17,131
Less: amounts credited to the appropriation after March 31 .....	5,925	15,923
Less: other items .....	2,207	
Net authority used (provided), end of year .....	(48,250)	(70,348)
Authority limit .....	4,000	4,000
Unused authority carried forward .....	52,250	74,348



# Passport Canada Revolving Fund— Continued

## AUDITORS' REPORT

TO THE ASSISTANT DEPUTY MINISTER, CORPORATE SERVICES, DEPARTMENT OF FOREIGN AFFAIRS AND INTERNATIONAL TRADE

We have audited the statement of financial position of Passport Canada Revolving Fund as at March 31, 2009 and the statements of operations, accumulated surplus and cash flows for the year then ended. These financial statements have been prepared to comply with Section 4 of the Treasury Board of Canada's Policy on Special Revenue Spending Authorities and the reporting requirements for revolving funds as prescribed by the Receiver General of Canada. These financial statements are the responsibility of the Passport Canada Revolving Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Passport Canada Revolving Fund as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with the basis of accounting for revolving funds of the Government of Canada as described in note 2 to the financial statements.

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

Ernst & Young LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
May 8, 2009

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

	2009	2008		2009	2008
<b>ASSETS</b>			<b>LIABILITIES</b>		
Current :			Current :		
Accounts receivable :			Accounts payable and accrued liabilities :		
Government of Canada . . . . .	4,994	15,807	Government of Canada . . . . .	8,294	4,573
Outside parties . . . . .	931	116	Outside parties :		
Prepays . . . . .	2,503	4,124	Accounts payable . . . . .	16,830	17,714
Inventories . . . . .	12,298	7,613	Vacation pay . . . . .	3,861	3,926
	20,726	27,660	Contractors' holdbacks . . . . .	375	425
Long-term :			Deferred revenue . . . . .	88	353
Capital assets (Note 3) :			Current portion of the provision for employee		
At cost . . . . .	160,881	146,938	termination benefits . . . . .	512	511
Less: accumulated amortization . . . . .	111,665	97,713		29,960	27,502
	49,216	49,225	Long-term :		
			Provision for employee termination benefits . . . . .	18,157	15,677
				48,117	43,179
			NET ASSETS (Note 4) . . . . .	21,825	33,706
			Commitments (Note 5)		
	69,942	76,885		69,942	76,885

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



# **Passport Canada Revolving Fund—** *Continued*

## **STATEMENT OF OPERATIONS AND CHANGE IN NET ASSETS FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2009	2008
Revenues :		
Fees earned . . . . .	262,898	286,360
Miscellaneous revenues . . . . .	925	3,378
	263,823	289,738
Expenses :		
Salaries and employee benefits . . . . .	183,010	163,313
Freight, express and cartage . . . . .	27,586	29,183
Passport materials . . . . .	19,320	19,187
Professional and special services . . . . .	15,650	13,041
Accommodation . . . . .	14,709	12,266
Amortization . . . . .	13,952	12,426
Telecommunications . . . . .	5,249	8,628
Information . . . . .	4,741	7,155
Passport operations at missions abroad (Note 6) . . . . .	4,447	4,447
Printing, stationery and supplies . . . . .	4,063	3,725
Repair and maintenance . . . . .	3,801	4,581
Travel and removal . . . . .	3,230	3,223
Provision for employee termination benefits . . . . .	3,144	2,440
Postal services and postage . . . . .	784	658
Rentals . . . . .	447	485
Miscellaneous . . . . .	221	217
	304,354	284,975
Net results . . . . .	(40,531)	4,763
Net assets, beginning of the year . . . . .	33,706	8,093
Net financial resources used and change in the accumulated net charge against the Fund's authority during the year . . . . .	5,938	(10,802)
Contributed capital . . . . .	22,712	31,652
Net assets, end of the year (Note 4) . . . . .	21,825	33,706

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

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

	2009	2008
Operating activities :		
Net results . . . . .	(40,531)	4,763
Add:		
Provision for employee termination benefits . . . . .	2,481	1,832
Amortization . . . . .	13,952	12,426
	(24,098)	19,021
Changes in current assets and liabilities (Note 7) . . . . .	9,391	(10,906)
Net financial resources generated (used) by operating activities . . . . .	(14,707)	8,115
Investing activities :		
Capital assets acquired . . . . .	(13,943)	(28,965)
Net financial resources used by investing activities . . . . .	(13,943)	(28,965)
Financing activities		
Contributed capital (Note 4) . . . . .	22,712	31,652
Net financial resources generated by financing activities . . . . .	22,712	31,652
Net financial resources generated (used) and change in the accumulated net charge against the Fund's authority during the year . . . . .	(5,938)	10,802
Accumulated net charge against the Fund's authority beginning of year . . . . .	71,556	60,754
Accumulated net charge against the Fund's authority end of year (Note 4) . . . . .	65,618	71,556

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

## Passport Canada Revolving Fund— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

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

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any time. An amount of \$746,000 representing net assets assumed by the Fund and assets contributed to the Fund was charged to this authority when the Fund became budgetary in 1981.

#### 2. Significant accounting policies

##### (a) Basis of accounting

These financial statements have been prepared in accordance with the significant accounting policies set out below to comply with the requirements of Section 4 of the Treasury Board of Canada Policy on Special Revenue Spending Authorities and the reporting requirements for revolving funds prescribed by the Receiver General for Canada. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles because:

- employees’ vacation pay and termination benefits liabilities are based on management’s estimate of the liabilities rather than based on actuarial valuations;
- revenues from passport service request fees are recognized upon receipt of payment and verification of an application for completeness as stated in the Regulations prescribing fees for passport services; and,
- funding for capital assets received from Treasury Board is recorded as contributed capital and not as a reduction of the cost of capital assets.

##### (b) Revenue recognition

Revenues from passport fees are recognized upon request for a passport service, which is upon receipt of payment and verification of the passport application for completeness.

Deferred revenue is recognized for those passport applications for which the passport service request fee has been collected and deposited, but the applications have not been verified for completeness, as at March 31.

##### (c) Inventories

The inventories of materials and supplies are carried at cost using the average cost method.

##### (d) Capital assets

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

<u>Category</u>	<u>Estimated useful life</u>
Capital projects	Once in service, in accordance with asset category
Furniture	10 years
Vehicles	5 years
Electronic data processing (EDP) equipment	3-5 years
Other machines and equipment	5 years

Leasehold improvements are included in capital projects and are amortized on a straight-line basis on the lesser of the remaining term of the lease or estimated useful life of the improvement.

Expenditures associated with the Technology Enhancement Plan Project (TEP) are capitalized. The project costs have been separated in four categories, which are amortized on a straight-line basis over the estimated useful life of each category as follows:

<u>Category</u>	<u>Estimated useful life</u>
Technology Enhancement Plan Project	
Machines and equipment	10 years
System	4 years
Furniture	10 years
EDP equipment	4 years

##### (e) Employee termination benefits

Employees of Passport Canada are entitled to specified termination benefits, calculated based on salary levels in effect at the time of termination as provided for under collective agreements and conditions of employment. The cost of these benefits is recorded in the accounts as the benefits accrue to the employees.

## Passport Canada Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

#### (f) Pension plan

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

#### (g) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. The more significant areas requiring the use of estimates relate to employee termination benefits and to accrued liabilities. Actual results could differ from these estimates. These estimates are reviewed annually and as adjustments become necessary, they are recorded in the financial statements in the period in which they become known.

#### (h) Financial instruments

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

#### 3. Capital assets and accumulated amortization

	Balance, beginning of the year	Acqui- sitions	Disposals transfers and adjustments	Balance end of the year
(in thousands of dollars)				
Capital assets				
Technology				
Enhancement				
Plan Project .....	33,877			33,877
Capital projects .....	95,709	11,350	(3,493)	103,566
Furniture .....	84			84
EDP equipment .....	15,500	2,557	3,438	21,495
Vehicles .....	18	23		41
Other machines and equipment .....	1,750	13	55	1,818
	146,938	13,943		160,881
Accumulated amortization	Balance, beginning of the year	Amorti- zation	Balance, end of the year	Net book value
(in thousands of dollars)				
Technology				
Enhancement				
Plan Project .....	33,839	38	33,877	
Capital projects .....	55,305	10,104	65,409	38,157
Furniture .....	74	5	79	5
EDP equipment .....	7,964	3,485	11,449	10,046
Vehicles .....		4	4	37
Other machines and equipment .....	531	316	847	971
	97,713	13,952	111,665	49,216

The capital projects category includes assets under construction which are not yet amortized and leasehold improvements which are amortized on a straight-line basis on the lesser of the remaining term of the lease or estimated useful life of the improvement.

#### 4. Net assets

	2009	2008
(in thousands of dollars)		
Accumulated net charge against the Fund's authority .....	(65,618)	(71,556)
Accumulated surplus .....	16,803	57,334
Contributed capital .....	70,640	47,928
	21,825	33,706

Accumulated net charge against the Fund's authority:

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

## Passport Canada Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### Accumulated surplus:

The accumulated surplus is an accumulation of each year's surpluses including the absorption of the opening net assets of \$746,000 upon establishment of the Fund.

#### Contributed capital:

In the year, Passport Canada received \$22,712,000 from Treasury Board. Of this amount, \$9,977,000 (2008—\$31,652,000) is to fund capital projects, and \$12,735,000 relates to a lump sum payment to employees per the new Public Service Alliance of Canada collective agreement.

#### 5. Commitments

Passport Canada rents office premises and other office equipment under long-term operating leases, which expire in 2018. Future minimum lease payments by year are approximately as follows:

	(in thousands of dollars)
2010 .....	48,583
2011 .....	18,390
2012 .....	11,056
2013 .....	10,137
2014 .....	8,360
2015 and thereafter .....	14,322
	<u>110,848</u>

#### 6. Related party transactions

Through common ownership, Passport Canada is related to all Government of Canada created departments, agencies and Crown corporations. Payments for passport operations at missions abroad, accommodation and legal services are made to related parties in the normal course of business. All related party transactions are accounted for at the exchange amount, which represents the consideration agreed to by both parties.

As part of its operations Passport Canada, which is an agency of the Department of Foreign Affairs and International Trade (DFAIT), collects Consular fees on behalf of DFAIT Consular Affairs division. These fees are not recorded as revenues in the statement of operations and change in net assets. In 2009, the Fund collected and remitted to DFAIT \$86,603,775 (2008—\$93,760,600) in consular fees.

In December of 2008, Service Canada and Passport Canada signed a memorandum of understanding governing the cost of processing passport applications. Effective for all applications processed by Service Canada from June 2008 onwards, a fee of \$12.39 per application will be charged to Passport Canada. These fees are reported in the

Professional and Special Services line item in the statement of operations and Change in Net Assets. In 2009, Service Canada charged Passport a total of \$4,490,000 consisting of \$3,700,000 in application processing fees and \$790,000 of initiation and training related costs.

#### 7. Changes in current assets and liabilities

	2009	2008
	(in thousands of dollars)	
Assets:		
Accounts receivable — Government of Canada .....	10,813	(10,320)
Accounts receivable — Outside parties .....	(815)	265
Prepays .....	1,621	(3,378)
Inventories .....	(4,685)	(3,178)
Accounts payable and accrued liabilities :		
Government of Canada .....	3,721	839
Outside parties — Accounts payable .....	(884)	6,167
Outside parties — Vacation pay .....	(65)	602
Outside parties — Contractors' holdbacks .....	(50)	119
Deferred revenues .....	(265)	(2,022)
	<u>9,391</u>	<u>(10,906)</u>

#### 8. Comparative figures

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

## Real Property Disposition Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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.

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

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by

the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

On April 1, 2008, PWGSC adopted SAP as its new department-wide financial and material management system. This enterprise resource planning application provides enhanced automated financial controls, more complete, accurate and timely financial reporting to support business decisions and a more integrated and standardized financial management process throughout the department.

With the exception of the statement of authority provided and the reconciliation of unused authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The statement of authority provided and the reconciliation of unused authority were not audited as it is not required by Treasury Board policy.

Approved by:

JEAN-LUC CARON  
*A/Chief Financial Officer,  
Finance Branch*

June 1, 2009

TIM MCGRATH  
*Assistant Deputy Minister,  
Real Property Branch*

May 28, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net results .....	5,500	11,474	8,000	8,796
Less: items requiring use of funds				
Net other assets and liabilities		249		85
Authority provided .....	5,500	11,225	8,000	8,711

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

	2009	2008
Debit balance in the accumulated net charge against the Fund's authority .....	(586)	(1,912)
Add: Deposits on disposals .....	316	603
Less: Amounts credited to the appropriation account after March 31 .....	789	
Net authority provided, end of year .....	(1,059)	(1,309)
Authority limit (Note 1) .....	5,000	5,000
Unused authority carried forward .....	6,059	6,309

## Real Property Disposition Revolving Fund—Continued

### AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Real Property Disposition Revolving Fund (the "Fund") as at March 31, 2009 and the statements of operations and net assets and cash flow for the year then ended. These financial statements are the responsibility of the management of the Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2009 and the results of its operations and its cash flow for the year then ended in accordance with generally accepted accounting principles.

PricewaterhouseCoopers LLP  
Chartered Accountants  
Licensed Public Accountants

Ottawa, Canada  
June 1, 2009

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

	2009	2008		2009	2008
<b>ASSETS</b>			<b>LIABILITIES AND NET ASSETS</b>		
Current			Current		
Accounts receivable			Accounts payable and accrued liabilities		
Government of Canada . . . . .	789		Government of Canada . . . . .	2	1
Outside parties . . . . .		4	Deposits on disposals . . . . .	314	606
Work in process . . . . .	3,941	3,691		316	607
			<b>NET ASSETS (Note 3) . . . . .</b>	<b>4,414</b>	<b>3,088</b>
	4,730	3,695		4,730	3,695

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

## Real Property Disposition Revolving Fund—Continued

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

	2009	2008
Revenues .....	13,083	11,163
Operating expenses		
Fees .....	1,309	1,454
Disbursements .....	300	913
	1,609	2,367
Net results .....	11,474	8,796
Net assets, beginning of year .....	3,088	3,406
Transfer of part of the accumulated surplus to the Consolidated Revenue Fund (Note 1) .....	(11,474)	(8,796)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year .....	1,326	(318)
Net assets, end of year .....	4,414	3,088

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

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

	2009	2008
Operating activities		
Net results .....	11,474	8,796
Changes in working capital (Note 4) .....	(1,326)	318
Net financial resources provided by operating activities .....	10,148	9,114
Financing activity		
Transfer of part of the accumulated surplus to the Consolidated Revenue Fund (Note 1) .....	(11,474)	(8,796)
Net financial resources used by financing activity .....	(11,474)	(8,796)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year .....	(1,326)	318
Accumulated net charge against the Fund's authority account, beginning of year .....	1,912	1,594
Accumulated net charge against the Fund's authority account, end of year (Note 3) .....	586	1,912

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

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Disposition Revolving Fund ("the Fund") provides, on a cost recovery basis, routine disposals of real property assets no longer required in order to generate revenue for the Crown. The Fund was established in 1996 under Section 5.1 of the *Revolving Funds Act*.

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

All proceeds of sale are deposited to the Consolidated Revenue Fund net of disposal costs and expenses. In accordance with the terms and conditions approved by Treasury Board, any year-end accumulated surplus in the Fund in excess of \$5,000,000 is deposited to the Consolidated Revenue Fund. The amount transferred to the Consolidated Revenue Fund in 2008-2009 was \$11,474,210 (2007-2008: \$8,796,426).

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board which are consistent with Canadian generally accepted accounting principles for the public sector.

The significant accounting policies are as follows:

##### (a) Use of estimates

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

##### (b) Revenue recognition

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

##### (c) Work in process

Work in process includes labour and disbursements incurred for services performed or goods delivered for sales or transfers of properties not finalized at the fiscal year-end.



## Real Property Disposition Revolving Fund—Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

#### (d) Deposits on disposals

Deposits on disposals represent receipts on future disposals of properties that are not closed at the fiscal year-end.

#### 3. Net assets

The accumulated surplus is the accumulation of each fiscal year's surpluses since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2009	2008
	(in thousands of dollars)	
Accumulated surplus, beginning of year . . . . .	5,000	5,000
Net results . . . . .	11,474	8,796
Transfer of part of the accumulated surplus to the Consolidated Revenue Fund (Note 1) . . .	(11,474)	(8,796)
Accumulated surplus, end of year . . . . .	5,000	5,000
Accumulated net charge against the Fund's authority account, end of year . . . . .	(586)	(1,912)
Net assets, end of year . . . . .	4,414	3,088

#### 4. Changes in working capital

	2009	2008	Changes
	(in thousands of dollars)		
Current assets . . . . .	4,730	3,695	(1,035)
Current liabilities . . . . .	316	607	(291)
			(1,326)

#### 5. Financial instruments

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



## Real Property Services Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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 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. 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, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to assure the objectivity and integrity of data in its financial statements by the careful selection, training and development

of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

On April 1, 2008, PWGSC adopted SAP as its new department-wide financial and materiel management system. This enterprise resource planning application provides enhanced automated financial controls, more complete, accurate and timely financial reporting to support business decisions and a more integrated and standardized financial management process throughout the department.

With the exception of the statement of authority provided and the reconciliation of unused authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The statement authority provided and the reconciliation of unused authority were not audited as it is not required by Treasury Board policy.

Approved by:

JEAN-LUC CARON  
A/Chief Financial Officer,  
Finance Branch

July 22, 2009

JOHN MCBAIN  
Associate Assistant Deputy Minister,  
Real Property Branch

July 22, 2009

### STATEMENT OF AUTHORITY PROVIDED

(unaudited)

FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2009		2008	
	Estimates	Actual	Estimates	Actual
				(restated)
Net results .....		15,559		9,770
Add: items not requiring use of funds .....		(19,266)		(9,242)
Operating source (use) of funds .....		(3,707)		528
Less: items requiring use of funds				
Net other assets and liabilities .....		(6,931)		24
Authority provided .....		3,224		504

### RECONCILIATION OF UNUSED AUTHORITY

(unaudited)

AS AT MARCH 31

(in thousands of dollars)

	2009	2008
		(restated)
Debit balance in the accumulated net charge against the Fund's authority .....	(85,781)	(12,791)
Add: PAYE charges against the appropriation account after March 31 .....	304,755	196,532
Less: amounts credited to the appropriation account after March 31 .....	222,703	184,245
Net authority provided, end of year .....	(3,729)	(504)
Authority limit (Note 1) .....	150,000	150,000
Unused authority carried forward .....	153,729	150,504

## Real Property Services Revolving Fund— Continued

### AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Real Property Services Revolving Fund (the "Fund") as at March 31, 2009 and 2008 and the statements of operations and net liabilities and cash flows for the years then ended. These financial statements have been prepared to comply with Section 6.4 of the Treasury Board's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2009 and 2008 and the results of its operations and its cash flow for the years then ended in accordance with the basis of accounting described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Fund and the Treasury Board to comply with Section 6.4 of the Policy on Special Revenue Spending Authorities. The financial statements are not intended to be and should not be used by anyone other than specified users or for any other purpose.

As described in note 3, the financial statements of the Fund as at March 31, 2008 and for the year then ended have been restated. Our previous auditors' report dated May 30, 2008 on those financial statements has been withdrawn.

PricewaterhouseCoopers LLP  
Chartered Accountants,  
Licensed Public Accountants

Ottawa, Canada  
July 22, 2009

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

	2009	2008		2009	2008
		(restated)			(restated)
<b>ASSETS</b>			<b>LIABILITIES AND NET ASSETS (LIABILITIES)</b>		
Current			Current		
Cash in transit .....	69	80	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	10,227	8,741
Government of Canada .....	203,395	175,843	Outside parties .....	252,042	159,826
Outside parties .....	19,308	10,777	Professional liability fund .....	2,284	2,138
Other assets (Note 4) .....	9,070	7,615	Other liabilities .....	17,719	14,573
				282,272	185,278
			Allowance for employee termination benefits .....	41,556	43,592
				323,828	228,870
			Net liabilities (Note 5) .....	(91,986)	(34,555)
	231,842	194,315		231,842	194,315

Contractual obligations (note 6).

Contingent liabilities (note 7).

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

# Real Property Services Revolving Fund— Continued

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

	2009	2008 (restated)
Gross revenues .....	1,281,987	1,249,621
Recoverable disbursements made on behalf of clients .....	937,575	892,001
Net revenues .....	344,412	357,620
Operating expenses		
Salaries and employee benefits .....	197,351	210,243
Employee termination benefits .....	1,850	(169)
Real Property indirect activities .....	70,331	76,323
Corporate and administrative services .....	44,562	45,729
Occupancy costs .....	13,114	13,917
Provisions for claims .....	146	(163)
Bad debts .....	125	56
Professional and special services .....	9	241
Other expenses .....	1,365	1,673
	328,853	347,850
Net results .....	15,559	9,770
Net assets (liabilities), beginning of year as originally reported .....	9,959	(24,396)
Change in accounting policy (Note 3) .....	(44,514)	(40,470)
Net liabilities, beginning of year as restated .....	(34,555)	(64,866)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year .....	(72,990)	20,541
Net liabilities, end of year .....	(91,986)	(34,555)

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

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

	2009	2008 (restated)
Operating activities		
Net results .....	15,559	9,770
Item not affecting use of cash		
Provision for employee termination benefits .....	1,850	(169)
	17,409	9,601
Changes in working capital (Note 9) .....	59,467	(25,673)
Payments on provision for employee termination benefits .....	(3,886)	(4,469)
Net financial resources provided (used) in operating activities and change in accumulated net charge against the Fund's authority account, during the year .....	72,990	(20,541)
Accumulated net charge against the Fund's authority account, beginning of the year as originally reported .....	(8,731)	18,565
Change in accounting policy (Note 3) .....	21,522	14,767
Accumulated net charge against the Fund's authority account, beginning of year as restated ...	12,791	33,332
Accumulated net charge against the Fund's authority account, end of year (Note 5) .....	85,781	12,791

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

## Real Property Services Revolving Fund— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Real Property Services Revolving Fund (“the Fund”) provides, on a fee-for-service basis, optional real property services to other custodian departments and to other departments and agencies requesting services over and above those provided under the Federal Accommodation and Holdings Service Line program. More specifically, the Fund looks after architectural and engineering activities, property management, holdings and divestiture, and support services. The Fund was first established in 1980 as the Public Works Revolving Fund. Since that time its name has changed several times, to the Architectural, Engineering and Realty Services Revolving Fund in 1985, and to its current name in April 1996. The legislative authority for the Fund is Section 5 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$150,000,000 at any time.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management’s estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

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

##### (b) Revenue recognition

Revenues earned on professional and technical services performed and revenues to recover disbursements made on behalf of other government departments and outside parties are recognized as costs are incurred by the Fund.

##### (c) Expenses

Real Property indirect activities, corporate and administrative services and occupancy costs are based on the budgeted direct service delivery personnel costs as determined in the 2008-2009 Budget Framework for the Fund and the Federal Accommodation and Holdings (FA&H) Program Activities of Public Works and Government Services Canada. In the case of service delivery to FA&H program activities, charges are adjusted to reflect the actual volume of service delivery achieved at year end.

##### (d) Pension plan

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

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

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

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

#### 3. Change in accounting policy

In 1999-2000, the Fund informed Treasury Board of its decision to discontinue treating the Federal Accommodation and Holdings (FA&H) Program of the Real Property Branch of Public Works and Government Services Canada as a client of the Fund. That practice was established in response to a context that has since evolved, and while it did provide important benefits, it also created operational complexity that had been underestimated at the time.

As a result, in 2008-2009, the Fund changed its accounting policy and business model to restore the FA&H Program as a client of the Fund. The Fund now charges the FA&H Program on the same basis as its other government clients and assumes salaries and employee benefits for work performed for FA&H as well as related operating expenses. This change in accounting policy has been applied retroactively and the financial statements for the year ended March 31, 2008 have been restated.

## Real Property Services Revolving Fund— Continued

### NOTES TO THE FINANCIAL STATEMENTS— Continued

Accordingly, the Fund has restated its financial position as at March 31, 2008 as well as its results of operations and net liabilities, its statement of cash flow and its notes to the financial statements for the year then ended to reflect the new business model. As a result of this change of accounting policy, the 2007-2008 gross revenues were increased by \$213,041,712 and the 2007-2008 operating expenses were increased by \$210,330,785. Liabilities have increased by \$44,514,573 as at March 31, 2008 as the Fund also assumes FA&H salaries and employee benefit as a result of the change in accounting policy. The net assets (liabilities) at the beginning of the 2007-2008 fiscal year were decreased by \$40,469,947 with an increase of the accumulated deficit by \$25,703,255 and an increase of the accumulated net charge against the Fund's authority account by \$14,766,692.

#### 4. Other assets

	2009	2008
	(in thousands of dollars)	
Goods and Services Tax refundable advances.....	9,035	7,586
Other advances .....	25	20
Prepaid expenses .....	10	9
	<u>9,070</u>	<u>7,615</u>

#### 5. Net liabilities

The accumulated deficit is the accumulation of each fiscal year's surpluses and deficits since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2009	2008
	(in thousands of dollars) (restated)	
Accumulated surplus (deficit), beginning of year as originally reported .....	1,228	(5,831)
Change in accounting policy (Note 3).....	(22,992)	(25,703)
Accumulated deficit, beginning of year as restated .....	(21,764)	(31,534)
Net results .....	15,559	9,770
Accumulated deficit, end of year .....	(6,205)	(21,764)
Accumulated net charge against the Fund's authority account, end of year .....	(85,781)	(12,791)
Net liabilities, end of year .....	<u>(91,986)</u>	<u>(34,555)</u>

#### 6. Contractual obligations

The Fund is engaged in contractual obligations for property services. Expected future payments are as follows:

	(in thousands of dollars)
Year ending March 31,	
2010.....	254,241
2011.....	71,068
2012.....	27,998
2013.....	21,951
2014 and thereafter .....	<u>64,157</u>
	<u>439,415</u>

#### 7. Contingent liabilities

Multiple claims have been made against the Fund in the normal course of operations. Some of these potential liabilities may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense is recorded in the Fund's financial statements. Material claims where the outcome is not determinable are described below.

A Statement of Claim has been filed against the Crown and other parties alleging damages of \$39.7 million in connection with an implied breach of contractual obligations. The Crown has filed its Statement of Defence. The Crown is unable to assess the possibility of settlement and the amount at risk or estimate the amount of any settlement. No accrual for this contingency has been made in the Fund's financial statements.

Furthermore, two separate Statements of Claim have been filed against the Crown alleging breach of contract and claiming damages totaling \$10.6 million. The Crown has filed a Statement of Defence in one of the claims and a Statement of Defence and Counterclaim in the other. The Crown has not yet assessed the possibility of settlement, the amount at risk or estimated the amount of any settlement. No accruals for these contingencies have been made in the Fund's financial statements.

#### 8. Subsequent event

On January 27, 2009, the Minister of Finance announced, as part of the Budget 2009, an initiative entitled the Investments in Federal Infrastructure Projects.

## Real Property Services Revolving Fund— Concluded

### NOTES TO THE FINANCIAL STATEMENTS— Concluded

It is anticipated that these investments, which will be undertaken on behalf of other government departments, will result in a significant and temporary increase in activity for the Fund over the 2009-2010 and 2010-2011 fiscal years. The financial impact on the Fund for those fiscal years cannot be reasonably estimated as the scope of the work to be performed and the contractual terms and conditions with partnering government departments are being implemented.

#### 9. Changes in working capital

	2009	2008 (restated)	Changes
	(in thousands of dollars)		
Current assets. . . . .	231,842	194,315	(37,527)
Current liabilities. . . . .	282,272	185,278	96,994
			<u>59,467</u>

#### 10. Comparative figures

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

#### 11. Financial instruments

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



## Telecommunications and Informatics Common Services Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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

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, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of Government funds and safeguard the assets under the Fund's administration. Management also seeks to

assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

On April 1, 2008, PWGSC adopted SAP as its new department-wide financial and materiel management system. This enterprise resource planning application provides enhanced automated financial controls, more complete, accurate and timely financial reporting to support business decisions and a more integrated and standardized financial management process throughout the department.

With the exception of the statement of authority provided and the reconciliation of unused authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The statement of authority provided and the reconciliation of unused authority were not audited as it is not required by Treasury Board policy.

Approved by:

JEAN-LUC CARON  
*A/Chief Financial Officer,  
Finance Branch*

June 1, 2009

MAURICE CHÉNIER  
*Chief Executive Officer,  
Information Technology Services Branch*

May 29, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net results.....		811		816
Add: items not requiring use of funds .....	175	7,266	175	(80)
Operating source of funds .....	175	8,077	175	736
Less: items requiring use of funds .....				
Net capital acquisitions ....	175	1,910	175	62
Net other assets and liabilities .....		(936)		4
Authority provided.....		7,103		670

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

	2009	2008
Debit balance in the accumulated net charge against the Fund's authority .....	(16,162)	(6,942)
Add: PAYE charges against the appropriation account after March 31.....	52,954	54,168
Less: amounts credited to the appropriation account after March 31.....	54,099	57,430
Net authority provided, end of year.....	(17,307)	(10,204)
Authority limit (Note 1) .....	20,000	20,000
Unused authority carried forward .....	37,307	30,204

# Telecommunications and Informatics Common Services Revolving Fund— *Continued*

## AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Telecommunications and Informatics Common Services Revolving Fund (the "Fund") as at March 31, 2009 and the statements of operations and net assets (liabilities) and cash flow for the year then ended. These financial statements have been prepared to comply with Section 6.4 of the Treasury Board's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2009 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Fund and the Treasury Board to comply with Section 6.4 of the Policy on Special Revenue Spending Authorities. The financial statements are not intended to be and should not be used by anyone other than specified users or for any other purpose.

PricewaterhouseCoopers LLP  
Chartered Accountants  
Licensed Public Accountants

Ottawa, Canada  
June 1, 2009

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

	2009	2008		2009	2008
<b>Assets</b>			<b>Liabilities and net assets (liabilities)</b>		
<b>Current</b>			<b>Current</b>		
Cash in transit .....		2	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	1,039	578
Government of Canada .....	53,738	54,786	Outside parties .....	56,803	53,634
Outside parties .....	361	1,322	Other liabilities .....	2,091	917
Other assets (Note 3) .....	2,693	2,615		59,933	55,129
	56,792	58,725	Allowance for employee termination benefits .....	6,577	3,406
Capital assets (Note 4) .....	6,503	5,004		66,510	58,535
			Net assets (liabilities) (Note 5) .....	(3,215)	5,194
	63,295	63,729		63,295	63,729

Contractual obligations (Note 6).

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



# Telecommunications and Informatics Common Services Revolving Fund— Continued

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

	2009	2008
Revenues (Note 7).....	235,931	197,054
Cost of sales.....	167,251	152,972
Gross margin.....	68,680	44,082
Operating expenses		
Salaries and employee benefits.....	26,842	17,599
Employee termination benefits.....	3,668	411
Professional and special services.....	21,304	21,490
Purchased repairs and maintenance.....	5,192	187
Utilities, materials and supplies.....	4,454	150
Amortization.....	2,581	105
Corporate and administrative services.....	1,786	1,939
Transportation and telecommunications.....	903	596
Occupancy costs.....	813	744
Write-off of capital assets.....	410	
Other expenses.....	(84)	45
	67,869	43,266
Net results.....	811	816
Net assets, beginning of year.....	5,194	978
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year.....	(9,220)	3,400
Net assets (liabilities), end of year.....	(3,215)	5,194

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

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

	2009	2008
Operating activities		
Net results.....	811	816
Items not affecting use of cash		
Amortization.....	2,581	105
Write-off of capital assets.....	410	
Provision for employee termination benefits.....	3,668	411
	7,470	1,332
Changes in working capital (Note 8).....	6,737	(4,273)
Payments on provision for employee termination benefits.....	(497)	(397)
Net financial resources provided (used) by operating activities.....	13,710	(3,338)
Investing activities		
Capital assets—acquisitions.....	(1,910)	(62)
Capital assets—transfers from the Appropriation ..	(2,580)	
Net financial resources used by investing activities.....	(4,490)	(62)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year.....	9,220	(3,400)
Accumulated net charge against the Fund's authority account, beginning of year.....	6,942	10,342
Accumulated net charge against the Fund's authority account, end of year (Note 5).....	16,162	6,942

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

## Telecommunications and Informatics Common Services Revolving Fund— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Telecommunications and Informatics Common Services Revolving Fund ("the Fund") provides network and infrastructure services, voice telecommunications services, satellite services and managed services. The Fund was established in 1963 as the Government Telecommunications Agency Revolving Fund. Since that time it has changed names several times, to Government Telecommunications and Informatics Services Revolving Fund in 1994 and to its current name in 2002-2003. The legislative authority for the Fund is Section 5.2 of the *Revolving Funds Act*.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$20,000,000 at any time.

On December 11, 2008, the Fund received authorization from Treasury Board to access its unused authority for a total amount of up to \$3,651,000 to cover a portion of horizontal and planned investments. The actual amount used by the Fund in 2008-2009 was nil.

On April 1, 2008, the Fund extended its telecom line of business to include the PWGSC network service, which was previously funded by the appropriation of Public Works and Government Services Canada's (PWGSC) Information Technology Services Branch. The transfer to the Fund included approximately ninety full-time employees as well as information hardware and software assets.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because the employee termination benefits liability is based on management's estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

The preparation of financial statements in accordance with the reporting requirements for Revolving Funds described by the Receiver General for Canada requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at

the date of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from these estimates.

##### (b) Revenue recognition

Revenues earned on telecommunications and informatics services are recognized as costs are incurred by the Fund. Revenues earned on goods purchased from telecom suppliers on behalf of customers are recognized when the goods are delivered to other government departments or outside parties.

##### (c) Capital assets

Capital assets are recorded at their acquisition cost and amortized on a straight-line basis over the estimated useful life of each asset as follows:

<u>Category</u>	<u>Estimated useful life</u>
Informatics hardware	3 to 5 years
Informatics software	3 to 5 years
Assets under construction	Once in service, in accordance with asset class

##### (d) Pension plan

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

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

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

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

# Telecommunications and Informatics Common Services Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

### 3. Other assets

	2009	2008
	(in thousands of dollars)	
Goods and services tax refundable advances.....	2,682	2,607
Prepaid expenses.....	11	8
	<u>2,693</u>	<u>2,615</u>

### 4. Capital assets

Capital assets	Balance beginning of year	Transfers	Write- offs	Transfers from the appro- priation <sup>(1)</sup>	Acqui- sitions	Balance end of year
	(in thousands of dollars)					
Informatics hardware.....	1,275	4,495		6,257	1,910	13,937
Informatics software.....	216			139		355
Assets under construction..	4,905	(4,495)	(410)			
	<u>6,396</u>	<u>(410)</u>		<u>6,396</u>	<u>1,910</u>	<u>14,292</u>
Accumulated amortization	Balance beginning of year	Transfers	Write- offs	Transfers from the appro- priation <sup>(1)</sup>	Current year amor- tization	Balance end of year
	(in thousands of dollars)					
Informatics hardware.....	1,224			3,719	2,515	7,458
Informatics software.....	168			97	66	331
	<u>1,392</u>			<u>3,816</u>	<u>2,581</u>	<u>7,789</u>
Net .....	<u>5,004</u>					<u>6,503</u>

<sup>(1)</sup> As described in Note 1.

### 5. Net assets (liabilities)

The accumulated surplus is the accumulation of each fiscal year's surpluses, net of deficits, since the inception of the Fund. The accumulated net charge against the Fund's authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2009	2008
	(in thousands of dollars)	
Accumulated surplus, beginning of year .....	12,136	11,320
Net results .....	<u>811</u>	<u>816</u>
Accumulated surplus, end of year .....	12,947	12,136
Accumulated net charge against the Fund's authority account .....	<u>(16,162)</u>	<u>(6,942)</u>
Net assets, end of the year .....	<u>(3,215)</u>	<u>5,194</u>

### 6. Contractual obligations

The Fund leases its premises under an occupancy instrument. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording and the terms and conditions that govern the provision and occupancy of the accommodation. The Fund is also engaged in contracts with telecommunication suppliers. Expected future payments are as follows:

	(in thousands of dollars)
Year ending March 31,	
2010.....	1,018
2011.....	<u>660</u>
	<u>1,678</u>

### 7. Revenues

	2009	2008
	(in thousands of dollars)	
Data network infrastructure services.....	96,647	86,494
Voice network services.....	52,844	45,835
Government enterprise network management services .....	70,140	60,348
Perimeter defence services.....	7,574	2,432
Other revenues.....	8,726	1,945
	<u>235,931</u>	<u>197,054</u>

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

NOTES TO THE FINANCIAL STATEMENTS—  
Concluded

8. Changes in working capital

	2009	2008	Changes
	(in thousands of dollars)		
Current assets. . . . .	56,792	58,725	1,933
Current liabilities. . . . .	59,933	55,129	4,804
			<u>6,737</u>

9. Financial instruments

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

## Translation Bureau Revolving Fund

### STATEMENT OF MANAGEMENT RESPONSIBILITY

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.

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, management maintains a set of accounts which provides a centralized record of the Fund's financial transactions. Financial information submitted to the *Public Accounts of Canada* and included in the Departmental Performance Report is consistent with these financial statements.

Management develops and disseminates financial management and accounting policies and issues specific directives which maintain standards of financial management, accounting and reporting. Management maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. They are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded to maintain accountability of government funds and safeguard the assets under the Fund's administration. Management also seeks to

assure the objectivity and integrity of data in its financial statements by the careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that its regulations, policies, standards and managerial authorities are understood throughout the organization.

On April 1, 2008, PWGSC adopted SAP as its new department-wide financial and material management system. This enterprise resource planning application provides enhanced automated financial controls, more complete, accurate and timely financial reporting to support business decisions and a more integrated and standardized financial management process throughout the department.

With the exception of the statement of authority used and the reconciliation of unused authority, management has presented the financial statements to external auditors who have audited them and have provided an independent opinion which is appended to these financial statements. The statement of authority used and the reconciliation of unused authority were not audited as it is not required by Treasury Board policy.

Approved by:

JEAN-LUC CARON  
*A/Chief Financial Officer,  
Finance Branch*

June 1, 2009

FRANCINE KENNEDY  
*Chief Executive Officer,  
Translation Bureau*

May 28, 2009

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

	2009		2008	
	Estimates	Actual	Estimates	Actual
Net results .....	(3,863)	4,564	(1,654)	(8,819)
Add: items not requiring use of funds .....	2,663	(4,811)	2,654	6,938
Operating source (use) of funds .....	(1,200)	(247)	1,000	(1,881)
Less: items requiring use of funds				
Net capital acquisitions .....	800	3,938	1,000	1,397
Net other assets and liabilities .....		538		4
Authority used .....	(2,000)	(4,723)		(3,282)

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

	2009	2008
Debit balance in the accumulated net charge against the Fund's authority .....	(25,700)	(7,859)
Add: PAYE charges against the appropriation account after March 31 .....	21,103	10,535
Less: amounts credited to the appropriation account after March 31 .....	11,415	22,093
Allocation from the Treasury Board Vote 30 in 2008-2009 & Vote 23 in 2007-2008 (Paylist Requirements) .....	1,415	1,319
Net authority provided, end of year .....	(17,427)	(20,736)
Authority limit (Note 1) .....	10,000	10,000
Unused authority carried forward .....	27,427	30,736

## Translation Bureau Revolving Fund— *Continued*

### AUDITORS' REPORT

TO THE DEPUTY CHIEF OVERSIGHT OFFICER, OFFICE OF  
AUDIT AND EVALUATION PUBLIC WORKS AND  
GOVERNMENT SERVICES CANADA

We have audited the statement of financial position of the Translation Bureau Revolving Fund (the "Fund") as at March 31, 2009 and the statements of operations and net liabilities and cash flow for the year then ended. These financial statements have been prepared to comply with Section 6.4 of Treasury Board's Policy on Special Revenue Spending Authorities. These financial statements are the responsibility of the management of the Fund. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Fund as at March 31, 2009 and the results of its operations and its cash flow for the year then ended in accordance with the basis of accounting described in Note 2 to the financial statements.

These financial statements, which have not been, and were not intended to be, prepared in accordance with Canadian generally accepted accounting principles, are solely for the information and use of the management of the Fund and the Treasury Board to comply with Section 6.4 of the Policy on Special Revenue Spending Authorities. The financial statements are not intended to be and should not be used by anyone other than specified users or for any other purpose.

PricewaterhouseCoopers LLP  
Chartered Accountants  
Licensed Public Accountants

Ottawa, Canada  
June 1, 2009

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

	2009	2008		2009	2008
<b>ASSETS</b>			<b>LIABILITIES AND NET LIABILITIES</b>		
Current			Current		
Cash in transit .....	121	114	Accounts payable and accrued liabilities		
Accounts receivable			Government of Canada .....	5,080	1,383
Government of Canada .....	10,370	21,623	Outside parties .....	18,338	12,101
Outside parties .....	1,044	432	Other liabilities .....	5,076	8,309
Other assets (Note 3) .....	268	353		28,494	21,793
Deferred employee termination			Allowance for employee termination benefits .....	25,597	29,929
benefits—Current portion .....	1,415	1,319		54,091	51,722
	13,218	23,841	NET LIABILITIES (note 5) .....	(26,961)	(13,684)
Deferred employee termination					
benefits .....	5,855	7,270			
Capital assets (Note 4) .....	8,057	6,927			
	27,130	38,038		27,130	38,038

Contractual obligations (note 6).

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

# **Translation Bureau Revolving Fund—** *Continued*

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

	2009	2008
Revenues (Note 7) . . . . .	206,658	215,553
Operating expenses		
Salaries and employee benefits . . . . .	123,352	139,049
Employee termination benefits . . . . .	(1,926)	2,225
Professional and special services . . . . .	50,686	53,472
Corporate and administrative services . . . . .	10,475	9,509
Occupancy costs . . . . .	9,233	8,389
Transportation and telecommunications . . . . .	3,377	4,012
Amortization . . . . .	2,808	2,555
Utilities, materials and supplies . . . . .	1,975	1,720
Purchased repairs and maintenance . . . . .	1,717	1,814
Rentals . . . . .	159	163
Information . . . . .	95	77
Write-off of capital assets . . . . .		1,317
Other expenses . . . . .	143	70
	202,094	224,372
Net results . . . . .	4,564	(8,819)
Net liabilities, beginning of year . . . . .	(13,684)	(11,921)
Net financial resources used (provided) and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	(17,841)	7,056
Net liabilities, end of year . . . . .	(26,961)	(13,684)

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

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

	2009	2008
Operating activities		
Net results . . . . .	4,564	(8,819)
Items not affecting use of cash		
Amortization . . . . .	2,808	2,555
Write-off of capital assets . . . . .		1,317
Provision for employee termination benefits . . . . .	(1,926)	2,225
	5,446	(2,722)
Changes in working capital (Note 8) . . . . .	17,420	(3,620)
Receipts on deferred employee termination benefits . . . . .	1,319	3,111
Payments on provision for employee termination benefits . . . . .	(2,406)	(2,428)
Net financial resources provided (used) by operating activities . . . . .	21,779	(5,659)
Investing activity		
Capital assets—acquisitions . . . . .	(3,938)	(1,397)
Net financial resources used by the investing activity . . . . .	(3,938)	(1,397)
Net financial resources provided (used) and change in the accumulated net charge against the Fund's authority account, during the year . . . . .	17,841	(7,056)
Accumulated net charge against the Fund's authority account, beginning of year . . . . .	7,859	14,915
Accumulated net charge against the Fund's authority account, end of year (Note 5) . . . . .	25,700	7,859

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



## Translation Bureau Revolving Fund— *Continued*

### NOTES TO THE FINANCIAL STATEMENTS

#### 1. Authority and purpose

The Translation Bureau Revolving Fund (“the Fund”) is a Special Operating Agency that provides, on a cost recovery basis, translation, technolinguistic and other linguistic services to the judiciary and federal departments and agencies and, upon request, to other governments in Canada and international organizations. Although the Translation Bureau has existed since 1934 when the *Translation Bureau Act* came into effect, it was not until April 1993 that Treasury Board approved the establishment of the Bureau as a Special Operating Agency, effective April 1, 1995. The Translation Bureau also became a Revolving Fund on April 1, 1995.

The Fund has a continuing non-lapsing authority from Parliament to make payments out of the Consolidated Revenue Fund for the purposes of working capital, capital acquisitions and the temporary financing of accumulated operating deficits, the total of which is not to exceed \$10,000,000 at any time.

For 2008-2009, the Fund received authorization from the Treasury Board to access its unused authority for a total amount of up to \$6,577,000 to allow sustained funding of its investment program (2007-2008: \$6,200,000). The actual amount used by the Fund in 2008-2009 was \$4,723,406 (2007-2008: \$3,281,823). In addition, the Fund received authorization from Treasury Board to access its unused authority for a total amount of up to \$5,062,000 in 2009-2010 and \$1,197,000 in 2010-2011.

In 2008-2009, Treasury Board approved the creation of a Special Purpose Allotment for the Fund’s Parliamentary Translation and Interpretation Services effective as at April 1, 2008. The transfer to the Special Purpose Allotment from the Fund included approximately two hundred employees and the related revenues and expenses. Overhead expenses incurred by the Fund for services provided to the Special Purpose Allotment are recovered from the Special Purpose Allotment.

#### 2. Significant accounting policies

The financial statements have been prepared in accordance with the significant accounting policies issued by Treasury Board. The basis of accounting used in these financial statements differs from Canadian generally accepted accounting principles for the public sector because:

- the deferred employee termination benefits are based on management’s estimate of this asset rather than based on actuarial valuations; and,
- the employee termination benefits liability is based on management’s estimate of this liability rather than based on actuarial valuations.

The significant accounting policies are as follows:

##### (a) Use of estimates

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

##### (b) Revenue recognition

Revenues from translation services performed by the Fund for other government departments and external clients are recognized using the percentage of completion method based on the proportion of services provided at year end.

Revenues from the Parliamentary Vote for translation services and revenues for interpretation services are recognized as costs are incurred by the Fund.

##### (c) Capital assets

Capital assets are recorded at their acquisition cost and amortized on a straight-line basis over the estimated useful life of each asset as follows:

<u>Category</u>	<u>Estimated useful life</u>
Machinery and equipment	3 to 20 years
Informatics hardware	3 to 5 years
Informatics software	3 to 5 years
Assets under construction	Once in service, in accordance with asset class
Leasehold improvements	Lesser of the remaining term of the occupancy instrument or useful life of the improvement

##### (d) Pension plan

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

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

Termination benefits accrue to employees over their years of service with the Government of Canada as provided for under collective agreements, and the



# Translation Bureau Revolving Fund— Continued

## NOTES TO THE FINANCIAL STATEMENTS— Continued

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

The asset account “Deferred Employee Termination Benefits” represents benefits earned prior to April 1, 1995. The account is drawn down as benefits are paid to the related employees and become recoverable from Treasury Board. Treasury Board will continue to reimburse for termination benefits paid by the Bureau, for service prior to April 1, 1995, until March 31, 2010. After March 31, 2010, Treasury Board has no further obligation to reimburse for benefits paid.

The liability for vacation pay and compensatory leave is calculated at the salary levels in effect at the end of the year for all unused vacation pay and time-off in lieu benefits accruing to employees.

### 3. Other assets

	2009	2008
	(in thousands of dollars)	
Goods and services tax refundable advances .....	238	328
Other advances .....	30	25
	<u>268</u>	<u>353</u>

### 4. Capital assets

Capital assets	Balance beginning of year	Transfers	Acquisitions	Write- off	Balance end of year
	(in thousands of dollars)				
Machinery and equipment .....	114				114
Informatics hardware ..	1,808		170	(21)	1,957
Informatics software ..	14,137		16		14,153
Leasehold improvements .....	3,631	319	2,469		6,419
Assets under construction .....	851	(319)	1,283		1,815
	<u>20,541</u>		<u>3,938</u>	<u>(21)</u>	<u>24,458</u>
Accumulated amortization	Balance beginning of year	Transfers	Current year amortization	Write- off	Balance end of year
	(in thousands of dollars)				
Machinery and equipment .....	71		9		80
Informatics hardware ..	1,612		109	(21)	1,700
Informatics software ..	9,179		1,752		10,931
Leasehold improvements .....	2,752		938		3,690
	<u>13,614</u>		<u>2,808</u>	<u>(21)</u>	<u>16,401</u>
Net .....	<u>6,927</u>				<u>8,057</u>

### 5. Net liabilities

The accumulated surplus (deficit) is the accumulation of each fiscal year’s surpluses and deficits since the inception of the Fund. The accumulated net charge against the Fund’s authority is the non-lapsing authority amount that has been used since the inception of the Fund.

	2009	2008
	(in thousands of dollars)	
Accumulated surplus (deficit), beginning of year .....	(5,825)	2,994
Net results .....	<u>4,564</u>	<u>(8,819)</u>
Accumulated deficit, end of year .....	(1,261)	(5,825)
Accumulated net charge against the Fund’s authority account, end of year .....	<u>(25,700)</u>	<u>(7,859)</u>
Net liabilities, end of year .....	<u>(26,961)</u>	<u>(13,684)</u>

### 6. Contractual obligations

The Fund leases its premises under occupancy instruments. An occupancy instrument is a formal agreement between the Fund and Public Works and Government Services Canada recording and the terms and conditions that govern the provision and occupancy of the accommodation. The Fund is also engaged in contractual obligations for translation, linguistic, informatics and other services. Expected future payments are as follows:

	(in thousands of dollars)
Year ending March 31,	
2010 .....	11,750
2011 .....	8,558
2012 .....	6,160
2013 .....	5,782
2014 .....	<u>4,357</u>
	<u>36,607</u>

### 7. Revenues

	2009	2008
	(in thousands of dollars)	
Translation services .....	191,695	210,595
Recovery of overhead from the Special Purpose Allotment .....	9,100	
Interpretation services .....	4,053	3,208
Termium sales .....	1,599	1,643
Others .....	<u>211</u>	<u>107</u>
	<u>206,658</u>	<u>215,553</u>

# Translation Bureau Revolving Fund— Concluded

## NOTES TO THE FINANCIAL STATEMENTS— Concluded

### 8. Changes in working capital

	2009	2008	Changes
(in thousands of dollars)			
Current assets . . . . .	13,218	23,841	10,623
Less: deferred employee termination benefits— Current portion . . . . .	(1,415)	(1,319)	96
	11,803	22,522	10,719
Current liabilities . . . . .	28,494	21,793	6,701
			17,420

### 9. Financial instruments

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

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# SECTION 2

2008-2009

*PUBLIC ACCOUNTS OF CANADA*

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

### CONTENTS

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Accountable advances . . . . .	2.13
Losses of public money and property . . . . .	2.17

## Remissions of taxes, fees, penalties and other debts

Information on remission orders is required by section 24(2) of the *Financial Administration Act* (FAA).

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

	Amount*
	\$
<b>FINANCIAL ADMINISTRATION ACT (SECTION 23)—</b>	
Canada Revenue Agency.....	1,170,368,825
Citizenship and Immigration—	
Department .....	1,486,656
Fisheries and Oceans —	
Department .....	488,927
Human Resources and Skills Development —	
Department .....	41,191,378
Justice—	
Department .....	4,376,553
Public Safety and Emergency Preparedness—	
Canada Border Services Agency .....	499,107,174
Royal Canadian Mounted Police .....	319,069
<b>CUSTOMS TARIFF (SECTION 115)—</b>	
Public Safety and Emergency Preparedness—	
Canada Border Services Agency .....	31,578,072
Total .....	1,748,916,654

\* 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>CANADA REVENUE AGENCY</b>			
PC 1976-1026 dated May 6, 1976, authorized the remission of income taxes payable pursuant to Part I of the <i>Income Tax Act</i> , in respect of certain royalty provisions for Syncrude. ....	(15,864,992)	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada. ....	35,117
PC 1985-2071, June 27, 1985, Visiting Forces and Visiting Forces Personnel Alcoholic Beverages Remission Order, provides for a remission of customs duties, excise duties, the goods and services tax (GST), the harmonized sales tax (HST), and excise taxes on alcoholic beverages sold in Canada to visiting forces personnel. ....	26,826	PC 1994-585, April 14, 1994, Treaty Land Entitlement (Saskatchewan) Remission Order, remits GST 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. ....	109,555
PC 1990-2848, December 21, 1990, Joint Canada-United States Government Projects Remission Order, provides for a remission of excise duties and the GST/HST on goods imported into Canada, goods or services purchased in Canada, and supplies of goods, real property or services made to the Government of the United States or its authorized agent or a Government of Canada department or Crown corporation acting on behalf of the Government of the United States. ....	4,432	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 GST paid or payable by Indians or bands on the Indian settlements of Summer Beaver (Ontario), Winneway (Quebec), and God's River (Manitoba) ....	700,574
PC 1990-2854, December 21, 1990, GST Federal Government Departments Remission Order, provides for a remission of the GST paid or payable by departments of the federal government on their taxable purchases of goods and services. The remission does not affect the net GST ultimately retained by the Government ....	1,047,164,015	PC 1998-396 dated 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. ....	13,243
PC 1992-1052, May 14, 1992, Indians and Bands on Certain Indian Settlements Remission Order, grants a remission of certain income taxes and the GST paid or payable by Indians or bands or certain designated Indian settlements that are not yet designated as reserves. ....	2,352,266	PC 2000-1767, December 13, 2000, Treaty Land Entitlement (Manitoba) Remission Order, remits GST paid or payable on land purchases made by Indian bands of Manitoba that settle validated land entitlement claims pursuant to the terms of binding agreements specific to each band. ....	204,000
PC 1992-2399, November 19, 1992, Visiting Forces (Part IX of the <i>Excise Tax Act</i> ) Remission Order, grants a remission of the GST/HST paid or payable on the domestic supply of tangible personal property, real property or services for official use by visiting forces. ....	3,900,713	PC 2003-910 dated June 12, 2003, authorized the remission of federal income tax and the Goods and Services Tax to Indians and Indian Bands on the campus of the Saskatchewan Indian Federated College. ....	218,871
		PC 2003-989, June 18, 2003, Camp Ipperwash Indian Settlement Remission Order, 2003, grants a remission of federal income tax and GST paid or payable by Indians or Indian bands on Camp Ipperwash. ....	65,952

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 2003-990, June 18, 2003, Labrador Innu Settlements Remission Order, 2003, grants a remission of federal income tax and the federal portion of the HST paid or payable by the Sheshatshiu and Mushuau Innu First Nations and their members on the Sheshatshiu and Natuashish Settlements. ....	502,675	PC 2008-100, September 17, 2008, Héma-Québec (GST/HST) Remission Order, remits the GST/HST paid in respect of a blood substitute acquired from Canada Blood Services during the period September 1, 1998 to April 12, 2001.....	184,218
PC 2007-104 dated January 29, 2007, softwood lumber products charge on Duty Deposit Refunds Remission Order, No. 1. Her Excellency the Governor General in Council, considering that it is in the public interest to do so, on the recommendation of the Minister of National Revenue and the Minister for International Trade, pursuant to subsection 23(2) of the <i>Financial Administration Act</i> , hereby makes the annexed Softwood Lumber Products Charge on Duty Deposit Refunds Remission Order, No. 1. ....	122,306,042	PC 2008-0188 dated January 31, 2008, authorized the remission of income tax of \$889.24 and all relevant interest paid or payable by Mr. Pierre Dupuis for the 1997 taxation year. ....	2,151
PC 2007-105 dated January 29, 2007, softwood lumber products charge on Duty Deposit Refunds Remission Order, No. 2. Her Excellency the Governor General in Council, considering that it is in the public interest to do so, on the recommendation of the Minister of National Revenue and the Minister for International Trade, pursuant to subsection 23(2) of the <i>Financial Administration Act</i> , hereby makes the annexed Softwood Lumber Products Charge on Duty Deposit Refunds Remission Order, No. 2.....	30,879	PC 2008-0273 dated February 2, 2008, authorized the remission of income tax of \$27,646.49 and all relevant interest paid or payable by Mr. Scott Mitchell for the taxation years of 1978 to 1985. ...	40,150
PC 2007-208, February 22, 2007, Rainy River First Nations Settlement Agreement Remission Order, remits GST paid or payable on certain land that is supplied to the Rainy River First Nations in accordance with the terms of a settlement agreement that became effective on May 6, 2005.....	25,217	PC 2008-0975 dated May 29, 2008, authorized the remission of some or all of the income tax paid or payable by 3 employees of SDL Optics Inc, Remission Order No.2, in respect of shares acquired in the years 1999 and 2000 through an employee stock purchase plan. ....	33,178
PC 2007-1634, October 25, 2007, Certain School Authorities (GST/HST) Remission Order, remits the GST/HST that was paid in relation to the provision of student transportation services by the school authorities listed in the Schedule to the Order. ....	8,273,162	PC 2008-0983 dated May 29, 2008, authorized the remission of income tax paid by Vera Henderson for the 2001 taxation year. ....	4,001
PC 2007-1635 dated October 25, 2007, authorized the remission of some or all of the income tax and all relevant interest paid or payable by 42 former employees of SDL Optics Inc. in respect of shares acquired in the years 1999 and 2000 through an employee stock purchase plan. ....	15,472	PC 2009-0169 dated February 5, 2009, authorized the remission of income tax of \$3,332.42 and all relevant interest paid or payable by Mr. Eugene Skripkariuk for the 2003 taxation year.....	4,828
		OC 2004-0178 dated April 7, 2004, authorized the remission of provincial interest and penalties charged by Newfoundland and Labrador for the taxation years 2003 to 2006.....	2,549
		OC 2006-232 dated December 8, 2006, authorized the remission of provincial interest and penalties charged by Yukon for the 1999 and 2000 taxation years. ....	438
		OC 2007-155 dated March 30, 2007, authorized the remission of provincial interest and penalties charged by Newfoundland and Labrador for the 2006 taxation year.....	983
		OC 2008-0306 dated March 6, 2008, authorized the remission of provincial interest and penalties charged by Alberta for the 1998 taxation year. ...	1,716
		OC 2008-0422 dated April 22, 2008, authorized the remission of provincial interest and penalties charged by Ontario for the 2000 taxation year. ...	7,235
		OC 2008-0506 dated May 6, 2008, authorized the remission of provincial interest and penalties charged by Alberta for the 2003 and 2006 taxation years. ....	2,104

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
OC 2008-0521 dated May 21, 2008, authorized the remission of provincial interest and penalties charged by Alberta for the 2006 taxation year. . . .	31	PC 2008-1671, September 5, 2008, remission of Canadian Coast Guard Marine Navigation Services Fees (MNSF) to commercial ships for marine transits in Canadian waters between locations situated north of 60° North latitude and those situated south of 60° North latitude. . . . .	100,000
OC 2008-0410 dated June 6, 2008, authorized the remission of provincial interest and penalties charged by British Columbia for the 1979 to 1985 taxation years. . . . .	1,224	Total . . . . .	488,927
Total . . . . .	1,170,368,825		
<b>CITIZENSHIP AND IMMIGRATION</b>		<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>	
<b>Department</b>		<b>Department</b>	
PC 2002-997, June 11, 2002, granted remission of the fee of \$975 set out in Column III of item 19 of the schedule to the <i>Immigration Act</i> Fees Regulations, to the person who paid it if the fee is paid in respect of a person before they become a permanent resident under the <i>Immigration and Refugee Protection Act</i> and the person, at the time they made an application for landing under the former Regulations, was:		PC 2008-1053, June 12, 2008, remission of overpayments to certain beneficiaries of the Canada Education Savings Grant during the period beginning on January 1, 1998 and ending on June 30, 2005. . . . .	27,191,378
a) a member of the family class and 19 years of age or older and, on the day on which this section comes into force, is a foreign national referred to in paragraph 117(1)(b) or (e) of these Regulations; or		PC 2009-0386, March 5, 2009, remission of overpayments of employment insurance benefits paid or payable to fishers as a result of the use of, in the calculation of the amount, a maximum insurable earnings in excess of the maximum weekly insurable earnings set out under paragraph 8(13)(b) of the Employment Insurance (Fishing) Regulations during the period beginning on January 1, 2007 and ending on March 28, 2009. . .	14,000,000
b) an accompanying dependant of an immigrant, within the meaning of subsection 2(1) of the former Regulations, 19 years of age or older and not a spouse of the principal applicant. The Minister thereupon refunds the paid fee to the person who paid it. . . . .	12,611	Total . . . . .	41,191,378
PC 2006-0366, May 11, 2006, granted remission of the fee for acquisition of permanent resident status, which provides for the reimbursement of \$485 to those who paid the previous fee of \$975 to acquire permanent resident status on or after May 3, 2006. . . . .	1,474,045		
Total . . . . .	1,486,656		
<b>FISHERIES AND OCEANS</b>		<b>JUSTICE</b>	
<b>Department</b>		<b>Department</b>	
PC 2008-274, February 14, 2008, remission of Canadian Coast Guard Marine Navigation Services Fees (MNSF) to certain foreign carriers operating in the Great Lakes from 1997 to 2005. . . . .	388,927	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 the time, is hereby remitted. .	4,376,553
		<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>	
		<b>Canada Border Services Agency</b>	
		PC 1974-2522, November 19, 1974, remission of GST and excise tax on certain kinds of advertising material. . . . .	162,246
		PC 1976-1314, June 1, 1976, remission of GST and excise taxes on Canadian exposed and processed film and recorded video tape. . . . .	333



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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
PC 1976-1884, July 20, 1976, remission of GST and excise taxes in respect of circus and other amusement devices in excess of certain minimum amounts assessed for each period the goods are in Canada .....	272,335	PC 1988-1203, June 17, 1988, remission of customs duties and GST on pasta .....	29
PC 1976-2984, December 2, 1976, remission of GST and excise taxes on samples of negligible value .....	460,675	PC 1990-2848, December 21, 1990, remission of the duties, including the goods and services tax on goods for use in joint Canada-United States Government projects .....	15,495
PC 1978-3762, December 14, 1978, partial remission of customs duties 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 .....	317,712	PC 1990-2849, December 21, 1990, remission of GST and excise taxes on Passover foods and products of a class not available in Canada .....	33,837
PC 1979-395, February 15, 1979, remission of customs duties and excise taxes in respect of non-commercial importations with warranty adjustments .....	24,233	PC 1992-2397, November 19, 1992, remission of customs duties and GST on machinery and equipment imported into Canada for use in servicing foreign aircrafts .....	16,210
PC 1982-993, April 1, 1982, remission of customs duties and GST on goods imported in connection with the CF-18 Hornet Aircraft .....	1,632	PC 1992-2415, November 26, 1992, remission of customs duties and GST on defence supplies .....	4,296
PC 1982-1994, June 30, 1982, remission of GST on Canadian civil aircraft, Canadian aircraft engines, Canadian flight simulators and parts thereof, repaired abroad .....	151,801,030	PC 1994-568, April 14, 1994, Taipei Economic and Cultural Offices Remission Order, extends to the Taipei Economic and Cultural Offices in Canada, their officers, and to members of the administrative and technical staff, as well as to the members of their families forming part of their households in Canada, the remission of customs duties, excise duties, and certain taxes imposed under the <i>Excise Tax Act</i> . This remission does not apply to members of staff or their families who are citizens or permanent residents of Canada. ....	1,196
PC 1983-2525, August 10, 1983, remission of customs duties and GST on spirits, wine or flavoring materials having a spirit content, imported for blending in a distillery with spirits in bond .....	345,316,612	PC 1997-2037, December 29, 1997, remission of GST and taxes under Division III of Part IX and any other Part of the <i>Excise Tax Act</i> on goods donated by a non-resident to religious, charitable or educational institutions in Canada. ....	981
PC 1984-867, March 15, 1984, remission of GST and excise tax on goods imported for meetings in Canada from Foreign organizations .....	279,368	Total .....	499,107,174
PC 1985-277, January 31, 1985, remission of customs duties and GST on computer carrier media .....	396		
PC 1985-2954, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods imported by mail .....	26	<b>Royal Canadian Mounted Police</b>	
PC 1985-2955, October 3, 1985, remission of customs duties, GST and excise taxes on certain goods transported into Canada by courier services .....	140,821	PC 2006-0387, May 17, 2006, Firearms fees remission order (licences) - which provides for the reimbursement of fees related to the renewal of licences .....	319,069
PC 1987-1044, May 21, 1987, remission of GST and excise tax on goods imported into Canada to be tested or examined for certification by an accredited organization .....	257,711		

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

Description of the Order	Amount	Description of the Order	Amount
	\$		\$
<b>PURSUANT TO SECTION 115 OF THE CUSTOMS TARIFF</b>		PC 1997-2058, December 29, 1997, remission of customs duties and GST on outerwear fabrics to a manufacturer of outerwear fabrics during the period January 1, 1998 to December 31, 2004.....	58,417
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>		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.....	7,923
<b>Canada Border Services Agency</b>		PC 2001-2283, December 13, 2001, remission of customs duties and GST for certain Canadian fashion designers of men's and women's apparel.....	482,164
PC 1995-132, January 31, 1995, remission of GST and excise tax on certain goods imported into Canada by scientific or exploratory expeditions. ....	65,207	PC 2008-815 (A & B), May 1, 2008, remission of Customs duties on the importation of apparel produced in a country or territory that is a beneficiary of the General Preferential Tariff in the List of Countries and Applicable Tariff Treatments set out in the schedule to the Customs Tariff in whole or in part from textiles produced in Canada and shipped directly to that country or territory from Canada, without undergoing further processing outside that country or territory, and then shipped directly to Canada from that country or territory.....	715,273
PC 1995-1202, July 26, 1995, remission of GST on printed material imported for use by foreign carriers.....	50,355	PC 2008-1766 - F0001, F0002, F0003, November 20, 2008, remission of Customs duties, the excise taxes and all or a portion of the GST on goods imported temporarily for the 2010 Olympic and Paralympic Winter Games. ....	1,058,534
PC 1997-830, June 17, 1997, remission of customs duties and GST to a manufacturer on tailored collar shirts imported during the period July 1, 1997 to December 31, 2004.....	10,696,834	Total .....	31,578,072
PC 1997-952, July 4, 1997, remission of customs duties and GST under section 20 of the Customs Tariff on distilled spirits entitled to the benefit of the United States Tariff, the Mexico Tariff or the Chile Tariff and are imported into Canada by distillers for the purpose of bottling in bond. ....	5,462,790		
PC 1997-2055, December 29, 1997, remission of customs duties and GST on yarn-dyed or greige shirting fabrics to a tailored collar manufacturer during the period January 1, 1998 to December 31, 2004. ....	105,956		
PC 1997-2056, December 29, 1997, remission of customs duties and GST on outerwear apparel to an outerwear apparel manufacturer during the period January 1, 1998 to December 31, 2004. ....	1,674,224		
PC 1997-2057, December 29, 1997, remission of customs duties and GST on blouses, shirts or co-ordinated apparel to a women's blouse, shirt or co-ordinated apparel manufacturer during the period January 1, 1998 to December 31, 2004. ....	11,200,395		

## Debts, obligations and claims written off or forgiven

The types of approval/authority for the write-off or forgiveness (including waivers and remissions) of debts, obligations and claims are as follows:

(i) Ministerial approval represents authority given to Ministers under the *Financial Administration Act* (FAA) or other Acts of Parliament as described in (i)(a), (b) and (c)—

(a) Section 25(1) of the FAA gives Ministers, through Treasury Board regulations, general authority to approve the write-off of any debt, obligation or claim other than accountable advances or overpayments of salaries, wages, or employment-related allowances that would not result in a charge to an appropriation.

(b) Section 155.1(4) of the FAA gives Ministers, through Treasury Board regulations, authority to waive interest on overdue amounts owing to Her Majesty and to waive administrative charges for dishonoured instruments (e.g. NSF cheques) imposed under section 155.1 of the FAA.

(c) Other Acts of Parliament (e.g. *Bankruptcy and Insolvency Act*) give Ministers general authority to approve the write-off or forgiveness of specific debts, obligations or claims.

(ii) Treasury Board approval— Section 25(1) of the FAA, through Treasury Board regulations, allows a Minister, with specific Treasury Board approval, to write-off any debt, obligation or claim arising from accountable advances or overpayments of salaries, wages or employment-related allowances that would not result in a charge to an appropriation.

(iii) Governor in Council and Parliamentary authority—

(a) Section 23(2.1) of the FAA states that the Governor in Council may, on the recommendation of the Treasury Board, remit any other debt, including any interest paid or payable thereon, where the Governor in Council considers that the collection of the other debt is unreasonable or unjust or that it is otherwise in the public interest to remit the other debt.

(b) Section 24.1 of the FAA requires that where a debt or obligation included in the Statement of Financial Position is to be forgiven, and which would result in a charge to an appropriation, the amount to be forgiven must be authorized pursuant to an Act of Parliament, including an *Appropriation Act*.

(c) Section 25(2) of the FAA requires that where a debt, obligation or claim included in the Statement of Financial Position is to be written off, and which would result in a charge to an appropriation, the amount to be written off must be authorized by Parliament as a budgetary expenditure in an *Appropriation Act* or some other Act.

The following codes are used:

### Code

A	Write-off
B	Forgiveness
C	Remission
D	Waivers

## DEBTS, OBLIGATIONS AND CLAIMS WRITTEN OFF OR FORGIVEN

	Code <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	899	11,002,453						899	11,002,453
Canadian Food Inspection Agency .....	A	128	71,826						128	71,826
Canadian Grain Commission—Canadian Grain Commission Revolving Fund .....	A	5	1,033						5	1,033
ATLANTIC CANADA OPPORTUNITIES.....										
AGENCY .....	A/D	216	24,806,016						216	24,806,016
CANADA REVENUE AGENCY .....	A	112,794	1,620,491,542						112,794	1,620,491,542
CANADIAN HERITAGE										
Department .....	A	8	1,016,852						8	1,016,852
National Film Board .....	A	9	19,205						9	19,205
Status of Women—Office of the Co-Ordinator .....	A	1	2,161						1	2,161
CITIZENSHIP AND IMMIGRATION										
Department .....	A/C	67	22,937			*	3,052	1,486,656	3,119	1,509,593
Immigration and Refugee Board of Canada .....	A	5	85,752						5	85,752
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....										
	A	28	2,756,417						28	2,756,417
ENVIRONMENT										
Department .....	A/D	440	168,435						440	168,435
FISHERIES AND OCEANS.....	A/C/D	214	97,708			*	2	488,927	216	586,635
FOREIGN AFFAIRS AND INTERNATIONAL TRADE										
Department .....	A	299	2,123,315						299	2,123,315
Passport Canada Revolving Fund .....	A	30	3,226						30	3,226
Canadian International Development Agency .....	A	18	2,180,297						18	2,180,297
HEALTH										
Department .....	A	50	474,210						50	474,210
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department .....	A/C/D	33,778	74,938,254			*	146,121	41,191,378	179,899	116,129,632
Canadian Centre for Occupational Health and Safety .....	A	5	12,439						5	12,439
INDUSTRY										
Department .....	A/D	53	7,784,121						53	7,784,121
Canadian Space Agency .....	A	3	61,228						3	61,228
National Research Council of Canada ...	A	67	6,099,758						67	6,099,758
Natural Sciences and Engineering Research Council .....	A	1	24,209						1	24,209
JUSTICE										
Department .....	C					*	56,422	4,376,553	56,422	4,376,553
Supreme Court of Canada .....	A	2	160						2	160
NATIONAL DEFENCE										
Department .....	A	187	2,451,857						187	2,451,857

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

	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
			\$		\$			\$		\$
NATURAL RESOURCES										
Department .....	D	485	2,470						485	2,470
Geomatics Canada Revolving Fund .....	D	11	22						11	22
PUBLIC SAFETY AND EMERGENCY PREPAREDNESS										
Department .....	A	1	16,938						1	16,938
Canada Border Services Agency .....	A/D	429	140,886,098						429	140,886,098
Canadian Security Intelligence Service .....	D	42	55						42	55
Correctional Service .....	A	253	241,928						253	241,928
CORCAN Revolving Fund .....	A	1	3,365						1	3,365
Parolee loans <sup>(2)</sup> .....	B	31	1,586						31	1,586
Royal Canadian Mounted Police .....	C					*	5,412	319,069	5,412	319,069
PUBLIC WORKS AND GOVERNMENT SERVICES										
Department .....	A	6	5,596						6	5,596
Superannuation .....	A	33	126,936						33	126,936
TRANSPORT										
Department .....	A	1,078	24,983,641						1,078	24,983,641
TREASURY BOARD										
Canada School of Public Service .....	A	4	1,677						4	1,677
VETERANS AFFAIRS .....										
	A	259	238,344						259	238,344
WESTERN ECONOMIC DIVERSIFICATION .....										
	A	18	8,239,416						18	8,239,416
		151,958	1,931,443,483				211,009	47,862,583	362,967	1,979,306,066
BANKRUPTCY AND INSOLVENCY ACT—										
ATLANTIC CANADA OPPORTUNITIES AGENCY										
Department .....	A	6	338,023						6	338,023
CANADA REVENUE AGENCY .....										
	A	50,798	415,032,527						50,798	415,032,527
ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....										
	A	38	9,363,756						38	9,363,756
TRANSPORT										
Department .....	A	67	85,004						67	85,004
		50,909	424,819,310						50,909	424,819,310
CANADA SMALL BUSINESS FINANCING ACT—										
INDUSTRY										
Department .....	A	1,791	93,157,414						1,791	93,157,414
CANADA STUDENT FINANCIAL ASSISTANCE ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department .....	B	138,834	98,476,389						138,834	98,476,389

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

	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
			\$		\$			\$		\$
CANADA STUDENT LOANS ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department .....	B	39	6,840						39	6,840
CANADIAN FORCES MEMBERS AND VETERANS RE-ESTABLISHMENT AND COMPENSATION ACT—										
VETERANS AFFAIRS .....	B	23	96,482						23	96,482
DEPARTMENT OF VETERANS AFFAIRS ACT—										
VETERANS AFFAIRS .....	B	33	49,333						33	49,333
EMPLOYMENT INSURANCE ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department .....	A/B	98,711	46,689,732						98,711	46,689,732
EXCISE TAX ACT—										
CANADA REVENUE AGENCY <sup>(3)</sup> .....	B	5,734	134,410,291						5,734	134,410,291
INCOME TAX ACT—										
CANADA REVENUE AGENCY <sup>(3)</sup> .....	B/D	313,850	778,928,689						313,850	778,928,689
OLD AGE SECURITY ACT—										
HUMAN RESOURCES AND SKILLS DEVELOPMENT										
Department .....	A/C	3,773	4,682,005						3,773	4,682,005
PARLIAMENT OF CANADA ACT—										
PARLIAMENT										
House of Commons .....	A	2	931						2	931
PENSION ACT—										
VETERANS AFFAIRS .....	B	54	305,559						54	305,559
SMALL BUSINESS LOANS ACT—										
INDUSTRY										
Department .....	A	47	1,294,784						47	1,294,784
WAR VETERANS ALLOWANCE ACT—										
VETERANS AFFAIRS .....	B	112	60,342						112	60,342
		765,870	3,514,421,584				211,009	47,862,583	976,879	3,562,284,167

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

	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
			\$		\$			\$		\$
<b>SUMMARY—</b>										
Write-offs .....	A	301,640	2,371,257,496						301,640	2,371,257,496
Forgiveness.....	B	176,249	716,604,078						176,249	716,604,078
Remissions .....	C	3,733	4,493,626			211,009	47,862,583		214,742	52,356,209
Waivers .....	D	284,248	422,066,384						284,248	422,066,384
		765,870	3,514,421,584			211,009	47,862,583		976,879	3,562,284,167

\* Order in Council remissions of other debts as defined in section 23(2.1) of the FAA. Additional details regarding remissions of taxes, fees, penalties and other debts are provided beginning on page 2.3 of this section.

(1) See introduction above.

(2) Vote L103b, *Appropriation Act No. 1, 1969* authorizes the Minister, in the current and subsequent years, to forgive the repayment of a loan or any part thereof made to parolees for assistance in their rehabilitation.

(3) Forgiveness related to the Fairness Package that emanates from the identified statutes.

**Accountable advances**

Information on accountable advances is required by section 38(3) of the *Financial Administration Act*.

**ACCOUNTABLE ADVANCES**

Department and agency	Advances outstanding as at March 31, 2009		Advances settled in April 2009		Advances outstanding as at April 30, 2009	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department.....	94	65,969	80	47,716	14	18,253
Canadian Dairy Commission.....	1	400			1	400
Canadian Food Inspection Agency.....	315	111,078	221	89,338	94	21,740
Canadian Grain Commission.....	26	6,625	1	1,000	25	5,625
	<i>436</i>	<i>184,072</i>	<i>302</i>	<i>138,054</i>	<i>134</i>	<i>46,018</i>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY.....</b>						
	7	9,384	7	9,384		
<b>CANADA REVENUE AGENCY.....</b>						
	2,477	2,260,478	481	345,770	1,996	1,914,708
<b>CANADIAN HERITAGE</b>						
Department.....	52	26,335	8	7,750	44	18,585
Canadian Radio-television and Telecommunications Commission.....	3	6,300	1	3,150	2	3,150
Library and Archives of Canada.....	32	8,975			32	8,975
National Film Board.....	57	35,329	15	5,796	42	29,533
Public Service Commission.....	2	3,000	2	3,000		
Public Service Labour Relations Board.....	2	1,000			2	1,000
Public Service Staffing Tribunal.....	1	500			1	500
Registry of the Public Servants Disclosure Protection Tribunal.....	1	300			1	300
Status of Women—Office of the Co-ordinator.....	7	3,344	2	1,250	5	2,094
	<i>157</i>	<i>85,083</i>	<i>28</i>	<i>20,946</i>	<i>129</i>	<i>64,137</i>
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department.....	180	349,750	27	152,030	153	197,720
Immigration and Refugee Board of Canada.....	12	8,990	4	4,890	8	4,100
	<i>192</i>	<i>358,740</i>	<i>31</i>	<i>156,920</i>	<i>161</i>	<i>201,820</i>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC.....</b>						
	26	8,850			26	8,850
<b>ENVIRONMENT</b>						
Department.....	211	175,215	21	39,159	190	136,056
Canadian Environmental Assessment Agency.....	7	2,930			7	2,930
Parks Canada Agency.....	253	201,475	4	10,000	249	191,475
	<i>471</i>	<i>379,620</i>	<i>25</i>	<i>49,159</i>	<i>446</i>	<i>330,461</i>
<b>FINANCE</b>						
Department.....	35	23,229	6	4,878	29	18,351
Auditor General.....	8	5,052	8	5,052		
Canadian International Trade Tribunal.....	1	500	1	500		
Financial Consumer Agency of Canada.....	3	262			3	262
Financial Transactions and Reports Analysis Centre of Canada.....	7	5,750			7	5,750
Office of the Superintendent of Financial Institutions.....	13	7,844	2	1,344	11	6,500
	<i>67</i>	<i>42,637</i>	<i>17</i>	<i>11,774</i>	<i>50</i>	<i>30,863</i>



## ACCOUNTABLE ADVANCES—Continued

Department and agency	Advances outstanding as at March 31, 2009		Advances settled in April 2009		Advances outstanding as at April 30, 2009	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>FISHERIES AND OCEANS</b> .....	387	254,414	385	251,014	2	3,400
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	1,074	1,597,960	469	765,179	605	832,781
Canadian International Development Agency .....	163	379,005	137	301,637	26	77,368
NAFTA Secretariat, Canadian Section .....	1	400			1	400
International Joint Commission .....	3	1,811	3	1,811		
	1,241	1,979,176	609	1,068,627	632	910,549
<b>GOVERNOR GENERAL</b> .....	5	10,000			5	10,000
<b>HEALTH</b>						
Department .....	230	100,205	169	57,958	61	42,247
Assisted Human Reproduction Agency of Canada .....	2	400	2	400		
Canadian Institutes of Health Research .....	41	189,700			41	189,700
Hazardous Materials Information Review Commission .....	1	300	1	300		
Patented Medicine Prices Review Board .....	1	500	1	500		
Public Health Agency of Canada .....	41	13,150	39	12,500	2	650
	316	304,255	212	71,658	104	232,597
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
Department .....	821	473,464	724	400,036	97	73,428
Canada Industrial Relations Board .....	12	3,400			12	3,400
Canadian Artists and Producers Professional Relations Tribunal .....	1	800			1	800
	834	477,664	724	400,036	110	77,628
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	77	124,030			77	124,030
Canadian Polar Commission .....	1	600			1	600
Indian Residential Schools Truth and Reconciliation Commission Secretariat .....	1	52	1	52		
Office of Indian Residential Schools Resolution of Canada .....	26	8,220			26	8,220
	105	132,902	1	52	104	132,850
<b>INDUSTRY</b>						
Department .....	171	100,573	161	94,176	10	6,397
Canadian Space Agency .....	16	23,472	12	15,324	4	8,148
Competition Tribunal .....	1	500			1	500
National Research Council of Canada .....	44	47,965			44	47,965
Natural Sciences and Engineering Research Council .....	77	338,400			77	338,400
Social Sciences and Humanities Research Council .....	2	700			2	700
Statistics Canada .....	56	51,768	20	18,740	36	33,028
	367	563,378	193	128,240	174	435,138
<b>JUSTICE</b>						
Department .....	83	6,037,403	13	13,353	70	6,024,050
Canadian Human Rights Commission .....	5	2,450	5	2,450		
Canadian Human Rights Tribunal .....	1	500	1	500		
Commissioner for Federal Judicial Affairs .....	36	1,105,261	1	14,703	35	1,090,558
Courts Administration Service .....	48	8,490	46	8,190	2	300
Office of the Director of Public Prosecutions .....	16	3,700			16	3,700
Offices of the Information and Privacy Commissioners of Canada .....	5	2,525	4	2,325	1	200
Supreme Court of Canada .....	5	17,400			5	17,400
	199	7,177,729	70	41,521	129	7,136,208

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

## ACCOUNTABLE ADVANCES—Continued

Department and agency	Advances outstanding as at March 31, 2009		Advances settled in April 2009		Advances outstanding as at April 30, 2009	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>NATIONAL DEFENCE</b>						
Department.....	15,848	34,219,989	6,516	12,462,556	9,332	21,757,433
Canadian Forces Grievance Board.....	1	500			1	500
Military Police Complaints Commission.....	1	500			1	500
	15,850	34,220,989	6,516	12,462,556	9,334	21,758,433
<b>NATURAL RESOURCES</b>						
Department.....	464	253,269	431	217,784	33	35,485
Canadian Nuclear Safety Commission.....	11	17,692	11	17,692		
National Energy Board.....	1	123	1	123		
Northern Pipeline Agency.....	1	400	1	400		
	477	271,484	444	235,999	33	35,485
<b>PARLIAMENT</b>						
The Senate.....	16	10,350	16	10,350		
House of Commons.....	10	9,998	2	1,645	8	8,353
Library of Parliament.....	17	13,653	8	9,603	9	4,050
Office of the Conflict of Interest and Ethics Commissioner.....	1	500			1	500
Senate Ethics Officer.....	1	250	1	250		
	45	34,751	27	21,848	18	12,903
<b>PRIVY COUNCIL</b>						
Department.....	68	50,959	19	27,196	49	23,763
Canadian Transportation Accident Investigation and Safety Board.....	14	8,900			14	8,900
Chief Electoral Officer.....	8	2,000			8	2,000
Office of the Commissioner of Official Languages.....	13	3,900			13	3,900
Security Intelligence Review Committee.....	1	300	1	300		
	104	66,059	20	27,496	84	38,563
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
Department.....	39	18,100			39	18,100
Canada Border Services Agency.....	946	1,054,086	32	38,031	914	1,016,055
Canadian Security Intelligence Service.....	1	5,000,000	1	5,000,000		
Correctional Service.....	396	330,287	40	25,310	356	304,977
National Parole Board.....	9	4,675			9	4,675
Royal Canadian Mounted Police.....	2,072	12,509,853	1,012	9,991,134	1,060	2,518,719
	3,463	18,917,001	1,085	15,054,475	2,378	3,862,526
<b>PUBLIC WORKS AND GOVERNMENT SERVICES.....</b>						
	364	612,919	265	465,720	99	147,199
<b>TRANSPORT</b>						
Department.....	206	143,362	196	128,562	10	14,800
Canadian Transportation Agency.....	8	8,700	8	8,700		
Office of Infrastructure of Canada.....	1	600			1	600
Transportation Appeal Tribunal of Canada.....	3	3,700			3	3,700
	218	156,362	204	137,262	14	19,100

ACCOUNTABLE ADVANCES—*Concluded*

Department and agency	Advances outstanding as at March 31, 2009		Advances settled in April 2009		Advances outstanding as at April 30, 2009	
	Number	Amount	Number	Amount	Number	Amount
		\$		\$		\$
<b>TREASURY BOARD</b>						
Secretariat .....	41	28,429	13	13,058	28	15,371
Canada School of Public Service .....	57	47,804			57	47,804
Office of the Public Sector Integrity Commissioner .....	1	1,000	1	1,000		
Office of the Commissioner of Lobbying .....	1	200			1	200
Public Service Human Resources Management Agency of Canada .....	10	6,458	5	2,309	5	4,149
	110	83,891	19	16,367	91	67,524
<b>VETERANS AFFAIRS</b> .....	115	60,001	109	52,025	6	7,976
<b>WESTERN ECONOMIC DIVERSIFICATION</b> .....	8	4,550			8	4,550
Total .....	28,041	68,656,389	11,774	31,166,903	16,267	37,489,486

## Losses of public money and property

Information on losses of public money and property is required under the Treasury Board Policy on Losses of Money and Offenses and Other Illegal Acts Against the Crown.

### LOSSES OF REVENUES DUE TO FRAUD OR WILLFUL MISREPRESENTATION — DISCOVERED OR DETECTED IN 2008-2009

Brief description of incident	Number of incidents	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>CANADA REVENUE AGENCY</b>					
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the Court)					
Income tax .....	255	15,562,835	5,103,584	1,027,329	9,431,922
Goods and services tax/harmonized sales tax .....	163	13,735,115	4,546,847	3,345,488	5,842,780
Other administered losses .....	3	96,645	950		95,695
	<b>421</b>	<b>29,394,595</b>	<b>9,651,381</b>	<b>4,372,817</b>	<b>15,370,397</b>
Cases before the Court (CRA's estimate of the amount of tax evaded or fraudulently obtained)					
Income tax .....	457	126,673,463		(1)	(1)
Goods and services tax/harmonized sales tax .....	257	80,916,185		(1)	(1)
Other administered losses .....	18	4,465,879		(1)	(1)
	<b>732</b>	<b>212,055,527</b>			
	<b>1,153</b>	<b>241,450,122</b>	<b>9,651,381</b>	<b>4,372,817</b>	<b>15,370,397</b>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>					
<b>Canada Border Services Agency</b>					
Loss of revenues due to <i>Customs Act</i> infractions—					
Non report/Smuggling .....	87	135,058	54,246		80,812
Misrepresentation—Value .....	13	24,407	4,735		19,672
Other infractions .....	4	11,239			11,239
	<b>104</b>	<b>170,704</b>	<b>58,981</b>		<b>111,723</b>
	<b>1,257</b>	<b>241,620,826</b>	<b>9,710,362</b>	<b>4,372,817</b>	<b>15,482,120</b>

(1) These amounts can only be estimated following a court conviction.

## LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY IN 2008-2009

Brief description of loss	Charged to 2008-2009 Vote	Amount of loss	Amount recovered in 2008-2009	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 (1 case) . . . . .	1	50		50	
<b>Canadian Food Inspection Agency</b>					
Loss of receipts at Moncton's Accounts Receivable Service Centre . . . . .	30	60		60	
Loss of receipts at Guelph District Office . . . . .	30	15		15	
Personal use of taxi vouchers . . . . .	30	101	100	1	
<b>Canadian Grain Commission</b>					
Fraudulent use of departmental acquisition card by individual other than cardholder (1 case) . . . . .		687	687		
Misuse of employee travel card (5 cases) . . . . .		12,165	10,305		1,860
<b>CANADA REVENUE AGENCY</b>					
Net cashier shortages (shortages of \$4,400, overages of \$171) . . . . .	1	4,229		4,229	
Theft of payments received from taxpayers . . . . .	1	534		534	
Personal purchases made by an employee using a CRA charge card . . . . .	1	3,219			3,219
Fraudulent claims for travel allowance . . . . .	1	185			185
Personal purchases made by an employee using a CRA acquisition card . . . . .	1	5,258	250	5,008	
Falsefy reported working hours and Fraudulent claims for meal and kilometres allowance . . . . .	1	307	307		
<b>CANADIAN HERITAGE</b>					
<b>Library and Archives of Canada</b>					
Loss of an envelope deposit . . . . .	45	49		49	
<b>CITIZENSHIP AND IMMIGRATION</b>					
<b>Department</b>					
Cashier shortages (3 cases) . . . . .	1	1,297		1,297	
Stale-dated financial instruments . . . . .	1	24,630		24,630	
<b>ENVIRONMENT</b>					
<b>Department</b>					
Fraudulent use of Government acquisition card . . . . .	1	3,108			3,108
<b>Parks Canada Agency</b>					
Entry fee transactions declined by bank (116 cases) . . . . .		2,400	669	1,731	
Loss of Daily Cash deposit (2 cases) . . . . .		1,828		1,828	
Net cashier shortages (gross shortages \$ 30,476; gross coverages \$ 19,884) . . . . .		10,593		9,612	981
Received counterfeit money . . . . .		100		100	
Stolen safe due to break in (2 cases) . . . . .		3,573		3,573	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE  
OR DISCOVERY IN 2008-2009 — *Continued*

Brief description of loss	Charged to 2008-2009 Vote	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>FINANCE</b>					
<b>Department</b>					
Theft of petty cash .....	1	60		60	
<b>FISHERIES AND OCEANS</b>					
<b>Department</b>					
Fraudulent use of acquisition card (12 cases) .....	1	42,122	42,122		
Fraudulent use of telephone calling card .....	1	2,002		1,001	1,001
Theft of electricity .....	1	12,910		2,910	10,000
Theft of petty cash (2 cases) .....	1	166		166	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department</b>					
Theft of cash deposit (2 cases) .....	1	2,040		2,040	
Theft of petty cash (3 cases) .....	1	75		75	
Cashier shortages (3 cases) .....	1	486		486	
Counterfeit bills (6 cases) .....	1	418		418	
Loss of prepaid gas card .....	1	810		810	
Loss of receipts .....	1	50		50	
Loss due to not claiming value-added tax in timely manner .....	5	325,452		325,452	
Loss due to not claiming value-added tax in timely manner .....	1	221,217		221,217	
<b>Canadian International Development Agency</b>					
False or fraudulent claims for grants and contributions (5 cases) .....	25	2,991,215	43,062	2,531,153	417,000
Fraudulent claims for payment .....	25	21,214	1,618		19,596
Personal use of taxi vouchers .....	20	2,648	2,648		
<b>HEALTH</b>					
<b>Department</b>					
Theft of petty cash (1 case) .....	1	40		40	
Theft of taxi chits (3 cases) .....	1	1,754		1,754	
Theft of unauthorized use of acquisition card (1 case) .....	1	678		678	
Loss of taxi chits (1 case) .....	1	100		100	
<b>HUMAN RESOURCES AND SKILLS</b>					
<b>DEVELOPMENT</b>					
<b>Department</b>					
Fraudulent claims for:					
Employment insurance benefits .....	(S)	116,135,633	29,135,799	82,028	86,917,806
Canada Pension Plan .....	(S)	724,860	174,279	56,529	494,052
Old Age Security .....	(S)	134,360	5,444		128,916
Fraudulent application forms pursuant to Canada student loans (3 cases) .....	(S)	11,059			11,059
Losses of public money:					
Fraudulent operation by an employee (Old Age Security) (3 cases) .....	1	115,669	10,630		105,039
Fraudulent access to government funds (Grants and contributions) (4 cases) .....	5	95,794			95,794
Cashier shortages (17 cases) .....	1	468		468	
Loss of public transportation (1 case) .....	1	413		413	

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE OR DISCOVERY in 2008-2009 — *Continued*

Brief description of loss	Charged to 2008-2009 Vote	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
<b>Department</b>					
Loss of treaty money .....		10		10	
Accidental loss of funds during treaty payment process .....	121	374		374	
<b>JUSTICE</b>					
<b>Courts Administration Service</b>					
Theft of petty cash at the London regional office .....	1	36			36
<b>Offices of the Information and Privacy Commissioners of Canada</b>					
Fraudulent use of taxi vouchers .....	7	340		340	
<b>NATIONAL DEFENCE</b>					
<b>Department</b>					
Cashier shortages/overages (16 cases) .....	1	663	630	33	
Discrepancy of funds held by a standing advance holder at CFB Halifax .....		2,127			2,127
Fraudulent claims by a member at CFB Greenwood .....		9,878	9,878		
Standing advance funds used for personal use (2 cases) .....		698	698		
Loss of standing advances (4 cases) .....		680	680		
Loss of standing advance Kandahar-suspected theft .....		20,538			20,538
Standing advance stolen at CRFC Quebec .....		434			434
Sub cashier shortage CFB St-Jean .....		377			377
<b>Military Police Complaints Commission</b>					
Fraudulent claims for payment by a contractor .....	20	6,300			6,300
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>					
<b>Canada Border Services Agency</b>					
Theft of cash (1 case) .....	10	1,904		1,904	
Fraudulent use of acquisition card (1 case) .....	10	270			270
Theft of cashier float (2 cases) .....	10	72		72	
Loss of bank deposit (1 case) .....	10	60		60	
<b>Correctional Service</b>					
Loss of petty cash receipts .....	1	200		200	
<b>Royal Canadian Mounted Police</b>					
Employee misappropriation of fingerprinting revenues .....		4,500			4,500
Loss of money—theft by employee .....		4,738		4,738	
Loss of money—poor handling of exhibits .....		2,200		2,200	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>					
Fraud—Public Service Pension Fund .....		58,187	5,405		52,782
Fraudulent work days claimed .....	1	1,541			1,541
Loss of petty cash (3 cases) .....	1	564		564	
Personal use of taxi vouchers (3 cases) .....	1	1,376	220	1,156	
Sponsorship Program .....		2,140,000	32,808	1,987,192	120,000
Theft of petty cash .....	1	730	730		
Theft of receipts .....		9,250		9,250	
Use of airtime for personal calls .....	1	92	92		

LOSSES OF PUBLIC MONEY DUE TO AN OFFENCE, ILLEGAL ACT OR ACCIDENT — OCCURRENCE  
OR DISCOVERY in 2008-2009 — *Concluded*

Brief description of loss	Charged to 2008-2009 Vote	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$
<b>Receiver General—Cheque Redemption Control</b>					
<b>Directorate</b>					
Receiver General cheques including employment insurance warrants and Bank of Canada cheques—					
Forged endorsements (5,231 cases) .....		4,138,306	4,099,239	39,067	
Irregular endorsements (360 cases) .....		751,684	751,684		
Not endorsed (454 cases) .....		1,289,275	1,289,275		
Misdirected direct deposits .....		3,237,905	2,317,096	920,809	
Others (692 cases) .....		4,380,286	4,189,409	190,877	
Ministerial bank accounts—					
Not endorsed (2 cases) .....		1,860	1,860		
<b>TRANSPORT</b>					
<b>Department</b>					
Cashier shortage .....	1	48		48	
<b>VETERANS AFFAIRS</b>					
Fraudulent endorsement of disability pension cheques cashied following death of payee (5 cases) .....	10	378,004			378,004
Theft of disability pension payments following death of payee (8 cases) .....	10	83,556	22,863		60,693
Fraudulent claim for benefits under Veterans Health Care Regulations .....	10	755			755
Counterfeit bill in bank deposit .....	1	20		20	
		137,447,939	42,150,487	6,439,479	88,857,973

(S) Statutory authority.



## LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY in 2008-2009

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	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 Government vehicle due to vandalism (2 cases) .....	1,357		1,357	
Loss of a pocket computer (7 cases) .....	2,100		2,100	
Theft of laptop backpack (1 case) .....	65		65	
Theft of laptop mouse (1 case) .....	35		35	
Theft of pocket computer (4 cases) .....	1,200		1,200	
Theft of bottles of water (1 case) .....	360		360	
Theft of laptop (1 case) .....	3,000		3,000	
<b>Canadian Food Inspection Agency</b>				
Vandalism to Government vehicle (71 cases) .....	22,307		22,307	
Theft of laptop computer (12 cases) .....	21,709		21,709	
Theft of computer projector (2 cases) .....	2,559		2,559	
Theft of outboard motor (1 case) .....	1,600		1,600	
Theft of lawn tractor (1 case) .....	15,688		15,688	
<b>Canadian Grain Commission</b>				
Theft of laptop .....	1,300		1,300	
<b>CANADA REVENUE AGENCY</b>				
Theft of laptop (12 cases) .....	15,650		15,650	
Theft of office stationery and supplies (7 cases) .....	4,198		4,198	
Theft of informatics equipment and parts (11 cases) .....	3,740	1,200	2,540	
Theft of BlackBerry (2 cases) .....	599		599	
Theft of cellular phone (2 cases) .....	289		289	
Theft of taxi chits (1 case) .....	52		52	
Theft of a licence plate (1 case) .....	31		31	
Damage to laptop (1 case) .....	700		700	
Damage to Government vehicles/vandalism (4 cases) .....	7,208		7,208	
Damage to office stationery and supplies (1 case) .....	27		27	
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Theft of a laptop (1 case) .....	2,000		2,000	
<b>Canadian Radio-television and Telecommunications Commission</b>				
Theft of first-aid kits .....	44		44	
<b>National Film Board</b>				
Theft of a computer (2 cases) .....	4,300		4,300	
Theft of a multi-media receiver .....	450		450	
<b>Public Service Commission</b>				
Theft of a projector .....	5,025		5,025	
Loss of a BlackBerry (4 cases) .....	2,046		2,046	
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Theft of laptop .....	1,500		1,500	
Loss of cellular phone (replacement cost) .....	150		150	
<b>Immigration and Refugee Board of Canada</b>				
Theft of laptop computer (2 cases) .....	1,800		1,800	
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>				
Loss of BlackBerry (4 cases) .....	1,550		1,550	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY in 2008-2009 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of a cellular phone (1 case) . . . . .	200		200	
Loss of Government vehicle tires (1 case) . . . . .	800		800	
Theft of computer equipment (1 case) . . . . .	239		239	
Theft of technical equipment (2 cases) . . . . .	139		139	
<b>ENVIRONMENT</b>				
<b>Department</b>				
Theft of computer monitor (2 cases) . . . . .	900		900	
Theft of BlackBerry . . . . .	315		315	
Theft of HP tablet PC and camera . . . . .	1,233		1,233	
Theft of computer equipment . . . . .	200		200	
Theft of computer . . . . .	500		500	
Theft of vehicle light bar . . . . .	2,500		2,500	
Theft of projector . . . . .	750		750	
Theft of goods (2 cases) . . . . .	5,248		5,248	
Theft of from Nanaimo office . . . . .	12,000		12,000	
Theft of 4 boxes of copper thread in surplus . . . . .	500		500	
Theft of laptop computer (4 cases) . . . . .	8,303		8,303	
Theft of digital camera (2 cases) . . . . .	2,596		2,596	
Theft of generator (2 cases) . . . . .	3,400		3,400	
Theft of fire arms . . . . .	1,869		1,869	
Theft of microcomputer . . . . .	1,610		1,610	
Theft of 24 hard drives . . . . .	36,560		36,560	
Theft of items in a Government vehicle as a result of break-in (2 cases) . . . . .	3,500		3,500	
Damage to Government vehicle as a result of break-in (5 cases) . . . . .	3,871		3,871	
Damage to Government properties as a result of break-in . . . . .	400		400	
<b>Parks Canada Agency</b>				
Fire of urban furniture (1 case) . . . . .	200		200	
Fire of picnic tables . . . . .	900		900	
Theft of annual passes . . . . .	10,869		10,869	
Theft of artifact (2 cases) . . . . .	2,750		500	2,250
Theft of a BlackBerry (1 case) . . . . .	862		862	
Theft of a camera (1 case) . . . . .	300		300	
Theft of chainsaws (3 cases) . . . . .	1,250		1,250	
Theft of a computer (1 case) . . . . .	2,000		2,000	
Theft of fire extinguishers (5 cases) . . . . .	1,740		1,740	
Theft of flat screen monitors (2 cases) . . . . .	360		360	
Theft of lightening arrest cables (400 feet) . . . . .	2,500		2,500	
Theft of outboard motors (3 cases) . . . . .	6,000		6,000	
Theft of a point of sale machine (1 case) . . . . .	3,000		3,000	
Theft of plastic gas cans (3 cases) . . . . .	30		30	
Theft of a radio (1 case) . . . . .	240		240	
Theft of a safe (1 case) . . . . .	800		800	
Theft of solar-wind power turbine . . . . .	600		600	
Theft of signs . . . . .	800		800	
Theft of a thermal printer (1 case) . . . . .	400		400	
Theft of a all terrain vehicle 1999 suzuki and trailer . . . . .	4,000		4,000	
Theft and damage to a kayak . . . . .	700		700	
Vandalism/broken exterior gazebo and garbage cans . . . . .	100		100	
Vandalism/broken exterior spot light . . . . .	2,500		2,500	
Vandalism on buildings (9 cases) . . . . .	36,715		36,715	
Vandalism on premises (6 cases) . . . . .	4,225		4,225	
Vandalism on rental cars (2 cases) . . . . .	540		540	
Vandalism to exterior security camera and alarm system . . . . .	1,400		1,400	
Vandalism to fence and gate (2 cases) . . . . .	2,800		2,800	
Vandalism to Government vehicle (5 cases) . . . . .	3,363		3,363	
Vandalism to park facilities (25 cases) . . . . .	8,019		8,019	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY in 2008-2009 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Vandalism to a picnic shelter . . . . .	180		180	
Vandalism to picnic tables (3 cases) . . . . .	900		900	
Vandalism to signs (10 cases) . . . . .	10,480		10,480	
Vandalism to stairs at Visitor Centre . . . . .	1,254	1,250	4	
Vandalism to a washroom . . . . .	1,300		1,300	
Vandalism to windows (2 cases) . . . . .	2,100		2,100	
Vandalism to urban furniture (1 case) . . . . .	50		50	
<b>Canadian Environmental Assessment Agency</b>				
Theft of a digital camera . . . . .	270		270	
Theft of a laser printer . . . . .	300		300	
Theft of a laptop . . . . .	1,200		1,200	
<b>FINANCE</b>				
<b>Department</b>				
Theft of BlackBerry devices (3 cases) . . . . .	1,647		1,647	
Theft of conference telephone . . . . .	800		800	
Theft of digital camera . . . . .	155		155	
Theft of laptop computer . . . . .	1,200		1,200	
Theft of telephone . . . . .	1,194		1,194	
<b>Auditor General</b>				
Theft of a microcomputer . . . . .	1,690		1,690	
Theft of a BlackBerry . . . . .	200		200	
Theft of a wireless keyboard, a mouse and a charger . . . . .	200		200	
<b>FISHERIES AND OCEANS</b>				
<b>Department</b>				
Damage to chain link fence due to attempted theft . . . . .	30		30	
Damage to vehicle fuel tank due to attempted theft . . . . .	1,000		1,000	
Theft of aids to navigation (6 cases) . . . . .	8,739		8,739	
Theft of ATV . . . . .	15,300		15,300	
Theft of binoculars . . . . .	250		250	
Theft of camera . . . . .	375		375	
Theft of BlackBerry . . . . .	700		700	
Theft of computer equipment (26 cases) . . . . .	51,758		51,228	530
Theft of electronic equipment . . . . .	63,180		63,180	
Theft of field equipment (4 cases) . . . . .	8,521		8,521	
Theft of generator . . . . .	1,574		1,574	
Theft of Government vehicle (2 cases) . . . . .	20,118	515	19,603	
Theft of GPS (2 cases) . . . . .	1,099		1,099	
Theft of night vision goggles (1 case) . . . . .	7,500		7,500	
Theft of outboard motor and accessories (5 cases) . . . . .	10,662		10,662	
Theft of four SUV wheels . . . . .	800		800	
Theft of tools (2 cases) . . . . .	3,040		3,040	
Theft of trailer hitch and winch . . . . .	1,500		1,500	
Theft of truck back rack . . . . .	300		300	
Theft of various conservation officer items . . . . .	2,500	2,500		
Vandalism on Partridge Island, fire destroyed underground cable . . . . .	10,000		10,000	
Vandalism to aids to navigation (7 cases) . . . . .	25,008		25,008	
Vandalism to buildings (5 cases) . . . . .	4,400		4,400	
Vandalism to Government vehicle (5 cases) . . . . .	1,367		1,367	
Vandalism to lights, aluminium poles and troughs . . . . .	500		500	
Vandalism to office equipment . . . . .	250		250	
Vandalism to padlock . . . . .	18		18	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY in 2008-2009 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Theft of equipment .....	1,000		1,000	
Theft of furniture .....	10,000	10,000		
Misuse of official vehicle .....	545	545		
<b>Canadian International Development Agency</b>				
Theft of laptop (10 cases) .....	16,808		16,808	
Loss of communication equipment (2 cases) .....	554		554	
<b>HEALTH</b>				
<b>Department</b>				
Theft of computers and peripheral devices (12 cases) .....	21,494		21,494	
Theft of electronic and telecommunication devices (4 cases) .....	30,900		30,900	
Theft of equipment and supplies (4 cases) .....	1,010		1,010	
Loss of computers and peripheral devices (1 case) .....	2,700		2,700	
Loss of electronic and telecommunication devices (4 cases) .....	1,900		1,900	
Loss of equipment and supplies (2 cases) .....	760		760	
Loss of keys and access cards (1 case) .....	10		10	
<b>Canadian Institutes of Health Research</b>				
Stolen GPS from President's car .....	300			300
<b>Public Health Agency of Canada</b>				
Loss/theft of a BlackBerry (4 cases) .....	2,398		2,398	
Theft of a cell phone (1 case) .....	200		200	
Loss/theft of laptop computer (3 cases) .....	5,500		5,500	
Loss of a shredder (1 case) .....	3,095		3,095	
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>				
<b>Department</b>				
Theft of laptop computer (12 cases) .....	19,350		19,350	
Theft of computer equipment (8 cases) .....	2,280		2,280	
Theft of monitor (6 cases) .....	1,852		1,852	
Theft of computer (2 cases) .....	1,601		1,601	
Theft of BlackBerry (2 cases) .....	800		800	
Vandalism to Government vehicle (9 cases) .....	4,944		4,944	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
BlackBerry stolen from vehicle .....	300		300	
Theft of 2 GB Flashdrive .....	30		30	
Theft of laptop computer (2 cases) .....	2,198		2,198	
Theft of government cellular phone .....	100		100	
Theft of 12 pouches of tobacco used for ceremonies with First Nations elders .....	182		182	
Stolen laptop .....	1,500		1,500	
<b>INDUSTRY</b>				
<b>Department</b>				
Loss of printer (2 cases) .....	1,160		1,160	
Loss of BlackBerry (12 cases) .....	2,194		2,194	
Loss of computer (4 cases) .....	5,804		5,804	
Loss of monitor (10 cases) .....	6,451		6,451	
Loss of memory stick .....	30		30	
Loss of cellular phone (2 cases) .....	295		295	
Loss of a tape drive .....	70		70	
Loss of a tape recorder .....	200		200	
Loss of a microfiche reader .....	2,000		2,000	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY in 2008-2009 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of a port adapter .....	500		500	
Loss of a switchbox .....	80		80	
Theft of a cellular phone .....	150		150	
Theft of water bottle (2 cases) .....	220		220	
Theft of projector (7 cases) .....	16,046		16,046	
Theft of laptop computer (11 cases) .....	16,997		16,997	
Theft of BlackBerry (2 cases) .....	1		1	
Theft of digital camera .....	599		599	
<b>Canadian Space Agency</b>				
Theft of laptop computer (2 cases) .....	4,000		4,000	
Theft of a model (1 case) .....	600		600	
<b>National Research Council of Canada</b>				
Theft of laptop computer (1 case) .....	3,000		3,000	
Theft of laboratory equipment (2 cases) .....	5,623		5,623	
<b>Natural Sciences and Engineering Research Council</b>				
Theft of BlackBerry (1 case) .....	545		545	
<b>Statistics Canada</b>				
Theft of informatic equipment .....	7,300		7,300	
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Theft of military kit (1623 items) .....	109,207	5,977	103,230	
Theft of transportation equipment (4 items) .....	6,450		6,450	
Theft of machinery (2 items) .....	896		896	
Theft of telecommunication equipment (18 items) .....	4,386	363	4,023	
Theft of electrical equipment (3 items) .....	5,000		5,000	
Theft of technical equipment (8 items) .....	25,924	199	25,725	
Theft of tools (4 items) .....	2,693		2,693	
Theft of weapons and accessories (21 items) .....	1,697		1,697	
Theft of military specific equipment (40 items) .....	27,029		27,029	
Theft of non military specific equipment (6 items) .....	11,924		11,924	
Theft of computer (24 items) .....	26,258	2,560	23,698	
Theft of laptop (2 items) .....	10,361		10,361	
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Theft of laptop computer (3 cases) .....	6,000		6,000	
Theft of PC and two monitors .....	1,800		1,800	
Theft of BlackBerry .....	260		260	
<b>PARLIAMENT</b>				
<b>Library of Parliament</b>				
Theft of 2 monitors and one computer .....	2,772		2,772	
Theft of one scanner .....	559		559	
Theft of one printer .....	625		625	
Theft of laptop (2 cases) .....	3,341		3,341	
<b>PRIVY COUNCIL</b>				
<b>Department</b>				
Theft of laptop .....	2,735			2,735
<b>Chief Electoral Officer</b>				
Loss of BlackBerry (3 cases) .....	450		450	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY in 2008-2009 — *Continued*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss of cellular phone (2 cases) . . . . .	200		200	
Loss of a laptop (1 case) . . . . .	175		175	
<b>Canadian Transportation Accident Investigation and Safety Board</b>				
Theft of laptop computer (1 case) . . . . .	5,560		5,560	
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>				
<b>Department</b>				
Theft of laptop . . . . .	2,677		2,677	
<b>Canada Border Services Agency</b>				
Theft of equipment (7 cases) . . . . .	6,463		6,463	
Theft of computer equipment (5 cases) . . . . .	3,100		3,100	
Theft of uniform clothing (7 cases) . . . . .	2,230		2,230	
Theft of BlackBerry (1 case) . . . . .	249		249	
Theft of uniform component (6 cases) . . . . .	105		105	
Damage to property (1 case) . . . . .	800		800	
<b>Correctional Service</b>				
Damages due to fire (35 cases) . . . . .	16,626	1,753	14,048	825
Damages due to inmate disturbances (88 cases) . . . . .	558,075		545,575	12,500
Loss of asset inventories (15 cases) . . . . .	11,508		11,508	
Theft of computer (9 cases) . . . . .	15,023		13,338	1,685
Theft of supplies (18 cases) . . . . .	3,296	2,311	770	215
Vandalism of property and equipment (292 cases) . . . . .	51,018	2,496	43,685	4,837
<b>Royal Canadian Mounted Police</b>				
Vandalism to communications sites . . . . .	3,165		3,165	
Damage to Government vehicle (44 cases) . . . . .	86,617	7,169	69,674	9,774
Damage to Government Property (2 cases) . . . . .	9,194		9,194	
Theft of Computer Equipment (3 cases) . . . . .	3,665		3,665	
4 GPS . . . . .	1,700		1,700	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Theft of bicycle equipment . . . . .	655		655	
Theft of BlackBerry (5 cases) . . . . .	1,000		1,000	
Theft of cellular telephone (6 cases) . . . . .	630		630	
Theft of digital camera . . . . .	100		100	
Theft of informatic equipment (13 cases) . . . . .	18,253		15,698	2,555
Theft of office supplies (2 cases) . . . . .	244		244	
Theft of seized property . . . . .	100		100	
Theft of vehicle and trailer . . . . .	1,000		1,000	
Vandalism to building (6 cases) . . . . .	8,413		8,413	
<b>TRANSPORT</b>				
<b>Department</b>				
Vandalism to Government vehicle (3 cases) . . . . .	518		518	
Theft of equipment from Government vehicle . . . . .	76		76	
Theft of laptop computer . . . . .	1,300		1,300	
Theft of task chair . . . . .	200	200		
Theft of inflatable personal flotation device . . . . .	206		206	
Theft of BlackBerry, calling card and credentials . . . . .	500		500	
Theft of satellite telephone . . . . .	2,100		2,100	
Theft of computer (2 cases) . . . . .	5,911		5,911	
<b>Office of Infrastructure of Canada</b>				
Theft of BlackBerry . . . . .	99		99	
Loss of BlackBerry (3 cases) . . . . .	297		297	

LOSSES OF PUBLIC PROPERTY DUE TO AN OFFENCE OR OTHER ILLEGAL ACT — OCCURRENCE OR DISCOVERY in 2008-2009 — *Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TREASURY BOARD</b>				
<b>Secretariat</b>				
Theft of ear piece and PC stand (1 case) . . . . .	35		35	
Theft of ceiling projector and accessories (1 case) . . . . .	10,825		10,825	
<b>Canada School of Public Service</b>				
Loss of watch/award . . . . .	100		100	
Loss of projector (2 cases) . . . . .	5,000		5,000	
Loss of a microphone . . . . .	648		648	
Loss of a camcorder . . . . .	3,900		3,900	
Loss of a Generator . . . . .	1,230		1,230	
Loss of a digital SLR Camera . . . . .	1,380		1,380	
Loss of JVC Monitor (2 cases) . . . . .	2,138		2,138	
Loss of a digital video camera . . . . .	3,098		3,098	
<b>Public Service Human Resources Management Agency of Canada</b>				
Theft of laptop computer (2 cases) . . . . .	2,600		2,600	
Theft of cellular phone (1 case) . . . . .	200		200	
<b>VETERANS AFFAIRS</b>				
Theft of GPS (1 case) . . . . .	450		450	
Damage to Government vehicle as a result of vandalism (2 cases) . . . . .	1,356		1,356	
Loss/theft of laptop computer (1 case) . . . . .	1,000		1,000	
Loss/theft of a USB flash drive (1 case) . . . . .	100		100	
<b>WESTERN ECONOMIC DIVERSIFICATION</b>				
Theft of laptop computer . . . . .	4,218		4,218	
Loss of equipment (2 cases) . . . . .	552		552	
	1,898,265	39,038	1,821,021	38,206

## LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY in 2008-2009

Brief description of loss	Amount of loss \$	Amount recovered in 2008-2009 \$	Amount not expected to be recovered \$	Amount expected to be recovered in subsequent years \$
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Breakage of a transformer caused by lightning (1 case) .....	24,130		24,130	
Damage to Government vehicle in an accident (31 cases) .....	54,323		54,323	
Destruction and damage to electrical panels due to a fire (1 case) .....	120,215		120,215	
<b>Canadian Food Inspection Agency</b>				
Damage to Government vehicle in an accident (141 cases) .....	426,006	27,972	371,092	26,942
<b>Canadian Grain Commission</b>				
Loss of television .....	3,530		3,530	
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>				
<b>Department</b>				
Damage to Government vehicle in an accident .....	5,810		5,810	
<b>CANADA REVENUE AGENCY</b>				
Damage to Government vehicles—Vehicle hit stationary object (6 cases) .....	17,178		17,178	
Damage to Government vehicles—Collision between two vehicles (5 cases) .....	14,978		14,978	
Damage to a laptop (1 case) .....	1,800		1,800	
Damage to a cellular phone (1 case) .....	200		200	
Loss of informatics equipment and parts (13 cases) .....	3,458		3,458	
Loss of BlackBerry (11 cases) .....	3,049		3,049	
Loss of office stationery and supplies (4 cases) .....	2,323		2,323	
Loss of cellular phone (10 cases) .....	2,168		2,168	
Loss of a laptop (1 case) .....	1,650		1,650	
<b>CITIZENSHIP AND IMMIGRATION</b>				
<b>Department</b>				
Damages to a government vehicle in an accident (2 cases) .....	2,375		2,375	
Damaged BlackBerry (replacement cost) .....	250		250	
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>				
Damage to Government vehicle in an accident (1 case) .....	1,619		1,619	
<b>ENVIRONMENT</b>				
<b>Department</b>				
Loss of 75 lbs weight .....	400		400	
Loss/Damage of laptop computer (11 cases) .....	39,334		39,334	
Loss/Damage of monitor (17 cases) .....	25,263		25,263	
Loss/Damage of computer (10 cases) .....	23,345		23,345	
Loss/Damage of printer (5 cases) .....	4,625		4,625	
Loss/Damage of television (4 cases) .....	2,817		2,817	
Loss/Damage of camera (11 cases) .....	4,805		4,805	
Loss/Damage of server (5 cases) .....	161,265		161,265	
Loss/Damage of radio transceiver (3 cases) .....	10,783		10,783	
Loss/Damage of digital camera .....	600		600	
Loss/Damage of refrigerator .....	875		875	
Loss/Damage of overhead projector .....	422		422	
Loss/Damage of photocopying machine .....	985		985	
Loss/Damage of facsimile .....	795		795	
Loss/Damage of scanner (2 cases) .....	539		539	



LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY in 2008-2009—*Continued*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
Loss/Damage of multimedia projector.....	9,810		9,810	
Loss/Damage of balance .....	4,949		4,949	
Loss/Damage of satellite telephone.....	2,396		2,396	
Loss/Damage of current meter .....	800		800	
Loss/Damage of bridge frame.....	350		350	
Loss/Damage of integrator .....	15,700		15,700	
Loss/Damage of graphite furnace spectrometer .....	31,290		31,290	
Loss/Damage of sample prep system for spectrometer .....	12,212		12,212	
Loss/Damage of sensor, snow depth .....	1,456		1,456	
Loss/Damage of ATV tricycle (3 cases) .....	4,929		4,929	
Loss/Damage of trailer for ATV (3 cases) .....	1,688		1,688	
Loss/Damage of snowmobile (2 cases) .....	6,400		6,400	
Loss/Damage of cellular telephone (2 cases).....	349		349	
Loss/Damage of surveyor's level .....	329		329	
Loss/Damage of hard tower disk drive (2 cases) .....	78,848		78,848	
Loss/Damage of switcher (2 cases) .....	21,578		21,578	
Loss/Damage of recorder .....	368		368	
Loss/Damage of microwave oven (2 cases) .....	680		680	
Loss/Damage of stereo.....	350		350	
Loss/Damage of freezer.....	900		900	
Loss/Damage of stereoscope.....	1,290		1,290	
Loss/Damage of electrode .....	1,125		1,125	
Loss/Damage of microscope (3 cases).....	15,838		15,838	
Loss/Damage of binoculars (4 cases) .....	2,550		2,550	
Loss/Damage of CD player .....	120		120	
Loss/Damage of GPS (3 cases).....	1,059		1,059	
Loss/Damage of telephone .....	395		395	
Loss in the field: dataloggers, GPS units, cell phone (6 cases) .....	36,260		36,260	
Loss of laboratory equipment and camera (6 cases) .....	13,802		13,802	
Loss of BlackBerry .....	650		650	
Loss of Makita cordless impact drill .....	317		317	
Damage of microcomputer .....	2,650		2,650	
Damage to Government vehicle in accident (10 cases) .....	42,478	5,179	37,299	
<b>Parks Canada Agency</b>				
Broken low stone wall (1 case).....	5,000		5,000	
Broken urban furniture (2 cases) .....	5,564	564	5,000	
Broken window .....	300		300	
Damage to an air conditioner due to lightning strike .....	5,000		5,000	
Damage to an office cause by frozen water lines (2 cases) .....	12,000		2,000	10,000
Damage to a boat (1 case) .....	1,500		1,500	
Damage to a fueling station roof struck by highways dump truck .....	65,000		65,000	
Damage to chain link fence at compound .....	200		200	
Damage to Government vehicle (6 cases).....	14,805		10,305	4,500
Damage to Government vehicle due to accident (29 cases).....	105,885	4,129	71,960	29,796
Damage to Government vessel due to an accident (1 case) .....	635		635	
Damage to portable radio (1 case) .....	450		450	
Damage to visitor entrance barrier and to a post (2 cases) .....	300		300	
Destruction of bridge due to flash flood (1 case) .....	300,000		300,000	
Guardrail and sign damaged by a motor vehicle accident.....	747		747	
Kiosk damages (3 cases) .....	2,240		2,240	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY in 2008-2009—*Continued*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>FINANCE</b>				
<b>Department</b>				
Loss of BlackBerry (3 cases) .....	1,647		1,647	
<b>Auditor General</b>				
Loss of BlackBerry due to water damage .....	400		400	
<b>Office of the superintendent of Financial Institutions</b>				
Loss of equipment .....	544		544	
<b>FISHERIES AND OCEANS</b>				
<b>Department</b>				
Damage to boat (8 cases) .....	38,712	2,671	36,041	
Damage to boat trailer (2 cases) .....	5,060	4,700	360	
Damage to brick wall (1 case) .....	1,000		1,000	
Damage to electric gate (1 case) .....	18,176		18,176	
Damage to floating dock (1 case) .....	72,805		72,805	
Damage to Government vehicles in accident (24 cases) .....	130,374		130,374	
Damage to Government vehicle (66 cases) .....	141,002	32,345	107,657	1,000
Damage to outboard motor (1 case) .....	1,478	383		1,095
Damage to snowmobile (1 case) .....	800			800
Damage to snowmobile shelter (1 case) .....	5,000			5,000
Damage to snowmobile trailer (1 case) .....	2,500			2,500
Damage to truck cap (1 case) .....	2,501	2,501		
Damage to welding equipment (1 case) .....	500			500
Loss of a camera (1 case) .....	3,903		3,903	
Loss of a firearm (1 case) .....	500		500	
Loss of a GPS (1 case) .....	332		332	
Loss of a portable radio VHF 1000 (1 case) .....	1,700		1,700	
Loss of acoustic doppler (1 case) .....	36,938		36,938	
Loss of an inflatable boat (1 case) .....	3,997		3,997	
Loss of BlackBerry (2 cases) .....	500		500	
Loss of boat (2 cases) .....	9,299		9,299	
Loss of equipment loader in fire (1 case) .....	21,950		21,950	
Loss of computer backup (1 case) .....	300		300	
Loss of equipment (2 cases) .....	910		910	
Loss of HP DC power supply in fire (1 case) .....	3,397		3,397	
Loss of Ice Spars buoy (2 cases) .....	25,691		25,691	
Loss of liferaft (1 case) .....	1,990		1,990	
Loss of night vision goggles (1 case) .....	6,000		6,000	
Loss of portable building (1 case) .....	1,639		1,639	
Loss of pump in fire (1 case) .....	1,620		1,620	
Loss of scientific equipment in fire (1 case) .....	12,068		12,068	
Loss of sensor (2 cases) .....	18,822		18,822	
Loss of three boats in fire (1 case) .....	3,409		3,409	
Loss of three outboard motors in fire ( 1 case) .....	3,125		3,125	
Loss of equipment in fire (1 case) .....	4,458		4,458	
Loss of trailer in fire (1 case) .....	1,300		1,300	
Loss of two generators in fire (1 case) .....	3,987		3,987	
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
Loss of computer (7 cases) .....	8,256		8,256	
Loss of memory card .....	20		20	
<b>HEALTH</b>				
<b>Assisted Human Reproduction Agency of Canada</b>				
Loss of a BlackBerry .....	275		275	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY in 2008-2009—*Continued*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>				
<b>Department</b>				
Loss of equipment (4 cases) .....	33,849	19,521	14,328	
Loss of projector (1 case) .....	15,902	12,492	3,410	
Loss of access card (91 cases) .....	1,365		1,365	
Loss of laptop (1 case) .....	1,200		1,200	
Loss of BlackBerry (3 cases) .....	900		900	
Loss of cellular phone (5 cases) .....	580		580	
Loss of computer equipment (6 cases) .....	475		475	
Loss of camera (1 case) .....	202		202	
Loss of pager (1 case) .....	100		100	
Damage to Government vehicle (9 cases) .....	10,394	2,501	7,893	
Damage to monitor (9 cases) .....	7,513		7,513	
Damage to computer equipment (3 cases) .....	5,886		5,886	
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Loss of cellular phone (2 cases) .....	200		200	
Loss of camera (1 case) .....	300		300	
Loss of GB Flashdrive (1 case) .....	100		100	
Loss of BlackBerry .....	500		500	
Damage to rental vehicle — extra insurance was not purchased .....	773		773	
Repairs to office contents due to HVAC pipe failure .....	13,243		13,243	
<b>INDUSTRY</b>				
<b>Department</b>				
Damage to Government vehicle following an accident (3 cases) .....	4,614	3,078	1,536	
Loss of a monitor (dropped) .....	725		725	
<b>Canadian Space Agency</b>				
Loss of wireless telephone (BlackBerry) (5 cases) .....	500		500	
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
Loss or damage to military kit (12021 items) .....	751,610	45,618	705,992	
Loss or damage to transportation equipment (8 items) .....	76,365		76,365	
Loss or damage to machinery (8 items) .....	66,651		66,651	
Loss or damage to telecommunications equipment (368 items) .....	376,556	3,199	373,357	
Loss or damage to electrical equipment (97 items) .....	94,475		94,475	
Loss or damage to technical equipment (302 items) .....	409,611	20,805	388,806	
Loss or damage to tools (243 items) .....	206,751	174	206,577	
Loss or damage to weapons and accessories accessories (2187 items) .....	98,816	1,077	97,739	
Loss or damage to military specific equipment (1205 items) .....	552,819	5,415	547,404	
Loss or damage to non military specific equipment (447 items) .....	469,909	393	469,516	
Loss or damage to computers (54 items) .....	89,851	66	89,785	
Loss or damage to laptops (15 items) .....	38,593	5,900	32,693	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY in 2008-2009—*Continued*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Loss of technical equipment (coring system) through ice during field work in NWT .....	7,260		7,260	
Damage to Government vehicle in a accident (6 cases) .....	12,459		12,459	
<b>PRIVY COUNCIL</b>				
<b>Department</b>				
Loss of BlackBerry (5 cases) .....	795			795
Loss of printer .....	1,000			1,000
Loss of laptop .....	1,525			1,525
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>				
<b>Department</b>				
Loss of cellular phone (2 cases) .....	50		50	
Loss of laptop (3 cases) .....	3,000		3,000	
Loss of BlackBerry devices (6 cases) .....	996		996	
<b>Canada Border Services Agency</b>				
Damage to vehicle (4 cases) .....	8,172		8,172	
Damage to property (4 cases) .....	2,141		2,141	
Damage to uniform clothing (1 case) .....	250		250	
Damage to equipment (2 cases) .....	90		90	
Loss of equipment (43 cases) .....	7,872		7,872	
Loss of cellular phone and BlackBerry (10 cases) .....	2,607		2,607	
Loss of uniform clothing (3 cases) .....	1,200		1,200	
Loss of uniform component (28 cases) .....	665		665	
Loss of computer equipment (1 case) .....	25		25	
Loss of key (2 cases) .....	10		10	
<b>Correctional Service</b>				
Water damages to building (5 cases) .....	106,006		106,006	
Damage to building due to acts of nature (2 cases) .....	84,560		84,560	
Damage following motor vehicle accidents (67 cases) .....	161,076		161,076	
Damage to building due to accidental fire (22 cases) .....	189,099		189,099	
Damage to property and equipment (33 cases) .....	70,579		70,579	
<b>National Parole Board</b>				
Damage to Government vehicle in an accident (1 cases) .....	5,107		5,107	
<b>Royal Canadian Mounted Police</b>				
Damage to Government vehicle (741 cases) .....	2,145,330	427,525	1,382,535	335,270
Damage to Government property (3 cases) .....	92,004		92,004	
Damage to equipment (58 cases) .....	25,042		25,042	
Loss of equipment (4 cases) .....	25,438		25,438	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Damage to boat and equipment .....	200,000		200,000	
Damage to building (13 cases) .....	153,320	86,000	67,320	
Damage to furniture .....	3,376	3,000	376	
Damage to informatic equipment .....	200		200	
Damage to vehicle .....	3,840		3,840	
Loss of BlackBerry (6 cases) .....	1,729		1,729	
Loss of cellular telephone (3 cases) .....	145		145	
Loss of informatic equipment (7 cases) .....	4,832		4,552	280
Loss of library book .....	50			50
Loss of other equipment .....	1,000		1,000	

LOSSES OF PUBLIC PROPERTY DUE TO ACCIDENTAL DESTRUCTION OR DAMAGE — OCCURRENCE OR DISCOVERY in 2008-2009—*Concluded*

Brief description of loss	Amount of loss	Amount recovered in 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
	\$	\$	\$	\$
<b>TRANSPORT</b>				
<b>Department<sup>(1)</sup></b>				
Damage to Government vehicles (8 cases) . . . . .	20,998		20,998	
Damage to Government building due to a fire . . . . .	149,813		149,813	
Damage to BlackBerry . . . . .	100		100	
Damage to cellular phones (4 cases) . . . . .	2,000		2,000	
Damage to laptops (2 cases) . . . . .	2,400		2,400	
Damage to regional fleet vehicles (22 cases) . . . . .	49,375		49,375	
Damage to Government owned residential properties due to fires (4 cases) . . . . .	47,824		47,824	
Damage to vehicles (11 cases) . . . . .	46,294	600	45,694	
Damage to computer . . . . .	5,900		5,900	
Loss of satellite phone . . . . .	1,800		1,800	
Loss of BlackBerry (7 cases) . . . . .	1,504		1,504	
Loss of cellular phone (5 cases) . . . . .	1,050		1,050	
Loss of licence plates and licence sticker for regional fleet vehicles (2 cases) . . . . .	27		27	
<b>TREASURY BOARD</b>				
<b>Secretariat</b>				
Loss of cell phone (2 cases) . . . . .	400		400	
Loss of BlackBerry (2 cases) . . . . .	1,098		1,098	
<b>Public Service Human Resources Management Agency of Canada</b>				
Loss of BlackBerry (1 case) . . . . .	549		549	
<b>VETERANS AFFAIRS</b>				
Loss of telephone headset (1 case) . . . . .	312		312	
<b>WESTERN ECONOMIC DIVERSIFICATION</b>				
Damage to equipment . . . . .	500		500	
	9,380,464	717,808	8,241,603	421,053

<sup>(1)</sup>Subsequent to the tabling of the *Public Accounts of Canada*, it was determined that the removal from operation of 1533 hopper cars was a disposal of capital assets by departmental management which should not have been reported as a loss of public property due to accidental destruction or damage. As a result, the loss reported as "Damage to hopper cars (1533 cases)" for an amount of \$53,389,899 has been removed.

# 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 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
<b>Department</b>						
Fraudulent claims for travel advances .....	2002-2003	7,500	500		6,300	700
Unauthorized use of Government charge card (1 case).....	2007-2008	2,758		2,758		
Fraudulent use of charge card .....	2004-2005	8,467	2,120		5,712	635
Fraudulent use of time sheet.....	2004-2005	56,915	15,582	2,025	26,915	12,393
Unauthorized use of charge card .....	2007-2008	3,431	1,817		1,614 <sup>(1)</sup>	
Damage to Government vehicle in an accident (102 cases) ....	2004-2005	377,975	61,394		302,581	14,000
Damage to Government vehicle in an accident (125 cases) ....	2007-2008	334,442	37,123	13,654	283,665 <sup>(1)</sup>	
<b>CANADA REVENUE AGENCY</b>						
Fraudulent annual leave claims .....	2007-2008	8,626				8,626
Fraudulent overtime claims (2 cases) .....	1997-98	133,792	84,314	1,846	45,000	2,632
Fraudulent claims for payment (GST rebate).....	2004-2005	40,000				40,000
Personal use of travel advances .....	2006-2007	3,960	2,962	117	881 <sup>(1)</sup>	
Fraudulent employee expense claims (3 cases).....	2006-2007	6,385	300	1,145	4,940	
Unauthorized use of the telephone .....	2004-2005	58			58 <sup>(1)</sup>	
Theft of petty cash .....	2006-2007	545	450	95		
Theft of personal income tax refunds .....	2005-2006	119,399	27,322		92,077 <sup>(1)</sup>	
Personal purchases made by an employee using a CRA charge card .....	2007-2008	4,064				4,064
Personal purchases of an employee using a CRA charge card and fraudulent claims for payment .....	2005-2006	7,752				7,752
Court convictions (amount of tax evaded or refunded fraudulently obtained as determined by the courts)						
Income tax .....	2001-2002	11,371,419	5,347,324		5,919,663	104,432
Income tax .....	2002-2003	8,768,905	4,609,074	110,562	3,656,195 <sup>(1)</sup>	393,074 <sup>(1)</sup>
Income tax .....	2003-2004	12,026,416	8,527,285	41,350	3,085,656 <sup>(1)</sup>	372,125 <sup>(1)</sup>
Income tax .....	2004-2005	7,922,895	5,287,881	12,389	2,124,677 <sup>(1)</sup>	497,948 <sup>(1)</sup>
Income tax .....	2005-2006	9,648,565	5,800,446	106,576	2,465,429 <sup>(1)</sup>	1,276,114 <sup>(1)</sup>
Income tax .....	2006-2007	5,865,180	2,239,004	101,052	1,845,641 <sup>(1)</sup>	1,679,483 <sup>(1)</sup>
Income tax .....	2007-2008	13,004,212	2,411,847	757,883	6,386,908 <sup>(1)</sup>	3,447,574 <sup>(1)</sup>
Goods and services tax/harmonized sales tax .....	2001-2002	9,442,892	1,767,070	3,033	7,655,195	17,594
Goods and services tax/harmonized sales tax .....	2002-2003	13,042,536	1,061,270	28,321	11,572,782	380,163
Goods and services tax/harmonized sales tax .....	2003-2004	6,800,491	2,681,069	10,700	3,715,190 <sup>(1)</sup>	393,532 <sup>(1)</sup>
Goods and services tax/harmonized sales tax .....	2004-2005	4,581,548	1,225,887	12,509	2,930,271 <sup>(1)</sup>	412,881 <sup>(1)</sup>
Goods and services tax/harmonized sales tax .....	2005-2006	5,924,283	1,438,430	29,627	3,079,120 <sup>(1)</sup>	1,377,106 <sup>(1)</sup>
Goods and services tax/harmonized sales tax .....	2006-2007	8,692,483	2,693,158	84,809	4,647,070 <sup>(1)</sup>	1,267,446 <sup>(1)</sup>
Goods and services tax/harmonized sales tax .....	2007-2008	17,198,434	1,860,585	711,927	11,295,483 <sup>(1)</sup>	3,330,439 <sup>(1)</sup>
Other administered losses.....	2003-2004	11,131		9,669	1,462	
Other administered losses.....	2006-2007	72,003	35,174	200	508	36,121
Other administered losses.....	2007-2008	1,400,993	21,050	1,228,059	151,884 <sup>(1)</sup>	
<b>CANADIAN HERITAGE</b>						
<b>Department</b>						
Damage to 2010 countdown clock.....	2007-2008	850			850 <sup>(1)</sup>	
Theft of laptop computers (1 case) .....	2007-2008	17,233			17,233 <sup>(1)</sup>	
<b>Public Service Commission</b>						
Personal use of taxi vouchers.....	2006-2007	2,905	840	1,473		592
<b>CITIZENSHIP AND IMMIGRATION</b>						
<b>Department</b>						
Misappropriation of funds .....	2002-2003	267,578	15,178			252,400

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 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>						
False or fraudulent claims for grants and contributions <sup>(1)</sup> .....	2000-2001	2,422,077	1,554,926	5,931	861,220 <sup>(1)</sup>	
<b>ENVIRONMENT</b>						
<b>Department</b>						
Misuse of Government charge card and unauthorized use of the card .....	1997-98	7,400				7,400
Misuse of Government acquisition card .....	2002-2003	124				124
Misuse of Government acquisition card (2 cases) .....	2006-2007	3,696	1,513 <sup>(1)</sup>	425		1,758 <sup>(1)</sup>
Damage to Government vehicles due to accidents (17 cases) .....	2001-2002	54,216			52,422	1,794
Theft of petty cash (4 cases) .....	2007-2008	433			263	170
Theft of vehicles and trailers (5 cases) .....	2000-2001	30,147			20,147	10,000
Theft of vehicles and trailers (3 cases) .....	2002-2003	45,567	44,944		200	423
Theft of laptop computer (16 cases) .....	2001-2002	63,390	2,286		58,390	2,714
Theft of laptop computer (13 cases) .....	2003-2004	47,840	2,200		30,926	14,714
Theft of laptop computer (9 cases) .....	2004-2005	41,058	1,800		25,524	13,734
Theft of computer and peripheral equipment (17 cases) .....	2002-2003	32,490	1,048		27,490	3,952
Theft of microcomputer (28 cases) .....	2007-2008	36,773			4,398	32,375
Theft of office equipment (8 cases) .....	2001-2002	2,008			960	1,048
Theft of optical equipment (7 cases) .....	2001-2002	15,485	637		8,485	6,363
Theft of tools (6 cases) .....	2002-2003	18,979			18,129	850
Theft of technical equipment (9 cases) .....	2002-2003	6,692			6,172	520
Theft of audio/video equipment (4 cases) .....	2003-2004	14,998			2,498	12,500
Theft of firearms (6 cases) .....	2002-2003	4,200			1,850	2,350
Theft of clothing and uniforms (3 cases) .....	2002-2003	1,850			1,050	800
Theft of envelope with money .....	2004-2005	8				8
Vandalism to Crown owned vehicles (7 cases) .....	2004-2005	19,189			8,549	10,640
Vandalism to Crown owned facilities (2 cases) .....	2004-2005	4,082			1,183	2,899
Vandalism to receiver (1 case) .....	2007-2008	1,000				1,000
Loss of vehicle and equipment in ferry sinking .....	2005-2006	45,000				45,000
<b>Parks Canada Agency</b>						
Damage to Government vehicle due to accident (29 cases) ....	2006-2007	57,240	276	616	56,348 <sup>(1)</sup>	
Personal use of charge card .....	2006-2007	1,054		1,054		
Attempted theft of vehicles .....	2007-2008	2,112			2,112 <sup>(1)</sup>	
Vandalism to windows (2 cases) .....	2007-2008	150			150 <sup>(1)</sup>	
Loss of BlackBerry .....	2007-2008	350			350 <sup>(1)</sup>	
Loss of a laptop computer, case and cellular phone charger ....	2007-2008	1,525			1,525 <sup>(1)</sup>	
Explosion of pontoon in Chambly Canal .....	2007-2008	16,067				16,067
Damage to Fox Farming Monument due to vehicle accident ...	2007-2008	8,680		8,203	477 <sup>(1)</sup>	
Damage to fence .....	2007-2008	2,637				2,637
<b>FINANCE</b>						
<b>Auditor General</b>						
Fraudulent travel claims .....	2007-2008	16,740				16,740
<b>FISHERIES AND OCEANS</b>						
Vandalism - Destruction of 3 fishing vessels bought through the Marshall Program .....	2003-2004	1,875,000	4,500 <sup>(1)</sup>	1,500		1,869,000 <sup>(1)</sup>
Theft of plumbing and fixtures .....	2006-2007	5,490				5,490
Damage to garage in fire .....	2006-2007	100,000		100,000		
Fraudulent use of charge card (3 cases) .....	2007-2008	33,497	19,104	14,393		

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 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Damage to Government vehicle (36 cases) .....	2007-2008	68,439	8,079	997	58,109	1,254
Damage to Government vehicle in accident (34 cases) .....	2007-2008	104,420		10,261	94,159	
Damage to GPS .....	2007-2008	1,300			1,300 <sup>(1)</sup>	
Damage to pallet jack .....	2007-2008	500		500		
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
<b>Department</b>						
Theft of immigration, mission visa/consular funds .....	1994-95	176,857				176,857
Theft of mission funds (3 cases) .....	2000-2001	935,794				935,794
Theft of cash deposit (2 cases) .....	2007-2008	900				900
Purchase for personal use .....	2007-2008	1,778				1,778
Fraudulent travel or overtime claims (3 cases) .....	2003-2004	42,149			1,149	41,000
Fraud involving immigration revenue .....	2003-2004	2,200,000	450,000			1,750,000
Claim for false overtime .....	2007-2008	112				112
Claim for false hotel invoices .....	2007-2008	1,135				1,135
Loss of computer (23 cases) .....	2007-2008	27,762		13,000	14,762	
Loss of monitor (18 cases) .....	2007-2008	23,111		6,000	17,111	
Loss of printer .....	2007-2008	1,860		1,000	860	
<b>Canadian International Development Agency</b>						
False or fraudulent claims for grants and contributions .....	2004-2005	398,634	8,099		390,535 <sup>(1)</sup>	
Misappropriation of program funds managed overseas .....	2006-2007	408,800		175,000	233,800	
<b>HEALTH</b>						
<b>Department</b>						
Fraudulent claims for benefits (2 cases) .....	2007-2008	149,674			67,808 <sup>(1)</sup>	81,866 <sup>(1)</sup>
<b>Public Health Agency of Canada</b>						
Theft of laptop computer (5 cases) .....	2007-2008	12,100			12,100 <sup>(1)</sup>	
Theft of propane tank (1 case) .....	2007-2008	490			490 <sup>(1)</sup>	
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
<b>Department</b>						
Fraudulent claims for benefits:						
Employment Insurance Benefits .....	2000-2001	104,225,467 <sup>(1)</sup>	76,700,528 <sup>(1)</sup>	444,386	27,080,553 <sup>(1)</sup>	
Employment Insurance Benefits .....	2001-2002	92,482,956 <sup>(1)</sup>	65,112,602 <sup>(1)</sup>	691,682	26,678,672 <sup>(1)</sup>	
Employment Insurance Benefits .....	2002-2003	100,453,391 <sup>(1)</sup>	65,389,066 <sup>(1)</sup>	2,618,357	13,497,078 <sup>(1)</sup>	18,948,890 <sup>(1)</sup>
Employment Insurance Benefits .....	2003-2004	107,883,042 <sup>(1)</sup>	65,449,850 <sup>(1)</sup>	4,669,952	2,670,098 <sup>(1)</sup>	35,093,142 <sup>(1)</sup>
Employment Insurance Benefits .....	2004-2005	87,349,491 <sup>(1)</sup>	49,852,841 <sup>(1)</sup>	4,883,257	1,023,195 <sup>(1)</sup>	31,590,198 <sup>(1)</sup>
Employment Insurance Benefits .....	2005-2006	112,027,503 <sup>(1)</sup>	58,227,985 <sup>(1)</sup>	8,800,538	610,238 <sup>(1)</sup>	44,388,742 <sup>(1)</sup>
Employment Insurance Benefits .....	2006-2007	136,606,155 <sup>(1)</sup>	58,518,867 <sup>(1)</sup>	16,636,032	366,228 <sup>(1)</sup>	61,085,028 <sup>(1)</sup>
Employment Insurance Benefits .....	2007-2008	140,663,535 <sup>(1)</sup>	33,270,381 <sup>(1)</sup>	30,107,696	210,343 <sup>(1)</sup>	77,075,115 <sup>(1)</sup>
Family Allowances .....	1988-89	123,093	60,664		61,849	580
Family Allowances .....	1989-90	95,663	49,060		46,603 <sup>(1)</sup>	
Family Allowances .....	1991-92	73,703	25,689		42,967	5,047
Family Allowances .....	1993-94	156,746	40,725	460	111,252	4,309
Family Allowances .....	1994-95	26,887	2,850	1,700	16,294	6,043
Old Age Security .....	1985-86	599,607	159,423	7,464	184,955	247,765
Old Age Security .....	1986-87	242,336	86,092	3,869	143,876	8,499
Old Age Security .....	1987-88	244,652	127,269	3,952	82,923	30,508
Old Age Security .....	1988-89	670,848	225,153	3,245	260,248	182,202
Old Age Security .....	1989-90	761,740	118,954	6,803	216,743	419,240
Old Age Security .....	1990-91	490,092	113,827	3,749	192,431	180,085
Old Age Security .....	1991-92	722,383	135,435	2,863	461,358	122,727
Old Age Security .....	1992-93	1,068,813	146,488	3,887	817,659	100,779

**SUPPLEMENTARY INFORMATION REQUIRED  
 BY THE FINANCIAL ADMINISTRATION ACT 2. 37**



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 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Old Age Security .....	1993-94	375,557 <sup>(1)</sup>	71,633	3,586	171,205 <sup>(1)</sup>	129,133
Old Age Security .....	1994-95	1,210,804	164,796	11,415	763,468	271,125
Old Age Security .....	1995-96	1,004,423	380,916	52,192	443,435	127,880
Old Age Security .....	1996-97	557,758	43,618	3,371	232,430	278,339
Old Age Security .....	1997-98	1,210,496	156,261	9,802	649,131	395,302
Old Age Security .....	1998-99	1,157,796 <sup>(1)</sup>	196,130	59,733	368,234 <sup>(1)</sup>	533,699 <sup>(1)</sup>
Old Age Security .....	1999-2000	596,614	164,143	14,718	105,433	312,320
Old Age Security .....	2000-2001	854,856 <sup>(1)</sup>	175,939	12,212	45,512	621,193 <sup>(1)</sup>
Old Age Security .....	2001-2002	580,239	71,167	3,600	69,331	436,141
Old Age Security .....	2002-2003	612,187 <sup>(1)</sup>	87,705	12,415	190,300 <sup>(1)</sup>	321,767 <sup>(1)</sup>
Old Age Security .....	2003-2004	1,482,458	58,386	21,099	89,517	1,313,456
Old Age Security .....	2004-2005	318,523 <sup>(1)</sup>	37,140	16,727		264,656 <sup>(1)</sup>
Old Age Security .....	2005-2006	465,207 <sup>(1)</sup>	29,807	7,797	7,770	419,833 <sup>(1)</sup>
Canada Pension Plan .....	1979-80	249				249
Canada Pension Plan .....	1986-87	14,478	3,218			11,260
Canada Pension Plan .....	1987-88	12,197	10,964			1,233
Canada Pension Plan .....	1989-90	60,704	28,915		20,145 <sup>(1)</sup>	11,644 <sup>(1)</sup>
Canada Pension Plan .....	1990-91	72,594	33,506	2,142	13,113	23,833
Canada Pension Plan .....	1991-92	163,899 <sup>(1)</sup>	52,466	3,239	3,180	105,014 <sup>(1)</sup>
Canada Pension Plan .....	1992-93	243,567 <sup>(1)</sup>	115,141	7,306	11,797 <sup>(1)</sup>	109,323 <sup>(1)</sup>
Canada Pension Plan .....	1993-94	144,266 <sup>(1)</sup>	91,805 <sup>(1)</sup>	3,585	4,352 <sup>(1)</sup>	44,524 <sup>(1)</sup>
Canada Pension Plan .....	1994-95	222,067 <sup>(1)</sup>	78,125	4,585	2,632 <sup>(1)</sup>	136,725 <sup>(1)</sup>
Canada Pension Plan .....	1995-96	628,054 <sup>(1)</sup>	150,150	28,122	6,788 <sup>(1)</sup>	442,994 <sup>(1)</sup>
Canada Pension Plan .....	1996-97	381,330 <sup>(1)</sup>	173,940	49,428	2,894 <sup>(1)</sup>	155,068 <sup>(1)</sup>
Canada Pension Plan .....	1997-98	519,267	169,181	19,724	38,214 <sup>(1)</sup>	292,148 <sup>(1)</sup>
Canada Pension Plan .....	1998-99	987,017 <sup>(1)</sup>	185,302 <sup>(1)</sup>	18,532	94,365 <sup>(1)</sup>	688,818 <sup>(1)</sup>
Canada Pension Plan .....	1999-2000	991,618 <sup>(1)</sup>	208,076	37,472	61,577 <sup>(1)</sup>	684,493 <sup>(1)</sup>
Canada Pension Plan .....	2000-2001	641,341 <sup>(1)</sup>	142,730 <sup>(1)</sup>	40,714		457,897 <sup>(1)</sup>
Canada Pension Plan .....	2001-2002	769,711 <sup>(1)</sup>	220,583	54,801	39,515	454,812 <sup>(1)</sup>
Canada Pension Plan .....	2002-2003	718,753	135,374	43,300	2,025 <sup>(1)</sup>	538,054 <sup>(1)</sup>
Canada Pension Plan .....	2003-2004	592,026 <sup>(1)</sup>	120,598	22,054	1,124 <sup>(1)</sup>	448,250 <sup>(1)</sup>
Canada Pension Plan .....	2004-2005	763,588 <sup>(1)</sup>	85,700	2,375	1,383	674,130 <sup>(1)</sup>
Canada Pension Plan .....	2005-2006	718,717 <sup>(1)</sup>	115,647	57,587	22,100 <sup>(1)</sup>	523,383 <sup>(1)</sup>
Canada Pension Plan .....	2006-2007	707,552 <sup>(1)</sup>	140,527	67,310	20,664 <sup>(1)</sup>	479,051 <sup>(1)</sup>
Canada Pension Plan .....	2007-2008	851,965 <sup>(1)</sup>	271,560 <sup>(1)</sup>	122,888	76,843 <sup>(1)</sup>	380,674 <sup>(1)</sup>
Fraudulent application forms pursuant to Canada student loans (1 case) <sup>(1)</sup> .....	2004-2005	68,010			61,938	6,072
Fraudulent application forms pursuant to Canada student loans (3 cases) .....	2005-2006	37,397			21,294	16,103
Fraudulent application forms pursuant to Canada Student loans (2 cases) .....	2006-2007	5,195			5,045	150
Fraudulent cheques issued by an employee, National Headquarters region .....	1997-98	186,158	123,908	22,094		40,156
Damage to Government vehicle (44 cases) .....	2007-2008	64,530	1,584		62,946 <sup>(1)</sup>	
Losses of public money:						
Fraudulent direct deposit .....	2004-2005	44,293	13,329	600		30,364
Fraudulent claim for benefits completed by an employee (Old Age Security) .....	2006-2007	3,567				3,567
Fraudulent benefit payments made by an employee (Canada Pension Plan) .....	2006-2007	8,168	250	400		7,518
Loss of receipts (1 case) .....	2006-2007	1,405				1,405
Abuse of employee leave .....	2006-2007	6,112	4,588	1,524		
Misappropriation of Government funds (1 case) .....	2007-2008	30,000	22,293			7,707
Personal use of taxi vouchers (1 case) .....	2007-2008	20,575 <sup>(1)</sup>				20,575 <sup>(1)</sup>

## INDIAN AFFAIRS AND NORTHERN DEVELOPMENT

## Department

Fraudulent claims for social assistance payment, Saskatchewan region .....	1987-88	20,784	18,824			1,960
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2.38 SUPPLEMENTARY INFORMATION REQUIRED  
BY THE FINANCIAL ADMINISTRATION ACT

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 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Fraudulent claims for social assistance payment, Saskatchewan region .....	1988-89	5,170	1,000		1,170	3,000
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) .....	1992-93	19,196	6,400		2,581	10,215
Fraudulent claims for social assistance payment, Saskatchewan region (6 cases) .....	1993-94	27,752	4,291		4,134	19,327
Fraudulent claims for social assistance payment, Saskatchewan region (3 cases) .....	1994-95	8,495	1,352		888	6,255
Fraudulent claims .....	2005-2006	60,000			9,000	51,000
Education funding fraud, Saskatchewan .....	1999-2000	2,710	100			2,610
Unauthorized use of charge card .....	2007-2008	342				342
<b>INDUSTRY</b>						
<b>Department</b>						
Misuse of acquisition card (1 case) <sup>(1)</sup> .....	2003-2004	185,604	69,183 <sup>(1)</sup>	23,000	66,921 <sup>(1)</sup>	26,500 <sup>(1)</sup>
Fraudulent use of charge card .....	2007-2008	9,855			9,855 <sup>(1)</sup>	
<b>National Research Council of Canada</b>						
Theft of microcomputers (8 cases) .....	2007-2008	25,889			25,889 <sup>(1)</sup>	
Theft of data projector (1 case) .....	2007-2008	2,000			2,000 <sup>(1)</sup>	
Theft of scan digital imaging system (1 case) .....	2007-2008	18,000			18,000 <sup>(1)</sup>	
Compressor destroyed by fire (1 case) .....	2007-2008	36,700			36,700 <sup>(1)</sup>	
<b>NATIONAL DEFENCE</b>						
<b>Department</b>						
Misappropriation of funds from a standing advance CFB ASU Edmonton .....	2002-2003	29,711	24,126	2,400		3,185
Fraudulent claims, cashing of cheques and receipt of pay at CFSU Ottawa .....	1999-2000	91,352	16,200	8,191		66,961
Fraudulent claims for education allowances CFSU Brussels .....	2002-2003	92,000	16,600	2,400		73,000
Fraudulent use of a departmental acquisition card 17 Wing Winnipeg .....	2003-2004	43,742	30,386		13,356 <sup>(1)</sup>	
Fraudulent payments deposited into personal bank account in Ottawa .....	2007-2008	33,948	1,000	2,000		30,948
Discrepancy in a standing advance CFB Halifax .....	2002-2003	3,000	1,571			1,429
Discrepancy of funds held by cashier at HMCS Montreal .....	2006-2007	2,043			2,043 <sup>(1)</sup>	
Discrepancy of funds held by standing advance holders at CFB Petawawa (2 cases) .....	2007-2008	783		127		656
Discrepancy of funds held by sub cashier at CFB Halifax .....	2007-2008	40			40 <sup>(1)</sup>	
Discrepancy of funds held by a standing advance holder at CFB Halifax .....	2007-2008	21		21		
Loss of meal ticket sales CFB Halifax (2 cases) .....	2005-2006	585		382	203	
Loss of meal ticket sales at CFB Esquimalt .....	2006-2007	736				736
Loss of accommodation revenue CFB Halifax .....	2005-2006	1,192	530	468	194 <sup>(1)</sup>	
Loss of cash and voucher 12 Wing Shearwater .....	2005-2006	199			199 <sup>(1)</sup>	
Loss of cash and vouchers at Op Archer (3 cases) .....	2006-2007	7,268				7,268
Loss due to possible fraud by an ex-military at HMCS Montreal .....	2006-2007	200		50		150
<b>NATURAL RESOURCES</b>						
<b>Department</b>						
Fraudulent cashing of traveller's cheques .....	2007-2008	500				500
Fraudulent cashing of traveller's cheques .....	2007-2008	12,395		2,409		9,986

**PUBLIC ACCOUNTS OF CANADA, 2008-2009**

**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 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
<b>Canada Border Services Agency</b>						
Customs import duties and taxes .....	2002-2003	653,570	421,246		232,324 <sup>(1)</sup>	
Customs import duties and taxes .....	2003-2004	9,461,548	62,521	1,822	3,785,687 <sup>(1)</sup>	5,611,518 <sup>(1)</sup>
Fraudulent use of charge card .....	2006-2007	265,000	3,281			261,719
Fraudulent use of charge card (3 cases) .....	2007-2008	2,854			2,854 <sup>(1)</sup>	
Loss of revenues due to <i>Customs Act</i> infractions—						
Non report/Smuggling .....	2007-2008	122,261		3,182		119,079
Non report/Smuggling .....	2006-2007	3,488,297	27,524	18,829	1,707,943 <sup>(1)</sup>	1,734,001 <sup>(1)</sup>
Misrepresentation—Value .....	2007-2008	20,083			20,083 <sup>(1)</sup>	
Misrepresentation—Value .....	2006-2007	508,778	73,190	2,208	50,669 <sup>(1)</sup>	382,711 <sup>(1)</sup>
Misrepresentation—Origin .....	2006-2007	5,279,463	3,000	500	1,397,088 <sup>(1)</sup>	3,878,875 <sup>(1)</sup>
Misrepresentation—Other .....	2006-2007	148,649	9,051		9,055 <sup>(1)</sup>	130,543 <sup>(1)</sup>
Misdescription—Commodity .....	2006-2007	13,219			13,219 <sup>(1)</sup>	
Other infractions .....	2007-2008	21,637			21,637 <sup>(1)</sup>	
Other infractions .....	2006-2007	3,990			3,990 <sup>(1)</sup>	
<b>Correctional Service</b>						
Misappropriation of funds (1 case) .....	2002-2003	19,266 <sup>(1)</sup>	13,647 <sup>(1)</sup>	1,030	4,589 <sup>(1)</sup>	
Loss of petty cash (1 case) .....	2002-2003	200			200 <sup>(1)</sup>	
Damage due to inmate disturbances (1 case) .....	2007-2008	19,677 <sup>(1)</sup>		19,677		
Vandalism to property and equipment (16 cases) .....	2007-2008	4,065 <sup>(1)</sup>	1,303 <sup>(1)</sup>	1,403	1,174 <sup>(1)</sup>	185
Damage following motor vehicle accidents (3 cases) .....	2007-2008	30,589 <sup>(1)</sup>		1,591	28,998 <sup>(1)</sup>	
<b>Royal Canadian Mounted Police</b>						
Willful damage to police vehicles .....	2001-2002	48,221	15,047		32,408	766
Damage to Government vehicles .....	2003-2004	236,176	70,369		141,097	24,710
Damage to Government vehicles .....	2003-2004	1,767,217	349,023		1,314,497	103,697
Damage to Government vehicles .....	2004-2005	68,176	42,264		24,546	1,366
Damage to Government vehicles .....	2004-2005	1,043,979	130,214		912,905	860
Damage to Government vehicle (427 cases) .....	2005-2006	1,080,980	118,095		954,329	8,556
Damage to Government vehicle (32 cases) .....	2006-2007	100,940	26,085		57,134	17,721
Damage to Government vehicle (629 cases) .....	2006-2007	1,453,806	148,698		1,279,618	25,490
Damage to Government vehicle in an accident (2 cases) .....	2007-2008	942,960	112,472		796,301	34,187
Damage to Government property (11 cases) .....	2005-2006	53,700	6,335		1,463	45,902
Damage to Government property (5 cases) .....	2005-2006	21,371			16,826	4,545
Damage to snowmobile .....	2002-2003	6,660				6,660
Damage to police vehicles (15 cases) .....	2002-2003	111,540	57,301		51,262	2,977
Damage to police transport .....	2000-2001	71,593	17,444		22,696	31,453
Damage/loss of equipment .....	2001-2002	84,553	1,919		58,430	24,204
Damage/loss of equipment .....	2002-2003	59,703			55,203	4,500
Damage/loss of equipment .....	2002-2003	164,971			160,260	4,711
Damage to equipment .....	2003-2004	50,000				50,000
Damage to equipment (2 cases) .....	2005-2006	6,386			1,386	5,000
Damage to RCMP vehicles (accidents) .....	2000-2001	1,348,510	344,675		948,444	55,391
Damage to RCMP vehicles (accidents) .....	2001-2002	1,296,339	415,925		643,545	236,869
Damage to property/equipment .....	2000-2001	63,150			58,150	5,000
Damage to property/equipment .....	2001-2002	389,980	169,000		181,000	39,980
Vandalism to building (1 case) .....	2006-2007	14,906		12,617	2,289 <sup>(1)</sup>	
Vandalism to Government vehicles .....	2001-2002	312,937	158,151		18,084	136,702
Vandalism to police vehicles (9 cases) .....	2002-2003	4,172	35		3,533	604
Theft of Government property .....	2000-2001	54,331			39,183	15,148
Sooke Detachment, petty cash .....	2002-2003	100				100
Shortage of contingency account (2 cases) .....	2005-2006	572			373	199

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 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
Unauthorized use of charge cards .....	2007-2008	\$ 4,394	\$ 1,400	\$ 2,400	\$	\$ 594
Damage to RCMP vehicles (accidents) (59 cases) .....	2007-2008	161,485 <sup>(1)</sup>	20,330 <sup>(1)</sup>	5,722	135,433 <sup>(1)</sup>	
Damage to RCMP vehicles (animals) (16 cases) .....	2007-2008	40,497 <sup>(1)</sup>	1,150 <sup>(1)</sup>	1,575	37,772 <sup>(1)</sup>	
Damage to RCMP vehicles (weather) (8 cases) .....	2007-2008	23,939 <sup>(1)</sup>		1,414	22,525 <sup>(1)</sup>	
Damage to RCMP vehicle (pursuit) (3 cases) .....	2007-2008	3,880 <sup>(1)</sup>		874	3,006 <sup>(1)</sup>	
Damage to Government vehicles .....	2006-2007	127,748 <sup>(1)</sup>	28,587	1,083	98,078 <sup>(1)</sup>	
Damage to Government vehicles .....	2007-2008	347,934 <sup>(1)</sup>	10,397	2,309	335,228 <sup>(1)</sup>	
Damage to Government vehicles - MVA (6 cases) .....	2007-2008	91,154 <sup>(1)</sup>		7,204		83,950
Intentional damage to Government vehicle (1 case) .....	2006-2007	5,661 <sup>(1)</sup>		1,250		4,411
Damages to a police vehicle (4 cases) .....	2007-2008	28,200 <sup>(1)</sup>		11,294	16,906 <sup>(1)</sup>	
Fraudulent use of acquisition card (1 case) .....	2006-2007	173,040 <sup>(1)</sup>		150,000	23,040 <sup>(1)</sup>	
Theft of receipts (1 case) .....	2006-2007	31,899 <sup>(1)</sup>				31,899
Arson Dawson city detachment .....	2005-2006	31,785 <sup>(1)</sup>	3,624		28,161 <sup>(1)</sup>	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>						
Damage to building (2 cases) .....	2007-2008	150,800 <sup>(1)</sup>			150,000 <sup>(1)</sup>	800
Fraud—Pay officer .....	2006-2007	250,000	9,322	7,959		232,719
Fraud—Public Service Pension Fund .....	2006-2007	1,389,362 <sup>(1)</sup>	468,271 <sup>(1)</sup>	25,766	126,381 <sup>(1)</sup>	768,944 <sup>(1)</sup>
Fraud—Public Service Pension Fund .....	2007-2008	87,464 <sup>(1)</sup>	7,602 <sup>(1)</sup>	100		79,762 <sup>(1)</sup>
Fraudulent endorsement of payment instruments .....	2007-2008	9,600			6,142 <sup>(1)</sup>	3,458 <sup>(1)</sup>
Fraudulent taxi claims (2 cases) .....	2006-2007	4,318 <sup>(1)</sup>	1,300 <sup>(1)</sup>	1,311	1,707 <sup>(1)</sup>	
Loss of informatics equipment (2 cases) .....	2007-2008	3,555 <sup>(1)</sup>			3,555 <sup>(1)</sup>	
Loss of money due to an illegal act .....	2004-2005	3,452,066	348,666		3,103,400 <sup>(1)</sup>	
Malfeasance by an employee .....	2007-2008	2,775,542		541,656	1,800,000	433,886
Overpayments—Public Service Pension Fund .....	2007-2008	443,947 <sup>(1)</sup>	228,579 <sup>(1)</sup>	99,398	72,493 <sup>(1)</sup>	43,477 <sup>(1)</sup>
Personal use of taxi vouchers .....	2007-2008	473		473		
Sponsorship Program .....	2007-2008	1,568,561 <sup>(1)</sup>	246,081 <sup>(1)</sup>	2,431		1,320,049 <sup>(1)</sup>
Theft of cellular phone .....	2006-2007	50 <sup>(1)</sup>			50 <sup>(1)</sup>	
Theft of informatics equipment (2 cases) .....	2007-2008	1,446 <sup>(1)</sup>			1,446 <sup>(1)</sup>	
Theft of petty cash (2 cases) .....	2007-2008	612 <sup>(1)</sup>	383			229
Unauthorized use of acquisition card .....	2007-2008	3,044	697	2,347		
Use of airtime for personal calls .....	2006-2007	1,372			1,372 <sup>(1)</sup>	
<b>TRANSPORT</b>						
<b>Department</b>						
Unauthorized use of cell phone by employee .....	2007-2008	6,339	1,116	3,720		1,503
<b>Office of Infrastructure of Canada</b>						
Payment by the Government of Canada travel card for delinquent account .....	2006-2007	3,401				3,401
<b>VETERANS AFFAIRS</b>						
False or fraudulent claims for War Veterans Allowance benefits .....	1991-92	18,420	18,320			100
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1992-93	97,218	21,151	1,383		74,684
False or fraudulent claims for War Veterans Allowance benefits .....	1994-95	23,022	20,520	2,201		301
False or fraudulent claims for War Veterans Allowance benefits .....	1995-96	61,330	920			60,410
False or fraudulent claims for War Veterans Allowance benefits .....	1998-99	64,174				64,174
False or fraudulent claims for War Veterans Allowance benefits (3 cases) .....	1999-2000	107,828	13,634	220		93,974
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1995-96	52,440	19,289			33,151

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 2008-2009	Amount not expected to be recovered	Amount expected to be recovered in subsequent years
		\$	\$	\$	\$	\$
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	1996-97	2,659	200			2,459
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	1997-98	18,952	16,050	2,100		802
Fraudulent endorsement of disability pension cheques cashed following death of payee (2 cases) .....	1999-2000	66,920				66,920
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2003-2004	27,888				27,888
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2004-2005	11,200 <sup>(1)</sup>	131			11,069
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2005-2006	9,846	2,610			7,236
Fraudulent endorsement of disability pension cheques cashed following death of payee .....	2006-2007	2,328				2,328
Theft of disability pension payments following death of payee (2 cases) .....	2007-2008	41,429 <sup>(1)</sup>	3,861 <sup>(1)</sup>	2,040		35,528 <sup>(1)</sup>
Misappropriation of administered account by an employee ....	1999-2000	22,013	19,468			2,545
Personal use of government charge card by an employee .....	2003-2004	13,704	1,014	338		12,352
Fraudulent claims for benefits under Veterans Health Care Regulations, and for allowances under the <i>Department of Veterans Affairs Act</i> .....	2004-2005	10,618				10,618
Fraudulent claims for benefits under Veterans Health Care Regulations .....	2005-2006	9,221	1,200			8,021
		1,098,397,536	532,011,969	74,321,875	173,103,564	318,960,128

<sup>(1)</sup>Amends previous year's *Public Accounts of Canada*.

# SECTION 3

2008-2009

*PUBLIC ACCOUNTS OF CANADA*

## Professional and Special Services

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Professional and special services.....	3.2

## 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	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>						
Department . . . . .	13,355,270	2,159,816	56,452	34,850,042	1,658,818	3,964,811
Canadian Dairy Commission . . . . .	65,757			108,132	139,151	69,784
Canadian Food Inspection Agency . . . . .	12,356,952	2,012,774	649,671	840,349	3,242,984	5,843,765
Canadian Grain Commission . . . . .	693,542					264,324
	<b>26,471,521</b>	<b>4,172,590</b>	<b>706,123</b>	<b>35,798,523</b>	<b>5,040,953</b>	<b>10,142,684</b>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>						
Department . . . . .	<b>980,965</b>			<b>546,540</b>	<b>602,026</b>	<b>1,514,917</b>
<b>CANADA REVENUE AGENCY . . . . .</b>	<b>155,612,699</b>	<b>470,312</b>	<b>2,169,748</b>	<b>71,612,645</b>	<b>5,181,922</b>	<b>42,482,637</b>
<b>CANADIAN HERITAGE</b>						
Department . . . . .	3,666,353	7,347,885		5,810,526	3,866,855	1,548,435
Canadian Radio-television and Telecommunications Commission . . . . .	105,228			3,070,304	1,045,281	878,135
Library and Archives of Canada . . . . .	830,094	107,644	16,965	8,074,266	520,425	79,656
National Battlefields Commission . . . . .	5,331	17,526		2,745	28,914	20,009
National Film Board . . . . .	14,101	5,622,248		197,218		67,575
Public Service Commission . . . . .	270,909		14,598	2,938,976	1,038,046	1,224,658
Public Service Labour Relations Board . . . . .	1,148		4,048	1,007,784	390,641	181,295
Public Service Staffing Tribunal . . . . .			1,750	118,152	109,783	
Registry of the Public Servants Disclosure Protection Tribunal . . . . .				4,800	32,223	
Status of Women - Office of the Co-ordinator . . . . .	10,716			43,100	198,897	5,329
	<b>4,903,880</b>	<b>13,095,303</b>	<b>37,361</b>	<b>21,267,871</b>	<b>7,231,065</b>	<b>4,005,092</b>

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat) format, at the following URL address: <http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year;

- the total amount spent for each main classification of services; and,
- a detailed listing, for each main classification of services, of the payments (i.e. cash payments and accrued charges) to one individual or one organization aggregating to \$100,000 or over. This detail includes the name and location of the payee, together with the total amount paid.

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
8,603,312	3,278,596	12,493,632	1,948,084	4,391,248	5,660,439	23,562,181	115,982,701
			93,283	7,545	73,872	553,091	1,110,615
128,463	1,230,663	11,640,250	1,699,412	3,427,659	2,810,195	24,261,979	70,145,116
255,303	51,232	54,652	252,182	3,486	284,485	352,078	2,211,284
<b>8,987,078</b>	<b>4,560,491</b>	<b>24,188,534</b>	<b>3,992,961</b>	<b>7,829,938</b>	<b>8,828,991</b>	<b>48,729,329</b>	<b>189,449,716</b>
<b>1,907,380</b>			<b>515,337</b>	<b>535,578</b>	<b>1,698,256</b>	<b>5,557,823</b>	<b>13,858,822</b>
<b>3,579,300</b>	<b>9,972,135</b>	<b>1,545,821</b>	<b>7,570,284</b>	<b>1,168,499</b>	<b>21,919,824</b>	<b>9,030,882</b>	<b>332,316,708</b>
1,592,443	390,399	1,857,640	1,391,208	4,916,719	3,253,830	8,354,735	43,997,028
875,477	140,347		598,637	153,256	605,485	226,172	7,698,322
1,436,253	1,568,836		578,269	2,164,678	1,249,807	1,834,632	18,461,525
	372,299		18,104		2,809	392,835	860,572
40,048	179,560	25,956	326,777		330,843	7,331,385	14,135,711
3,388,483	514,325	1,800	194,248	630,620	1,507,806	2,621,721	14,346,190
49,731	55,503		100,994	285,863	92,389	714,278	2,883,674
	7,111		33,954	95,163	47,488	50,242	463,643
109,878	855		4,785	13,339	8,700	4,238	178,818
20,620	700		34,211	270,453	81,176	314,741	979,943
<b>7,512,933</b>	<b>3,229,935</b>	<b>1,885,396</b>	<b>3,281,187</b>	<b>8,530,091</b>	<b>7,180,333</b>	<b>21,844,979</b>	<b>104,005,426</b>



## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department . . . . .	4,249,621		65,909,153	29,500,207	4,004,657	417,596
Immigration and Refugee Board of Canada . . . . .	334,236			3,799,577	8,180,077	86,867
	<b>4,583,857</b>		<b>65,909,153</b>	<b>33,299,784</b>	<b>12,184,734</b>	<b>504,463</b>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC . . . . .</b>	<b>412,944</b>	<b>45,410</b>		<b>620,863</b>	<b>308,868</b>	<b>21,624</b>
<b>ENVIRONMENT</b>						
Department . . . . .	22,031,043	16,417,238	227,359	1,306,842	7,857,652	7,480,185
Canadian Environmental Assessment Agency . . . . .	9,069	1,190,229	17,260	364,066	432,942	1,292,235
National Round Table on the Environment and the Economy . . . . .	40,742			22,750	77,452	8,227
Parks Canada Agency . . . . .	5,767,117	38,974,397	295,803	2,300,163	5,952,871	2,762,197
	<b>27,847,971</b>	<b>56,581,864</b>	<b>540,422</b>	<b>3,993,821</b>	<b>14,320,917</b>	<b>11,542,844</b>
<b>FINANCE</b>						
Department . . . . .	108,249			555,506	1,103,612	2,649,231
Auditor General . . . . .	3,897,744			983,532	858,674	
Canadian International Trade Tribunal . . . . .	50		4,302	82,182	104,868	767
Financial Consumer Agency of Canada . . . . .				76,614	169,129	164,000
Financial Transactions and Reports Analysis Centre of Canada . . . . .	304,404	41,765		746,212	277,164	657,187
Office of the Superintendent of Financial Institutions . . . . .	228			2,059,671	338,937	594,865
	<b>4,310,675</b>	<b>41,765</b>	<b>4,302</b>	<b>4,503,717</b>	<b>2,852,384</b>	<b>4,066,050</b>
<b>FISHERIES AND OCEANS</b>						
Department . . . . .	<b>77,208,784</b>	<b>41,868,969</b>	<b>581,558</b>	<b>12,313,764</b>	<b>5,761,183</b>	<b>13,743,839</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department . . . . .	44,265,366	6,658,340	186,320	25,456,439	8,463,246	20,472,571
Canadian International Development Agency . . . . .	6,831,027	1,256	65,855	4,596,721	2,128,265	804,250
International Joint Commission . . . . .	83,846			170,206	121,038	
NAFTA Secretariat, Canadian Section . . . . .	34,440			73,713	18,682	7,350
	<b>51,214,679</b>	<b>6,659,596</b>	<b>252,175</b>	<b>30,297,079</b>	<b>10,731,231</b>	<b>21,284,171</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
3,837,933	5,494,850	1,561,762	1,058,150	3,634,217	3,761,829	185,797	123,615,772
552,408	836,771		193,313	569,193	705,660	1,423,292	16,681,394
<b>4,390,341</b>	<b>6,331,621</b>	<b>1,561,762</b>	<b>1,251,463</b>	<b>4,203,410</b>	<b>4,467,489</b>	<b>1,609,089</b>	<b>140,297,166</b>
<b>71,449</b>	<b>201,081</b>		<b>214,903</b>	<b>139,059</b>	<b>666,499</b>	<b>3,230,946</b>	<b>5,933,646</b>
26,338,912	2,504,190	23,238,195	1,438,096	17,417,680	8,484,538	9,050,341	143,792,271
3,073,673	68	6,375	168,125	1,128,366	362,117	570,626	8,615,151
827,330	1,616		53,899	54,716	44,867	44,648	1,176,247
998,934	2,630,286	5,541,783	2,258,853	1,656,263	3,581,142	50,127,049	122,846,858
<b>31,238,849</b>	<b>5,136,160</b>	<b>28,786,353</b>	<b>3,918,973</b>	<b>20,257,025</b>	<b>12,472,664</b>	<b>59,792,664</b>	<b>276,430,527</b>
773,873	1,923,327	415,807	1,093,085	1,904,550	1,286,455	1,484,888	13,298,583
721,025	102,232		1,116,035	91,592	937,669	241,935	8,950,438
39,820	11,802		65,747	122,871	127,900	378,485	938,794
			35,008	73,144	66,764	2,423,221	3,007,880
274,474	59,005		292,381	60,458	589,190	476,565	3,778,805
			665,497	684,323	651,945	3,905,943	8,901,409
<b>1,809,192</b>	<b>2,096,366</b>	<b>415,807</b>	<b>3,267,753</b>	<b>2,936,938</b>	<b>3,659,923</b>	<b>8,911,037</b>	<b>38,875,909</b>
<b>15,555,781</b>	<b>6,136,665</b>	<b>29,287,942</b>	<b>2,298,499</b>	<b>8,760,252</b>	<b>10,376,302</b>	<b>10,546,558</b>	<b>234,440,096</b>
17,575,794	42,658,870		16,720,096	27,098,090	16,582,349	20,058,181	246,195,662
3,027,522	624,707		844,628	4,309,965	4,259,629	10,395,621	37,889,446
	19,563	234,042	61,390	24,013	23,680	1,734,612	2,472,390
17,850			13,118	79,386	55,074	86,470	386,083
<b>20,621,166</b>	<b>43,303,140</b>	<b>234,042</b>	<b>17,639,232</b>	<b>31,511,454</b>	<b>20,920,732</b>	<b>32,274,884</b>	<b>286,943,581</b>

PROFESSIONAL AND SPECIAL SERVICES—*Continued*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>GOVERNOR GENERAL .....</b>	<b>242,151</b>		<b>1,648</b>	<b>76,035</b>	<b>412,085</b>	
<b>HEALTH</b>						
Department .....	4,651,022	642,902	303,434,248	29,224,498	9,158,075	23,341,117
Assisted Human Reproduction Agency of Canada .....	62			23,146	108,461	182,618
Canadian Institutes of Health Research .....	280,455		8,884	50,250	473,259	10,677
Hazardous Materials Information Review Commission .....	10,019			238,956	55,542	15,085
Patented Medicine Prices Review Board .....	3,288	526,319		212,961	95,342	531,778
Public Health Agency of Canada .....	2,156,416	796,501	1,298,119	3,579,864	4,345,883	1,933,472
	<b>7,101,262</b>	<b>1,965,722</b>	<b>304,741,251</b>	<b>33,329,675</b>	<b>14,236,562</b>	<b>26,014,747</b>
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
Department .....	278,935,437	82,990	6,912,386	61,761,973	18,964,601	9,501,674
Canada Industrial Relations Board .....	36,353		3,966	21,567	227,515	
Canadian Artists and Producers Professional Relations Tribunal .....					24,273	2,713
Canadian Centre for Occupational Health and Safety .....	283,028				204,150	
	<b>279,254,818</b>	<b>82,990</b>	<b>6,916,352</b>	<b>61,783,540</b>	<b>19,420,539</b>	<b>9,504,387</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	19,048,158	19,612,273	270,025	18,276,823	5,275,158	77,936,784
Canadian Polar Commission .....	35,343			26,963	10,760	
Indian Residential Schools Truth and Reconciliation Commission Secretariat .....	4,771				57,049	
Indian Specific Claims Commission .....	135,371				213,080	43,429
Office of Indian Residential Schools Resolution of Canada .....	9,007			17,491	170	270,653
Registry of the Specific Claims Tribunal .....	45,689			3,120	4,168	
	<b>19,278,339</b>	<b>19,612,273</b>	<b>270,025</b>	<b>18,324,397</b>	<b>5,560,385</b>	<b>78,250,866</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
<b>19,236</b>			<b>19,201</b>	<b>459,006</b>	<b>81,447</b>	<b>406,988</b>	<b>1,717,797</b>
27,552,551	2,265,374	16,517,945	3,609,091	28,573,887	16,927,973	9,736,982	475,635,665
904,280	1,824		59,298	478,548	10,952	73,925	1,843,114
286,458	81,763	42,737	553,054	279,459	718,529	2,837,215	5,622,740
83,326		8,474	19,359	210,401	72,236	206,618	920,016
87,028	99	208,961	57,491	216,915	51,035	21,654	2,012,871
13,669,542	1,112,162	17,703,020	1,860,488	12,395,381	3,897,389	10,741,926	75,490,163
<b>42,583,185</b>	<b>3,461,222</b>	<b>34,481,137</b>	<b>6,158,781</b>	<b>42,154,591</b>	<b>21,678,114</b>	<b>23,618,320</b>	<b>561,524,569</b>
82,773,105	3,806,146	2,017,262	3,068,496	16,198,945	12,966,212	21,016,130	518,005,357
6,875	34,058		37,453	63,009	89,876	198,703	719,375
500	8,501		28,164	9,028	998	139,453	213,630
	3,674		108,730		36,114	349,822	985,518
<b>82,780,480</b>	<b>3,852,379</b>	<b>2,017,262</b>	<b>3,242,843</b>	<b>16,270,982</b>	<b>13,093,200</b>	<b>21,704,108</b>	<b>519,923,880</b>
34,324,608	203,950	37,888,861	2,289,419	6,381,181	6,551,846	70,990,429	299,049,515
		48,523	39,185				160,774
			13,998	123,971	15,534	433,614	648,937
82,825			18,431		800	125,737	619,673
13,200	206	495,666	15,701	506,332	14,952	227,086	1,570,464
108,132			220	17,544		1,719	180,592
<b>34,528,765</b>	<b>204,156</b>	<b>38,433,050</b>	<b>2,376,954</b>	<b>7,029,028</b>	<b>6,583,132</b>	<b>71,778,585</b>	<b>302,229,955</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>INDUSTRY</b>						
Department . . . . .	9,498,319	1,416,180	199,630	32,754,380	6,504,308	11,478,794
Canadian Space Agency . . . . .	5,474,757	50,794,508	151,857	2,294,795	922,685	303,045
Competition Tribunal . . . . .	66,195			2,847	53,294	
Copyright Board . . . . .	75,218		165	145,826	35,000	
National Research Council of Canada . . . . .	4,197,878	6,920,259	305,633	4,170,693	1,275,260	5,335,148
Natural Sciences and Engineering Research Council . . . . .	788,068			2,407,356	315,168	33,114
Social Sciences and Humanities Research Council . . . . .	340,289			1,259,256	143,576	38,534
Statistics Canada . . . . .	4,649,924		157,342	7,901,404	2,596,124	351,688
	<b>25,090,648</b>	<b>59,130,947</b>	<b>814,627</b>	<b>50,936,557</b>	<b>11,845,415</b>	<b>17,540,323</b>
<b>JUSTICE</b>						
Department . . . . .	3,065,401		350,122	7,830,827	3,522,458	4,292,943
Canadian Human Rights Commission . . . . .	98,010		12,755	117,004	527,035	159,353
Canadian Human Rights Tribunal . . . . .	42,015			19,658	161,976	48,324
Commissioner for Federal Judicial Affairs . . . . .	785,726			29,119	213,314	1,760,594
Courts Administration Service . . . . .	2,592,497			752,976	2,962,692	27,559
Office of the Director of Public Prosecutions . . . . .	687,705		7,281	720,298	506,121	34,964,433
Offices of the Information and Privacy Commissioners of Canada . . . . .	295,287			961,843	471,827	508,629
Supreme Court of Canada . . . . .	432,424	4,568		601,556	484,164	2,759
	<b>7,999,065</b>	<b>4,568</b>	<b>370,158</b>	<b>11,033,281</b>	<b>8,849,587</b>	<b>41,764,594</b>
<b>NATIONAL DEFENCE</b>						
Department . . . . .	289,926,014	1,270,693,902	150,451,281	83,478,897	23,205,572	7,177,304
Canadian Forces Grievance Board . . . . .	125,115			288,692	147,376	21,423
Military Police Complaints Commission . . . . .	126,313		1,106	85,783	63,731	584,677
Office of the Communications Security Establishment Commissioner . . . . .	84,255			5,229	1,332	7,384
	<b>290,261,697</b>	<b>1,270,693,902</b>	<b>150,452,387</b>	<b>83,858,601</b>	<b>23,418,011</b>	<b>7,790,788</b>
<b>NATURAL RESOURCES</b>						
Department . . . . .	47,822,354	117,013,415	69,976	7,030,975	3,742,552	3,492,750
Canadian Nuclear Safety Commission . . . . .	717,682	455,928	91,528	1,854,134	1,024,611	61,225
National Energy Board . . . . .	614,042			882,196	197,084	62,293
Northern Pipeline Agency . . . . .	1,000				703	
	<b>49,155,078</b>	<b>117,469,343</b>	<b>161,504</b>	<b>9,767,305</b>	<b>4,964,950</b>	<b>3,616,268</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
21,959,008	3,057,084	1,605,810	2,493,581	8,148,712	7,042,294	3,038,486	109,196,586
1,799,765	1,067,287	51,405,942	451,407	1,689,526	1,217,092	1,473,845	119,046,511
148,052			9,507	3,847	23,003	135,827	442,572
59,290			40,700	63,536	1,725	22,303	443,763
5,322,276	3,498,820	11,570,755	3,432,832	1,996,886	4,279,429	167,441	52,473,310
566,436		406,248	364,931	739,024	299,187	1,482,184	7,401,716
928,137		150,538	351,197	470,326	247,690	1,431,849	5,361,392
223,852	1,602,952	527,388	886,416	73,376	4,950,049	4,330,852	28,251,367
<b>31,006,816</b>	<b>9,226,143</b>	<b>65,666,681</b>	<b>8,030,571</b>	<b>13,185,233</b>	<b>18,060,469</b>	<b>12,082,787</b>	<b>322,617,217</b>
2,000,784	1,469,473	973,966	5,323,125	2,074,760	4,764,247	9,838,926	45,507,032
57,659	44,276	162,648	143,033	615,737	227,274	290,450	2,455,234
10,800	1,319		18,855	20,873	15,905	361,379	701,104
260,677	40		53,253	285,472	1,045,888	269,729	4,703,812
586,535	1,818,241		154,981	316,266	304,128	893,232	10,409,107
	335,913		1,002,229	328,114	266,391	646,810	39,465,295
730,044	23,455	145,660	199,834	2,253,469	436,568	2,011,272	8,037,888
87,588		13,420	284,315	282,607	171,797	448,207	2,813,405
<b>3,734,087</b>	<b>3,692,717</b>	<b>1,295,694</b>	<b>7,179,625</b>	<b>6,177,298</b>	<b>7,232,198</b>	<b>14,760,005</b>	<b>114,092,877</b>
32,373,081	66,281,242	27,551,353	9,521,482	47,042,695	130,630,063	472,603,524	2,610,936,410
49,730	4,145		61,441	157,208	75,107		930,237
20,600	10,762		15,056	5,100	13,288	697,909	1,624,325
8,400			8,423		4,785	138,486	258,294
<b>32,451,811</b>	<b>66,296,149</b>	<b>27,551,353</b>	<b>9,606,402</b>	<b>47,205,003</b>	<b>130,723,243</b>	<b>473,439,919</b>	<b>2,613,749,266</b>
10,286,441	2,894,339	16,702,818	2,597,661	10,284,719	6,425,228	15,687,491	244,050,719
1,146,838	173,914	2,464,831	307,266	2,973,755	1,783,464	3,724,860	16,780,036
109,542			176,438	79,437	527,992	1,926,813	4,575,837
						10,000	11,703
<b>11,542,821</b>	<b>3,068,253</b>	<b>19,167,649</b>	<b>3,081,365</b>	<b>13,337,911</b>	<b>8,736,684</b>	<b>21,349,164</b>	<b>265,418,295</b>

## PROFESSIONAL AND SPECIAL SERVICES—Continued

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>PARLIAMENT</b>						
The Senate . . . . .	357,169		34,316	535,554	155,476	329,405
House of Commons . . . . .	862,581		368,536	8,161,022	337,232	230,429
Library of Parliament . . . . .	205,019			754,957	28,921	90,329
Office of the Conflict of Interest and Ethics Commissioner . . . . .	266,688			521,354		12,344
Senate Ethics Officer . . . . .	11,650		756	19,300		
	<b>1,703,107</b>		<b>403,608</b>	<b>9,992,187</b>	<b>521,629</b>	<b>662,507</b>
<b>PRIVY COUNCIL</b>						
Department . . . . .	1,176,462			5,058,826	2,539,551	8,636,969
Canadian Intergovernmental Conference Secretariat . . . . .	350,400				606,470	
Canadian Transportation Accident Investigation and Safety Board . . . . .	678,621		16,590	460,348	239,168	99,957
Chief Electoral Officer . . . . .	3,326,638		43,229	21,783,904	772,613	840,073
Office of the Commissioner of Official Languages . . . . .	67,384			281,382	355,787	42,136
Public Appointments Commission Secretariat . . . . .				2,763	30,705	
Security Intelligence Review Committee . . . . .	37,344			42,610	22,685	18,581
	<b>5,636,849</b>		<b>59,819</b>	<b>27,629,833</b>	<b>4,566,979</b>	<b>9,637,716</b>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
Department . . . . .	5,432,764			1,643,425	2,622,462	1,139,125
Canada Border Services Agency . . . . .	22,444,417	545,668	29,663,539	154,720,020	6,106,993	9,117,735
Correctional Service . . . . .	10,273,301	2,786,421	114,081,400	13,794,678	6,506,482	4,504,425
National Parole Board . . . . .	284,748		62,763	84,679	532,884	395,045
Office of the Correctional Investigator . . . . .	38,315			426	73,946	15,008
Royal Canadian Mounted Police . . . . .	132,108,326	5,317,376	67,012,271	38,206,806		11,609,707
Royal Canadian Mounted Police External Review Committee . . . . .	72,607				40,537	
Royal Canadian Mounted Police Public Complaints Commission . . . . .	234,354			23,722	251,355	18,060
	<b>170,888,832</b>	<b>8,649,465</b>	<b>210,819,973</b>	<b>208,473,756</b>	<b>16,134,659</b>	<b>26,799,105</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES . . . . .</b>	<b>319,106,377</b>	<b>155,536,527</b>	<b>46,567</b>	<b>331,282,855</b>	<b>60,695,534</b>	<b>16,363,584</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
361,535		1,931,458	558,330	47,797	398,527	365,672	5,075,239
1,137,415	132,793	3,922,316	2,986,371	475,210	1,384,198	286,183	20,284,286
13,119	10,380	2,441	297,926	331,139	155,915	1,782,309	3,672,455
37,505	47,377		12,875	27,987	28,022	91,905	1,046,057
2,100		1,400	3,699			3,000	41,905
<b>1,551,674</b>	<b>190,550</b>	<b>5,857,615</b>	<b>3,859,201</b>	<b>882,133</b>	<b>1,966,662</b>	<b>2,529,069</b>	<b>30,119,942</b>
1,075,790	1,750,464	277,306	526,969	1,527,739	1,321,504	1,177,193	25,068,773
23,250	20,906		2,956	157	15,238	39,845	1,059,222
665,242	52,642	13,234	112,846	117,306	482,439	18,124	2,956,517
5,347,864	1,056,658	335,256	236,988	2,887,623	482,864	3,671,460	40,785,170
1,315,176	1,107	242,845	130,083	1,104,070	199,101	137,521	3,876,592
				45,514	380		79,362
27,454	28,845		10,178		8,083	52,590	248,370
<b>8,454,776</b>	<b>2,910,622</b>	<b>868,641</b>	<b>1,020,020</b>	<b>5,682,409</b>	<b>2,509,609</b>	<b>5,096,733</b>	<b>74,074,006</b>
9,018,519	2,225,846	1,958,458	561,798	1,630,341	2,106,026	859,599	29,198,363
1,844,149	11,018,234	161,950	753,028	1,440,672	9,161,263	15,157,577	262,135,245
1,236,384	10,183,551	61,438	1,326,512	3,332,104	50,136,913	66,855,756	285,079,365
329,261	294,022		97,563	447,208	229,776	290,479	3,048,428
114,045	661		11,669	105,413	25,597	1,515	386,595
3,639,556	75,310,391	1,693,197	5,835,218	8,389,327	20,522,456	3,512,002	373,156,633
			35,747	35,441	19,405	43,777	247,514
197,447	43,917	606,286	49,692	268,217	117,549	145,912	1,956,511
<b>16,379,361</b>	<b>99,076,622</b>	<b>4,481,329</b>	<b>8,671,227</b>	<b>15,648,723</b>	<b>82,318,985</b>	<b>86,866,617</b>	<b>955,208,654</b>
<b>178,623,218</b>	<b>26,664,624</b>	<b>2,326,681</b>	<b>2,685,716</b>	<b>27,559,038</b>	<b>19,634,745</b>	<b>180,868,073</b>	<b>1,321,393,539</b>



PROFESSIONAL AND SPECIAL SERVICES—*Concluded*

Department and agency	Business services	Engineering and architectural services (including research)	Health and welfare services	Informatics services	Interpretation and translation services	Legal services
	\$	\$	\$	\$	\$	\$
<b>TRANSPORT</b>						
Department . . . . .	11,788,831	33,436,047	1,113,144	16,902,496	6,186,796	10,205,162
Canadian Transportation Agency . . . . .	147,975		33,405	273,631	147,250	179,005
Office of Infrastructure of Canada . . . . .	159,279	5,098	7,646	6,357,481	753,439	235,000
Transportation Appeal Tribunal of Canada . . . . .				45,530	54,038	108,003
	<b>12,096,085</b>	<b>33,441,145</b>	<b>1,154,195</b>	<b>23,579,138</b>	<b>7,141,523</b>	<b>10,727,170</b>
<b>TREASURY BOARD</b>						
Secretariat . . . . .	224,600			1,328,532	3,406,860	3,133,272
Canada School of Public Service . . . . .	2,801,584		67,054	4,550,237	1,641,185	46,810
Office of the Public Sector Integrity Commissioner . . . . .	170,818			143,875	57,532	11,375
Office of the Commissioner of Lobbying . . .					124,943	68,507
Public Service Human Resources Management Agency of Canada . . . . .	61,861			1,670,300	1,235,953	1,170,247
	<b>3,258,863</b>		<b>67,054</b>	<b>7,692,944</b>	<b>6,466,473</b>	<b>4,430,211</b>
<b>VETERANS AFFAIRS . . . . .</b>	<b>6,691,874</b>	<b>35,804</b>	<b>314,747,569</b>	<b>3,371,108</b>	<b>2,561,205</b>	<b>347,986</b>
<b>WESTERN ECONOMIC DIVERSIFICATION . . . . .</b>	<b>1,396,799</b>			<b>458,675</b>	<b>388,572</b>	<b>162,453</b>
<b>Total . . . . .</b>	<b>1,552,709,819</b>	<b>1,789,558,495</b>	<b>1,061,227,579</b>	<b>1,095,844,494</b>	<b>251,399,391</b>	<b>362,921,026</b>

Management consulting	Protection services	Scientific and research services	Special fees and services	Temporary help services	Training and educational services	Other services	Total
\$	\$	\$	\$	\$	\$	\$	\$
35,265,309	4,324,492	15,337,322	2,189,336	18,021,780	9,896,807	29,897,970	194,565,492
3,257		18,048	130,301	435,947	312,897	613,735	2,295,451
1,077,983	126,715	436,473	205,113	735,877	539,914	182	10,640,200
			6,784	49,493	11,509	397,955	673,312
<b>36,346,549</b>	<b>4,451,207</b>	<b>15,791,843</b>	<b>2,531,534</b>	<b>19,243,097</b>	<b>10,761,127</b>	<b>30,909,842</b>	<b>208,174,455</b>
7,405,935	76,863	51,380	1,217,500	5,114,120	5,437,591	50,214,498	77,611,151
711,967	265,062	73,186	2,304,826	6,242,812	8,188,360	15,651,262	42,544,345
32,959	1,098	22,857	40,215	26,600	13,917	268,478	789,724
			11,214	22,431	30,708	480,232	738,035
701,781	1,972	990,479	376,358	3,277,250	1,204,419	9,821,345	20,511,965
<b>8,852,642</b>	<b>344,995</b>	<b>1,137,902</b>	<b>3,950,113</b>	<b>14,683,213</b>	<b>14,874,995</b>	<b>76,435,815</b>	<b>142,195,220</b>
<b>456,800</b>	<b>1,971,743</b>		<b>852,567</b>	<b>1,485,612</b>	<b>3,302,552</b>	<b>6,049,416</b>	<b>341,874,236</b>
<b>1,885,885</b>	<b>106,648</b>		<b>267,945</b>	<b>310,391</b>	<b>740,181</b>	<b>2,598,113</b>	<b>8,315,662</b>
<b>586,871,575</b>	<b>306,485,624</b>	<b>306,982,494</b>	<b>107,484,657</b>	<b>317,185,912</b>	<b>434,488,356</b>	<b>1,232,021,745</b>	<b>9,405,181,167</b>

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SECTION 4

2008-2009  
PUBLIC ACCOUNTS OF CANADA

Acquisition of Land, Buildings  
and Works

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## ACQUISITION OF LAND, BUILDINGS AND WORKS

The following statement presents the total amount spent in the current fiscal year by department and agency under each ministry. Amounts reported include both internal and external expenditures. Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

Certain information not published in the *Public Accounts of Canada* is available on the web in a PDF (Acrobat)

format at the following URL address:  
<http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html>. This information includes for each Government program:

- the total amount spent in the current fiscal year; and,
- details for contracts of \$250,000 or over (\$25,000 or over for cost plus contracts). Such details include the name and location of the contractor, a brief description and location of the project, the amount contracted, the current year's expenditures (i.e. cash payments and accrued charges) and the total expenditures to date.

### ACQUISITION OF LAND, BUILDINGS AND WORKS

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>					
Department .....		4,417,790	2,073,245	96,580	6,587,615
Canadian Food Inspection Agency .....			4,645		4,645
		<b>4,417,790</b>	<b>2,077,890</b>	<b>96,580</b>	<b>6,592,260</b>
<b>CANADIAN HERITAGE</b>					
National Battlefields Commission .....		<b>4,475</b>	<b>465,611</b>		<b>470,086</b>
<b>ENVIRONMENT</b>					
Department .....	36,265	2,644,221	2,034,462	99,661	4,814,609
Parks Canada Agency .....	1,647,321	3,361,203	611,909	1,694	5,622,127
	<b>1,683,586</b>	<b>6,005,424</b>	<b>2,646,371</b>	<b>101,355</b>	<b>10,436,736</b>
<b>FINANCE</b>					
Office of the Superintendent of Financial Institutions .....			<b>227,323</b>		<b>227,323</b>
<b>FISHERIES AND OCEANS</b>					
Department .....	<b>678,727</b>	<b>17,516,877</b>	<b>642,253</b>	<b>231,092</b>	<b>19,068,949</b>

## ACQUISITION OF LAND, BUILDINGS AND WORKS—Continued

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
Department .....	<b>6,190,000</b>	<b>15,108</b>	<b>47,528,299</b>	<b>18,061,764</b>	<b>71,795,171</b>
<b>HEALTH</b>					
Department .....		864,455	4,321,462	64,394	5,250,311
Public Health Agency of Canada .....		6,310			6,310
		<b>870,765</b>	<b>4,321,462</b>	<b>64,394</b>	<b>5,256,621</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
Department .....	823,976	35,185	689,283		1,548,444
Registry of the Specific Claims Tribunal .....			922,295		922,295
	<b>823,976</b>	<b>35,185</b>	<b>1,611,578</b>		<b>2,470,739</b>
<b>INDUSTRY</b>					
Department .....			202,516		202,516
Canadian Space Agency .....			62,583		62,583
National Research Council of Canada .....		9,836	11,889,913		11,899,749
		<b>9,836</b>	<b>12,155,012</b>		<b>12,164,848</b>
<b>JUSTICE</b>					
Canadian Human Rights Commission .....			<b>571</b>		<b>571</b>
<b>NATIONAL DEFENCE</b>					
Department .....	<b>8,164,623</b>	<b>96,718,747</b>	<b>172,819,283</b>	<b>8,522,322</b>	<b>286,224,975</b>
<b>NATURAL RESOURCES</b>					
Department .....		825	737,681		738,506
Canadian Nuclear Safety Commission .....			2,079,701		2,079,701
National Energy Board .....			172,110		172,110
		<b>825</b>	<b>2,989,492</b>		<b>2,990,317</b>
<b>PRIVY COUNCIL</b>					
Chief Electoral Officer .....		<b>99,575</b>	<b>1,059,111</b>		<b>1,158,686</b>

ACQUISITION OF LAND, BUILDINGS AND WORKS—*Concluded*

Department and agency	Acquisition of land	Acquisition of engineering works	Acquisition of non-residential buildings	Acquisition of residential buildings	Total
	\$	\$	\$	\$	\$
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>					
Department .....			680,157		680,157
Canada Border Services Agency .....	15,255		35,932,583		35,947,838
Correctional Service .....		4,612,664	122,613,938		127,226,602
Royal Canadian Mounted Police .....	475,930	8,954,658	66,685,976	10,521,412	86,637,976
	<b>491,185</b>	<b>13,567,322</b>	<b>225,912,654</b>	<b>10,521,412</b>	<b>250,492,573</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES.....</b>	<b>29,950,612</b>	<b>36,701,160</b>	<b>204,126,298</b>	<b>1,594,645</b>	<b>272,372,715</b>
<b>TRANSPORT</b>					
Department .....	2	1,552,112	347,914		1,900,028
<b>VETERANS AFFAIRS .....</b>	<b>2,569</b>		<b>27,265,816</b>		<b>27,268,385</b>
<b>Total .....</b>	<b>47,985,280</b>	<b>177,515,201</b>	<b>706,196,938</b>	<b>39,193,564</b>	<b>970,890,983</b>

# SECTION 5

2008-2009

*PUBLIC ACCOUNTS OF CANADA*

## Acquisition of Machinery and Equipment

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## ACQUISITION OF MACHINERY AND EQUIPMENT

The following statement presents the total amount spent in the current fiscal year for each main category of machinery and equipment by department and agency under each ministry. Amounts reported include both internal and external expenditures.

Whereas external expenditures result from transactions between the Government and outside parties, internal expenditures result from transactions involving organizations that are part of the Government of Canada as a reporting entity.

### ACQUISITION OF MACHINERY AND EQUIPMENT

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	4,338,410		2,650,573
Canadian Dairy Commission .....			
Canadian Food Inspection Agency .....	706,957		202,174
Canadian Grain Commission .....	17		19,126
	<b>5,045,384</b>		<b>2,871,873</b>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>			
Department .....	<b>153,091</b>		<b>67,980</b>
<b>CANADA REVENUE AGENCY.....</b>	<b>393,538</b>		<b>4,109,314</b>
<b>CANADIAN HERITAGE</b>			
Department .....	50,505		
Canadian Radio-television and Telecommunications Commission .....	22		22,683
Library and Archives of Canada .....			147,842
National Battlefields Commission .....	75,192		
National Film Board .....			13,463
Public Service Commission .....	29,593		79,411
Public Service Labour Relations Board .....			10,761
Public Service Staffing Tribunal .....			
Registry of the Public Servants Disclosure Protection Tribunal .....			
Status of Women—Office of the Co-ordinator .....			
	<b>155,312</b>		<b>274,160</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
\$	\$	\$	\$	\$	\$	\$
15,307,386	20,788,716	1,302,074	18,750		6,337,707	50,743,616
64,218		13,645				77,863
3,255,550	6,424,896	1,853,865	19,482	161,618	525,132	13,149,674
965,369	2,201,018	222,036		29,573	77,519	3,514,658
<b>19,592,523</b>	<b>29,414,630</b>	<b>3,391,620</b>	<b>38,232</b>	<b>191,191</b>	<b>6,940,358</b>	<b>67,485,811</b>
<b>1,223,733</b>		<b>148,472</b>		<b>106,676</b>		<b>1,699,952</b>
<b>103,835,499</b>	<b>16,694</b>	<b>13,735,170</b>		<b>1,044,303</b>	<b>2,897,508</b>	<b>126,032,026</b>
5,845,959	377,204	996,719		266,362	286,168	7,822,917
822,126		193,440		26,238		1,064,509
1,605,065	7,620	404,230		59,933	218,637	2,443,327
26,894	5,992				47,001	155,079
1,764,389					2,471,731	4,249,583
2,125,481		506,144		9,919	26,610	2,777,158
131,500		211,310				353,571
19,563		10,652		2,795		33,010
8,094		6,769				14,863
132,703		17,365		2,698		152,766
<b>12,481,774</b>	<b>390,816</b>	<b>2,346,629</b>		<b>367,945</b>	<b>3,050,147</b>	<b>19,066,783</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	46,382		530,021
Immigration and Refugee Board of Canada .....			197,727
	<b>46,382</b>		<b>727,748</b>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....</b>	<b>37,819</b>		<b>46,316</b>
<b>ENVIRONMENT</b>			
Department .....	8,881,897	76,548	1,783,278
Canadian Environmental Assessment Agency .....			83,844
National Round Table on the Environment and the Economy .....			1,506
Parks Canada Agency .....	9,252,915		175,525
	<b>18,134,812</b>	<b>76,548</b>	<b>2,044,153</b>
<b>FINANCE</b>			
Department .....	237		3,077
Auditor General .....			39,666
Canadian International Trade Tribunal .....			6,081
Financial Consumer Agency of Canada .....			
Financial Transactions and Reports Analysis Centre of Canada .....			305
Office of the Superintendent of Financial Institutions .....			
	<b>237</b>		<b>49,129</b>
<b>FISHERIES AND OCEANS</b>			
Department .....	<b>30,315,749</b>	<b>83,684</b>	<b>5,340,884</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	6,439,363		207,389
Canadian International Development Agency .....	54,237		90,017
International Joint Commission .....			54,959
NAFTA Secretariat, Canadian Section .....			43
	<b>6,493,600</b>		<b>352,408</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
\$	\$	\$	\$	\$	\$	\$
4,996,572	398,173	2,425,783		660,583	92,641	9,150,155
1,181,169		197,398		19,079		1,595,373
<b>6,177,741</b>	<b>398,173</b>	<b>2,623,181</b>		<b>679,662</b>	<b>92,641</b>	<b>10,745,528</b>
<b>929,874</b>		<b>352,612</b>		<b>6,576</b>	<b>1,356</b>	<b>1,374,553</b>
25,922,419	25,612,456	4,368,697		720,485	3,925,298	71,291,078
193,011		305,716		334,034	3,012	919,617
87,069		24,525		77,875		190,975
7,188,057	1,823,581	1,587,369	250,158	304,646	5,153,148	25,735,399
<b>33,390,556</b>	<b>27,436,037</b>	<b>6,286,307</b>	<b>250,158</b>	<b>1,437,040</b>	<b>9,081,458</b>	<b>98,137,069</b>
2,695,076		194,319		221,406	20,063	3,134,178
652,717		280,474		421		973,278
139,411		123,760		35,433		304,685
121,757					12,338	134,095
2,695,489		294,335		17,158		3,007,287
1,597,210		230,622				1,827,832
<b>7,901,660</b>		<b>1,123,510</b>		<b>274,418</b>	<b>32,401</b>	<b>9,381,355</b>
<b>25,418,147</b>	<b>13,706,922</b>	<b>3,695,699</b>	<b>649,230</b>	<b>610,630</b>	<b>15,441,411</b>	<b>95,262,356</b>
35,001,795	5,861,688	19,410,808		1,175,522	8,535,112	76,631,677
1,701,460		623,278			7,343	2,476,335
263,331						318,290
36,486		37,892				74,421
<b>37,003,072</b>	<b>5,861,688</b>	<b>20,071,978</b>		<b>1,175,522</b>	<b>8,542,455</b>	<b>79,500,723</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>GOVERNOR GENERAL</b> .....	<b>748</b>		<b>2,490</b>
<b>HEALTH</b>			
Department .....	1,958,340		906,531
Assisted Human Reproduction Agency of Canada .....			3,388
Canadian Institutes of Health Research .....			92,314
Hazardous Materials Information Review Commission .....			4,653
Patented Medicine Prices Review Board .....			13,017
Public Health Agency of Canada .....	29,735		707,655
	<b>1,988,075</b>		<b>1,727,558</b>
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>			
Department .....	310,393		1,207,631
Canada Industrial Relations Board .....			14,255
Canadian Artists and Producers Professional Relations Tribunal .....			750
Canadian Centre for Occupational Health and Safety .....			
	<b>310,393</b>		<b>1,222,636</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department .....	549,514		825,420
Canadian Polar Commission .....			
Indian Residential Schools Truth and Reconciliation Commission Secretariat .....			799
Indian Specific Claims Commission .....			
Office of Indian Residential Schools Resolution of Canada .....			4,447
Registry of the Specific Claims Tribunal .....			200
	<b>549,514</b>		<b>830,866</b>
<b>INDUSTRY</b>			
Department .....	1,565,860		859,523
Canadian Space Agency .....	63,164		2,942,951
Competition Tribunal .....			46,770
Copyright Board .....			
National Research Council of Canada .....	870,254		61,698
Natural Sciences and Engineering Research Council .....			6,374
Social Sciences and Humanities Research Council .....			2,616
Statistics Canada .....	32,995		
	<b>2,532,273</b>		<b>3,919,932</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
\$	\$	\$	\$	\$	\$	\$
<b>183,710</b>		<b>59,789</b>			<b>4,742</b>	<b>251,479</b>
19,180,317	28,040,537	3,936,315	12,010	868,093	2,471,037	57,373,180
38,234		21,550		3,925		67,097
2,002,154		220,978		1,676	745	2,317,867
129,180		46,741		6,283		186,857
52,402		406,327		4,431	18,486	494,663
6,221,735	7,240,958	674,229	864,613	156,902	1,203,487	17,099,314
<b>27,624,022</b>	<b>35,281,495</b>	<b>5,306,140</b>	<b>876,623</b>	<b>1,041,310</b>	<b>3,693,755</b>	<b>77,538,978</b>
17,159,882	183,065	9,355,004		399,707	681,116	29,296,798
80,873		186,741		4,916	70,454	357,239
2,259		2,797				5,806
85,549				13,180		98,729
<b>17,328,563</b>	<b>183,065</b>	<b>9,544,542</b>		<b>417,803</b>	<b>751,570</b>	<b>29,758,572</b>
12,487,138	256,373	3,301,597		201,679	893,689	18,515,410
45,006		4,701		7,567		57,274
86,379		13,134		5,124		105,436
780						780
29,742		12,282			27	46,498
95,265						95,465
<b>12,744,310</b>	<b>256,373</b>	<b>3,331,714</b>		<b>214,370</b>	<b>893,716</b>	<b>18,820,863</b>
8,399,438	3,730,955	2,129,543	95,750	91,703	3,129,967	20,002,739
5,280,501	39,979,044	157,431	161	33,448	509,431	48,966,131
14,126		51,074		1,299	5,049	118,318
16,200					604	16,804
17,363,049	30,715,216	1,886,907	26,176,060	574,063	6,307,350	83,954,597
912,244		406,668		30,717	2,282	1,358,285
375,825		100,575		5,244	17,898	502,158
16,939,896	755	1,159,355		321,682	131,462	18,586,145
<b>49,301,279</b>	<b>74,425,970</b>	<b>5,891,553</b>	<b>26,271,971</b>	<b>1,058,156</b>	<b>10,104,043</b>	<b>173,505,177</b>

## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>JUSTICE</b>			
Department .....	2,262		1,116,076
Canadian Human Rights Commission .....			10,783
Canadian Human Rights Tribunal .....			19,542
Commissioner for Federal Judicial Affairs .....			1,135
Courts Administration Service .....	58,476		74,373
Office of the Director of Public Prosecutions .....			294,859
Offices of the Information and Privacy Commissioners of Canada .....	29,662		37,626
Supreme Court of Canada .....	31,520		139,969
	<b>121,920</b>		<b>1,694,363</b>
<b>NATIONAL DEFENCE</b>			
Department .....	1,881,403,671	507,886,491	124,018,685
Canadian Forces Grievance Board .....			1,946
Military Police Complaints Commission .....			2,150
Office of the Communications Security Establishment Commissioner .....			11,088
	<b>1,881,403,671</b>	<b>507,886,491</b>	<b>124,033,869</b>
<b>NATURAL RESOURCES</b>			
Department .....	1,636,132		1,396,174
Canadian Nuclear Safety Commission .....	71,099	66,738	123,956
National Energy Board .....			233,619
	<b>1,707,231</b>	<b>66,738</b>	<b>1,753,749</b>
<b>PARLIAMENT</b>			
The Senate .....	50,731		217,707
House of Commons .....	365,805	32,111	919,410
Library of Parliament .....			36,370
Office of the Conflict of Interest and Ethics Commissioner .....			200
Senate Ethics Officer .....			
	<b>416,536</b>	<b>32,111</b>	<b>1,173,687</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
\$	\$	\$	\$	\$	\$	\$
7,043,904	10,477	3,787,027		201,910	523,564	12,685,220
131,827		46,842		5,137		194,589
117,687		4,262				141,491
175,843		10,655		1,443	12,475	201,551
1,124,735	41,513	399,791		16,850	22,413	1,738,151
763,032	4,521	1,232,633		77,748	58,451	2,431,244
1,101,197		576,851		17,378	23,323	1,786,037
973,964	35,620	220,556		3,979	17,694	1,423,302
<b>11,432,189</b>	<b>92,131</b>	<b>6,278,617</b>		<b>324,445</b>	<b>657,920</b>	<b>20,601,585</b>
384,407,031	160,300,626	50,288,012	8,345,406	6,953,818	154,734,634	3,278,338,374
147,004		49,952			539	199,441
52,655		4,440				59,245
4,157		8,085		266		23,596
<b>384,610,847</b>	<b>160,300,626</b>	<b>50,350,489</b>	<b>8,345,406</b>	<b>6,954,084</b>	<b>154,735,173</b>	<b>3,278,620,656</b>
15,176,857	10,041,404	1,923,918	294,883	53,900	3,221,594	33,744,862
4,085,193	82,840	631,312			56,431	5,117,569
222,096		262,811			36,273	754,799
<b>19,484,146</b>	<b>10,124,244</b>	<b>2,818,041</b>	<b>294,883</b>	<b>53,900</b>	<b>3,314,298</b>	<b>39,617,230</b>
1,128,890	73,711	353,674		214,328	151,192	2,190,233
5,494,701		910,522		454,279	780,598	8,957,426
543,220		89,560		14,514	4,158	687,822
1,414		169,496		867		171,977
		1,513		39		1,552
<b>7,168,225</b>	<b>73,711</b>	<b>1,524,765</b>		<b>684,027</b>	<b>935,948</b>	<b>12,009,010</b>



## ACQUISITION OF MACHINERY AND EQUIPMENT—Continued

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>PRIVY COUNCIL</b>			
Department .....	31,874		1,143,731
Canadian Intergovernmental Conference Secretariat .....			15,534
Canadian Transportation Accident Investigation and Safety Board .....	58,908		65,128
Chief Electoral Officer .....			11,077
Office of the Commissioner of Official Languages .....	1,213		2,660
Public Appointments Commission Secretariat .....			
Security Intelligence Review Committee .....			9,605
	<b>91,995</b>		<b>1,247,735</b>
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
Department .....	288		157,110
Canada Border Services Agency .....	4,204,181	2,069,414	6,623,598
Correctional Service .....	8,793,976	1,271,198	1,083,095
National Parole Board .....	43,993		15,939
Office of the Correctional Investigator .....			2,400
Royal Canadian Mounted Police .....	118,327,142	7,103,502	48,032,843
Royal Canadian Mounted Police External Review Committee .....			
Royal Canadian Mounted Police Public Complaints Commission .....			
	<b>131,369,580</b>	<b>10,444,114</b>	<b>55,914,985</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES .....</b>	<b>592,004</b>		<b>919,732</b>
<b>TRANSPORT</b>			
Department .....	17,721,438	13,581	611,884
Canadian Transportation Agency .....			1,623
Office of Infrastructure of Canada .....			1,560
Transportation Appeal Tribunal of Canada .....			
	<b>17,721,438</b>	<b>13,581</b>	<b>615,067</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
\$	\$	\$	\$	\$	\$	\$
2,948,725	31,622	989,793		47,927	129,682	5,323,354
157,159		17,941		32,893		223,527
289,254	30,012	203,392		32,321	201,607	880,622
6,532,546		122,147		112,168	61,243	6,839,181
284,032		54,697		3,823		346,425
2,493						2,493
26,289		46,139				82,033
<b>10,240,498</b>	<b>61,634</b>	<b>1,434,109</b>		<b>229,132</b>	<b>392,532</b>	<b>13,697,635</b>
3,049,809		437,857		245,927		3,890,991
26,998,628	10,426,457	3,706,186		584,961	2,936,277	57,549,702
27,114,227	6,781,833	7,879,782	407,359	1,392,191	23,188,669	77,912,330
54,791		361,440		17,759	496	494,418
45,947		4,908		5,656		58,911
73,388,193	15,198,232	14,984,566	352,306	2,962,510	12,905,090	293,254,384
20,255		9,002				29,257
202,463		104,269		1,325		308,057
<b>130,874,313</b>	<b>32,406,522</b>	<b>27,488,010</b>	<b>759,665</b>	<b>5,210,329</b>	<b>39,030,532</b>	<b>433,498,050</b>
<b>31,796,950</b>	<b>1,116,914</b>	<b>30,400,780</b>	<b>7,897,581</b>	<b>637,446</b>	<b>8,083,374</b>	<b>81,444,781</b>
14,685,552	521,065	7,103,311	142,111	53,329	5,098,694	45,950,965
392,816		122,059		2,213	2,398	521,109
910,315		67,414		238	177	979,704
5,602						5,602
<b>15,994,285</b>	<b>521,065</b>	<b>7,292,784</b>	<b>142,111</b>	<b>55,780</b>	<b>5,101,269</b>	<b>47,457,380</b>

ACQUISITION OF MACHINERY AND EQUIPMENT—*Concluded*

Department and agency	Transportation machinery and equipment <sup>(1)</sup>	Ammunition and weapons for defence	Communications equipment
	\$	\$	\$
<b>TREASURY BOARD</b>			
Secretariat .....	31,985		8,222
Canada School of Public Service .....			48,716
Office of the Commissioner of Lobbying .....			5,054
Office of the Public Sector Integrity Commissioner .....			
Public Service Human Resources Management Agency of Canada .....	29,662		3,952
	<b>61,647</b>		<b>65,944</b>
<b>VETERANS AFFAIRS .....</b>	<b>69,764</b>		<b>822,676</b>
<b>WESTERN ECONOMIC DIVERSIFICATION .....</b>	<b>25,716</b>		<b>31,604</b>
<b>Total .....</b>	<b>2,099,738,429</b>	<b>518,603,267</b>	<b>211,860,858</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
\$	\$	\$	\$	\$	\$	\$
2,835,113		271,227		181,617	19,040	3,347,204
2,239,851		519,913		316,858	23,184	3,148,522
761,000					2,100	763,100
10,100		1,983		1,650		18,787
1,830,311		32,905		63,301	77	1,960,208
<b>7,676,375</b>		<b>826,028</b>		<b>563,426</b>	<b>44,401</b>	<b>9,237,821</b>
<b>2,737,691</b>	<b>6,698</b>	<b>783,325</b>		<b>726,117</b>	<b>1,533,114</b>	<b>6,679,385</b>
<b>972,017</b>		<b>212,489</b>		<b>64,921</b>		<b>1,306,747</b>
<b>978,123,999</b>	<b>392,075,408</b>	<b>207,318,353</b>	<b>45,525,860</b>	<b>24,129,209</b>	<b>275,356,122</b>	<b>4,752,731,505</b>

<sup>(1)</sup> This category includes aircraft and related parts, \$1,369,177,508; ships, boats and related parts, \$116,653,082; road motor vehicles and related parts, \$588,226,624; and miscellaneous vehicles and related parts, \$25,681,214.

<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.

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**SECTION 6**

**2008-2009**  
***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 the web in a PDF (Acrobat) format at the following URL address: <http://www.tpsgc-pwgsc.gc.ca/recgen/txt/72-eng.html>. This information includes for each Government program:

## TRANSFER PAYMENTS

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
<b>AGRICULTURE AND AGRI-FOOD</b>			
Department .....	40,418,463	583,393,635	682,866,593
Canadian Food Inspection Agency .....	22,811,601		4,640
	<b>63,230,064</b>	<b>583,393,635</b>	<b>682,871,233</b>
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>			
Department .....	<b>31,773</b>	<b>94,060,638</b>	<b>1,314,098</b>
<b>CANADA REVENUE AGENCY.....</b>	<b>212,337,350</b>		<b>180,495,271</b>
<b>CANADIAN HERITAGE</b>			
Department .....	30,753,755	100,211,730	296,030,285
Library and Archives of Canada .....			
National Film Board.....			
Status of Women—Office of the Co-ordinator .....			
	<b>30,753,755</b>	<b>100,211,730</b>	<b>296,030,285</b>
<b>CITIZENSHIP AND IMMIGRATION</b>			
Department .....	<b>38,247,455</b>		<b>360,649,079</b>
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC .....</b>	<b>412,959</b>	<b>66,241,381</b>	<b>243,642</b>
<b>ENVIRONMENT</b>			
Department .....	38,000	221,609	5,854,785
Canadian Environmental Assessment Agency.....		15,000	145,500
Parks Canada Agency .....			5,892,841
	<b>38,000</b>	<b>236,609</b>	<b>11,893,126</b>

- the total amount spent in the current fiscal year;
- the total amount paid to a recipient or class of recipients; and,
- a detailed listing for each class of recipients of the aggregate of all payments (i.e. cash payments and accrued charges) to a recipient that totals \$100,000 or over. Details include the name and location of the recipient together with the total amount paid.

Transfer payments to or on behalf of international organizations and foreign countries	Transfer payments to non-profit institutions and organizations	Transfer payments to municipalities and local organizations	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
29,374,112	440,292,381	6,359,602		1,782,704,786
				22,816,241
<b>29,374,112</b>	<b>440,292,381</b>	<b>6,359,602</b>		<b>1,805,521,027</b>
	<b>134,731,593</b>	<b>16,708,821</b>		<b>246,846,923</b>
	<b>2,048,240</b>			<b>394,880,861</b>
5,799,144	662,293,096	6,892,342		1,101,980,352
	2,770,517			2,770,517
	262,018			262,018
	22,024,197			22,024,197
<b>5,799,144</b>	<b>687,349,828</b>	<b>6,892,342</b>		<b>1,127,037,084</b>
<b>2,042,811</b>	<b>382,398,387</b>			<b>783,337,732</b>
	<b>123,286,486</b>	<b>52,333,779</b>		<b>242,518,247</b>
12,522,506	210,038,219	988,525		229,663,644
16,628	1,477,125			1,654,253
	15,460,009			21,352,850
<b>12,539,134</b>	<b>226,975,353</b>	<b>988,525</b>		<b>252,670,747</b>



## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
<b>FINANCE</b>			
Department .....			47,558,763,868
Financial Transactions and Reports Analysis Centre of Canada .....			
			<b>47,558,763,868</b>
<b>FISHERIES AND OCEANS</b>			
Department .....	<b>72,315,310</b>	<b>25,000</b>	<b>767,500</b>
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>			
Department .....	8,409,783		
Canadian International Development Agency .....			
	<b>8,409,783</b>		
<b>GOVERNOR GENERAL.....</b>	<b>437,856</b>		
<b>HEALTH</b>			
Department .....	314,214		56,097,960
Canadian Institutes of Health Research .....	895,588,017		
Public Health Agency of Canada .....			769,795
	<b>895,902,231</b>		<b>56,867,755</b>
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>			
Department .....	<b>36,793,555,470</b>	<b>27,668,805</b>	<b>877,777,215</b>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			
Department .....	35,973,559	397,665,052	700,798,211
Canadian Polar Commission .....			
Office of Indian Residential Schools Resolution of Canada .....			
	<b>35,973,559</b>	<b>397,665,052</b>	<b>700,798,211</b>
<b>INDUSTRY</b>			
Department .....		482,926,831	22,600,905
Canadian Space Agency.....	291,966	4,100,000	
National Research Council of Canada .....	231,250	75,468,410	
Natural Sciences and Engineering Research Council .....	981,849,898		
Social Sciences and Humanities Research Council .....	651,748,701		
Statistics Canada .....			
	<b>1,634,121,815</b>	<b>562,495,241</b>	<b>22,600,905</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	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
655,823,331	90,500			48,214,677,699
	1,200,000			1,200,000
<b>655,823,331</b>	<b>1,290,500</b>			<b>48,215,877,699</b>
<b>481,072</b>	<b>21,025,470</b>			<b>94,614,352</b>
402,905,460	393,407,156	11,404,164	10,300,000	826,426,563
3,169,399,008				3,169,399,008
<b>3,572,304,468</b>	<b>393,407,156</b>	<b>11,404,164</b>	<b>10,300,000</b>	<b>3,995,825,571</b>
				<b>437,856</b>
14,105,059	1,551,480,681	572,007		1,622,569,921
	21,287,670			916,875,687
722,499	182,745,764			184,238,058
<b>14,827,558</b>	<b>1,755,514,115</b>	<b>572,007</b>		<b>2,723,683,666</b>
<b>2,400,889</b>	<b>709,465,273</b>	<b>60,101,332</b>		<b>38,470,968,984</b>
	4,556,126,116	6,277,504		5,696,840,442
	10,000			10,000
	232,973			232,973
	<b>4,556,369,089</b>	<b>6,277,504</b>		<b>5,697,083,415</b>
5,762,072	231,642,962			742,932,770
34,860,240	3,771,033			43,023,239
11,587,760	54,516,359			141,803,779
				981,849,898
				651,748,701
	560,800			560,800
<b>52,210,072</b>	<b>290,491,154</b>			<b>2,561,919,187</b>

## TRANSFER PAYMENTS—Continued

Department and agency	Transfer payments to persons \$	Transfer payments to industry \$	Transfer payments to provinces and territories \$
<b>JUSTICE</b>			
Department . . . . .	12,192,351		340,344,846
Offices of the Information and Privacy Commissioners of Canada . . . . .			
	<b>12,192,351</b>		<b>340,344,846</b>
<b>NATIONAL DEFENCE</b>			
Department . . . . .	<b>6,717,076</b>		<b>5,523,873</b>
<b>NATURAL RESOURCES</b>			
Department . . . . .	96,618,589	195,245,036	3,507,930,771
Canadian Nuclear Safety Commission . . . . .			
	<b>96,618,589</b>	<b>195,245,036</b>	<b>3,507,930,771</b>
<b>PARLIAMENT</b>			
The Senate . . . . .	42,729		
House of Commons . . . . .			
	<b>42,729</b>		
<b>PRIVY COUNCIL</b>			
Department . . . . .	364,366		
Chief Electoral Officer . . . . .			
	<b>364,366</b>		
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			
Department . . . . .			136,033,671
Correctional Service . . . . .			
Royal Canadian Mounted Police . . . . .	94,402,368		13,544,496
	<b>94,402,368</b>		<b>149,578,167</b>
<b>PUBLIC WORKS AND GOVERNMENT SERVICES . . . . .</b>			
<b>TRANSPORT</b>			
Department . . . . .	85,833,723	164,790,706	115,101,099
Office of Infrastructure of Canada . . . . .		27,103,345	1,426,681,237
	<b>85,833,723</b>	<b>191,894,051</b>	<b>1,541,782,336</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	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
496,596	21,369,144			374,402,937
	408,098			408,098
<b>496,596</b>	<b>21,777,242</b>			<b>374,811,035</b>
<b>175,899,002</b>	<b>10,395,082</b>			<b>198,535,033</b>
1,358,669	97,497,454			3,898,650,519
233,832	796,612			1,030,444
<b>1,592,501</b>	<b>98,294,066</b>			<b>3,899,680,963</b>
424,537				467,266
1,000,072				1,000,072
<b>1,424,609</b>				<b>1,467,338</b>
	87,142,212			364,366
				87,142,212
	<b>87,142,212</b>			<b>87,506,578</b>
895,138	95,710,383	4,815,062		237,454,254
79,500	1,605,919			1,685,419
1,900	579,751			108,528,515
<b>976,538</b>	<b>97,896,053</b>	<b>4,815,062</b>		<b>347,668,188</b>
		<b>469,199,199</b>	<b>(470,372,938)</b>	<b>(1,173,739)</b>
178,248	35,891,908	100,295,305		502,090,989
	256,012,891	530,459,653		2,240,257,126
<b>178,248</b>	<b>291,904,799</b>	<b>630,754,958</b>		<b>2,742,348,115</b>

TRANSFER PAYMENTS—*Concluded*

Department and agency	Transfer payments to persons	Transfer payments to industry	Transfer payments to provinces and territories
	\$	\$	\$
<b>TREASURY BOARD</b>			
Secretariat .....	357,110		
Canada School of Public Service .....		374,980	
	<b>357,110</b>	<b>374,980</b>	
<b>VETERANS AFFAIRS .....</b>	<b>2,329,975,826</b>		
<b>WESTERN ECONOMIC DIVERSIFICATION.....</b>		<b>51,258,966</b>	<b>13,525,059</b>
<b>Total .....</b>	<b>42,412,271,518</b>	<b>2,270,771,124</b>	<b>56,309,757,240</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	Re-allocation of transfer payments	Total
\$	\$	\$	\$	\$
200,000	28,366			585,476 374,980
<b>200,000</b>	<b>28,366</b>			<b>960,456</b>
<b>8,584,004</b>	<b>12,056,721</b>			<b>2,350,616,551</b>
	<b>120,772,264</b>	<b>1,452,134</b>		<b>187,008,423</b>
<b>4,537,154,089</b>	<b>10,464,911,830</b>	<b>1,267,859,429</b>	<b>(460,072,938)</b>	<b>116,802,652,292</b>

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# SECTION 7

2008-2009

*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 the current year's public debt charges.

## PUBLIC DEBT CHARGES

	Rate of interest	Amount of principal	Amount charged in 2008-2009
	%	\$	\$
<b>UNMATURED DEBT—</b>			
<b>Interest on marketable bonds<sup>(1)</sup>—</b>			
Payable in Canadian currency—			
H52—1985-2008 .....	11.75		23,174,719
H58—1985-2009 .....	11.50		14,696,297
H63—1985-2009 .....	4.25	207,790,000	22,669,068
H68—1985-2009 .....	11	535,846,000	68,145,435
H74—1985-2008 .....	10		48,205,585
H79—1986-2010 .....	9.75	79,534,000	7,934,927
H81—1986-2010 .....	9.50	2,224,605,000	210,758,468
H85—1986-2010 .....	8.75	97,018,000	9,509,220
H87—1986-2011 .....	9	463,681,000	42,359,891
H98—1987-2011 .....	8.50	606,151,000	51,381,677
A23—1989-2014 .....	10.25	709,898,000	73,444,696
A34—1990-2015 .....	11.25	456,505,000	52,013,626
A39—1990-2021 .....	10.50	663,361,000	72,406,063
L25—1991-2021 .....	4.25	7,039,543,782	302,444,410
A43—1991-2021 .....	9.75	352,523,000	37,606,300
A49—1991-2022 .....	9.25	237,112,000	27,506,193
A55—1992-2023 .....	8	4,449,000,000	397,902,523
A76—1994-2025 .....	9	4,218,573,000	438,394,258
VS05—1995-2026 .....	4.25	6,755,434,370	290,237,420
VW17—1996-2027 .....	8	6,471,435,000	562,578,094
WH31—1997-2008 .....	6		43,663,688
WL43—1998-2029 .....	5.75	12,804,867,000	741,549,119
WR13—1998-2009 .....	5.50	5,722,192,000	324,249,168
WV25—1999-2031 .....	4	7,172,666,711	290,036,863
WX80—1999-2010 .....	5.50	5,127,128,000	281,219,459
XB51—2000-2011 .....	6	9,802,369,000	591,513,147
XG49—2001-2033 .....	5.75	13,410,295,000	768,979,382
XH22—2001-2012 .....	5.25	10,356,853,000	542,245,098
XM17—2002-2013 .....	5.25	8,996,594,000	471,027,154
XN99—2002-2008 .....	4.25		134,906,441
XQ21—2003-2036 .....	3	6,419,034,446	194,671,231
XS86—2003-2014 .....	5	9,753,802,000	486,783,757
XT69—2003-2009 .....	4.25	7,181,202,000	344,389,636
XW98—2004-2037 .....	5	13,999,089,000	668,755,945
XX71—2004-2015 .....	4.50	10,143,325,000	456,432,678
XY54—2004-2010 .....	4	7,394,884,000	301,732,072
YB43—2005-2016 .....	4	10,157,400,000	408,326,334
YC26—2005-2011 .....	3.75	8,766,862,000	337,681,041
YD09—2005-2008 .....	3.75		3,696,404
YE81—2006-2008 .....	4.25		136,001,872
YF56—2006-2017 .....	4	10,342,526,000	412,567,612
YG30—2006-2012 .....	3.75	6,799,165,000	254,636,153
YH13—2006-2009 .....	3.75	1,888,828,000	101,500,703
YJ78—2007-2009 .....	4.25	5,874,000,000	288,291,473
YK42—2007-2041 .....	2	4,420,057,386	66,711,379
YL25—2007-2018 .....	4	10,622,764,000	411,398,381
YM08—2007-2010 .....	3.75	3,700,000,000	138,369,863
YN80—2007-2013 .....	3.50	15,063,624,000	304,614,201
YP39—2008-2011 .....	2.75	12,184,302,000	193,990,508
YQ12—2008-2042 .....	4	4,300,000,000	68,449,315
YR94—2008-2020 .....	3.75	10,350,000,000	79,613,014
YS77—2008-2015 .....	3	16,000,000,000	94,520,548

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2008-2009
	%	\$	\$
YT50—2008-2011.....	1.25	11,000,000,000	15,308,219
		295,321,839,695	12,711,200,728
Less: Government's holdings .....		135,852,000	
		<b>295,185,987,695</b>	<b>12,711,200,728</b>
Payable in foreign currencies—			
1998-2008.....	4.88		38,404,495
1998-2008.....	5.25		66,043,245
2001-2003/19.....	various	265,779,874	4,303,025
		265,779,874	108,750,765
Less: Government's holdings .....		267,863,291	4,418,929
		<b>(2,083,417)</b>	<b>104,331,836</b>
		<b>295,183,904,278</b>	<b>12,815,532,564</b>
<b>Retail Debt—</b>			
Canada savings bonds <sup>(1)</sup> —			
S46—1991-2003/2013.....	2.00	203,996,293	8,096,972
S47—1992-2004/2014.....	2.00	330,915,250	12,598,282
S48—1993-2005/2015.....	2.00	267,387,826	10,111,386
S49—1994-2006/2016.....	2.00	392,509,167	15,332,410
S50—1995-2007/2007.....	2.00	318,033,982	12,349,975
S51—1996-2008/2019.....	2.00	627,659,984	37,717,977
S52—1997-2009/2017.....	2.00	591,953,171	22,041,046
S54—1998-2008/2019.....	2.00	267,113,568	11,093,122
S55—1998-2008/2019.....	1.85	21,102,725	919,424
S56—1999-2009/2019.....	1.65	4,247,582	180,253
S57—1999-2009/2019.....	1.25	2,661,365	100,374
S58—1999-2009/2019.....	1.00	5,679,972	190,527
S59—1999-2009/2020.....	2.45	4,298,139	131,000
S60—1999-2009.....	2.00	172,858,982	5,796,941
S61—1999-2009.....	1.85	19,481,904	646,784
S62—2000-2010.....	1.65	6,476,506	212,354
S63—2000-2010.....	1.25	4,153,467	127,717
S64—2000-2010.....	1.00	6,989,209	205,610
S65—2000-2010.....	2.45	9,125,399	268,516
S66—2000-2010.....	2.00	164,606,936	5,360,793
S67—2000-2010.....	1.85	13,717,163	442,104
S68—2001-2011.....	1.65	6,519,652	209,109
S69—2001-2011.....	1.25	4,890,826	146,306
S70—2001-2011.....	1.00	4,910,098	141,618
S71—2001-2011.....	2.45	3,341,743	97,514
S72—2001-2011.....	2.00	226,058,933	7,081,265
S73—2001-2011.....	1.85	14,331,356	454,920
S74—2002-2012.....	1.65	3,321,261	104,313
S75—2002-2012.....	1.25	2,699,922	78,361
S76—2002-2012.....	1.00	8,198,195	227,952
S77—2002-2012.....	2.45	6,957,121	193,143
S78—2002-2012.....	2.00	261,538,471	8,148,557
S79—2002-2012.....	1.85	20,183,430	623,137
S80—2003-2013.....	1.65	5,460,957	166,506
S81—2003-2013.....	1.25	3,840,087	109,297
S82—2003-2013.....	1.00	8,184,004	221,053
S83—2003-2013.....	2.45	8,958,857	241,582
S84—2003-2013.....	2.00	199,677,440	6,355,724
S85—2003-2013.....	1.85	10,189,500	319,715
S86—2004-2014.....	1.65	2,677,869	80,058
S87—2004-2014.....	1.25	1,997,190	55,941
S88—2004-2014.....	1.00	4,522,468	124,323
S89—2004-2014.....	2.45	2,655,689	70,206
S90—2004-2014.....	2.00	230,286,314	7,434,646
S91—2004-2014.....	1.85	12,154,710	368,248
S92—2005-2015.....	1.65	4,362,025	134,529

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2008-2009
	%	\$	\$
S93—2005-2015.....	1.25	2,441,487	68,888
S94—2005-2015.....	1.00	5,950,658	161,597
S95—2005-2015.....	2.45	3,240,023	85,095
S96—2005-2015.....	2.00	304,000,436	9,970,044
S97—2005-2015.....	1.85	13,302,852	404,957
S98—2006-2016.....	1.65	3,560,200	104,677
S99—2006-2016.....	1.25	2,838,794	78,665
S100—2006-2016.....	1.00	6,872,936	191,076
S101—2006-2016.....	2.45	4,386,838	117,037
S102—2006-2016.....	2.00	436,178,026	15,243,247
S103—2006-2016.....	1.85	17,612,349	531,431
S104—2007-2017.....	1.65	4,615,674	134,568
S105—2007-2017.....	1.25	3,231,033	89,337
S106—2007-2017.....	1.00	10,161,810	314,187
S107—2007-2017.....	2.45	6,138,861	159,338
S108—2007-2017.....	2.00	722,491,075	24,030,496
S109—2007-2017.....	1.85	29,736,793	892,949
S110—2008-2018.....	1.65	8,579,164	250,357
S111—2008-2018.....	1.25	9,391,328	263,062
S112—2008-2018.....	1.00	17,107,567	362,976
S113—2008-2018.....	2.45	22,317,172	572,650
S114—2008-2018.....	2.00	910,465,373	5,956,208
S115—2008-2018.....	1.85	90,273,772	567,934
S116—2009-2019.....	1.65	75,250,259	311,850
S117—2009-2019.....	1.25	63,891,585	133,458
S118—2009-2019.....	1.00	65,480,289	53,988
		7,332,403,062	238,161,662
Canada premium bonds <sup>(1)</sup> —			
P3—1998-2008/2019.....	2.35-3.30	408,742,039	21,022,873
P4—1998-2008/2019.....	2.35-3.30	48,769,227	2,479,735
P5—1999-2009/2019.....	2.15-3.15	10,996,013	519,085
P6—1999-2009/2019.....	1.75-2.95	8,230,255	353,968
P7—1999-2009/2019.....	1.75-3.25	36,569,926	1,994,617
P8—1999-2009/2019.....	3.25	37,425,378	1,620,746
P9—1999-2009.....	3.30-3.40	251,249,738	11,101,001
P10—1999-2009.....	3.30-3.40	76,659,916	3,430,255
P11—2000-2010.....	3.15-3.20	25,252,614	1,098,606
P12—2000-2010.....	2.95-3.00	20,347,468	823,868
P13—2000-2010.....	2.85-3.00	45,317,784	1,774,260
P14—2000-2010.....	2.75	62,116,932	2,204,803
P15—2000-2010.....	2.35-5.00	329,933,071	17,856,799
P16—2000-2010.....	2.35-5.50	71,859,725	4,379,146
P17—2001-2011.....	2.35-5.50	79,024,441	5,311,826
P18—2001-2011.....	1.75-5.00	152,176,234	9,668,969
P19—2001-2011.....	1.75-4.00	19,638,493	989,750
P20—2001-2011.....	4.00	21,603,985	1,041,412
P21—2001-2011.....	3.30-3.40	356,949,054	13,600,608
P22—2001-2011.....	3.40-3.50	49,455,999	1,920,838
P23—2002-2012.....	3.15-3.20	13,410,640	493,393
P24—2002-2012.....	2.95-3.00	11,343,501	394,019
P25—2002-2012.....	3.25-3.35	62,335,292	2,509,770
P26—2002-2012.....	3.25	30,838,255	1,186,164
P27—2002-2012.....	3.30-3.40	713,029,617	28,062,920
P28—2002-2012.....	3.30-3.40	141,386,226	5,761,594
P29—2003-2013.....	3.15-3.20	54,387,202	2,119,575
P30—2003-2013.....	2.95-3.00	8,929,732	325,292
P31—2003-2013.....	2.85-3.00	44,069,783	1,542,652
P32—2003-2013.....	2.75	39,767,726	1,253,886
P33—2003-2013.....	2.95-3.00	19,944,107	720,446
P34—2003-2013.....	2.35-5.00	552,599,547	26,805,233
P35—2003-2013.....	2.35-5.50	121,611,261	6,784,224
P36—2004-2014.....	2.35-5.50	42,440,862	2,477,847
P37—2004-2014.....	1.75-5.00	27,853,975	1,599,288
P38—2004-2014.....	1.75-4.00	40,790,364	1,849,368

## PUBLIC DEBT CHARGES—Continued

	Rate of interest	Amount of principal	Amount charged in 2008-2009
	%	\$	\$
P39—2004-2014.....	4.00	23,480,207	1,007,807
P40—2004-2014.....	3.30-3.40	157,827,276	5,671,707
P41—2004-2014.....	3.30-3.40	37,857,465	1,383,105
P42—2005-2015.....	3.15-3.20	12,769,809	451,796
P43—2005-2015.....	2.95-3.00	6,424,696	208,913
P44—2005-2015.....	2.85-3.00	8,472,364	261,788
P45—2005-2015.....	2.75	7,284,392	210,669
P46—2005-2015.....	2.35-2.75	88,225,387	2,454,366
P47—2005-2015.....	2.35-3.55	37,832,970	1,315,778
P48—2006-2016.....	2.35-4.00	11,464,324	469,938
P49—2006-2016.....	1.75-4.00	11,941,419	490,824
P50—2006-2016.....	1.75-4.00	12,240,841	509,446
P51—2006-2016.....	4.00	15,406,803	643,168
P52—2006-2016.....	3.25-3.35	88,950,396	3,085,245
P53—2006-2016.....	3.25-3.35	22,339,770	773,294
P54—2007-2017.....	3.15-3.25	6,240,443	213,056
P55—2007-2017.....	3.00-3.05	4,953,022	161,076
P56—2007-2017.....	3.25-3.35	32,731,534	1,131,904
P57—2007-2017.....	3.25	24,922,505	835,598
P58—2007-2017.....	3.30-3.40	80,943,522	2,773,344
P59—2007-2017.....	3.30-3.40	20,555,254	705,463
P60—2008-2018.....	3.15-3.20	5,204,246	169,255
P61—2008-2018.....	2.95-3.00	5,695,202	171,634
P62—2008-2018.....	2.85-3.00	12,071,689	356,466
P63—2008-2018.....	2.75	16,784,566	463,539
P64—2008-2018.....	2.35	176,406,050	1,727,778
P65—2008-2018.....	2.35	102,695,229	803,251
P66—2009-2019.....	2.35	70,894,695	416,405
P67—2009-2019.....	1.75	28,444,227	82,973
P68—2009-2019.....	1.75	31,248,054	45,564
		5,199,364,739	216,073,986
		<b>12,531,767,801</b>	<b>454,235,648</b>
<b>Bonds for Canada Pension Plan.....</b>	<b>various</b>	<b>523,003,000<sup>(2)</sup></b>	<b>67,452,413</b>
<b>Interest on Canada notes.....</b>	<b>1.90</b>		<b>10,547,752</b>
<b>Interest on Euro medium term notes.....</b>	<b>4.50</b>	<b>1,675,500,000</b>	<b>74,656,813</b>
Total interest on unmatured debt.....		309,914,175,079	13,422,425,190
<b>Amortization of discounts on Treasury bills—</b>			
Amortization of discounts on 2007-2008 issues.....			1,194,725,974
Amortization of discounts on 2008-2009 issues.....		192,274,750,000	2,391,804,072
		<b>192,274,750,000</b>	<b>3,586,530,046</b>
<b>Amortization of discounts and premiums on marketable bonds.....</b>			<b>1,160,308,399</b>
<b>Consumer price index adjustments on     real return bonds.....</b>			<b>294,315,602</b>
<b>Amortization of discounts on Canada bills—</b>			
Amortization of discounts on 2006-2007 issues.....			5,233,913
Amortization of discounts on 2007-2008 issues.....		8,707,823,482	51,281,915
		<b>8,707,823,482</b>	<b>56,515,828</b>
<b>Amortization of commissions and remunerations on Canada savings     bonds.....</b>			<b>20,441,243</b>
Total amortization of premiums, discounts and commissions on unmatured debt.....		200,982,573,482	5,118,111,118
<b>Servicing costs and costs of issuing new borrowings.....</b>			<b>7,407,682</b>
<b>Cross-currency swap revaluation account.....</b>		<b>3,689,979,340</b>	<b>(218,286,713)</b>

PUBLIC DEBT CHARGES—*Continued*

	Rate of interest	Amount of principal	Amount charged in 2008-2009
	%	\$	\$
<b>Unamortized discounts and premiums on market debt .....</b>		<b>(4,750,774,887)</b>	
<b>Obligation related to capital leases .....</b>	<b>various</b>	<b>4,184,408,654</b>	<b>233,487,588</b>
<b>Total public debt charges related to unmatured debt .....</b>		<b>514,020,361,668</b>	<b>18,563,144,865</b>
<b>PENSION AND OTHER ACCOUNTS (INTEREST)—</b>			
Public sector pensions—			
Public Service Superannuation Account .....	various	93,054,796,451	6,283,094,996
Public Service Pension Fund Account .....	various	179,618,666	
Canadian Forces Superannuation Account .....	various	44,881,569,952	3,038,308,402
Canadian Forces Pension Fund Account .....	various	59,292,472	
Reserve Force Pension Fund Account .....	various	6,077,630	
Royal Canadian Mounted Police Superannuation Account .....	various	12,306,592,642	827,331,011
Royal Canadian Mounted Police Pension Fund Account .....	various	11,698,838	
Members of Parliament Retiring Allowances Account .....	various	562,661,375	53,771,144
Members of Parliament Retirement Compensation Arrangements Account .....	various	181,228,970	17,734,299
Retirement Compensation Arrangements Account—			
RCA No. 1—Public Service .....	various	701,293,471	47,060,117
RCA No. 1—Canadian Forces .....	various	216,750,935	14,246,848
RCA No. 1—Royal Canadian Mounted Police .....	various	26,020,377	1,747,334
RCA No. 2—Public Service .....	various	810,243,768	55,324,922
Supplementary Retirement Benefits Account (Judges) .....	various	149,337,519	4,180,399
Supplementary Retirement Benefits Account (Others) .....	various	519,547	
		<i>153,147,702,613</i>	<i>10,342,799,472</i>
Allowance for pension adjustments .....	various	(13,239,000,000)	(910,000,000)
		<i>139,908,702,613</i>	<i>9,432,799,472</i>
Other employee and veteran future benefits .....	4.4	<b>50,311,000,000</b>	<b>2,687,000,000</b>
Canada Pension Plan (net of securities held by the CPP investment Fund) .....	various	<b>90,122,831</b>	<b>5,602,654</b>
Government Annuities Account .....	various	<b>267,173,390</b>	<b>18,929,871</b>
Deposit accounts—			
General security deposits .....	various	4,542,062	66,269
Canada Hibernia Holding Corporation—			
Abandonment reserve fund .....	various	93,505,999	2,388,597
Canada Labour Code—Wage Recovery			
Appeals .....	various	505,412	7,094
Contractors' security deposits .....	various	3,055,456	74,714
Non-interest bearing accounts .....		302,869,494	
		<i>404,478,423</i>	<i>2,536,674</i>
Trust accounts—			
Common Experience Payments .....	various	433,231,527	8,769,144
Indian band funds .....	various	1,071,808,799	41,124,580
Indian estate accounts .....	various	15,238,286	415,124
Indian savings accounts .....	various	39,699,771	1,464,037
Canadian Security Intelligence Service—			
Scholastic awards .....	various	27,678	508
Royal Canadian Mounted Police—Benefit trust fund .....	various	2,352,126	42,448
Inmates' trust fund .....	various	15,524,391	10,651
Administered trust accounts .....	various	1,789,900	30,873
Estates fund .....	various	1,622,976	63,039
Veterans administration and welfare trust fund .....	various	1,287,097	16,047
Non-interest bearing accounts .....		218,566	
		<i>1,582,801,117</i>	<i>51,936,451</i>
Insurance and death benefit accounts—			
Regular forces death benefit account .....	various	192,592,769	13,353,356
Public Service death benefit account .....	various	2,702,221,845	178,766,500
Non-interest bearing accounts .....		11,684,523	
		<i>2,906,499,137</i>	<i>192,119,856</i>

PUBLIC DEBT CHARGES—*Concluded*

	Rate of interest	Amount of principal	Amount charged in 2008-2009
	%	\$	\$
Pension accounts—			
Annuities agents' pension account .....	various	529	51
Royal Canadian Mounted Police—			
Dependants' pension fund .....	various	27,831,547	1,937,174
		<b>27,832,076</b>	<b>1,937,225</b>
Other specified purpose accounts—			
AgriInvest Program .....	various	357,845,466	2,126,104
Canadian Agricultural Income Stabilization .....	various	60,643,943	3,635,014
Common school funds—Ontario and Quebec .....	5	2,677,771	133,889 <sup>(3)</sup>
Indian moneys suspense account .....	various	33,294,952	1,213,988
Courts Administration Service—			
Special account .....	various	6,437,289	93,254
Non-interest bearing accounts .....		183,021,090	
		<b>643,920,511</b>	<b>7,202,249</b>
Deferred revenue specified purpose accounts .....	various	<sup>(4)</sup>	<b>149,399</b>
Special drawing rights allocations .....	various	<sup>(5)</sup>	<b>26,347,869</b>
<b>Total public debt charges related to pension and other accounts .....</b>		<b>196,142,530,098</b>	<b>12,426,561,720</b>
<b>CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS (INTEREST)—</b>			
Employment Insurance Account (net) .....	various	57,170,980,947	950,223,494
National Battlefields Commission—Trust fund .....	various	736,595	12,660
Ship-Source Oil			
Pollution Fund .....	various	380,312,815	10,122,650
Mackenzie King trust account .....	various	225,000	8,618
Endowments for Health research .....	various	140,267	201,155
Social Sciences and Humanities Research Council—			
Queen's Fellowship fund .....	various	250,000	6,402
Non-interest bearing accounts .....		306,926,072	
		<b>57,859,571,696</b>	<b>960,574,979</b>
Accumulated consolidation adjustments (current year transactions are shown with the revenues and expenditures of the Government) .....		(57,859,571,696)	(960,574,979)
<b>Total public debt charges related to consolidated specified purpose accounts .....</b>			
<b>TOTAL PUBLIC DEBT CHARGES .....</b>		<b>710,162,891,766</b>	<b>30,989,706,585</b>
Comprised of:			
Total public debt charges under statutory authorities			
before provision and consolidation adjustments .....			29,939,793,976
Total public debt charge provision .....			2,010,487,588
Consolidation adjustments .....			(960,574,979)
Total public debt charges .....			30,989,706,585

<sup>(1)</sup> The years stated for each bond series correspond to the year of issuance and year of maturity.

<sup>(2)</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>(3)</sup> Interest is distributed to the provinces of Ontario and Quebec on the basis of population.

<sup>(4)</sup> Additional information on Deferred revenue specified purpose accounts is provided in Section 5 of Volume I.

<sup>(5)</sup> No amount of principal is shown since the closing balance of this liability account is reported with the Foreign Exchange Accounts in Section 8 of Volume I.

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# SECTION 8

2008-2009

*PUBLIC ACCOUNTS OF CANADA*

## Payments of Claims Against the Crown, Ex Gratia Payments and Court Awards

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## PAYMENTS OF CLAIMS AGAINST THE CROWN

This statement provides, by ministry, 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 ministry, 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>Department</b>			
Accident involving a Crown vehicle—		Settlement as a result of potato export—	
Saskatchewan Government Insurance for		La coopérative des producteurs de pommes de	
Bennie V .....	2,507	terre de Péribonka-Ste-Marguerite-Marie .....	2,452
Jinks J .....	2,630	Settlement as a result of a complaint filed with	
Repairs for damage made to Fuel Station—		the Canadian Human Rights Commission—	
KW Petroleum for Marchand's Service... \$	401	McCallum J .....	2,000
Marchand's Service .....	500	Stevens J .....	2,000
V-Tec Petroleum for Marchand's Service ..	2,199	Settlement of legal costs—	
Western Petroleum for Marchand's		Miller Thompson LLP in trust for	
Service .....	1,633	Alberta Wapiti Products Cooperative Ltd. ....	10,000
	4,733	Boateng E .....	2,329
Settlement for litigation regarding pasture		Sweda Farms Ltd. ....	14,445
operations—		Settlement as a result of delayed access to	
Anderson & Company in trust for		Japanese beef market—	
Maines R .....	10,000	Miller Thompson LLP in trust for	
Settlement of claim for delay in transmission		XL Foods Inc. ....	305,866
of documents regarding		Settlement over the destruction of smoked	
health care—		salmon fillets—	
Alberta Health and Wellness .....	1,188	Oven Head Salmon Smokers .....	4,554
Settlement of claim for reimbursement of		Settlement as a result of package detention—	
expenditures incurred in a project—		Akarasis Ankul G .....	1,400
Agriconnect Corporation .....	40,000	Claims under \$1,000 (12) .....	6,615
Claims under \$1,000 (3) .....	2,011		415,841
	63,069	<b>Canadian Grain Commission</b>	
<b>Canadian Food Inspection Agency</b>		Out of court settlement for discontinuance of	
Accident involving a motor vehicle—		court action—	
Brown K .....	2,910	Fillmore Riley LLP in trust for	
Burke S .....	7,265	James Richardson International Limited .....	325,000
Doyles Transport Ltd .....	1,466		803,910
Herrick R .....	1,587	<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>	
Insurance Corporation of British Columbia for		<b>Department</b>	
Miyaoka H .....	3,269	Settlement of a claim as a result of an accident—	
Spence S .....	1,116	Atlantic Collision Centre for	
Suski G .....	11,205	Pentz M C .....	1,246
Manitoba Public Insurance for		<b>CANADA REVENUE AGENCY</b>	
Momoh O .....	2,093	Out of court settlement of a lawsuit for damages	
Saskatchewan Government Insurance for		related to administered activities protected by a	
LaClaire D .....	1,908	confidentiality clause—	
Piprell K .....	2,390	2 names withheld <sup>(1)</sup> .....	377,500
Scrutchings K .....	4,014		
The Co-Operator for			
Morrison L .....	3,062		
The Driving Force Inc .....	21,895		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Out of court settlement of lawsuit on enforcement matters—		<b>Public Service Commission</b>	
King R . . . . .	50,000	Settlement of claim related to a human rights complaint—	
Settlement of claim under the <i>Canadian Human Rights Act</i> —		Name withheld <sup>(1)</sup> . . . . .	18,000
2 names withheld <sup>(1)</sup> . . . . .	18,000		<u>1,040,217</u>
Payment for damages, arising from the Public Service Labour Relations Board—		<b>CITIZENSHIP AND IMMIGRATION</b>	
Lloyd M . . . . .	6,000	<b>Department</b>	
Claim related to salary recovery—		Out of court settlement for discontinuance of court action, agreement after mediation—	
Mutseyekwa L . . . . .	5,317	1 name withheld <sup>(1)</sup> . . . . .	2,000
Mediation settlements related to employment protected by a confidentiality clause—		Out of court settlement for discontinuance of court action, legal costs reimbursement—	
Name withheld <sup>(1)</sup> . . . . .	5,000	1 name withheld <sup>(1)</sup> . . . . .	1,000
Settlement of claim for reimbursement of legal costs—		Andrew Wlodyka in trust for	
Name withheld <sup>(1)</sup> . . . . .	4,500	Adeyanju A A . . . . .	1,000
Claim under \$1,000 (1) . . . . .	862	Cecil Rotenberg in trust for	
	<u>467,179</u>	Alizadeh M . . . . .	1,500
<b>CANADIAN HERITAGE</b>		Mario D Bellissimo in trust for	
<b>Department</b>		Borbor N . . . . .	2,500
Out of court settlement for fees and costs—		Lawrence Wong in trust for	
Name withheld <sup>(1)</sup> . . . . .	226,000	Chen T . . . . .	35,000
Claim under \$1,000 (1) . . . . .	100	Barbara Jackman in trust for	
	<u>226,100</u>	El Sayyah M . . . . .	2,500
<b>National Battlefields Commission</b>		Barbara Jackman in trust for	
An adverse judgement against the National Battlefields Commission - slumping in Cap-aux-Diamants cliff, August 2000—		Ghasemzadeh F . . . . .	2,500
Beauvais, Truchon et associés in trust for		Andrew Brouwer in trust for	
Andrews A-M . . . . .	59,941	Kiflai A T . . . . .	1,000
Me Claude Fortin in trust for		Laura Setzer in trust for	
Desjardins Insurance . . . . .	117,561	Merino Ortega E C . . . . .	4,000
Daigneault et associés in trust for		Raoul Boulakia in trust for	
Brousseau J-P . . . . .	44,134	Sivamoorthy S . . . . .	2,454
Giasson et associés in trust for		Canadian Human Rights Commission settlement—	
The city of Québec . . . . .	250,454	Name withheld <sup>(1)</sup> . . . . .	15,000
Langlois Kronstrom Desjardins in trust for		Claims under \$1,000 (2) . . . . .	1,000
Commerce Group . . . . .	16,929		<u>71,454</u>
Individual fell off the wall of the Citadel—		<b>Immigration and Refugee Board of Canada</b>	
Name withheld <sup>(1)</sup> . . . . .	6,000	Mediation settlements under the <i>Canadian Human Rights Act</i> protected by a confidentiality clause—	
Out-of-court settlement - slumping in Cap-aux-Diamants cliff, August 2000—		2 names withheld <sup>(1)</sup> . . . . .	224,642
Tremblay N . . . . .	6,000		<u>296,096</u>
Claims under \$ 1,000 (2) . . . . .	580	<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>	
	<u>501,599</u>	<b>Department</b>	
<b>National Film Board</b>		Settlement of a work related litigation—	
Out of court settlement concerning a work related claim—		Name withheld <sup>(1)</sup> . . . . .	138,953
Paleau M . . . . .	294,518		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>ENVIRONMENT</b>			
<b>Department</b>			
Accident involving a fleet vehicle—		Cuming, Gillepsie & Raymaker in trust for	
Saskatchewan Government Insurance		Hacault T . . . . .	50,000
Name withheld <sup>(1)</sup> . . . . .	5,138	Delisle L-P . . . . .	6,000
Allowance following a complaint—		Name withheld <sup>(1)</sup> . . . . .	6,806
Kromm S . . . . .	10,000	Claims under \$1,000 (24) . . . . .	7,717
Compensation following a road accident—			1,889,421
Sahota J . . . . .	2,500		1,940,568
Compensation on wages—		<b>FISHERIES AND OCEANS</b>	
Name withheld <sup>(1)</sup> . . . . .	31,520	<b>Department</b>	
Claims under \$1,000 (5) . . . . .	1,989	Accident involving a crown vehicle—	
	51,147	Hackett M . . . . .	1,296
<b>Parks Canada Agency</b>		Aviva Canada in trust for	
Claim for a four-wheeled scooter		Browne N . . . . .	6,035
damage—		Chiasson & Roy in trust for	
Lafrance C . . . . .	1,146	Hachey R . . . . .	120,000
Claim for a motor vehicle accident—		Family Insurance Solutions Inc in trust for	
Canadian Direct Insurance . . . . .	6,103	Prince D . . . . .	1,609
Crawford & Company for		Sveinson L . . . . .	3,448
MRG ICBC . . . . .	16,047	Insurance Corporation of BC in trust for	
The Hertz Corporation . . . . .	5,673	Evans V . . . . .	1,346
Claim for motor vehicle damage—		Cusson D . . . . .	3,604
Wawanesa Insurance Company . . . . .	9,804	Downie N . . . . .	1,621
Gervais Auto . . . . .	13,500	Manitoba Public Insurance in trust for	
McGonegal K . . . . .	1,226	Dalisay V . . . . .	4,973
Opmeer R . . . . .	1,226	Royal & Sun Alliance in trust for	
Holownia A . . . . .	4,286	Shea M . . . . .	2,478
Close M L . . . . .	3,414	Steve Marshall Ford in trust for	
Bobier M . . . . .	1,761	Downie N . . . . .	19,950
Claim for boat damage—		Unifund Assurance in trust for	
Beard S . . . . .	2,148	Way I . . . . .	1,495
Hewitt G, Aureli S . . . . .	2,111	Murphy M . . . . .	4,760
Groves M, Schmidt P . . . . .	7,457	Compensation for loss of workplace charity	
La Salle F, Laverdiere C . . . . .	1,800	campaign—	
Claim for contravened lease agreement—		United Way of the Lower Mainland . . . . .	2,865
Name withheld <sup>(1)</sup> . . . . .	1,661,718	Compensation for personal injury—	
Claim for damage to a		Carlton R . . . . .	3,000
streetlamp—		Mauriks K . . . . .	1,000
Quebec City . . . . .	2,529	Shinehoft Law in trust for	
Claim for damage to personal property—		Coombs R . . . . .	10,000
Price K . . . . .	2,032	Compensation for property damage—	
Allstate Insurance . . . . .	4,000	Biro P . . . . .	7,500
Dylak S . . . . .	2,731	Compensation for rent owing to landlord as	
Claim for damage to phone		hiring of a new fisheries officer	
installations—		no longer required—	
Bell Canada . . . . .	1,688	Lawless T . . . . .	11,400
Claim for leased motor vehicle damage—		Damage to fishing gear—	
Gervais Auto . . . . .	1,132	Naugle A - CCGS Earl Grey . . . . .	1,844
Gervais Auto . . . . .	3,010	Morash H - CCGS Edward Cornwallis . . . . .	1,419
Gervais Auto . . . . .	1,364	Morash K - CCGS Edward Cornwallis . . . . .	1,028
Claim for non compliance with clause 10.1 (4) of		Romkey W - CCGS Edward Cornwallis . . . . .	2,253
the agreement with the cruise		Publicover W - CCGS Earl Grey & CCGC Sambro . . . . .	3,055
service—		Damage to rental vehicle driven	
Excursion Forillon Inc. . . . .	28,492	by employee—	
Claim for personal injury—		Enterprise Rent-a-Car . . . . .	1,115
Loster G . . . . .	30,000	Discontinuance of an action—	
Fisher L . . . . .	2,500	Chase A . . . . .	7,000
		Settlement of contractual claim—	
		Name withheld <sup>(1)</sup> . . . . .	1,957

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Lang Michener LLP in trust for Nunavut Wildlife Management Board .....	10,500	<b>Canadian Institutes of Health Research</b>	
Settlement for lay-days and difference between Sun Life Disability and regular salary—		Out of court settlement related to employment termination—	
Lowther J. ....	30,465	Name withheld <sup>(1)</sup> .....	70,000
Canadian Human Rights Tribunal decision for education costs—		<b>Public Health Agency of Canada</b>	
Name withheld <sup>(1)</sup> .....	4,359	Out of court settlement for a Grant and Contribution agreement—	
Claims under \$1,000 (17) .....	10,067	Name withheld <sup>(1)</sup> .....	80,000
	283,442		176,359
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>	
<b>Department</b>		<b>Department</b>	
Settlement of litigation alleging defamatory remarks Federal Court of Canada—		Settlement of a complaint to the Canadian Human Rights Commission—	
Baloqun A. ....	10,000	Name withheld <sup>(1)</sup> .....	6,000
Endorsement regarding costs Superior Court of Justice—		Name withheld <sup>(1)</sup> .....	13,000
Kimmel Victor Ages LLP in trust for Gualtieri J. ....	20,000	Name withheld <sup>(1)</sup> .....	31,000
Compensation for damage to vehicle caused by Canadian embassy—		Settlement of a claim as a result of an accident involving a Crown vehicle—	
McGuinty N. ....	1,424	Manitoba Public Insurance Corporation .....	1,099
Settlement for damaged personal property at Canadian embassy—		Pilote Morin & Moreau in trust for Name withheld <sup>(1)</sup> .....	33,816
Roy S. ....	1,562	Settlement of claim for general damages—	
Settlement for lost prints—		Name withheld <sup>(1)</sup> .....	7,700
Towell L. ....	12,900	Name withheld <sup>(1)</sup> .....	6,647
Settlement of a claim related to termination of employment—		Name withheld <sup>(1)</sup> .....	20,000
Name withheld <sup>(1)</sup> .....	120,000	Name withheld <sup>(1)</sup> .....	280,000
Claims under \$1,000 (2,992) .....	64,642	Settlement of claim for general damages, cost and interest—	
	230,528	Mann & Partners LLP in trust for Name withheld <sup>(1)</sup> .....	17,500
		Settlement of an appeal before the Office of the Commissioner of Review Tribunals—	
<b>Canadian International Development Agency</b>		Name withheld <sup>(1)</sup> .....	42,450
Out of court settlement related to employment—		Settlement of claim for survivor benefits from the Canada Pension Plan—	
Name withheld <sup>(1)</sup> .....	259,233	Name withheld <sup>(1)</sup> .....	65,381
	489,761	Name withheld <sup>(1)</sup> .....	56,027
		Name withheld <sup>(1)</sup> .....	26,800
		Name withheld <sup>(1)</sup> .....	45,424
		Name withheld <sup>(1)</sup> .....	79,111
<b>HEALTH</b>		Settlement of claim related to grievances before the Public Service Labour Relations Board and a Canadian Human Rights complaint—	
<b>Department</b>		Raven, Cameron, Ballantyne and Yazbeck in trust for Name withheld <sup>(1)</sup> .....	24,000
Accident involving a Crown vehicle—		Settlement of claim related to grievances before the Public Service Labour Relations Board—	
Zietak J. .... \$	1,174	Desmond CA. ....	4,688
Primum Insurance Company in trust for Eddy J. ....	2,427	Doyle L. ....	2,182
Axa Insurance Company in trust for Steeper P. ....	3,200	Fleming S. ....	3,191
	6,801	Martin S. ....	7,824
Out of court settlement for labour relation issue—		Morris N. ....	6,372
Name withheld <sup>(1)</sup> .....	17,500	Sultan M. ....	1,604
Claims under \$1,000 (3) .....	2,058		
	26,359		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of costs following a Canadian International Trade Tribunal's decision— 144314 Canada Inc / Nexys . . . . .	1,000	Recovery of cost against the First Nations by a contractor involved in construction of a water treatment facility— Stein Monast LLP Attorneys in trust . . . . .	40,000
Settlement of a grievance and a complaint to the Canadian Human Rights Commission— Name withheld <sup>(1)</sup> . . . . .	2,022	Early interest Cut-off Issue— Stoney Indian Band . . . . .	8,462,339
Claims under \$1,000 (2) . . . . .	1,081	Stoney Nakoda Economic Development Ltd— Chief John Ear (Stoney) et al. . . . .	28,500,000
	<u>785,919</u>	Estate and lease payment— Estate of Edna George . . . . .	112,271
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>		Out of court settlement for travel costs— Sahtu Secretariat Incorporated . . . . .	41,400
<b>Department</b>		Payments issued to legal representatives for out of court settlements (abuse claims)— Details on file with department <sup>(1)</sup> . . . . .	314,156,067
Interest payments— CIBC Trust Corporation in trust for Sturgeon Lake First Nations . . . . .	1,710	<b>Office of Indian Residential Schools</b>	
CIBC Trust Corporation in trust for Muskoday First Nations . . . . .	1,689	<b>Resolution of Canada</b>	
Allegations of breach of fiduciary obligation in relation to the 1974 band— D&T ITF Prophet River First . . . . .	110,000,000	Payments issued to legal representatives for out of court settlements (abuse claims)— Details on file with department <sup>(1)</sup> . . . . .	2,440,983
Allegations of breach of fiduciary obligation in relation to the 1974 band— Rath & Company . . . . .	20,000,000		<u>316,597,050</u>
Creditors allege that because of DIAND's engagement to ensure their payment, they contracted with the Mohawk Council of Kanesatake— Deveau, Bourgeois, Gagné, Hébert & Associés in trust . . . . .	350,000	<b>INDUSTRY</b>	
This claims involves the amalgamation and relocation of two bands, Gwa'Sala and Nakwaxda'xw— Edward A Suderman . . . . .	6,200,000	<b>Department</b>	
This claims involves the amalgamation and relocation of two bands, Gwa'Sala and Nakwaxda'xw— Edward A Suderman in trust . . . . .	744,000	Settlement for accident involving Crown vehicle— Aviva Canada / Cabot Insurance for Heffernan C . . . . .	3,986
This claims involves the amalgamation and relocation of two bands, Gwa'Sala and Nakwaxda'xw— Gwa'Sala-Nakwaxda'xw Band Trust . . . . .	24,056,000	Settlement of litigation— Bennett R T, Barrister & Solicitor for Name withheld <sup>(1)</sup> . . . . .	50,000
Trespass action, to stop the work undertaken by the Listuguj Band Council that is encroaching on his land— Name withheld <sup>(1)</sup> . . . . .	700,000	Settlement for a complaint made to the Canadian Human Rights Commission— Lavoie B. . . . .	51,282
The plaintiff alleges that Canada is negligent and breached its fiduciary duty by failing to send out the rent notice, in a timely manner— Name withheld <sup>(1)</sup> . . . . .	125,000	Name withheld <sup>(1)</sup> . . . . .	23,822
Cowichan Tribes alleges that Canada breached its fiduciary duty to them when it modified the lease without their consent— Ratcliff & Company LLP in trust . . . . .	650,000	Settlement under the <i>Public Service Labour Relations Act</i> — Name withheld <sup>(1)</sup> . . . . .	13,500
		Name withheld <sup>(1)</sup> . . . . .	6,000
		Settlement of misrepresentation and misfeasance— Name withheld <sup>(1)</sup> . . . . .	2,000
			<u>150,590</u>
		<b>Canadian Space Agency</b>	
		Claims under \$1,000 (4) . . . . .	444
		<b>National Research Council of Canada</b>	
		Out of court settlement for claim related to employment— Details of payment cannot be disclosed <sup>(1)</sup> . . . . .	3,500

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Statistics Canada</b>		Aviva Canada Insurance for	
Settlement of a claim related to employment—		Munro R. ....	4,118
Name withheld <sup>(1)</sup> .....	128,971	AXA Pacific Insurance for	
Name withheld <sup>(1)</sup> .....	27,569	Deaton K. ....	2,699
Name withheld <sup>(1)</sup> .....	10,000	Hewitt M. ....	4,837
Name withheld <sup>(1)</sup> .....	6,246	Campbell Learn Zenk for	
Settlement of a complaint with the Canadian		Didrich K. ....	104,700
Human Rights Commission—		Canadian Direct Insurance for	
Name withheld <sup>(1)</sup> .....	12,000	Longhin S. ....	4,225
	<u>184,786</u>	Chapman Auto Body Ltd. ....	1,243
	<u>339,320</u>	City of Ottawa. ....	1,817
		Colonial Collision for	
		Ryan R. ....	1,028
		DCM Auto Body. ....	2,066
		Doc's Autobody. ....	1,136
		Dominion of Canada Insurance for	
		Kenny B. ....	2,155
		Enterprise Rent-A-Car. ....	5,418
		Fizzel G. ....	3,377
		Halifax Dartmouth Bridge Commission. ....	1,680
		ING Insurance Company of Canada for	
		Forbes D. ....	5,699
		Garries J. ....	1,382
		McNalley E. ....	4,924
		Metcalf R. ....	1,440
		Stoddard B. ....	7,038
		Insurance Corporation of British Columbia for	
		Barker D. ....	1,185
		Fabri M. ....	2,215
		Laal D. ....	3,711
		Lau C. ....	10,512
		MacDonald S. ....	2,161
		Provencher D. ....	1,707
		Skinner M. ....	1,795
		Vansan D. ....	1,342
		Khan M. ....	1,500
		MacDonald A. ....	3,018
		Macphee Pontiac. ....	1,707
		McLean C. ....	1,152
		Ministry of Transportation Ontario. ....	2,246
		Peace Hills General Insurance Company for	
		Stabile M. ....	12,232
		Pilot Insurance for	
		Quin P. ....	1,954
		Primmum Insurance for	
		Jarvis B. ....	1,147
		SGI for	
		Wilson F. ....	1,503
		St John's Port Authority. ....	1,000
		Traders Atlantic Inc. ....	8,750
		Valley Volkswagen Collision Centre for	
		Arsenault J. ....	3,618
		Wawanesa Mutual Insurance Co for	
		Ho J & S. ....	2,511
		White M. ....	7,438
		Windsor Law Group for	
		Cherry N. ....	6,409
<b>JUSTICE</b>			
<b>Department</b>			
Compensation settlement involving Justice			
employees—			
Bélanger C. ....	101,877		
Evans A. ....	22,374		
Godziuk L. ....	5,000		
McLaughlin J. ....	278,731		
Park S. ....	24,000		
Van Dam M. ....	71,000		
Settlement for damages caused—			
Agriteam Canada Consulting Ltd. ....	1,025,000		
Name withheld <sup>(1)</sup> .....	130,000		
	<u>1,657,982</u>		
<b>Canadian Human Rights Commission</b>			
Payment to employee pursuant			
to Treasury Board Policy			
on Legal Assistance and			
Indemnification—			
Name withheld <sup>(1)</sup> .....	2,663		
Payment in accordance with confidential			
settlement under the <i>Canadian Human</i>			
<i>Rights Act</i> —			
2 names withheld <sup>(1)</sup> .....	5,000		
Claim under \$1,000 (1). ....	625		
	<u>8,288</u>		
<b>Office of the Director of Public Prosecutions</b>			
Complaint of the costs against the Crown—			
Borden Ladner Gervais in trust for			
George S Szeto Investments Ltd. ....	50,000		
Claim under \$1,000 (1). ....	681		
	<u>50,681</u>		
	<u>1,716,951</u>		
<b>NATIONAL DEFENCE</b>			
<b>Department</b>			
Settlement of a claim as a result of an accident			
involving a departmental vehicle —			
Allstate Insurance for			
Keep A. ....	3,441		
Alstrup P. ....	2,000		
Atlantica Mechanical. ....	1,014		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Settlement of claims for damages to rentals —		Parlee McLaws for	
Ace Auto Leasing Ltd. ....	1,197	Lucas L. ....	6,000
Advanced Motorsports . . . . .	1,796	Settlement of claims for loss and/or damage to	
Bell Canada . . . . .	1,281	personnel effects—	
Blue-Pelican . . . . .	2,028	Anderson J. ....	1,688
Bonne Route Locations D'Autos Et De Camions . . . . .	1,538	Bray T. ....	3,328
Brien's Auto Repair . . . . .	5,829	Briggs K. ....	3,056
Budget Car Inc. ....	47,180	Cameron D. ....	1,530
Budget Rent-A-Car . . . . .	54,184	Cook P. ....	1,419
Budget Vehicle Damage Claim Dept. ....	21,353	Darrigan S. ....	1,305
CMP-Classic . . . . .	7,183	Government of Manitoba Infrastructure &	
CMP-Classic Automotive Ltd. ....	3,044	Transportation . . . . .	1,767
Coast Mountain Snowmobiles . . . . .	4,500	Hayden W. ....	1,919
Craig Grays Auto Body . . . . .	2,203	Hotel Rimouski . . . . .	1,592
Direction Nord Sud Ltee . . . . .	10,653	Jones D. ....	1,110
Discount Car and Truck Rental . . . . .	118,700	Lalande C. ....	1,270
Ducharme Motors Ltd. ....	10,000	Lauzon A. ....	1,786
Elk Island Sales Inc. ....	4,033	Leclerc N. ....	2,700
Enterprise Location D'Autos . . . . .	45,268	Loch M. ....	1,842
Enterprise Rent-A-Car . . . . .	103,506	Maaco Collision for	
Gervais T. ....	1,131	Boudreau B. ....	1,646
Hertz Car Rentals . . . . .	6,406	Mercer C. ....	1,474
Hyatt Sales and Rentals . . . . .	5,682	Mover V. ....	1,799
JD's Pro-Renovations . . . . .	5,015	Peters G. ....	1,085
K Miller Enterprises . . . . .	1,187	Pierson's Funeral Services Ltd. ....	1,000
Mark Forrest Auto Body . . . . .	1,358	Saint Louis M. ....	1,223
Moto Sport du Cuivre . . . . .	2,336	Stoesz S. ....	2,000
National / Murdoch Group Inc. ....	25,463	Tiley R. ....	1,523
Norcan Leasing Ltd. ....	17,154	Turcotte P. ....	4,489
Penske Location De Camions . . . . .	4,201	Whittaker T. ....	1,486
Pete's Sales and Service Ltd. ....	20,679	Miscellaneous Disbursements—	
Remorque LTI Inc. ....	2,054	BAFU . . . . .	195,660
RS Auto . . . . .	1,203	Bennett Environmental Inc - breach of contract . . . . .	650,000
Ryder Truck Rental Canada Inc. ....	7,408	Bennett, Jones LLP for	
Sauvageau Location Inc. ....	5,144	Dartmouth Investment Limited - settlement for a	
Security National Insurance Co. ....	8,994	leasing agreement . . . . .	1,125,000
Shaw Truck Rentals . . . . .	31,505	Bergeron Clifford, Barristers for	
Shin B. ....	1,409	Metcalf J. ....	130,000
Trius Leasing Ltd. ....	1,572	Morrison J. ....	67,500
Trius Truck Centre . . . . .	6,979	BIMA SRB Koblenz . . . . .	26,225
Valley Volkswagen Collision Centre . . . . .	1,343	BIMA SRB Nurnberg - payment for environmental	
Western Materials Handling . . . . .	1,598	damages in Germany . . . . .	2,347,282
Willy's Collision for Budget Rental . . . . .	1,221	Brown M. ....	19,864
Settlement for property damage—		CAE Electronics Ltd - unpaid services . . . . .	560,880
Ches Crosbie Law Firm for		Carroll W. ....	15,000
Angiers T. ....	1,073,159	Cassels Brock, Lawyers for	
Shouse J. ....	440,541	Globe H. ....	60,000
Don Singleton for		Central Machinery & Metals . . . . .	28,373
Noseworthy B & G . . . . .	632,467	Ches Crosbie Law Firm for	
Furlotte Law Office for		Baikie L. ....	6,041
Pye F & J . . . . .	629,390	Barney M. ....	45,023
Settlement of claims as a result of personal		Chubbs T. ....	18,919
injuries—		Jones C. ....	5,912
Dempster J for		Rose R. ....	35,771
Lussier C. ....	10,000	White R. ....	4,730
Me Eric Le Bel for		Cooligan Ryan LLP for	
Delisle M. ....	50,000	Raymond M - compensation for	
Parlee McLaws for		personal injury . . . . .	545,000
Lucas B. ....	145,000	Cremin N. ....	17,500
		Dalton W. ....	15,000

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Dearman T . . . . .	14,589	Manitoba Public Insurance Corporation for	
Dennis L Mody Professional Corporation . . . . .	15,000	Rauch S . . . . .	2,449
Direction du Nord . . . . .	2,047	Ministry of Transportation British Columbia . . . . .	1,749
Don Singleton for		MP2 Lawn Care . . . . .	37,729
Aylward J . . . . .	93,843	Multicon Property Services Ltd. . . . .	1,000
Hickey J . . . . .	187,403	Nattress S . . . . .	1,389
Enterprise Rent-A-Car . . . . .	14,256	Neilson K . . . . .	4,638
Esten S for		Royal & Sun Alliance Insurance Company for	
Brownhall G . . . . .	28,888	Multicon Property Services Ltd. . . . .	3,083
Ferron J for		Saskatchewan Government Ins for	
Dufour L . . . . .	2,183	Crocker M . . . . .	1,002
Froude C . . . . .	53,054	Smith D . . . . .	3,786
Furlotte Law Office for		Stevenson R . . . . .	1,354
Sellars S & B . . . . .	143,695	Subrogateway Inc for	
Small K & M . . . . .	281,837	Horne Transport . . . . .	13,960
Hebert C . . . . .	25,000	The Personal Insurance Co for	
LBC International Inc. . . . .	11,200	Lancot B . . . . .	1,838
McLeod C . . . . .	43,284	The Personal Insurance Co for	
Me Jacques Ferron . . . . .	37,500	Pinard G . . . . .	3,835
Meadows M . . . . .	20,000	Whitecap Dakota First Nation . . . . .	317,073
Mebbs T . . . . .	5,000	Ministerial claims pursuant to the	
Nixon Wenger for		<i>Canadian Human</i>	
Harris A - compensation for		<i>Rights Act—</i>	
personal injury . . . . .	490,000	25 payments to recipients (names withheld)	
Pope G . . . . .	3,050	@ \$3,000 to \$119,740 <sup>(1)</sup> . . . . .	548,865
Raven Cameron Ballantyne & Yazbeck for		30 payments to recipients (names withheld)	
Amnesty International . . . . .	10,928	in Afghanistan	
Receiver General for Canada . . . . .	12,111	@ \$1,044 to \$9,684 <sup>(2)</sup> . . . . .	77,703
Richmond J . . . . .	11,550	25 payments to injured	
Rochon Genova LLP for		ex-CF members	
Caouette R . . . . .	250,000	@ \$2,000 to \$74,000 <sup>(2)</sup> . . . . .	931,000
Rogers C . . . . .	13,005	Settlement of claim related to	
Ryder-Burbidee, Hurley, Fasano		personal injury	
for Cross J . . . . .	59,325	Name withheld <sup>(1)</sup> . . . . .	168,750
Sampson MacDougall for		Claims under \$1,000 (552) . . . . .	206,440
New Dawn Enterprises . . . . .	252,385		14,532,664
Sky Industries . . . . .	20,000		
Smith W . . . . .	7,069		
Steeves R . . . . .	19,620		
Stratmoen D for			
Forsyth C . . . . .	170,000		
TD Waterhouse Canada for			
McLeod C . . . . .	23,096		
Wong A . . . . .	6,543		
Zenix Engineering Ltd . . . . .	22,400		
Out of court settlement—			
Callaghan Country Wilderness . . . . .	1,043		
Canadian Pacific Railway Company . . . . .	1,374		
City of Winnipeg . . . . .	2,308		
Dominion of Canada Insurance for			
Majeau P . . . . .	8,023		
Dopking T . . . . .	1,826		
Graydon Sheppard for			
Flemming J . . . . .	13,915		
Greaves M . . . . .	11,850		
Horne Transportation . . . . .	5,000		
Larry Industries Inc. . . . .	1,539		
Lee K . . . . .	1,560		
Limestone Advisory for			
Child Care Programs . . . . .	1,680		

## NATURAL RESOURCES

## Department

Grievance settlement—	
Name withheld <sup>(1)</sup> . . . . .	100,000
Accident involving a Crown vehicle—	
Doucet J . . . . .	1,062
Dinning Hunter Lambert & Jackson in trust for	
Lennox J . . . . .	180,000
Claim under \$1,000 (1) . . . . .	795
	281,857



## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>PARLIAMENT</b>		Compensation for damage to computer equipment—	
<b>House of Commons</b>		Hights R. . . . .	1,634
Out of court settlement was reached between the parties for an employment matter—		Claims under \$1,000 (111) . . . . .	26,151
Emond Harnden in trust for			164,923
Name withheld <sup>(1)</sup> . . . . .	17,000	<b>Correctional Service</b>	
		Canadian Human Rights Commission settlements—	
<b>PRIVY COUNCIL</b>		27 names withheld <sup>(1)</sup> . . . . .	199,871
<b>Department</b>		Compensation for litigation costs—	
Settlement of claim for general damages—		3 names of inmates withheld <sup>(1)</sup> . . . . .	5,720
Name withheld <sup>(1)</sup> . . . . .	10,000	Compensation for errors and/or omissions by the Correctional Service of Canada—	
Settlement of claim to legal costs—		18 names withheld <sup>(1)</sup> . . . . .	6,941,284
Lerners LLP in trust for		Airwave Inc. . . . .	20,166
Steven S. . . . .	150,460	Bell Express Vu. . . . .	8,150
Settlement of employment related claim—		Compensation for lost and/or damaged personal items—	
Name withheld <sup>(1)</sup> . . . . .	6,500	Name withheld <sup>(1)</sup> . . . . .	1,500
	166,960	3 names of inmates withheld <sup>(1)</sup> . . . . .	4,392
<b>Chief Electoral Officer</b>		Compensation for work related issues—	
Physical injury at a polling station—		14 names withheld <sup>(1)</sup> . . . . .	141,963
Jenkins Marzan Logan LLP in trust for		Lanthier C. . . . .	1,002
Murray Cameron . . . . .	2,797	McLeod J. . . . .	9,773
Claims under \$1,000 (2) . . . . .	671	Settlements of motor vehicle accidents—	
	3,468	Allstate Insurance . . . . .	4,860
	170,428	CSC Construction . . . . .	2,548
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>		Family Insurance Solutions . . . . .	1,025
<b>Department</b>		Horlor C. . . . .	1,299
Settlement of complaint to a quasi-judicial body—		Insurance Corporation of British Columbia . . . . .	1,026
Name withheld <sup>(1)</sup> . . . . .	52,000	Intact Insurance. . . . .	3,000
<b>Canada Border Services Agency</b>		Loster T. . . . .	2,395
Settlement for damage to property and products—		McMillan D E . . . . .	1,696
Aliments Imperial Foods—Tucom Inc . . . . .	70,479	McNeil E . . . . .	2,246
Amco Produce Inc. . . . .	7,500	Mosser L . . . . .	1,824
Canadian Architecture Centre . . . . .	1,395	Saskatchewan Government Insurance . . . . .	2,994
Olyer J . . . . .	1,323	Claims under \$1,000 (734) . . . . .	101,540
Rubner N . . . . .	12,500		7,460,274
Compensation for damage to vehicle—		<b>National Parole Board</b>	
Armstrong K . . . . .	1,226	Out of court settlement for negligence and breach of duty—	
Clibbon E. . . . .	1,045	Names withheld <sup>(1)</sup> . . . . .	6,000
Gordon J. . . . .	2,153	Claim under \$1,000 (1) . . . . .	418
Insurance Corporation British Columbia . . . . .	8,147		6,418
Lozinski J. . . . .	1,188	<b>Royal Canadian Mounted Police</b>	
Majoram J . . . . .	4,617	ADR negotiated settlements - non taxable—	
Sum K . . . . .	1,040	19 names withheld <sup>(1)</sup> . . . . .	1,336,976
Veurink P. . . . .	1,069	ADR negotiated settlements - taxable—	
Reimbursement of Court costs and general damages—		10 names withheld <sup>(1)</sup> . . . . .	1,304,746
Watson M. . . . .	14,991	ADR negotiated settlements taxable transfer to RRSP—	
Settlement of claim related to employment—		2 names withheld <sup>(1)</sup> . . . . .	36,958
Coupal M. . . . .	6,000	Settlements for damages to vehicles arising from third party—	
Hassan L . . . . .	2,465	1264527 Alberta Ltd O/A Tigerjack Industries . . . . .	30,000
		651662 Alberta Ltd. . . . .	3,730
		417 Bus Line Ltd . . . . .	11,497

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Alberta Motor Association Insurance Company in trust for		Degraaf J . . . . .	3,489
Corbett S . . . . .	12,725	Dewolfe Auto Body for	
Eideg D . . . . .	6,002	McDonnell A . . . . .	1,108
Escara M . . . . .	1,182	Discount Car and Truck for	
Redl G . . . . .	2,994	Gallant J M . . . . .	1,216
Willard T . . . . .	3,008	Dominion General Insurance Company for	
Allstate Insurance Company in trust for		Leblanc A . . . . .	4,222
McIntyre K . . . . .	2,085	Dot-Lyn Sales & Services for	
Parsons K . . . . .	2,634	Berry S . . . . .	2,388
Anglehart S . . . . .	1,842	Econo Leasing Ltd . . . . .	15,794
ARI Financial Services for		Enterprise Rent-A-Car . . . . .	18,353
Hagstrum G . . . . .	1,628	False Creek Collision for	
Auto Lot Collision Centre for		Ma X R . . . . .	1,043
Sherwood P . . . . .	2,402	Family Insurance Solutions Inc for	
Aviva Canada for		Alden J . . . . .	3,522
Arends S . . . . .	14,495	Carusi C . . . . .	1,637
McVay A . . . . .	1,927	Flynn S . . . . .	5,500
Aviva Insurance Company for		Frederiksen S . . . . .	5,905
Lee Y J . . . . .	1,392	Furgason K J . . . . .	1,571
Axa Insurance for		Gallant J M . . . . .	2,975
Goodwin B . . . . .	2,389	GEW Auto Body for	
Axa Insurance for		Collins L . . . . .	1,675
Harvey K . . . . .	1,472	Gieger T . . . . .	7,500
Bakay L . . . . .	1,203	Grizzly Trail Motors for	
Baseline Collision Repairs for		Redington G . . . . .	7,461
Toma M B . . . . .	1,825	Harder S . . . . .	2,501
BC Hydro . . . . .	3,884	Hasselbacher P . . . . .	1,350
BCAA Insurance Corporation for		Hilltop Sales & Service Ltd for	
Ankerstein S . . . . .	3,141	Silver Star Resort . . . . .	1,441
Morgan E . . . . .	7,330	ING Insurance Company of Canada for	
Berube D . . . . .	1,560	Gallant L . . . . .	1,427
Bigstone Medical Transport Ltd . . . . .	4,364	Passi B . . . . .	4,672
Binns & Associates Adjusters Ltd for		Peyghambarzadeh M . . . . .	1,565
Amado T . . . . .	2,269	Rohatyn T . . . . .	1,858
Boone S . . . . .	3,372	Sikal M . . . . .	1,242
Botten L . . . . .	2,435	Terrain Group Inc . . . . .	13,421
Boutillier's Autobody for		Insurance Corporation of BC for	
Blakney R . . . . .	1,124	Aoyama C . . . . .	3,280
Bras d'Or Auto Body for		Axlson J . . . . .	1,380
Willisamson M . . . . .	1,426	Bailey K . . . . .	1,754
Brewer J . . . . .	8,000	Bandurak A . . . . .	1,539
Canadian Direct Insurance Inc for		Bassetto C . . . . .	1,518
Bergen L H . . . . .	1,600	Caruso B . . . . .	1,741
Graig A . . . . .	1,474	Charleson P . . . . .	3,261
Hellevang C . . . . .	3,460	Clarke A J . . . . .	9,856
Kellington R . . . . .	9,439	Cooper B . . . . .	1,051
Collision Pro Auto Body Ltd for		Coyle T . . . . .	1,908
Jarvis E . . . . .	2,606	Crone D . . . . .	3,112
Co-operators General Insurance Company for		Cusworth M . . . . .	3,262
Gilbert J . . . . .	4,457	Dempster K . . . . .	2,370
Gustafson M . . . . .	1,568	Dhillon R K . . . . .	2,139
Savoie G . . . . .	2,091	Doiron P . . . . .	1,306
Schneider J . . . . .	1,528	Easton D . . . . .	2,075
Cornwallis Chevrolet for		Frederiksen S . . . . .	18,225
Gough R . . . . .	2,021	Fukushima S . . . . .	10,918
Couture A A D . . . . .	1,271	Gelindon R . . . . .	3,809
Crawshay M . . . . .	1,432	Godden G . . . . .	1,177
Dean Duckett Carlson in trust for		Hawes A . . . . .	2,225
Bancarz M . . . . .	7,500	Hichok N . . . . .	2,094
		Holoman T . . . . .	4,758

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Isham J. ....	6,019	MacKay's Carstar for	
Jacques L. ....	2,391	Corkum R. ....	1,233
Kachkowski I. ....	4,986	Manitoba Public Insurance. ....	22,500
Kenkel S. ....	1,967	Manitoba Public Insurance Corporation for	
Kim D. ....	1,477	Balaban R. ....	4,321
Klein R. ....	2,485	Gagliardi M. ....	2,343
Lalli S S. ....	6,370	Hart R. ....	2,179
Lamb S. ....	2,303	Howard R. ....	1,817
Lee R. ....	4,040	Howson H. ....	1,713
Luk H. ....	4,498	Humen T. ....	3,796
MacLean K. ....	2,399	Matsyk D. ....	1,663
Maion L. ....	1,075	Medland K. ....	9,608
McCall B. ....	1,536	Miller R. ....	1,170
McDole L J. ....	2,700	Olson R. ....	2,995
Montgomery L. ....	2,964	Paganelli R. ....	2,274
Narwal A S. ....	2,542	the Province of Manitoba. ....	2,177
Nielsen V. ....	1,999	Randell D. ....	5,477
Pyper J. ....	7,403	Richard A. ....	6,125
Pound D. ....	1,319	Roach M. ....	2,160
Purdy B L. ....	4,522	Santos D. ....	2,482
Quesenberry J. ....	4,191	Sicinski P. ....	14,979
Rafter R L. ....	2,449	Sigurdson K. ....	3,752
Rimmer D. ....	4,007	Spence I. ....	4,443
Roche M. ....	1,976	Tessier J. ....	1,446
Romero J. ....	4,020	Tramblay J P. ....	1,657
Ross D. ....	2,692	Metro Motors Ltd for	
Shin E J. ....	2,475	Paget J. ....	8,660
Silver Lady Limo. ....	18,819	Minister of Finance for	
Singh A K. ....	1,059	the Province of Nova Scotia. ....	2,606
Smith P. ....	1,207	Ministry of Transportation & Highways of the	
Starke L M. ....	1,197	Province of British Columbia. ....	4,015
Sterritt P. ....	1,859	New Technology Collision for	
Surdell Taxi. ....	6,166	Quesnel R S. ....	1,268
Tamis J. ....	8,217	NG Williams and Associates for	
Third C. ....	1,088	Wiebe J. ....	50,709
Vaugeois G. ....	2,000	Nicholson Chev Ltd for	
Vukosavic M. ....	19,485	Robinson A. ....	2,917
Whitney C. ....	1,686	O'Regan's South Shore Toyota for	
Zhang T Q. ....	8,262	Conrad C. ....	5,414
Ivis Inc for		Patriquin P. ....	1,250
Fraser A. ....	21,450	Peace Hills Insurance Company for	
J&G Autobody Ltd for		Smith G. ....	17,951
Boyd T. ....	5,518	Staples-Airdrie P. ....	3,512
Jabagat P. ....	4,700	Precision Collision Automotive for	
Jack's Auto Body for		Turpin C. ....	2,326
Vaughn C. ....	1,369	Primmum Insurance Company for	
Jim Pattison Chrysler Ltd for		Lawn C. ....	5,884
Western Auto Services. ....	1,273	Parsons K. ....	22,842
Just in Time Cleaning for		Portage La Prairie Mutual Insurance Company for	
Hillier T. ....	1,414	Williams C. ....	2,938
Knibbs D A. ....	1,556	Ranville K. ....	1,404
Legge's Garage and Auto Body Shop Ltd for		Rawleigh W. ....	1,332
Foote S. ....	4,356	Ridout M. ....	1,000
Leonard D for		Royal & Sun Alliance Insurance for	
Luke D. ....	1,977	Augustine J. ....	1,021
Lightfoot J. ....	2,000	Bedford Ready-Mix Ltd. ....	7,535
Maaco Auto Painting & Bodyworks for		Pike E. ....	3,838
Smith J. ....	1,273	Saskatchewan Government Insurance for	
MacDonald Pontiac GMC Ltd for		Anderson J. ....	1,092
Frenette R. ....	5,230	Bertrand R. ....	5,669
		Bloski A. ....	1,920

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Bonneau G. ....	1,768	Silver M. ....	8,959
DB Holdings Ltd. ....	1,517	Smith K J. ....	25,631
Delorm D. ....	2,837	Way's Transport Ltd. ....	6,016
Fogg A. ....	1,480	Wolfe F. ....	3,411
Gardipy H. ....	2,136	Zinchuk M. ....	1,116
Holmes M. ....	3,289	Zurich Canada for Three D Enterprises. ....	22,251
Kavalench D. ....	2,428	Settlements for injuries / fatality arising from motor vehicle—	
Langford J. ....	1,321	Acheson Whitley in trust for	
Legge M. ....	2,710	Sandsmark C. ....	1,797
Linklater N. ....	17,681	Sandsmark V. ....	8,000
Maisonneuve L. ....	1,709	Sandsmark W. ....	24,000
MacDonald B. ....	2,438	Altridge Mediation Services for	
May S. ....	1,200	Demeria G. ....	2,692
Melsted C. ....	1,583	Ammer J. ....	12,000
Moleski D. ....	1,750	Antifay Law Offices in trust for	
Morin M. ....	1,952	Nand N. ....	82,210
O'Hagan J. ....	2,150	Archibald J E. ....	4,000
Penney E. ....	5,573	Becker, Lavin & Wessler in trust for	
Plomp R. ....	2,087	Comis C. ....	100,000
Ratt M. ....	2,552	Becker, Lavin & Wessler in trust for	
St Laurent D. ....	1,359	Leech D. ....	10,000
Vincent C. ....	14,670	Bennett S V for	
Saskatchewan Public Insurance for		Charlot M. ....	1,300
Bedford C. ....	11,191	Bisceglia & Company Law Corporation in trust for	
Nghe T. ....	7,215	Girardi J. ....	12,500
Saunders Motors Company Ltd for		Borden Ladner Gervais in trust for	
Brown B. ....	6,648	Gilbert D. ....	600,000
Schanz K. ....	2,100	Boutot D. ....	2,456
Security National Insurance Company for		Brewer J. ....	9,677
Cambia M. ....	5,007	Brooks & Marshall in trust for	
Corbett S. ....	1,257	Thompson K. ....	25,000
Singleton Urquhart LLP for		Campbell Redmond in trust for	
McErlean K. ....	19,000	Knopp E. ....	35,000
State Farm Insurance Company for		Chadi and Company in trust for	
Kirby C. ....	8,815	Doucette R. ....	10,000
Steger S. ....	3,207	Lackey D. ....	31,000
TD Meloche Monnex Insurance Company for		Chan S Y S. ....	2,827
Gravel M. ....	3,721	Chandler & Cooper in trust for	
Karsch S. ....	1,003	Bennett R. ....	29,829
Henderson J D. ....	1,158	Doucet McBride, LLP in trust for	
The City of Calgary. ....	7,189	Kaiser D. ....	375,000
The Co-operators for		Durfeld C. ....	1,500
Boutot D. ....	3,318	Durland Gillis in trust for	
Roussel V. ....	12,973	O'Neil A. ....	5,000
Trinity Collision Centre for		Engel Brukabrer in trust for	
Leger L. ....	1,550	Beaudoin E. ....	7,500
Tye B. ....	1,900	Family Insurance Solutions for	
Unifund Assurance for		Allen F. ....	2,208
Davis C. ....	2,024	Frenette R & D. ....	1,103
Wright L. ....	6,345	Fukushima S. ....	2,084
Unifund Claims for		Heather, Sadler, Jenkins in trust for	
Whelan S. ....	1,352	Cranston M. ....	22,500
Upham's Carstar Collision for		Joseph A J. ....	35,000
Riley S. ....	2,167	Hobbs Giroday in trust for	
Wawanesa Mutual Insurance Company for		Kruesel T J. ....	17,750
Congo L G. ....	3,015	Insurance Corporation of BC for	
Darrel J. ....	2,393	Vanderbyl J J. ....	45,000
Dyke S. ....	3,563	Jamieson J. Jung Law Corporation in trust for	
Melanson P. ....	1,419	Ferencz C. ....	70,000
Mercier R. ....	8,489	Jung J J. ....	3,000
Mullin A. ....	1,837		

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Kane, Shannon & Weiler in trust for		Z Philip Wiseman Law Corporation in trust for	
Bergman S . . . . .	661,364	Atkins C. . . . .	18,000
Karl F Warner QC & Accoc in trust for		Kong Y. . . . .	85,000
Demeria G . . . . .	130,000	Zoriak Law Offices in trust for	
Tymoschuk S . . . . .	13,600	Andrade F . . . . .	55,000
Kazimirski Law Corporation in trust for		Settlements for damages caused by personal	
Roploc R . . . . .	9,780	injury, assault, false arrest, excess force,	
Kidston & Company in trust for		loss of income and	
Anfuso R . . . . .	34,436	negligence—	
Anfuso C . . . . .	19,262	3 names withheld <sup>(1)</sup> . . . . .	309,500
Litwiniuk & Company in trust for		Attia Reeves in trust for	
Holoboff M . . . . .	85,000	Mulkay W . . . . .	9,379
Stock J . . . . .	247,500	Brooks Vinall in trust for	
MacIsaac & Company in trust for		Mills D . . . . .	17,000
Baker T Sr. . . . .	47,000	Burke Thompson in trust for	
MacDuff R . . . . .	30,335	Colley J . . . . .	12,000
Maskall & McHarg in trust for		Creamer J . . . . .	2,500
Kapoor R . . . . .	40,000	Denroche & Associates in trust for	
McQuarrie, Hunter in trust for		McMullen P . . . . .	24,157
Jeffrey D . . . . .	24,500	Dykstra & Company in trust for	
Mercier R . . . . .	2,500	Anderson D . . . . .	11,434
MMT Law in trust for		Findlay Gunnell Sandor in trust for	
Silcox B H . . . . .	13,400	Pietraoia R . . . . .	25,000
Murphy Battista in trust for		Hanson Wirsig Matheos in trust for	
Bundala R . . . . .	170,000	Kirak F . . . . .	33,355
NH Kravetsky Law Office in trust for		Horudko D . . . . .	7,000
Levesque C . . . . .	15,000	Kedracki R . . . . .	25,000
Napora Underwood in trust for		Kincaid G . . . . .	10,400
Clarke D . . . . .	323,438	Lawrence Greenspon in trust for	
Nelson M Y . . . . .	4,069	MacLaren D . . . . .	6,000
Nutter A . . . . .	3,980	Lindsay A Parcels Law Corporation in trust for	
Patten Thornton LLP in trust for		Morales C & J . . . . .	31,000
Born S . . . . .	32,000	Manning & Kirkhope in trust for	
Pierce Law Group in trust for		Hanlon P . . . . .	15,000
Schenkeveld G . . . . .	25,000	McConnell MacInnes, Barristers & Solicitors	
Pushor Mitchell & Company in trust for		in trust for	
Kelly L . . . . .	330,000	Martin D G . . . . .	6,000
Riehl C . . . . .	3,000	Miller Thomson LLP in trust for	
Robertson, Downe & Mullally in trust for		The Estate of Desranleau T . . . . .	100,000
Sahota R . . . . .	85,000	Mr Zeb Brown in trust for	
Scarborough, Herman & Harvey & Bluekens		Kane R . . . . .	25,000
in trust for		Thorson K . . . . .	2,100
Payer R A . . . . .	25,000	Settlements for physical injuries, mental	
Shook Wickham Bishop & Field in trust for		stress and/or pain and suffering—	
Bourbonnais L . . . . .	4,500	Name withheld <sup>(1)</sup> . . . . .	195,000
Slater Vecchio LLP in trust for		Cleall Barristers & Solicitor in trust for	
Ladha S . . . . .	93,000	Chalifoux S . . . . .	600,000
Stanley T Cope in trust for		David A McMillan in trust for	
Cork G . . . . .	27,000	Pike D . . . . .	24,408
Staples P . . . . .	1,500	Fraser Milner Casgrain in trust for	
Stewart & Company in trust for		Sevcik S . . . . .	25,000
Johns B S . . . . .	353,850	Landry MacGillivray in trust for	
Whitelaw Twining Law Corporation in trust for		Pittman S F . . . . .	60,000
Todosijevic V . . . . .	25,000	Verhaegen F . . . . .	5,000
William J Harris in trust for		Settlements for general damages, pain and	
Tyers R . . . . .	16,500	suffering—	
Worker's Compensation Board of BC for		4 names withheld <sup>(1)</sup> . . . . .	30,523
Buck P . . . . .	2,733	Field LLP in trust for	
Young and Noble for		Kingdon N . . . . .	165,000
Bergman S . . . . .	60,735	Parke D . . . . .	52,000

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Fraser Milner Casgrain LLP in trust for the Estate of MacQuarrie D .....	243,763	Overhead Door of Winnipeg Ltd for Hannon R. ....	1,120
Kallechy C. ....	6,565	Reilly P. ....	1,905
Marshall W L. ....	38,000	Rutland Glass for Wilson K. ....	1,304
McKay & Associates in trust for Bourque E. ....	3,000	Sawada T. ....	1,443
Parlee McLaws LLP in trust for the Estate of MacQuarrie D .....	5,657	Service Master for Dueck K. ....	1,329
Sicotte Professional Corp in trust for Moore C. ....	100,000	Siemens T. ....	1,406
Tarrabain & Company in trust for Hay C D. ....	4,100	Stang E. ....	1,619
Settlements for loss of income— VCR Holdings Ltd .....	6,000	Storage World .....	1,058
Settlements for improper investigation— Name withheld <sup>(1)</sup> .....	450,000	Strata Plan LMS2932 .....	1,475
Lecker S B. ....	5,000	Stutters Disaster Kleenup for Shuurman L. ....	3,134
Settlements to cover legal cost— 2 names withheld <sup>(1)</sup> .....	28,659	Tam B. ....	2,310
Chertkow M. ....	2,795	The Estate of Devine F. ....	1,126
Harper Grey in trust for Burbank C and Corrado A .....	60,000	Thorne and Thorne in trust for Saucier A. ....	5,244
Harper Grey in trust for McVea A. ....	15,000	Trilink Management / Banff Boundary Lodge .....	2,356
Heenan Blaikie LLP in trust for Lemire S. ....	6,275	Willets Contracting (2004) Ltd for Kalkat A. ....	4,473
Settlements to cover storage fees— Jundi H. ....	1,378	Xiao W D. ....	1,230
Settlements for expenses incurred— ACE Reporting Services for Herbers C. ....	2,644	Xtreme Autobody & Paint for Buss L W. ....	3,160
Andrew C. ....	6,094	Zhu R. ....	1,743
Condran S L. ....	2,757	Settlements for loss, destruction & damage to exhibits— Chow Y. ....	1,115
Hicks P. ....	9,912	Marian Trucking Inc. ....	1,395
Stringham Denecky in trust for Bevans R C. ....	2,518	Marriott A. ....	7,500
Viewpoint Medical Assessment Service for Sevcik S. ....	3,663	Paradis E A. ....	3,117
Damage to personal & private property, buildings, land and animals— 40507 Yukon Inc. ....	2,208	Power M. ....	8,000
A1 Railing & Gates Ltd for Singh M. ....	3,050	Tsawatainkeuk Band for Dennis D. ....	12,985
Bishop D M. ....	1,119	Tessmer Law Office in trust for Shelwell M. ....	6,992
Central Cashier's Office for the City of St-John's .....	3,779	Wawanesa Mutual Insurance for Steve Morse Heavy Towing .....	5,362
DeHK Group for Toma M B. ....	2,420	Settlement for breach of Charter of Rights— Name withheld <sup>(1)</sup> .....	20,000
Family Insurance Solutions Inc for Nihls M M. ....	10,336	Settlement for human rights complaint— 11 names withheld <sup>(1)</sup> .....	225,200
Fountain Tire Kelowna for Dekleva D. ....	1,366	Tahmourpour A. ....	37,540
Hayton D. ....	1,020	Claims under \$1,000 (298) .....	132,396
King M K. ....	1,365		11,892,672
La Loche Non-Profit Housing .....	3,600		19,576,287
MacKinnon E. ....	5,540		
Madore's Auto Body for Gale H. ....	6,436		
Mountain West Construction Ltd for Neufeldt A. ....	2,078		

PUBLIC WORKS AND  
GOVERNMENT SERVICES

Reimbursement of medical expenses— Chung BA .....	1,142
McGeown M. ....	1,452
Compensation paid due to an administrative error— Public Service Superannuation— Cooper L. ....	5,801
Levesque M. ....	1,302
Mercs K. ....	1,275
Shaw G. ....	3,496

## PAYMENTS OF CLAIMS AGAINST THE CROWN—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Compensation for financial loss due to wrong information provided—		<b>TRANSPORT</b>	
Public Service Superannuation—		<b>Department</b>	
Cowley W . . . . .	47,793	Settlement for damages due to vehicle accident—	
Settlement due to a wrong estimate—		J E Michaud Automobiles for	
Public Service Superannuation—		Côté S . . . . .	1,367
Crawford K . . . . .	24,819	Settlement of claim for a harassment complaint—	
Out of court settlement relating to overtime claims—		Name withheld <sup>(1)</sup> . . . . .	17,500
Czajdowski W . . . . .	35,000	Settlement as a result of an airplane accident—	
McGeown M . . . . .	20,000	Heenan Blaikie Aubut in trust for	
Reimbursement of legal costs as a result of an investigation—		Bond M . . . . .	7,500
Nelligan O'Brien Payne LLP . . . . .	14,286	Settlement of claim under the <i>Canadian International Trade Tribunal Act</i> for attributions of legal fees—	
Out of court settlement as a result of a cancellation of a contract—		The Access Information Agency . . . . .	2,500
Doucet McBride LLP in trust for		Settlement of claim under the <i>Canadian Human Rights Act</i> —	
Paul Daoust Construction . . . . .	400,000	Baker C . . . . .	12,000
Out of court settlement relating to the termination of the relocation services pilot program—		Gallant L . . . . .	20,000
Goodmans LLP in trust for		Guay P . . . . .	62,000
Royal LePage Relocation Services . . . . .	4,500,000	Kerr M . . . . .	20,000
Settlement for anticipated loss of profit—		Larsen A . . . . .	15,000
GPEC International Ltd . . . . .	26,000	Settlement of the legal cost for Spiral Aviation Training Company—	
Lavanett Inc. . . . .	11,000	Heenan Blaikie . . . . .	5,500
Settlement of expenses over a contract dispute—		Settlement as a result of an airplane accident for Sonic Blue—	
Hope Heinrich LLP in trust for		Alexander Holburn Beaudin and Lang LLP in trust for	
Slat I . . . . .	94,700	Names withheld <sup>(1)</sup> . . . . .	215,000
Ogilvy Renault LLP in trust for		Settlement of grievance in relation to the <i>Public Service Labour Relations Act</i> —	
Bolton Electric . . . . .	172,000	Mann G . . . . .	9,900
Compensation for breach of contract—		Lessard R . . . . .	19,970
Graham Construction and Engineering Inc . . . . .	250,000	Accident involving a crown vehicle—	
K & L Construction (Ontario) Ltd. . . . .	56,636	Bud's Auto Body Limited . . . . .	2,284
Settlement as a result of a grievance—		Diamond G . . . . .	1,521
Name withheld <sup>(1)</sup> . . . . .	25,000	Doak, Shirreff LLP in trust for	
Out of court settlement relating to pension adjustment—		Mandryk M . . . . .	24,000
Public Service Superannuation—		Manitoba Public Insurance . . . . .	1,752
Tanner G . . . . .	2,425	McComb Witten in trust for	
Out of court settlement for personal injury—		Vaghri A . . . . .	8,073
Mongeon Y . . . . .	4,000	Yahyavi L . . . . .	21,067
Compensation for extra work and delay costs related to a contract—		Settlement for medical expenses—	
DLS Construction Inc. . . . .	55,382	Carty J . . . . .	4,702
PCL Constructors Eastern Inc . . . . .	1,239,679	Settlement of claim for overhaul cost under the Grade Crossing Improvement Program—	
Settlement for injuries arising from an incident—		Langlois Kronstrom Desjardins S E N C R L in trust for	
Name withheld <sup>(1)</sup> . . . . .	2,500	The Canadian National Railway Company . . . . .	830,000
Fire Department claim—		Claims under \$1,000 (5) . . . . .	1,642
Minister of Finance, Province of Ontario . . . . .	5,434		1,303,278
Claims under \$1,000 (924) . . . . .	186,603		
	7,187,725		

# PAYMENTS OF CLAIMS AGAINST THE CROWN—*Concluded*

Particulars and payee	Amount
	\$
<b>TREASURY BOARD</b>	
<b>Secretariat</b>	
Payment of plaintiff's expenses— Armstrong Wellman in trust for Walden R. ....	10,811
Payment of legal costs incurred by a third party— Barnes, Sammon LLP in trust for Jemus. ....	63,156 73,967
<b>Canada School of Public Service</b>	
Employment related claims— Roy M. ....	10,300
Employment related claims— Prokopetz D. ....	6,846 17,146
	91,113
<b>VETERANS AFFAIRS</b>	
Settlement of labour relations grievance— 2 names withheld <sup>(1)</sup> .....	50,000
Settlement for a complaint made to the Canadian Human Rights Commission— Name withheld <sup>(1)</sup> .....	8,000 58,000
Total .....	368,295,323

<sup>(1)</sup> Name withheld in accordance with terms of settlement.

<sup>(2)</sup> Names withheld in accordance with terms of exemption granted by the Public Accounts Standing Committee.



## EX GRATIA PAYMENTS

This statement provides, by ministry, 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 department and agency, 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>Department</b>			
Compensation for damage to motorcycle—		Reimbursement of counselling costs—	
Tardif F . . . . .	648	Biggar S . . . . .	1,000
Compensation for damage to employee's vehicle—		Reimbursement of court costs incurred due to wrong advice from CRA—	
Toyota Richmond Inc for Blais J . . . . .	645	Zahan K . . . . .	854
Garage Pierre Dubois Inc for Brassard N . . . . .	357	Reimbursement of costs incurred due to an administrative error from CRA—	
Compensation for replacing employee's damaged clothing—		Boice D . . . . .	100
Bisson S . . . . .	253	Meerveld M . . . . .	105
Shipp J . . . . .	244	Payments under \$100 (66) . . . . .	2,398
Payment under \$100 (1) . . . . .	48		978,247
	2,195		
<b>Canadian Food Inspection Agency</b>		<b>CANADIAN HERITAGE</b>	
Compensation for dental care expenses incurred after receiving incorrect information from his compensation advisor—		<b>Department</b>	
Neufeld A . . . . .	567	Chinese Head Tax Redress—	
Payments under \$100 (3) . . . . .	215	Cha J . . . . .	20,000
	782	Chang G N . . . . .	20,000
<b>Canadian Grain Commission</b>		Cheung C H . . . . .	20,000
Compensation for damage to a rental vehicle—		Chong E . . . . .	20,000
Reynolds B . . . . .	1,341	Chui S F . . . . .	20,000
	4,318	Cole K F . . . . .	20,000
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>		Der D C . . . . .	20,000
<b>Department</b>		Der F W . . . . .	20,000
Compensation for damage to a vehicle—		Ding S . . . . .	20,000
Turnbull H . . . . .	896	Gee W . . . . .	20,000
<b>CANADA REVENUE AGENCY</b>		Hum C S . . . . .	20,000
Relief payments for heating expenses <sup>(1)</sup> —		Hum S P (The estate of) . . . . .	20,000
5,714 entitlements @ \$125 . . . . .	714,250	Ing T P . . . . .	20,000
1,013 entitlements @ \$250 . . . . .	253,250	Jen H (The estate of) . . . . .	20,000
Compensation for damage related to a telework agreement—		Jim S . . . . .	20,000
Rendell S . . . . .	3,265	Lee C Y . . . . .	20,000
Compensation for stolen or damaged personal effects on CRA premises—		Lee H Y (The estate of) . . . . .	20,000
Cservik M . . . . .	188	Lee J Y W (The estate of) . . . . .	20,000
Demers F . . . . .	221	Lee S . . . . .	20,000
Malette T . . . . .	208	Lee Y S . . . . .	20,000
Moineau L . . . . .	170	Leong F Y . . . . .	20,000
Mustatia J . . . . .	473	Leung L S . . . . .	20,000
Rodrigues M . . . . .	1,510	Lew F S . . . . .	20,000
Turgeon R . . . . .	255	Lew M Y (The estate of) . . . . .	20,000
		Lim S C . . . . .	20,000
		Low M . . . . .	20,000
		Marr J . . . . .	20,000
		Paktong W J . . . . .	20,000
		Quan F L . . . . .	20,000
		Seto W W . . . . .	20,000
		Seto Y S . . . . .	20,000
		Soo L G (The estate of) . . . . .	20,000
		Tam S L . . . . .	20,000
		Tom G F . . . . .	20,000
		Wong C K L . . . . .	20,000
		Wong F C . . . . .	20,000

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Wong L Y.....	20,000	Reimbursement of administrative costs under the	
Wong L Y.....	20,000	<i>Conflict of Interest Act</i> —	
Wong M.....	20,000	Cousineau P.....	523
Wong M F.....	20,000		1,811
Wong S.....	20,000		
Wong S.....	20,000	<b>Canadian Environmental Assessment Agency</b>	
Wong S S H.....	20,000	Compensation in respect of a claim based on an	
Wong W J.....	20,000	error attributed to an official—	
Woo S S.....	20,000	Girard N.....	2,780
Woo S Y.....	20,000	<b>Parks Canada Agency</b>	
Woo T H.....	20,000	Damage to a dress—	
Yee J.....	20,000	Kennedy C.....	100
Yon L S.....	20,000	Damage to a tractor—	
Settlement of a dispute relating to the Athlete		Bowers B.....	398
Assistance Program—		Damage to a vehicle—	
Dufour-Lapointe M.....	3,150	Dubé R.....	210
Payment under \$100 (1).....	90	Reimbursement for dental coverage—	
	983,240	Long B.....	286
		Mileage reimbursement for doctor visits	
<b>Library and Archives of Canada</b>		after a fall—	
Compensation to an employee for car repair		Roy M.....	150
following an incident in the parking lot		Reimbursement for the re-paving and maintenance	
of Place de la Cité—		of a Right-of-Way across program lands—	
Brodeur M.....	306	Ross F.....	891
Compensation to an employee for car repair			2,035
following an incident at the Pacific			6,626
Regional Service Centre (PRSC)			
loading dock—			
Wong L.....	824	<b>FINANCE</b>	
Payments under \$100 (4).....	177	<b>Department</b>	
	1,307	Payment under \$100 (1).....	20
	984,547		
<b>CITIZENSHIP AND IMMIGRATION</b>		<b>FISHERIES AND OCEANS</b>	
<b>Department</b>		<b>Department</b>	
Compensation for administrative error related to		Union dues payment as a result of an	
dental insurance coverage—		administrative error—	
Chicoine I.....	409	Gallagher S.....	167
Compensation for interest paid on a		Compensation for loss or damage of personal	
contracted loan—		property—	
Rodrigue A.....	1,500	Anderson M E.....	1,403
Payments under \$100 (4).....	135	Cook S.....	282
	2,044	Delaney J E.....	314
		Drover R D.....	369
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA</b>		Gauthier S M.....	451
<b>FOR THE REGIONS OF QUEBEC</b>		Girard A.....	1,028
Payment under \$100 (1).....	33	Hacking S.....	844
		Heslinga M.....	132
<b>ENVIRONMENT</b>		Higgins M.....	1,996
<b>Department</b>		Kathan A.....	539
Reimbursement to an employee for replacement of		Kyte T D.....	234
windshield on a private motor vehicle—		Lawson G.....	671
Shukster R.....	340	Leblanc P A.....	230
Compensation for loss or damage of personal		Nessel M.....	1,120
property—		Northmore D.....	613
Girouard G.....	150	O'Kelly E.....	150
Kleer R.....	260	Read A J.....	369
Wrona F.....	538	Southgate D.....	503
		Well H.....	192
		Weninger R.....	314

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Damaged fishing net by the vessel CCG Louisbourg—		Reimbursement for unrefundable plane ticket—	
MacDonald I . . . . .	347	Dubé M J . . . . .	612
Breakage of a garbage container with a government vehicle—		Lotfijou A . . . . .	414
Tim Hortons . . . . .	269	Reimbursement of medical expenses—	
Union dues payment as a result of change in bargaining unit—		Rogan E . . . . .	2,000
Professional Institute of the Public Service of Canada . . . . .	1,574	Reimbursement of damaged property—	
Canadian Merchant Service Guild . . . . .	7,267	MacDonald T . . . . .	195
Funeral costs for the L'Acadien II incident—		Reimbursement of travel expense—	
Harry Leblanc & Fils Inc . . . . .	2,353	McNabb M . . . . .	272
Refund of union dues—		Settlement for claim of travel expense—	
Dunphy G . . . . .	362	Johanson W . . . . .	1,392
Professional Institute of the Public Service of Canada . . . . .	825	Payment under \$100 (1) . . . . .	65
Payments under \$100 (17) . . . . .	1,257		59,139
	26,175		
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		<b>Canadian International Development Agency</b>	
<b>Department</b>		Compensation for theft of personal effects while on official travel overseas—	
Reimbursement of purchases related to Khadr O—		Brown G . . . . .	1,396
Collins N . . . . .	114	Compensation for personal money and personal effects stolen while on official travel overseas—	
Nolke S . . . . .	310	Barnes V . . . . .	1,360
Millington S . . . . .	1,687		2,756
Reimbursement for stolen personal property—			61,895
Gagné M . . . . .	172		
Smyth N . . . . .	915	<b>HEALTH</b>	
Compensation for loss of profit		<b>Department</b>	
Francophonie Summit—		Extraordinary Assistance Plan—	
Anne Géry Inc . . . . .	1,394	3 payments @ \$120,000 each <sup>(1)</sup> . . . . .	360,000
Bistro L'Indiscret . . . . .	551	Payment under \$100 (1) . . . . .	68
Boutique Frontenac . . . . .	1,684		360,068
Fairmont Hotels and Resorts Boutique . . . . .	3,105		
Globus . . . . .	1,192	<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>	
Kulik Art Inuit . . . . .	1,589	<b>Department</b>	
La Boustifaille . . . . .	153	Reimbursement of costs incurred due to an administrative error—	
La tabagie du château . . . . .	830	Addison B . . . . .	255
L'Enfant Roi . . . . .	475	Lapierre P . . . . .	808
Les Entreprises Vagabond Inc . . . . .	907	Reimbursement for personal items lost—	
Maison du cadeau . . . . .	871	James L . . . . .	150
Montgolfière Aventure . . . . .	2,871	Reimbursement of costs for the replacement of documents lost by the Department—	
Nautilus Plus . . . . .	621	Liu Y F . . . . .	150
SPA Inspirations Inc . . . . .	267	Stocker C . . . . .	130
Tabagie Place Québec . . . . .	173	Payments under \$100 (46) . . . . .	2,030
Vinci Park Canada . . . . .	26,691		3,523
Settlement for employment situation—			
Laflèche G . . . . .	5,000	<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
Loss of personal items due to power outage—		<b>Department</b>	
Johnson S . . . . .	565	Cost related to legal fees—	
Moreau R . . . . .	820	Aikins, MacAulay & Thorvaldson Barristers and Solicitors . . . . .	19,397
Ward M . . . . .	150	Cost related to collective agreement—	
Reimbursement for loss of personal items—		Girard-Bourgouin T . . . . .	523
Audet E . . . . .	302		
Obonyo N . . . . .	461		
Reimbursement for stolen items—			
Louis-Seize L . . . . .	319		

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Cash shortage - Reconciliation 2008/2009— Treaty payment period . . . . .	510	Payment for an error in garnishment under Family Orders and Agreements Enforcement Assistance— Adam S. . . . .	376
Payments issued to legal representatives for out of court settlement of abuse claims— 113 payments @ \$1 to \$259,418 <sup>(1)</sup> . . . . .	1,125,699	McPhee O . . . . .	13,215
Payment under \$100 (1) . . . . .	69	Compensation for luggage— Saunders T. . . . .	140
	1,146,198	Payments under \$100 (2) . . . . .	160
			3,691,555
<b>Office of Indian Residential Schools Resolution of Canada</b>		<b>Canadian Human Rights Commission</b>	
Payments issued to legal representatives for out of court settlement of abuse claims— 72 payments @ \$30 to \$174,822 <sup>(1)</sup> . . . . .	958,174	Compensation for alleged loss of settlement opportunity— Beauchamps L. . . . .	2,500
	2,104,372		
<b>INDUSTRY</b>		<b>Courts Administration Service</b>	
<b>Department</b>		Payment of costs relating to determination of legal issue— Association of Prothonaries of the Federal Court . . . . .	5,000
Reimbursement for broken display cover on fuel dispenser— Beatty's XTR Service . . . . .	121	<b>Office of the Director of Public Prosecutions</b>	
Reimbursement for repair to garage door— Boucher & Fils Ltée . . . . .	773	Compensation to replace a coat— Switzer A. . . . .	214
Reimbursement for damage to motorcycle— Munro W . . . . .	158	<b>Supreme Court of Canada</b>	
Compensation for investment losses resulting from inaccurate advice— Nielsen-Jones I . . . . .	25,190	Compensation for damage to servants' effects (glasses)— Laurier M. . . . .	698
Payments under \$100 (5) . . . . .	286	Payment under \$100 (1) . . . . .	24
	26,528		722
			3,699,991
<b>Canadian Space Agency</b>		<b>NATIONAL DEFENCE</b>	
Payment under \$100 (1) . . . . .	48	<b>Department</b>	
<b>National Research Council of Canada</b>		Compensation for damage to personal property— Brisebois S. . . . .	797
Compensation for theft of personal items while on official travel status— Simard B . . . . .	576	Cade J. . . . .	112
<b>Statistics Canada</b>		Chagnon S . . . . .	194
Compensation for damages caused to an employee's personal effects— Dechman M . . . . .	279	Delage F. . . . .	130
Dufour J . . . . .	140	Desjardins L . . . . .	500
Damage to a rental vehicle— St-Pierre Larose M . . . . .	6,554	Deslippe C . . . . .	185
Payments under \$100 (2) . . . . .	100	Desrochers R . . . . .	270
	7,073	Duclos F. . . . .	1,068
	34,225	Duval J. . . . .	420
<b>JUSTICE</b>		Ferland A . . . . .	220
<b>Department</b>		Ferland F . . . . .	200
Compensation for wrongful convictions— Gill P . . . . .	156,033	Fortier D. . . . .	637
Marshall S . . . . .	131,505	Gale M . . . . .	350
Truscott S . . . . .	3,390,000	Gravel C. . . . .	458
Payment for loss in processing cheque— Logsetty N . . . . .	126	Hayek A. . . . .	483
		Heppell P . . . . .	237
		Les Écuries SOS Bedford Inc . . . . .	13,917
		Little K. . . . .	374
		Maessen V . . . . .	568
		McMullen Custom Transport . . . . .	1,532
		Moyen B . . . . .	120
		Rossetlet R . . . . .	699
		Wright B. . . . .	168
		Compensation for loss of personal property— Beaulieu A. . . . .	135

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Beaumier-Lachance M. ....	1,195	Nolan S. ....	1,242
Bedard M. ....	320	Norman H. ....	500
Bell G. ....	240	Osmond W. ....	1,216
Berube J. ....	1,349	Parent M. ....	180
Bigelow T. ....	160	Patershan L. ....	229
Bird N. ....	480	Patterson R. ....	180
Burles C. ....	499	Paul J. ....	108
Cameron D. ....	152	Perron P. ....	324
Cantley M. ....	325	Pickard J. ....	299
Carthew C. ....	506	Poirier Y. ....	355
Cherney S. ....	240	Porter S. ....	396
Cloutier S. ....	797	Price J. ....	655
Colenutt P. ....	130	Pumelle M. ....	863
Collins C. ....	999	Reid T. ....	698
Conway C. ....	950	Richardson S. ....	1,195
Cote G. ....	776	Robichaud N. ....	1,046
Crevantes J. ....	200	Rose D. ....	179
Cynthia Blais for the deceased Renaud C V R. ....	847	Roussel D. ....	330
Dion F. ....	1,402	Royes D. ....	168
Dube S. ....	599	Rutter A. ....	645
Eades S. ....	400	Safire P. ....	172
Flett G. ....	170	Sagstuen C. ....	550
Fortin J. ....	1,133	Samson N. ....	603
Frechette S. ....	573	Scanlan N. ....	257
Gardezy R. ....	930	Shipway P. ....	100
Gaudet Y. ....	569	Shura C. ....	662
Gauthier J. ....	399	Stuart D. ....	270
Girard E. ....	373	Sumner D. ....	338
Goodall R. ....	1,200	Sundstrum A. ....	1,050
Gratton J. ....	100	Taggart W. ....	170
Grinham C. ....	830	Taylor W. ....	2,000
Grubb S. ....	235	Tebo J. ....	849
Harvey S. ....	1,779	Terrence J. ....	170
Hillier A. ....	140	Therriault R. ....	100
Ireland G. ....	626	Thompson S. ....	274
Jones T. ....	999	Tolton M. ....	141
Kamphuis R. ....	531	Tuff C. ....	231
Kapitaniuk J. ....	625	Turcotte J. ....	205
Kirkland G. ....	720	Turcotte V. ....	249
Knisley A. ....	416	Twilley K. ....	1,514
Kucher-Gardiner C. ....	800	Vincent S. ....	170
Kulski C. ....	297	Wadman R. ....	125
Labbe E. ....	369	Warden D. ....	400
Labelle M. ....	146	Watson R. ....	320
Laflèche J. ....	350	Whalen T. ....	130
Laussier J. ....	1,100	White G. ....	204
Leblanc L. ....	740	Wiebe D. ....	440
Lepage J. ....	150	Wolaniuk T. ....	1,220
Leute J. ....	1,273	Wonnenberg D. ....	200
Lortie J. ....	280	Financial compensation—	
Macdonald B. ....	190	Le Meridien Resort. ....	1,758
Maceachem K. ....	265	Compensation for personal loss while on duty—	
MacKenzie J. ....	660	Pellegri N. ....	167
MacLeod J. ....	275	Compensation for personal injury—	
Malette C. ....	575	Thompson R. ....	34,632
Martin D. ....	2,000	Compensation for lost income—	
Mcbride R. ....	184	Waite T. ....	1,917
McGregor A. ....	262	Compensation for chemical agent testing—	
McLean M. ....	950	Agate W. ....	24,000
McMorran N. ....	290	Ballegeer W. ....	24,000
Morin J. ....	1,181	Barclay W. ....	24,000

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Beattie C .....	24,000	Marwick J .....	24,000
Bernicky V .....	24,000	Mason J .....	24,000
Betts J .....	24,000	Maxwell A .....	24,000
Biddiscombe J .....	24,000	Mccliesh E in trust for Coutts G .....	24,000
Biggs D .....	24,000	Mitchell C .....	24,000
Bill R .....	24,000	Moore V .....	24,000
Bocking A .....	24,000	Muise L .....	24,000
Borkofsky E .....	24,000	Mullock L .....	24,000
Bourque R .....	24,000	Murphy G .....	24,000
Brimmage R .....	24,000	Neff E .....	24,000
Brownline K in trust for Kinchen I .....	24,000	Newbury D .....	24,000
Bunt A .....	24,000	Newton R .....	24,000
Cameron V .....	24,000	Nolan R .....	24,000
Carpenter R .....	2,400	Northrup B .....	24,000
Charlebois H .....	24,000	O'Shea T .....	24,000
Chester G .....	24,000	Paddon R in trust for Godson M .....	24,000
Chilman J .....	24,000	Parker R .....	24,000
Cicci V .....	24,000	Paulson A (The estate of) .....	12,000
Clark H .....	24,000	Paulson L .....	12,000
Clarke G .....	24,000	Pitts R .....	24,000
Clay A .....	24,000	Pollock C .....	24,000
Coady R .....	24,000	Redmond J .....	24,000
Colyer H .....	24,000	Rhodes N .....	24,000
Cossaboom J .....	24,000	Riley G .....	24,000
Coward W .....	24,000	Ringma R .....	24,000
Curran A .....	24,000	Ripley S .....	24,000
Dalton R .....	24,000	Rogers J .....	24,000
Dawes W .....	24,000	Rozee J .....	24,000
Doary (The estate of) for Everett J .....	24,000	Singer F .....	24,000
Elmes K .....	24,000	Smith B .....	24,000
Fancey M .....	24,000	Snelgrove H .....	24,000
Fitz-Gerald D .....	24,000	Stephenson R .....	24,000
Flannigan C .....	24,000	Stirling A .....	24,000
Fleming D .....	24,000	Storey E .....	24,000
Fortin J .....	24,000	Sutherland M (The estate of) .....	24,000
Fraser I .....	24,000	Thorburne L .....	24,000
Fulton D .....	24,000	Tooms S .....	24,000
Gaudet J .....	24,000	Tremain R .....	24,000
Golding A .....	24,000	Umpherville K .....	24,000
Green C .....	24,000	Wannamaker R .....	24,000
Gummeson J .....	24,000	Ward R .....	24,000
Hardiman G .....	24,000	Warner L .....	24,000
Hart J .....	24,000	Waters R .....	24,000
Hatt R .....	24,000	Watson M .....	24,000
Hazelden R .....	24,000	Wharton G .....	24,000
Henderson C .....	24,000	Wheadon O .....	24,000
Hicks K .....	24,000	Wilson R .....	24,000
Huntley J .....	24,000	Wingert D .....	24,000
Inrig I .....	24,000	Wood V .....	24,000
Kerrigan G .....	24,000	Payments relating to damages and losses	
Kline A .....	24,000	in Afghanistan—	
Lacroix J .....	24,000	102 payments @ \$104 to \$14,424 <sup>(1)</sup> .....	205,828
Lawrence J .....	24,000	Payments under \$100 (21) .....	1,266
Levis W .....	24,000		<u>2,972,915</u>
Lloyd M .....	24,000		
Lucking J .....	24,000		
Macdonald R .....	24,000	<b>NATURAL RESOURCES</b>	
Macnab D .....	24,000	<b>Department</b>	
Mann R .....	24,000	Reimbursement for costs incurred as a result	
Martin L .....	24,000	of an administrative error—	
		Rangi S .....	3,862

EX GRATIA PAYMENTS—*Continued*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Canadian Nuclear Safety Commission</b>		Belanger D. ....	115
Replacement of GPS—		Benoit G. ....	125
Lamoureux A. ....	303	Borges M. ....	149
Payment under \$100 (1) ....	62	Bouchard A. ....	298
	365	Bourbonnais J. ....	183
<b>National Energy Board</b>		Bousquet B. ....	152
Compensation for union dues due to administrative		Boutin R J. ....	202
delays in excluding positions—		Brackenbury S. ....	290
Gustafson B. ....	363	Burkowski S. ....	117
Pugh J. ....	363	Caille D. ....	149
	726	Chankamany S. ....	173
	4,953	Clancy V. ....	192
		Clarke P. ....	200
<b>PARLIAMENT</b>		Clarke-Shortt H. ....	200
<b>House of Commons</b>		Coates L. ....	192
Compensation for non-refundable travel costs as a		Coletta L. ....	200
result of the cancellation of an employee's		Collison P. ....	350
vacation—		Cookie J. ....	113
Janusz J. ....	4,086	Couture Wiens R. ....	190
Reimbursement for replacing damaged items—		Daniel N. ....	152
Lafrance-Desjardins D. ....	150	De La Rosa J. ....	150
Villeneuve J. ....	480	Delph Kevin R. ....	192
	4,716	Dominguez J. ....	163
		Doyle J. ....	189
<b>PRIVY COUNCIL</b>		Dumais C. ....	273
<b>Department</b>		Essex K. ....	200
Payment under \$100 (1) ....	45	Essex R. ....	200
<b>Chief Electoral Officer</b>		Ewchuk G. ....	235
Compensation for the replacement of a passport—		Felix A. ....	120
Beaudoin R. ....	110	Ferguson J. ....	200
	155	Fitzgibbon A. ....	181
		Flegal G. ....	147
<b>PUBLIC SAFETY AND EMERGENCY</b>		Frankemolle W. ....	126
<b>PREPAREDNESS</b>		Fraser M. ....	181
<b>Canada Border Services Agency</b>		Gerin C. ....	360
Compensation for damage to eyewear—		Giesbrecht B. ....	202
Garant P. ....	500	Gordon K. ....	200
Compensation settlement for grievance—		Green D. ....	115
Bonney D J. ....	328	Green J. ....	121
Replacement for lost passport—		Grenier A. ....	200
Barrett K. ....	234	Grzadka R. ....	700
Compensation for damage to vehicle—		Haley R. ....	147
Clark R. ....	127	Hawes C. ....	141
Payments under \$100 (7) ....	362	Hitchcock B. ....	192
	1,551	Hohm D. ....	168
		Hood J. ....	370
<b>Correctional Service</b>		Houghton S. ....	149
Compensation for employees personal effects lost		Hrabi W. ....	144
or damaged while on duty—		Hummel P. ....	199
Akerstream K. ....	139	Janvier F. ....	1,084
Alarie M. ....	200	Johnston S. ....	200
Amy H. ....	1,958	Jordan S. ....	124
Arsenault R. ....	149	Kelsey R. ....	183
Atkins L. ....	200	Keogh D. ....	202
Baker P. ....	154	Kerrigan R J. ....	234
Baraniuk D. ....	212	King R. ....	169
Beckles J. ....	162	Kitzmann H. ....	134
		Kosowan K. ....	173
		Kowalchuk J. ....	152
		Kremp J. ....	359
		Lalande G. ....	183

## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Lang L . . . . .	212	Wur M . . . . .	100
Latchford R . . . . .	350	Young J . . . . .	183
Lessard F . . . . .	113	Zimmerman B . . . . .	200
Levere D . . . . .	200	Compensation for damage to a vehicle—	
Liggett J . . . . .	122	Belzile L . . . . .	417
Little M . . . . .	163	Edge D . . . . .	1,254
Lloyd S . . . . .	102	Pettis D . . . . .	1,133
Lowe P . . . . .	120	Rutkowski B . . . . .	200
Mallory J . . . . .	124	Wheeler H . . . . .	200
Mazur B . . . . .	226	Payments under \$100 (25) . . . . .	1,518
McCallum B . . . . .	192		32,096
McCurdy D . . . . .	128		
McLearney R . . . . .	141	<b>Royal Canadian Mounted Police</b>	
McTaggart J . . . . .	121	Damage to glasses or contacts—	
Melanson E . . . . .	198	Beck R J . . . . .	561
Melanson E S R . . . . .	183	Bezanson A P . . . . .	111
Miller D . . . . .	163	Boersma R M . . . . .	148
Monson K . . . . .	613	Borovsky A A . . . . .	211
Morales R . . . . .	173	Brasnett B H . . . . .	538
Morin C . . . . .	106	Briand D S . . . . .	500
Moulton J . . . . .	136	Bushey R J L . . . . .	529
Nabelsi J . . . . .	170	Daelman B J J P . . . . .	144
Nascom A . . . . .	232	Doll G A . . . . .	623
Nicolay H . . . . .	157	Dr Barlow M for Rennie J . . . . .	268
Nordin B . . . . .	146	Einarson E D M . . . . .	301
Odidison T . . . . .	155	Ferl F D J P . . . . .	514
O'Halloran T . . . . .	150	Gascon G D . . . . .	186
Ohara K . . . . .	152	Gagne A . . . . .	285
Olijnek C . . . . .	144	Godwin F M . . . . .	281
Olson H . . . . .	173	Gurney House of Vision Ltd for Belcourt C . . . . .	280
Pappas C . . . . .	169	Hall K S . . . . .	373
Paquin J . . . . .	203	Harder K G . . . . .	104
Pellerin J . . . . .	149	Hebert R . . . . .	440
Penner R . . . . .	112	Holland T W . . . . .	129
Petrowski R . . . . .	104	Ignatiuk W T . . . . .	230
Polvorosa P . . . . .	149	Jo R J . . . . .	269
Reed C . . . . .	194	Marcetta N P . . . . .	401
Ridgley C . . . . .	120	McGregor B G . . . . .	410
Riley S . . . . .	169	McWilliam S D . . . . .	212
Ross D . . . . .	178	Messier C . . . . .	580
Said C . . . . .	163	Olson P D . . . . .	143
Sawchuk J . . . . .	212	Ouellet D . . . . .	383
Scheurmann F . . . . .	120	Peruzzo A W . . . . .	395
Shail C . . . . .	169	Powell J S . . . . .	145
Shetler C L . . . . .	163	Pratte J L C . . . . .	222
Smidt J . . . . .	139	Stewart J . . . . .	301
St Laurent T . . . . .	144	Stovern S P . . . . .	449
Stamler M . . . . .	140	Ternan B J . . . . .	419
Stelmach A . . . . .	149	Tvergyak J E . . . . .	473
St-Georges J . . . . .	100	Ulmer L E . . . . .	104
Trautman T . . . . .	311	White Jason M . . . . .	185
Trejic N . . . . .	300	Williams G A . . . . .	466
Turner T . . . . .	211	Damage to personal apparel or effects—	
Vallée G . . . . .	133	Barbour S . . . . .	130
Vandalen L . . . . .	151	Beaugrand B . . . . .	224
Vanduyse C . . . . .	158	Benjamin S . . . . .	300
Viveiros R . . . . .	201	Boissonneault P A . . . . .	200
Walsh G . . . . .	147	Bourque E . . . . .	162
Wartman R . . . . .	181	Burritt A . . . . .	113
Watt K . . . . .	359	Burch D L R . . . . .	331
Weleski J . . . . .	250	Connolly L . . . . .	100



## EX GRATIA PAYMENTS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Creed M D . . . . .	350	Quant T T P . . . . .	3,548
Faulkner C G . . . . .	152	Reiter T . . . . .	149
Farrell S M B . . . . .	320	Rushton W . . . . .	600
Gillis C M . . . . .	100	Sadoway S . . . . .	149
Gosselin M . . . . .	398	Savoie G Y . . . . .	341
Grant P E . . . . .	239	Stang E . . . . .	1,541
Hurley J R . . . . .	149	St Louis Housing Authority . . . . .	590
Johnston J P . . . . .	250	Stutters Disaster Kleenup for Moore M R . . . . .	547
Labelle D . . . . .	211	Tarves D . . . . .	358
MacKenzie R D . . . . .	291	Unique Assurances Générales for Lavoie M . . . . .	738
Mainman G A . . . . .	144	Viking Construction for Ongman J . . . . .	848
Mercer G R . . . . .	155	Wadena Hotel & Motel . . . . .	1,255
Moerike B K . . . . .	385	Weihs N . . . . .	3,034
Patterson C . . . . .	110	Windsor Plywood for Rai S . . . . .	110
Peddigrew G S . . . . .	103	Yang C . . . . .	230
Potvin A . . . . .	108	Damage to personal vehicle—	
Saliwonczyk C . . . . .	130	Crich M . . . . .	970
Senay S L W . . . . .	107	Donahue S . . . . .	500
Stafford N C . . . . .	813	Dumont J . . . . .	434
Stafford S G . . . . .	105	Hardman T . . . . .	598
St-Jules M C . . . . .	248	Henry B . . . . .	967
Sylvestri D A . . . . .	135	Matyka R . . . . .	300
The George - Strate BCS152 . . . . .	2,140	Miles Mobile Tire Service Ltd for Monarch Paving . . . . .	546
Vong T N . . . . .	192	Neuwirth H . . . . .	1,970
Weiss G . . . . .	160	Sunshine G M . . . . .	260
Wells B L . . . . .	250	Tire K . . . . .	237
Damage to private property—		Wheaton R M C . . . . .	545
August L . . . . .	202	Reimbursement of costs or expenses—	
Bartlett C . . . . .	508	Adrain R C . . . . .	917
Beaton W . . . . .	426	Bourdages J . . . . .	5,033
Breton N and Morin R . . . . .	500	Cookman C . . . . .	342
Brown K . . . . .	367	Cooper C . . . . .	2,000
Charles D . . . . .	100	Dunlop C . . . . .	116
Collett J S . . . . .	6,107	Perlman M . . . . .	274
Delorey V M . . . . .	200	Elford G . . . . .	572
Douglas K B . . . . .	418	Fizzell Properties . . . . .	714
Ellingsen L A . . . . .	300	Hamelin Connie A . . . . .	316
Flader C . . . . .	548	Hare M E . . . . .	3,402
Forbes R G for Theriault K . . . . .	100	Holliday B . . . . .	299
Geary A H . . . . .	144	Holte T . . . . .	217
Gehlert D . . . . .	145	Martinez-Campbell M . . . . .	2,394
Gillis P . . . . .	827	Moore K A . . . . .	224
Gregory C M . . . . .	3,147	Morose K . . . . .	144
Halifax Glass & Mirror Limited for Pharmasave . . . . .	985	Munroe D W . . . . .	172
Hwang J . . . . .	300	Olivero J D . . . . .	105
Karabelas D . . . . .	696	Plustwa R G . . . . .	250
Kirk W (Kirk's Hardware) for Decker J . . . . .	775	Peters C E . . . . .	100
Klitsa Doors (1978) Ltd for Saba Rai Rental House . . . . .	775	Ponee C H . . . . .	175
Lakeland Ford Sales Ltd for Morin H . . . . .	427	Pullan J . . . . .	731
Lapinsky H . . . . .	225	Racine R . . . . .	213
Lee S W F . . . . .	110	Rae R . . . . .	300
Mainville A . . . . .	359	Sandhu A . . . . .	422
Mastercraft Flooring Ltd for Peter F . . . . .	351	Sandhu B . . . . .	289
McDuff J . . . . .	1,054	Seagris C . . . . .	116
Midwest Property Management . . . . .	711	Spencer D . . . . .	103
Millett L B . . . . .	100	Steeksma J R . . . . .	120
Milner J B . . . . .	5,124	Tindall M W . . . . .	481
Notley R W . . . . .	2,448	Trudeau M J R . . . . .	173
Payzant Building Products Ltd for Martin A . . . . .	831	Woods L P . . . . .	3,412
Quality Builders for Dubeck B . . . . .	872	Young M D . . . . .	500

EX GRATIA PAYMENTS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
Loss of personal items—		Reimbursement for the theft of motor vehicle parts—	
Allanaq E. ....	286	Miller Thompson in trust .....	50,000
Baraniuk N. ....	204	Payments under \$100 (2) .....	165
Campbell B M. ....	267		51,775
Collins L A. ....	109		
Kamba C E. ....	1,700	<b>Office of Infrastructure of Canada</b>	
Jones D. ....	1,000	Payment under \$100 (1) .....	43
Sidhu H. ....	303		51,818
Replace item—			
Coleman B A. ....	263	<b>TREASURY BOARD</b>	
Marchand R and P. ....	266	<b>Canada School of Public Service</b>	
Southwell A. ....	133	Reimbursement of personal non-refundable expenses	
Alternate Dispute Resolution negotiated		as a result of work call-back—	
settlements—		Keenan M. ....	150
Rosenbaum T C L. ....	107		
Payments under \$100 (117) .....	6,008	<b>VETERANS AFFAIRS</b>	
	108,437	Special benefit payments related to the testing of	
	142,084	unregistered U.S. military herbicides, including	
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>		Agent Orange—	
Compensation for damage to a coat as a result		1,254 payments @ \$20,000 <sup>(1)</sup> .....	25,080,000
of a work related accident—		Special benefit payments to Merchant	
Lessard Y. ....	637	Navy Veterans—	
Compensation for damage to eyeglasses as a		5 payments @ \$10,000 <sup>(1)</sup> .....	50,000
result of a work related accident—		Compensation to First Nations	
Reynolds L. ....	457	Veterans—	
Payment under \$100 (1) .....	42	2 payments @ \$20,000 <sup>(1)</sup> .....	40,000
	1,136	Compensation for damage to clothing—	
<b>TRANSPORT</b>		Baxter W. ....	167
<b>Department</b>		Compensation for loss of personal items—	
Reimbursement of Health Care Plan		Leblanc A. ....	384
contributions—		Pelland J. ....	130
Wyllie K. ....	1,078	Compensation for damage of personal items—	
Reimbursement for vehicle rental insurance claim—		Renaud C. ....	124
Conrad B R. ....	276	Payments under \$100 (3) .....	98
Reimbursement for stolen sunglasses—			25,170,903
Laughlin M. ....	256	Total .....	36,615,810

<sup>(1)</sup> Name withheld in accordance with terms of exemption granted by the Public Accounts Standing Committee.

## COURT AWARDS

This statement provides, by ministry, details for all Court awards paid in the current fiscal year.

## COURT AWARDS

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>AGRICULTURE AND AGRI-FOOD</b>		<i>A-435-07</i>	
<b>Department</b>		Scott D L . . . . .	803
<i>Authority—Federal Court Award T-80-07 &amp; T-2018-06</i>		<i>A-131-06</i>	
Settlement for legal costs—		Tehrani M R . . . . .	480
Vosters R . . . . .	2,500	<i>A-449-97</i>	
		Kimmel Victor Ages in trust for	
<b>Canadian Food Inspection Agency</b>		Urbandale Realty Corporation Limited . . . . .	25,000
<i>Authority—Federal Court Award T-740-06</i>		<i>A-473-07</i>	
Settlement for legal costs—		Warbinek M A . . . . .	516
Linley Duignan in trust for		<i>A-142-08</i>	
Estensen G, Executrix of the late Estensen R . . . . .	15,850	Robert McMechan in trust for	
<i>Authority—Supreme Court of Ontario 05-CV-287428CP</i>		Wood H M . . . . .	11,020
Settlement for motion and appeal costs—		<i>A-487-05</i>	
Cameron Pallett in trust for		Aird & Berlis in trust for	
Saver B . . . . .	219,541	City Water International Inc. . . . .	7,550
	235,391	<i>A-469-05</i>	
	237,891	Ogilvy Renault in trust for	
		Combined Insurance Company of America . . . . .	7,328
<b>CANADA REVENUE AGENCY</b>		<i>A-256-07</i>	
<i>Authority—Federal Court of Appeal A-22-03</i>		Kanuka Thuringer LLP in trust for	
Ace B . . . . .	58	Martens H . . . . .	3,556
<i>A-378-07</i>		<i>Authority—Federal Court T-1094-06</i>	
Robbins Appelby & Taub in trust for		Blake Cassels & Graydon in trust for	
Artistic Ideas Inc. . . . .	2,100	350072 Canada Inc . . . . .	5,821
<i>A-273-07</i>		<i>T-1435-07</i>	
Bennett Jones LLP in trust for		Thomas Garfield Charles Gould for	
Atco Electric Ltd. . . . .	3,525	Gould T and J . . . . .	50
<i>A-501-05</i>		<i>T-337-08</i>	
Clare A Brunetta in trust for		Stewart McKelvey in trust for	
Bolen J J . . . . .	3,410	Lumsden Brothers Ltd . . . . .	700
<i>A-763-99</i>		<i>T-567-08</i>	
Zenith Hookenson in trust for		MacInnis I M . . . . .	100
Cameron A B . . . . .	5,976	<i>T-117-08</i>	
<i>A-162-08</i>		McLean K L . . . . .	500
Burnet, Duckworth & Palmer LLP in trust for		<i>T-1918-07</i>	
Dimaria J . . . . .	80,711	Jones Emery Hargraves Swan in trust for	
<i>A-196-07</i>		Nixon D V . . . . .	2,610
Forest M . . . . .	670	<i>T-699-06</i>	
<i>A-85-05</i>		Jeffery L Goldman in trust for	
Fraser Milner Casgrain in trust for		Nesathurai Haris and 1322901 Ontario Ltd . . . . .	12,150
McLarty A . . . . .	12,475	<i>T-252-08</i>	
<i>A-490-06</i>		Welchner Law Office in trust for	
Stikeman Elliot in trust for		Gerus V . . . . .	3,000
National Life Assurance Company of Canada . . . . .	4,511	<i>T-462-07</i>	
<i>A-161-08</i>		Raven, Cameron, Ballantyne & Yazbeck LLP in trust for	
Couzin Taylor LLP in trust for		Egan P . . . . .	2,545
Okonski K S . . . . .	65,170	<i>T-2160-07</i>	
<i>A-378-07</i>		Me Christopher R Mostovac in trust for	
Robbins Appelby & Taub in trust for		Abergel K . . . . .	2,000
Sackman J H . . . . .	4,665	<i>T-543-08</i>	
		Leithman & Glazer for	
		Alexander J F . . . . .	2,000

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>T-474-06, T-473-06</i>		<i>2005-2285(IT)G</i>	
Macgrath O'Connor LLP for		MacPherson Leslie & Tyerman LLP in trust for	
Deacur J A and Gordon A J .....	1,500	Beagrie, Karl J et al .....	9,604
<i>T-1973-08</i>		<i>2002-2656(IT)G</i>	
Jones A .....	1,300	Blackwell J .....	36,922
<i>T-1200-07</i>		<i>2006-2656(IT)G</i>	
Me Louis Sébastien for		Boily J P .....	1,450
Lalonde M .....	250	<i>2005-2277(IT)G</i>	
<i>T-1869-07</i>		Nesbitt Coulter LLP in trust for	
Settlement of a class action lawsuit—		Bourget K .....	9,369
1,401 entitlements @ \$150 .....	210,150	<i>2008-1063(IT)I</i>	
2,708 entitlements @ \$200 .....	541,600	Spiegel Sohmer for	
<i>Authority—Supreme Court of Nova Scotia</i>		Cabiera M A .....	1,975
<i>NSSC 78</i>		<i>97-3477(IT)G</i>	
McInnes Cooper in trust for		Zenith Hookenson in trust for	
Owens M .....	17,760	Cameron A B .....	4,117
<i>Authority—British Columbia Supreme Court</i>		<i>2006-2221(IT)G</i>	
<i>62789</i>		Rush Ihas Hardwick LLP in trust for	
Webster Hudson & Akerly in trust for		Carroll S .....	5,736
Henry Cox J .....	5,100	<i>2007-1297(IT)I</i>	
<i>Authority—Court of Queen's Bench of Alberta</i>		Andrew Wilczewski in trust for	
<i>0403-01476</i>		Cetnar A .....	700
Soby Boyden Lenz in trust for		<i>2005-2304(IT)I</i>	
Ryan J and P K .....	3,491	Sam Laufer in trust for	
<i>9903-11629, 0003-12004</i>		Cohen J .....	16,500
Prefontaine M .....	2,560	<i>2006-2601(IT)G</i>	
<i>Authority—Saskatchewan Court of Appeal</i>		Lapointe, Rosenstein s.e.n.c.r.l. in trust for	
<i>CA1345 of 2006</i>		Comeau C and Recyclage plus C Comeau Ltée .....	1,480
Eckhoff G D .....	3,370	<i>2006-3574(IT)I</i>	
<i>Authority—Tax Court of Canada</i>		Luc Caron in trust for	
<i>2006-1940(IT)G</i>		Coutler T L .....	100
Fraser Milner Casgrain in trust for		<i>2006-2770(IT)G</i>	
489599 BC Ltd .....	7,317	Spiegel Sohmer in trust for	
<i>2006-2353(IT)G</i>		Coupal H (Estate) .....	2,050
Legacy Tax & Trust Lawyers in trust for		<i>2007-1653(IT)G</i>	
507582 BC, Krmpotic and Frank J .....	11,592	Bennett Jones LLP in trust for	
<i>2006-824(IT)G</i>		De Brye A .....	1,500
Renaud Brodeur in trust for		<i>2007-3195(IT)I</i>	
9060-8795 Québec Inc and Gaz Propane		De Margerie D .....	150
Raymond - 1996 Inc .....	2,188	<i>2004-762(GST)G</i>	
<i>2002-4824(IT)G</i>		Millar Kreklewetz LLP in trust for	
Robbins Appelby & Taub in trust for		Dynacare-Gamma Laboratory Partnership .....	50,000
Artistic Ideas Inc .....	2,002	<i>2005-3705(IT)G</i>	
<i>2004-1170(IT)G</i>		Miller Thompson LLP in trust for	
Bennett Jones LLP in trust for		Ehrhardt K .....	44,391
Atco Electric Ltd .....	44,606	<i>2006-1296(IT)G</i>	
<i>2007-861(IT)I</i>		Wilson Vukelich LLP in trust for	
Aukstinaitis M .....	142	Empire Paving Ltd .....	4,804
<i>2006-3303(IT)I</i>		<i>2007-114(IT)G</i>	
Bartley B .....	500	Hari S Nesathurai Professional Corporation in trust for	
<i>2004-1284(IT)G</i>		Ferguson-Neudorf Glass Inc .....	4,500
Ogilvy Renault in trust for		<i>2008-1610(IT)I</i>	
Basell Canada Inc .....	6,632	Fouillard J M .....	300
<i>2005-472(IT)G</i>		<i>2007-4336(IT)I</i>	
Weirfound in trust for		Gambino M .....	850
BBM Canada .....	18,689	<i>2004-3594(GST)G</i>	
<i>2007-4190(IT)I</i>		Osler, Hoskin & Harcourt in trust for	
Beach D .....	100	General Motors of Canada Ltd .....	400,000
		<i>2005-1825(IT)G</i>	
		Cain Lamarre Casgrain Well in trust for	
		Gestion Raynald Lavoie Inc .....	3,609

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>2005-401(IT)G</i>		<i>2004-3590(IT)G</i>	
McInnes Cooper in trust for		Paul Downs in trust for	
Good Equipment Ltd .....	6,620	Loyens W. ....	9,342
<i>2008-1089(IT)I</i>		<i>2007-2611(IT)G</i>	
Goulden D A .....	250	Shelly J Kamin in trust for	
<i>2006-1806(IT)G</i>		Marcantonio Constructors Inc et al .....	700
Ogilvy Renault in trust for		Marcantonio Constructors Inc et al .....	16,905
Groupe TVA Inc .....	8,336	<i>2008-919(IT)G</i>	
<i>2003-3177(IT)G</i>		Marcotte H. ....	30
Simon & Associés in trust for		<i>2008-1111(IT)I</i>	
Hazan D .....	5,000	Mattie J R. ....	250
<i>2007-3369(IT)I</i>		<i>2008-3162(IT)I</i>	
Heaps R .....	75	McGarrigle K L .....	350
<i>2007-3371(IT)I</i>		<i>2003-701(IT)G</i>	
Heaps M .....	75	Parnega Langley LLP in trust for	
<i>2004-3729(IT)G</i>		Mont-Bleu Ford Inc and Petric G C .....	10,267
Heenan Blaikie LLP in trust for		<i>2006-2016(IT)G</i>	
Hoare D L .....	5,417	Mudry P .....	825
<i>2006-334(IT)G</i>		Barat Farlam Millson in trust for	
Felesky Flynn in trust for		Mudry P .....	3,000
Howard D J .....	7,263	<i>2007-1373(IT)G</i>	
<i>2007-2345(IT)G</i>		Barsalou Lawson in trust for	
Bennett Jones LLP in trust for		Mys J .....	3,060
Husky Energy Inc .....	8,471	<i>2003-2245(IT)G</i>	
<i>2006-1176(IT)G</i>		Stikeman Elliot in trust for	
Lavery, De Billy in trust for		National Life Assurance Company of Canada .....	14,843
Industrielle Alliance, Assurance et Services		<i>2005-3090(GST)G</i>	
Financiers Inc .....	6,300	Fasken Martineau Dumoulin LLP in trust for	
<i>2007-1493(IT)I</i>		Okanagan Health Surgical Center Inc .....	2,394
James J A .....	300	<i>2006-2843(IT)I</i>	
<i>2006-3212(IT)G</i>		Okonski K S .....	500
Jarjoura M A .....	5,000	<i>2004-1344(IT)G</i>	
<i>2005-1804(IT)G</i>		Pan-O-Lac Ltée .....	700
Jolly Farmer Products Inc .....	117,419	<i>2006-2066(IT)G</i>	
<i>2007-4500(IT)I</i>		Lerners LLP in trust for	
Fitzsimmons & Company in trust for		Pate D .....	11,333
Kaegi S P .....	500	<i>2005-3186(IT)G</i>	
<i>2006-1125(IT)G</i>		Felesky Flynn in trust for	
Douglas E Roberts in trust for		Pechet C .....	15,304
Kaiser M R .....	5,016	<i>2005-4486(IT)G</i>	
<i>2007-3219(IT)I</i>		Aitchison Law Office in trust for	
Kapoor B .....	300	Pereira A .....	5,750
<i>2008-1762(IT)I</i>		<i>2006-715(IT)I</i>	
Kara S .....	600	Preston R .....	1,000
<i>2007-2033(IT)G</i>		<i>2006-2633(IT)G</i>	
Fraser Milner Casgrain LLP in trust for		Bull Houser & Tupper in trust for	
Knights of Columbus .....	500,221	Rai P K .....	4,699
<i>2006-39622(IT)I</i>		<i>2000-964(IT)G</i>	
Fraser Milner Casgrain LLP in trust for		Ramzi S .....	160
Kutryk M .....	593	<i>2008-1208(IT)I</i>	
<i>2005-1788(IT)G</i>		Randall R .....	300
Laflamme G .....	30,546	<i>2007-4573(IT)I</i>	
<i>2005-1246(IT)G</i>		Reid M J .....	700
Simard Boivin Lemieux in trust for		<i>2007-3400(IT)G</i>	
Leblanc R .....	1,750	McInnis Cooper LLP in trust for	
<i>2008-125(IT)I</i>		Rose T A .....	1,367
Lesnick D .....	600	<i>2006-1761(IT)G</i>	
		Alpert Law Firm in trust for	
		Salzmann G .....	2,629

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
2004-2638(IT)G		Authority—Federal Court Award IMM-2140-08	
McCarthy Tetrault in trust for		Settlement for legal costs—	
Saskatchewan Wheat Pool (Viterra Inc) . . . . .	25,952	Max Berger Professional Law Corporation in trust for	
2006-1911(IT)G		Ravula R P . . . . .	1,200
Robert Marcotte in trust for		Authority—Court of Appeal for Ontario C47949 & 250/07	
Savard D . . . . .	2,617	Settlement for legal costs—	
2007-2970(IT)I		Charles C Roach in trust for	
Servatkeiwich K . . . . .	500	Roach C C . . . . .	5,350
2006-2914(IT)I		Authority—Federal Court Award T-1600-07	
Michael B Dockrill in trust for		Settlement for legal costs—	
Seto, Don Wai Chen and Delicious Sino-Euro-		Howard P Eisenberg in trust for	
Combo Food Ltd . . . . .	500	Salama E H . . . . .	1,500
2007-2815(IT)I		Authority—Federal Court Award IMM-4359-07	
Donald M Sherman in trust for		Settlement for legal costs—	
Sherman S D . . . . .	1,889	Preston, Clark, Mcleod in trust for	
2004-2163(IT)G		Sellathurai V . . . . .	1,250
Fraser Milner Casgrain LLP in trust for		Authority—Federal Court Award IMM-1149-08	
Stigen T L . . . . .	72,864	Settlement for legal costs—	
2007-1767(IT)I		Christopher Elgin in trust for	
Tarte M A . . . . .	90	Singh B . . . . .	1,000
2005-2372(IT)G		Authority—Federal Court Award IMM-1821-08	
Campbell Mihailovich and Uggenti for		Settlement for legal costs—	
Uhac N . . . . .	885	Raoul Boulakia in trust for	
2004-4087(IT)G		Sivamoorthy S . . . . .	7,524
Lenczner Slaght Royce Smith Griffin LLP in trust for		Authority—Federal Court Award IMM-1727-07	
Walsh S and B . . . . .	20,045	Settlement for legal costs—	
2006-3726(EI), 2006-3727(CPP)		Embarkation Law Group in trust	
Daniel Mead for		Name withheld <sup>(1)</sup> . . . . .	750
958000 Ontario Inc o/a Rockwood Motors . . . . .	300		31,734
2007-4951(EI)			
HCR Data Services Ltd . . . . .	1,000		
	2,695,658		
<b>CITIZENSHIP AND IMMIGRATION</b>		<b>ENVIRONMENT</b>	
<b>Department</b>		<b>Parks Canada Agency</b>	
Authority—Federal Court Award IMM-2052-08		Authority—Toronto Small Claims Court	
Settlement for legal costs—		TO 27779/05	
Timothy Wichert in trust for		Payments for damage to water craft and dock	
Ali Latif M . . . . .	7,000	as a result of a flooding—	
Authority—Federal Court Award IMM-1753-07		Henderson R C . . . . .	13,972
Settlement for legal costs—			
Cecil Rotenberg in trust for		<b>FISHERIES AND OCEANS</b>	
Alizadeh M . . . . .	1,000	Authority—Supreme Court of Newfoundland and Labrador	
Authority—Federal Court Award IMM-4856-07		T-0601	
Settlement for legal costs—		Payment of appeal costs for licencing	
Stephen W Green in trust for		decision—	
Kaur S . . . . .	1,000	Roebathan McKay in trust for	
Authority—Federal Court Award IMM-2353-08		Perrot G . . . . .	3,500
Settlement for legal costs—			
Raoul Boulakia in trust for		<b>FOREIGN AFFAIRS AND INTERNATIONAL</b>	
Manivannan S . . . . .	2,000	<b>TRADE</b>	
Authority—Federal Court Award IMM-3714-08		<b>Department</b>	
Settlement for legal costs—		Authority—Federal Court Award T-536-04	
Sandaluk Mamann in trust for		Payment for cost of the motion—	
Natt B S . . . . .	2,160	Parlee McLaws LLP for	
		Khadr O . . . . .	500

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>Canadian International Development Agency</b>		<i>Authority—Federal Court of Appeal A-507-06 and Federal Court T-1451-05</i>	
<i>Authority—Federal Court of Appeal A-455-07</i>		Settlement for costs and disbursements—	
Compensation for violation of section 2.3 of the resquest for proposal SEL: 2007-A-032436—		Arch Disability Law Center in trust for	
Bureau d'études stratégiques et techniques		Marsden D. ....	4,115
en économie. ....	1,500		4,132,991
	2,000		
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>		<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
<b>Department</b>		<b>Department</b>	
<i>Authority—Federal Court T-1734-07</i>		<i>Authority—Supreme Court of British Columbia 900913</i>	
Settlement for costs—		Payment of legal fees and related expenses—	
Kiefer R. ....	295	Woodward & Company for	
<i>Authority—Federal Court T-589-05</i>		William R and the Xeni Gwet'in First Nation .....	20,102
Settlement for costs—		William R and the Xeni Gwet'in First Nation .....	200,000
Paterson & Associates in trust for		<i>Authority—Federal Court T-363-85</i>	
Falbo J. ....	3,704	Payment of legal fees and order payments—	
<i>Authority—Federal Court of Appeal A-530-08</i>		Peter Grant & Associates for	
Settlement for costs—		Joseph A and the Hagwilget Indian Band. ....	60,000
Richard J T Shaheen in trust for		Joseph A and the Hagwilget Indian Band. ....	13,659
Burnham G. ....	238	Joseph A and the Hagwilget Indian Band. ....	7,692
<i>Authority—Ontario Superior Court of Justice 01-CV-221056CP</i>		Joseph A and the Hagwilget Indian Band. ....	69,902
Settlement for costs—		Joseph A and the Hagwilget Indian Band. ....	117,024
Roy Elliot O'Connor LLP in trust for		Joseph A and the Hagwilget Indian Band. ....	102,128
Hislop G, Daum B E, McNutt A, Brogaard E		Joseph A and the Hagwilget Indian Band. ....	144,738
and Meredith G. ....	4,105,423	Joseph A and the Hagwilget Indian Band. ....	38,866
<i>Authority—Federal Court of Appeal A-8-07</i>		<i>Authority—Federal Court T-617-85, T-782-97, T-2804-97</i>	
Settlement for costs—		Payment of court costs—	
Stewart McKelvey in trust for		Dubuc Osland in trust for	
MacRae G. ....	4,164	Montana Band. ....	1,470,000
<i>Authority—Federal Court of Appeal A-132-07</i>		<i>Authority—Superior Court of Quebec 200701T4955CP</i>	
Settlement for legal fees and disbursements—		Settlement for legal fees—	
Fasken Martineau Dumoulin in trust for		Koskie Minsky in trust. ....	2,930
Edmison J L. ....	2,160	<i>Authority—Federal Court T-1313-05 and A-434-07</i>	
<i>Authority—Supreme Court of the Northwest Territories 2-78667</i>		Case related to election procedures—	
Settlement for legal fees and disbursements—		Buset & Partners in trust. ....	17,221
Phillips and Wright in trust for		<i>Authority—Federal Court CF T-1985-05 and CAF A-100-07</i>	
The Workers' Compensation Board of the Northwest Territories and Nunavut. ....	5,500	This is a legal fees payment for judicial review regarding the decision of the Minister of Indian Affairs and Northern Development to refuse to validate a proposed band's membership code—	
<i>Authority—Federal Court T-1151-06</i>		Schulze D. ....	27,790
Settlement for legal fees and disbursements—			2,292,052
Raven, Cameron, Ballantyne & Yazbeck LLP in trust for			
Michon-Hamelin P. ....	3,243	<b>INDUSTRY</b>	
<i>Authority—Federal Court T-2050-07</i>		<b>National Research Council of Canada</b>	
Settlement for legal fees and disbursements—		<i>Authority—British Columbia Court of Appeal CA035559</i>	
Steven Welchner in trust for		Payment of costs and damages in contract	
Hicks L. ....	2,920	breach litigation—	
<i>Authority—Federal Court of Appeal A-304-07</i>		Asean Technology Partners Inc. ....	52,942
Settlement for costs and disbursements—		Techniscope Industries Inc. ....	4,812
Kleefeld J for			57,754
Walsh J. ....	1,229		

## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<b>JUSTICE</b>		<b>NATIONAL DEFENCE</b>	
<b>Department</b>		<b>Canadian Forces Grievance Board</b>	
<i>Authority—Canadian Human Rights Tribunal T-1294/2408</i>		<i>Authority—Federal Court T-2181-07</i>	
Compensation awarded for alleged pain and suffering—		Payments of damage due to a discrimination complaint—	
Kovacs J. ....	20,000	Montreuil M. ....	54,489
<i>Authority—Supreme Court of Canada T-3-06 and 32147</i>			
Cost awarded for court costs—		<b>PRIVY COUNCIL</b>	
Parlee McLaw LLP in trust for		<b>Department</b>	
Kadhr O. ....	9,462	<i>Authority—Federal Court of Appeal A-418-04</i>	
<i>Authority—Federal Court T-2172-99</i>		Cost award to reimburse hearing preparation—	
Cost awarded for plaintiff's rights—		Stikeman Elliot LLP in trust for	
Paliare Roland Rosenberg Rothstein LLP in trust for		Vennat M. ....	3,503
Daniels et al. ....	20,000		
<i>Authority—Federal Court T-1792-06</i>		<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>	
Cost awarded for delay in court proceedings—		<b>Department</b>	
Public Service Alliance of Canada in trust for		<i>Authority—Federal Court T-1905-06</i>	
Chaplin D et al. ....	958	Settlement of claims for judicial review of the Commission for Public Complaints Against the RCMP—	
<i>Authority—Federal Court T-1218-07</i>		British Columbia Civil Liberties Association (BCCCLA) ....	3,060
Cost awarded for judicial review—			
Sack Goldblatt Mitchell LLP in trust for		<b>Canada Border Services Agency</b>	
AJ. ....	3,500	<i>Authority—Federal Court IMM-3854-07</i>	
	53,920	Compensation for delays in application for permanent residence—	
<b>Canadian Human Rights Commission</b>		Jared Will in trust for	
<i>Authority—Federal Court T-1132-06</i>		Bensetiti K. ....	500
Payment of costs award—		<i>Authority—Federal Court IMM-1727-07</i>	
Public Works and Government Services Canada. ....	6,130	Compensation for delays in application for permanent residence—	
<b>Commissioner for Federal Judicial Affairs</b>		Embarkation Law Group in trust for	
<i>Authority—Federal Court settlement T-429-00</i>		Bounouioua T. ....	750
Pension benefit—		<i>Authority—Federal Court IMM-3143-08</i>	
Corbett M C. ....	62,370	Repayment of court costs—	
<b>Office of the Director of Public Prosecutions</b>		Dam M. ....	1,750
<i>Authority—Ontario Superior Court F353/05</i>		<i>Authority—Federal Court IMM-2865-08</i>	
Payment of fees and disbursements for recommendation to the court—		Repayment of court costs—	
Kert S G. ....	1,695	Raoul Boulakia in trust for	
Heller R. ....	240	Dumbuya D. ....	1,000
<i>Authority—Ontario Court of Appeal C449920</i>		<i>Authority—Federal Court T-1523-05 and A-82-07</i>	
Payment of defendant's courts costs—		Repayment of court costs—	
Phil Downes Barrister. ....	11,300	Raven, Cameron, Ballantyne & Yazbek LLP in trust for	
<i>Authority—Kindersley Provincial Court (Saskatchewan) 1-34108-1</i>		Johnstone F. ....	6,974
Payment to the defence counsel—		<i>Authority—Federal Court IMM-4359-07</i>	
Conley J K. ....	500	Compensation for delays in application for permanent residence—	
Hill K. ....	500	Preston Clark Mcleod in trust for	
	14,235	Sellathurai V. ....	1,250
	136,655	<i>Authority—Federal Court IMM-1149-08</i>	
		Compensation for delays in application for permanent residence—	
		Christopher Elgin in trust for	
		Singh B. ....	1,000



## COURT AWARDS—Continued

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Federal Court IMM-204-07</i>		<i>Authority—Supreme Court of Canada 31583</i>	
Repayment of court costs—		Legal costs—	
Mary Lam in trust for		Michel L Doucet in trust for	
Smith C . . . . .	4,473	SAANB and Paulin-Kaire M C . . . . .	136,118
	17,697	<i>Authority—Supreme Court of Canada 32147</i>	
		Legal costs—	
<b>Correctional Service</b>		Parlee McLaws LLP in trust for	
<i>Authority—Federal Court T-1740-06</i>		Khadr O . . . . .	6,599
In the course of a judicial review application, the		<i>Authority—Federal Court of Justice T-3-06</i>	
Court quashed a decision of involuntarily transfer		Legal costs—	
and awarded legal costs to an offender—		Parlee McLaws LLP in trust for	
John Hill in trust for		Khadr O . . . . .	2,888
Name withheld <sup>(2)</sup> . . . . .	4,355	<i>Authority—Ontario Superior Court of Justice</i>	
<i>Authority—Federal Court T-1687-06</i>		<i>07-CV-333733PD2</i>	
Following judicial review of a decision made by		Legal costs—	
the Canadian Human Rights Commission con-		Doane & Young LLP in trust for	
cerning allegations of discrimination, the Court		Merrified P . . . . .	10,155
quashed the decision and awarded legal costs		<i>Authority—Court of Appeal of Ontario C49092</i>	
to an offender—		Legal costs—	
Charles C Roach in trust for		Doane & Young LLP in trust for	
Name withheld <sup>(2)</sup> . . . . .	2,000	Merrified P . . . . .	10,000
<i>Authority—Federal Court T-715-08</i>			301,850
The Court granted a consent judgment for the re-			843,608
determination of a compensation claim and awarded			
legal costs to an offender—			
Name withheld <sup>(2)</sup> . . . . .	50		
<i>Authority—Federal Court T-468-08</i>			
The Court granted a consent judgment to have a			
Third Level Grievance re-determined and awarded			
legal costs to an offender—			
John Hill in trust for			
Name withheld <sup>(2)</sup> . . . . .	3,500		
<i>Authority—Confidentiality clause</i>			
7 cases withheld due to a confidentiality clause . . . . .	511,096		
	521,001		
<b>Royal Canadian Mounted Police</b>			
<i>Authority—Supreme Court of Nova Scotia</i>			
<i>SH 177818</i>			
General damages, aggravated damages for assault,			
battery, false arrest, false imprisonment, and			
breach of Charter of Rights—			
Burke Thompson in trust for			
Karela R. . . . .	50,000		
<i>Authority—Supreme Court of Nova Scotia</i>			
<i>SH 177818</i>			
Legal costs—			
Burke Thompson in trust for			
Bevis K and Karela R. . . . .	20,625		
<i>Authority—Supreme Court of Nova Scotia</i>			
<i>SH 177818</i>			
General damages, breach of Charter of Rights,			
aggravated damages and punitive			
damages—			
Bevis K . . . . .	60,000		
<i>Authority—Federal Court DES-1-08</i>			
Legal costs—			
Parlee McLaws LLP in trust for			
Khadr O . . . . .	5,465		

## PUBLIC WORKS AND GOVERNMENT SERVICES

*Authority—Canadian International Trade*

*Tribunal PR-2007-067*

Settlement as a result of a contract award

notice complaint—

CMI Interlangues Inc . . . . . 1,000

*Authority—Canadian International Trade Tribunal*

*PR-2007-084*

Compensation for anticipated loss of profit—

Cifelli Systems Corporation . . . . . 3,500

*Authority—Canadian International Trade Tribunal*

*PR-2008-002*

Compensation for anticipated loss of profit—

Colley Motorships Ltd . . . . . 42,348

*Authority—Canadian International Trade Tribunal*

*PR-2008-008 and PR-2008-009*

Reimbursement of costs resulting from preparing

and proceeding with a complaint—

Bell Mobility Inc. . . . . 2,400

*Authority—Canadian International Trade Tribunal*

*PR-2008-017*

Compensation for anticipated loss of profit—

Borden Ladner Gervais LLP in trust for

Bluedrop Performance Learning Inc. . . . . 66,162

*Authority—Federal Court of Appeal A-128-07*

Reimbursement of costs resulting from preparing

and proceeding with a complaint—

Gordon Lafortune LLP in trust for

Les Systèmes Equinox Inc . . . . . 5,721

*Authority—Federal Court of Canada T-459-08*

Payment of costs for judicial review—

Heenan Blaikie LLP in trust for

Powell D R and TPG Technology Consulting Inc . . . . . 1,998

COURT AWARDS—*Concluded*

Particulars and payee	Amount	Particulars and payee	Amount
	\$		\$
<i>Authority—Ontario Superior Court of Justice</i> <i>07-CV-343379</i>		<i>Authority—Landlord and Tenant Board TEL-52129,</i> <i>TET-04992-RH</i>	
Reimbursement of costs resulting from preparing and proceeding with a complaint—		Payment for abatement of rent—	
St Joseph Print Group . . . . .	35,000	Beelby G . . . . .	2,000
<i>Authority—Ontario Superior Court of Justice</i> <i>07-CV-37522</i>			3,750
The Court awarded legal costs to defendant—			
Gowling Lafleur Henderson LLP in trust for		<b>VETERANS AFFAIRS</b>	
Envoy Relocation Services Inc . . . . .	35,000	<i>Authority—Federal Court Award T-634-08</i>	
	193,129	Payment of costs for judicial review—	
		Raven, Cameron, Ballantyne & Yazbek LLP	
		in trust for	
<b>TRANSPORT</b>		Valair G . . . . .	2,500
<b>Department</b>		<i>Authority—Federal Court Award T-1365-06</i>	
<i>Authority—Federal Court Award T-301-02</i>		Payment of costs for judicial review—	
Payment regarding judicial review—		Heenan Blaikie in trust for	
Pitblado LLP in trust for		Lenzen P . . . . .	3,152
2060582 Manitoba Ltd (formerly Skyward			5,652
Aviation Ltd) . . . . .	1,250	Total . . . . .	10,708,338
<i>Authority—Provincial Court of New-Brunswick</i>			
Payment to defence as a result of charges			
being dismissed—			
Henderson J M . . . . .	500		

(1) Name withheld in accordance with settlement.

(2) Name withheld due to reintegration mandate.

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# SECTION 9

2008-2009

*PUBLIC ACCOUNTS OF CANADA*

## Federal-Provincial Shared-Cost Programs

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## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

This statement presents, by province and territory, and for each federal-provincial shared-cost program, the current year and previous year expenditures and the expenditures from inception of the program. Programs are reported year after year until completion, even if there is no expenditure in a given year. An (f) adjacent to the total expenditures from inception indicates the programs completed in the current year. An (a) adjacent to the total expenditures from inception indicates that the previous year's *Public Accounts of Canada*

have been amended. In this statement, amounts in roman type represent current year expenditures, amounts in **bold face** type represent previous year expenditures and amounts in *italic* type represent expenditures from inception.

Certain figures reported for previous year expenditures and expenditures from inception have been restated to reflect a change in the rounding method.

## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>AGRICULTURE AND AGRI-FOOD</b>				
<b>Department</b>				
Agri-Invest Program - Contributions .....	...	...	...	...
	...	...	...	...
Agri-Invest Program - Grants .....	108	2,124	1,068	1,590
	<b>72</b>	<b>1,920</b>	<b>1,050</b>	<b>1,266</b>
	<i>180</i>	<i>4,044</i>	<i>2,118</i>	<i>2,856</i>
Agricultural and Medical Related Science Initiative.....	...	...	...	...
	...	...	...	...
Agricultural disaster relief program.....	...	...	...	...
	...	...	...	<b>150</b>
	...	...	...	<i>150</i>
Agricultural Management Institute.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Agricultural Policy Framework Initiatives (APFI) - Growing Forward.....	1,482	...	...	...
	...	...	...	...
	<i>1,482</i>	...	...	...
Agricultural policy initiatives .....	...	...	...	...
	<b>3,852</b>	...	...	...
	<i>15,596</i>	...	...	...
Agricultural Research in Universities .....	...	...	...	...
	...	...	...	...
AgriStability.....	518	9,820	679	2,429
	<b>155</b>	<b>(3,061)</b>	<b>682</b>	<b>9,204</b>
	<i>1,653</i>	<i>55,723</i>	<i>25,870</i>	<i>63,263</i>
Alberta Provincial Initiatives.....	...	...	...	...
	...	...	...	...
Alternative Renewable Fuels Research and Development Fund .....	...	...	...	...
	...	...	...	...
Assistance for Agricultural Advisors Program.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Benchmarking .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
17,709	...	...	...	...	...	17,709	...	...	...	17,709
<b>1,670</b>	...	...	...	...	...	<b>1,670</b>	...	...	...	<b>1,670</b>
19,379	...	...	...	...	...	19,379	...	...	...	19,379
...	36,774	26,454	58,284	44,478	4,818	175,698	...	...	...	175,698
<b>16,812</b>	<b>33,096</b>	<b>21,162</b>	<b>43,542</b>	<b>41,208</b>	<b>5,460</b>	<b>165,588</b>	...	...	...	<b>165,588</b>
16,812	69,870	47,616	101,826	85,686	10,278	341,286	...	...	...	341,286
...	500	...	...	...	...	500	...	...	...	500
...	<b>1,531</b>	...	...	...	...	<b>1,531</b>	...	...	...	<b>1,531</b>
...	2,171	...	...	...	...	2,171	...	...	...	2,171
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	<b>150</b>	...	...	...	<b>150</b>
...	...	...	...	...	...	150	...	...	...	150
...	1,140	...	...	...	...	1,140	...	...	...	1,140
...	<b>2,221</b>	...	...	...	...	<b>2,221</b>	...	...	...	<b>2,221</b>
...	4,121	...	...	...	...	4,121	...	...	...	4,121
...	...	...	...	...	...	1,482	261	179	321	2,243
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,482	261	179	321	2,243
...	...	...	...	...	...	...	...	1	...	1
...	...	<b>625</b>	...	...	...	<b>4,477</b>	...	...	<b>270</b>	<b>4,747</b>
...	...	625	...	...	...	16,221	...	1	1,695	17,917
...	891	...	...	...	...	891	...	...	...	891
...	<b>557</b>	...	...	...	...	<b>557</b>	...	...	...	<b>557 (a)</b>
...	7,535	...	...	...	...	7,535	...	...	...	7,535 (a)
15,501	82,294	7,159	40,155	163,065	18,913	340,533	...	...	(40)	340,493 (1)
<b>130,709</b>	<b>115,551</b>	<b>89,077</b>	<b>25,706</b>	<b>(20,068)</b>	<b>29,317</b>	<b>377,272</b>	...	...	<b>(20)</b>	<b>377,252</b>
664,815	784,877	587,386	1,085,292	939,802	208,477	4,417,158	...	...	124	4,417,282
...	...	...	...	2,286	...	2,286	...	...	...	2,286
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	2,286	...	2,286	...	...	...	2,286
...	100	...	...	...	...	100	...	...	...	100
...	<b>285</b>	...	...	...	...	<b>285</b>	...	...	...	<b>285</b>
...	677	...	...	...	...	677	...	...	...	677
605	...	...	...	...	...	605	...	...	...	605
<b>3,204</b>	...	...	...	...	...	<b>3,204</b>	...	...	...	<b>3,204</b>
4,989	...	...	...	...	...	4,989	...	...	...	4,989
...	...	...	...	128	...	128	...	...	...	128
...	...	...	...	<b>249</b>	...	<b>249</b>	...	...	...	<b>249</b>
...	...	...	...	870	...	870	...	...	...	870

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Bovine Spongiform Encephalopathy (BSE) .....	(8)	(5)	...	(47)
...	...	...	...	...
...	181	3,113	1,641	1,859
British Columbia Bovine Tuberculosis - Contributions .....	...	...	...	...
...	...	...	...	...
...	...	...	...	...
Canada/Ontario Agreement on Measures taken due to the Presence of Plum Pox Virus in Ontario .....	...	...	...	...
...	...	...	...	...
...	...	...	...	...
Canadian Agricultural Skills Services (CASS) .....	16	188	132	30
...	5	371	113	63
...	265	1,255	279	503
Canadian Farm Business Advisory Services .....	28	123	103	115
...	48	245	261	59
...	161	536	500	261
Communication and Awareness .....	...	...	...	...
...	...	...	...	...
...	...	...	...	...
Creation of Innovation Agri-Food Climate .....	7	28	39	33
...	...	...	931	225
...	7	28	971	258
Development of Advisors .....	...	...	...	...
...	...	...	...	...
...	...	...	...	...
Disposal of specified risk materials - Contributions .....	...	87	1,497	1,633
...	...	1,264	465	367
...	...	1,351	1,962	2,000
Duponchelia Fovealis .....	...	...	...	...
...	...	...	...	...
...	...	...	...	...
Enhanced Leadership and Management Development .....	...	...	...	...
...	...	...	...	...
...	...	...	...	...
Environment (Agricultural Policy Framework-Wedge Funding) .....	...	...	...	...
...	...	...	...	...
...	...	...	...	...
Environmental Farm Plans (EFP) .....	87	160	514	207
...	125	209	600	220
...	484	1,064	1,603	1,040
Environmental Stewardship (Beneficial Management Practices) .....	...	486	521	467
...	...	1,140	1,529	967
...	...	1,988	3,552	1,980
Farm Income Program (FIP) Direct Payments - Grants .....	...	(2)	(1)	(1)
...	...	...	...	...
...	102	1,079	903	814
Farm Water Program .....	...	...	...	...
...	...	...	...	...
...	...	...	...	...
Food Quality Program .....	...	1	1	1
...	...	1	1	1
...	...	2	2	1
Food Safety and Quality Incentive Program .....	...	...	279	...
...	...	120	511	...
...	...	120	905	...
Greencover .....	...	...	...	...
...	5	352	397	374
...	5	508	702	374
Info-Centre (Guelph) .....	...	...	...	...
...	...	...	...	...
...	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	(1,002)	(11)	(660)	(350)	(35)	(2,118)	...	...	...	(2,118)
<b>(171)</b>	<b>(841)</b>	<b>(54)</b>	<b>(871)</b>	<b>(7,768)</b>	<b>(243)</b>	<b>(9,948)</b>	...	...	...	<b>(9,948)</b>
71,469	88,647	37,458	65,194	270,427	17,178	557,167	...	...	...	557,167
...	...	...	...	...	100	100	...	...	...	100
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	100	100	...	...	...	100
...	8,600	...	...	...	...	8,600	...	...	...	8,600
...	<b>6,890</b>	...	...	...	...	<b>6,890</b>	...	...	...	<b>6,890</b>
...	46,216	...	...	...	...	46,216	...	...	...	46,216
...	2,000	759	3,041	634	351	7,151	...	...	...	7,151 (2)
<b>325</b>	<b>4,453</b>	<b>2,089</b>	<b>13,711</b>	<b>6,792</b>	<b>419</b>	<b>28,341</b>	...	...	...	<b>28,341</b>
2,193	10,307	7,958	30,873	10,919	1,471	66,023	3	...	...	66,026
4,689	463	109	749	74	143	6,596	...	...	...	6,596
<b>7,930</b>	<b>1,066</b>	<b>466</b>	<b>1,491</b>	<b>325</b>	<b>223</b>	<b>12,114</b>	...	...	...	<b>12,114</b>
18,307	2,242	756	3,262	822	638	27,485	...	...	...	27,485
...	100	...	...	...	...	100	...	...	...	100
...	<b>207</b>	...	...	...	...	<b>207</b>	...	...	...	<b>207</b>
...	523	...	...	...	...	523	...	...	...	523
460	733	294	646	697	182	3,119	...	...	...	3,119
<b>771</b>	<b>1,679</b>	<b>3,685</b>	<b>1,318</b>	<b>926</b>	...	<b>9,535</b>	...	...	...	<b>9,535</b>
3,615	2,906	7,602	2,008	1,623	182	19,200	...	...	...	19,200
...	...	...	...	93	...	93	...	...	...	93
...	...	...	...	<b>51</b>	...	<b>51</b>	...	...	...	<b>51</b>
...	...	...	...	442	...	442	...	...	...	442
3,861	4,318	964	3,006	2,601	1,185	19,152	...	...	...	19,152
<b>6,224</b>	<b>4,092</b>	<b>281</b>	<b>3,024</b>	<b>6,419</b>	<b>659</b>	<b>22,795</b>	...	...	...	<b>22,795</b>
10,085	8,411	1,245	6,029	9,021	1,844	41,948	...	...	...	41,948
...	952	...	...	...	...	952	...	...	...	952
...	...	...	...	...	...	...	...	...	...	...
...	952	...	...	...	...	952	...	...	...	952
...	...	...	...	370	...	370	...	...	...	370
...	...	...	...	<b>538</b>	...	<b>538</b>	...	...	...	<b>538</b>
...	...	...	...	1,467	...	1,467	...	...	...	1,467
...	...	...	...	...	...	...	...	...	...	...
...	...	<b>1,213</b>	...	<b>4,446</b>	<b>6,480</b>	<b>12,139</b>	...	...	...	<b>12,139</b>
...	...	1,330	...	4,446	6,480	12,256	...	...	...	12,256 (f)
5,824	1,333	250	2,262	628	1,230	12,495	...	...	...	12,495
<b>8,696</b>	<b>2,351</b>	<b>995</b>	<b>3,214</b>	<b>2,912</b>	<b>2,077</b>	<b>21,399</b>	...	...	...	<b>21,399</b>
34,933	9,118	3,247	11,672	11,378	7,844	82,383	...	...	...	82,383
4,049	13,072	4,729	8,304	5,140	2,208	38,976	...	...	...	38,976
<b>2,407</b>	<b>30,855</b>	<b>24,804</b>	<b>21,487</b>	<b>18,222</b>	<b>8,417</b>	<b>109,828</b>	...	...	...	<b>109,828</b>
17,645	67,897	39,850	39,251	30,381	12,741	215,285	...	...	1	215,286 (a)
...	(32)	(21)	(38)	(84)	(7)	(186)	...	...	...	(186)
...	<b>(6)</b>	<b>(23)</b>	<b>(19)</b>	<b>(11)</b>	<b>(9)</b>	<b>(68)</b>	...	...	...	<b>(68)(a)</b>
...	22,645	14,363	25,821	64,053	5,023	134,803	...	...	7	134,810 (a)
...	...	...	...	1,750	...	1,750	...	...	...	1,750
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	1,750	...	1,750	...	...	...	1,750
9	14	5	12	13	3	59	...	...	...	59
<b>12</b>	<b>19</b>	<b>8</b>	<b>17</b>	<b>18</b>	<b>5</b>	<b>82</b>	...	...	...	<b>82</b>
26	43	17	38	40	10	179	...	...	...	179
105	2,091	896	99	2,878	1,709	8,057	...	...	...	8,057
<b>4,500</b>	<b>14,958</b>	<b>1,368</b>	<b>215</b>	<b>9,426</b>	<b>2,001</b>	<b>33,099</b>	...	...	...	<b>33,099</b>
4,605	19,264	2,962	404	13,777	4,315	46,352	...	...	...	46,352
...	...	...	...	...	...	...	...	...	...	...
<b>1,328</b>	<b>6,716</b>	<b>2,977</b>	<b>8,425</b>	<b>4,605</b>	<b>2,408</b>	<b>27,587</b>	...	...	...	<b>27,587</b>
1,328	8,543	5,116	13,395	9,472	2,762	42,205	...	...	...	42,205
...	200	...	...	...	...	200	...	...	...	200
...	<b>200</b>	...	...	...	...	<b>200</b>	...	...	...	<b>200</b>
...	1,200	...	...	...	...	1,200	...	...	...	1,200



## 9.6 FEDERAL-PROVINCIAL SHARED-COST PROGRAMS

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	52	...	52	...	...	...	52
...	...	...	...	902	...	902	...	...	...	902 (f)
...	170	...	...	...	...	170	...	...	...	170
...	701	...	...	...	...	701	...	...	...	701
...	972	...	...	...	...	972	...	...	...	972
...	...	105	...	...	...	105	...	...	...	105
...	...	235	...	...	...	235	...	...	...	235
...	...	415	...	...	...	415	...	...	...	415
...	...	19,980	...	...	...	19,980	...	...	...	19,980
...	...	...	...	...	...	...	...	...	...	...
...	...	19,980	...	...	...	19,980	...	...	...	19,980
261	415	166	366	395	103	1,767	...	...	...	1,767
400	636	255	560	605	158	2,708	...	...	...	2,708
1,533	2,442	978	2,150	2,322	605	10,389	...	...	...	10,389
412	656	263	578	624	163	2,792	...	...	...	2,792
889	1,429	567	1,247	1,346	351	6,038	...	...	...	6,038
1,486	5,597	948	2,084	2,250	586	13,299	...	...	...	13,299
...	2,480	...	...	...	...	2,480	...	...	...	2,480
...	1,610	...	...	17,602	...	19,668	...	...	...	19,668
...	4,181	...	...	17,602	...	22,239	...	...	...	22,239
...	11,408	...	...	...	...	11,408	...	...	...	11,408
...	...	...	...	...	403	682	...	...	...	682
...	11,408	...	...	...	403	12,090	...	...	...	12,090
...	(1,062)	(29)	...	(2,973)	(2,663)	(6,933)	...	...	...	(6,933)
...	...	(32)	...	...	...	(32)	...	...	...	(32)
518,004	248,712	38,628	45,996	190,826	63,439	1,150,330	340	...	416	1,151,086
103	164	66	145	156	41	699	...	...	...	699
293	467	187	411	444	116	1,987	...	...	...	1,987
726	1,157	464	1,019	1,100	286	4,922	...	...	...	4,922
...	...	...	...	9,636	...	9,636	...	...	...	9,636
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	9,636	...	9,636	...	...	...	9,636
...	...	...	...	...	...	7,640	...	...	...	7,640
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	7,640	...	...	...	7,640
27,048	55,160	79,950	187,482	174,377	15,152	548,346	...	...	...	548,346 (3)
43,454	58,256	63,151	128,461	104,287	10,557	416,390	...	...	...	416,390
536,159	864,075	935,417	2,612,213	1,947,163	183,410	7,191,119	...	...	...	7,191,119
...	...	1,153	...	...	...	1,267	...	...	...	1,267
...	...	...	...	...	...	...	...	...	...	...
...	...	1,153	...	...	...	1,267	...	...	...	1,267
500	...	...	...	...	...	500	...	...	...	500
1,058	...	...	...	...	...	1,058	...	...	...	1,058
2,363	...	...	...	...	...	2,363	...	...	...	2,363
...	...	...	...	...	...	...	...	...	...	...
...	...	1,352	...	2,589	...	3,941	...	...	...	3,941
...	...	1,635	...	4,903	...	6,538	...	...	...	6,538 (f)
...	...	...	...	255	...	255	...	...	...	255
...	...	...	...	144	...	144	...	...	...	144
...	...	...	...	824	...	824	...	...	...	824
...	...	...	...	...	...	...	...	...	...	...
...	...	572	...	...	1,255	1,827	...	...	...	1,827
...	...	572	...	...	1,721	2,293	...	...	...	2,293 (f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Saskatchewan Drought - Contributions .....	...	...	...	...
Science and Innovation (Agricultural Policy Framework-Wedge Funding) .....	...	...	...	...
Support for National Organizations .....	5	19	27	22
Traceability Initiatives .....	2	6	8	7
Transitional Industry Support Program (TISP) Cattle Payments - Grants .....	...	(2)	(1)	(1)
Youth Employment Strategy - Career Focus Program .....	...	...	...	...
Canadian Food Inspection Agency				
Rabies Indemnification Program .....	...	...	...	...
Total ministry .....	2,305	25,486	5,844	9,900
	<b>4,432</b>	<b>7,241</b>	<b>7,949</b>	<b>17,908</b>
	34,239	149,421	73,486	133,128
ATLANTIC CANADA OPPORTUNITIES AGENCY				
Contributions for the International Business Development Program .....	306	183	672	672
Contributions to the Atlantic provinces under the Canada Infrastructure Works Program .....	646	...	...	110
Total ministry .....	952	183	672	782
	<b>3,221</b>	<b>256</b>	<b>6,674</b>	<b>1,509</b>
	51,564	12,876	68,996	56,615
CANADA REVENUE AGENCY				
Underground Economy Working Group .....	...	...	1	1
Total ministry .....	...	...	1	1
	<b>1</b>	<b>1</b>	<b>2</b>	<b>3</b>

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	18,000	...	...	18,000	...	...	...	18,000
...	...	...	...	...	...	...	...	...	...	...
...	...	...	18,000	...	...	18,000	...	...	...	18,000
...	...	...	...	...	...	...	...	...	...	...
...	16,651	13,767	6,960	...	...	39,279	...	...	...	39,279
...	25,135	15,399	41,511	...	...	85,196	...	...	...	85,196 (f)
314	499	200	440	475	124	2,125	...	...	...	2,125
...	...	...	...	...	...	...	...	...	...	...
314	499	200	440	475	124	2,125	...	...	...	2,125
98	156	63	138	149	39	666	...	...	...	666
21	33	13	29	31	8	139	...	...	...	139
531	845	338	745	804	209	3,597	...	...	...	3,597
...	(38)	(38)	(87)	(103)	(10)	(280)	...	...	...	(280)
...	(22)	(80)	(44)	(34)	(19)	(198)	...	...	...	(198)(a)
4,000	95,720	56,286	97,417	248,264	22,864	537,123	...	...	10	537,133 (a)
641	1	...	...	...	...	642	...	...	...	642
753	31	6	...	...	9	833	...	...	...	833 (a)
3,397	227	18	4	131	71	4,129	...	...	...	4,129 (a)
...	2	2	...	...	...	4	...	...	...	4
...	3	4	...	...	...	7	...	...	...	7 (a)
232	2,397	90	18	1	...	2,743	...	...	...	2,743 (a)
82,189	224,552	143,468	322,922	407,392	43,749	1,267,807	261	180	281	1,268,529
231,285	305,675	228,670	258,884	195,356	70,052	1,327,452	...	...	250	1,327,702
1,938,946	2,421,532	1,830,052	4,206,662	3,885,865	553,061	15,226,392	604	180	2,574	15,229,750
...	...	...	...	...	...	1,833	...	...	...	1,833
...	...	...	...	...	...	2,109	...	...	...	2,109
...	...	...	...	...	...	5,387	...	...	...	5,387
...	...	...	...	...	...	756	...	...	...	756
...	...	...	...	...	...	9,551	...	...	...	9,551
...	...	...	...	...	...	184,664	...	...	...	184,664
...	...	...	...	...	...	2,589	...	...	...	2,589
...	...	...	...	...	...	11,660	...	...	...	11,660
...	...	...	...	...	...	190,051	...	...	...	190,051
26	22	2	3	12	10	77	...	...	...	77
22	19	2	2	10	8	64	...	...	...	64
106	90	8	10	42	38	301	...	...	...	301
26	22	2	3	12	10	77	...	...	...	77
22	19	2	2	10	8	64	...	...	...	64
106	90	8	10	42	38	301	...	...	...	301

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>CANADIAN HERITAGE</b>				
<b>Department</b>				
Arts Presentation Canada Program .....	75	...	...	...
	<b>90</b>	...	...	...
	867	...	...	...
Cultural Spaces Canada Program .....	...	...	...	...
	...	...	...	...
	3,100	...	...	...
National Sport Organizations Support Program .....	263	233	322	321
	<b>323</b>	<b>208</b>	<b>315</b>	<b>300</b>
	1,467	1,070	1,760	1,461
Official Language in Education Program .....	4,495	4,357	12,997	24,768
	<b>4,479</b>	<b>4,962</b>	<b>10,845</b>	<b>26,031</b>
	103,771	64,804	209,715	734,499
Total ministry .....	4,833	4,590	13,319	25,089
	<b>4,892</b>	<b>5,170</b>	<b>11,160</b>	<b>26,331</b>
	109,205	65,874	211,475	735,960
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>				
Contributions to the Province of Quebec under the Canada Infrastructure Works Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Grant to the Quebec Port Authority to commemorate the 400th anniversary of Quebec City in 2008 .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>ENVIRONMENT</b>				
<b>Department</b>				
BC Waste Management Act .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Border Air Quality Strategy Initiative .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada/Newfoundland Climate Network Expansion Agreement .....	27	...	...	...
	<b>27</b>	...	...	...
	1,349	...	...	...
Canada/Quebec Climate Network Expansion Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
CEPA: Canadian Environmental Protection Act .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Georgia Basin Action Plan (formerly the Georgia Basin Ecosystem Initiative) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Habitat Stewardship Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Harbourfront Corporation .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	75	...	...	...	75
...	...	...	...	...	...	90	...	...	...	90
...	...	...	...	...	...	867	...	...	...	867
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	900	...	...	4,000	...	88	...	4,088
839	1,035	518	438	566	519	5,054	417	280	287	6,038
<b>734</b>	<b>725</b>	<b>342</b>	<b>374</b>	<b>478</b>	<b>434</b>	<b>4,233</b>	<b>302</b>	<b>239</b>	<b>252</b>	<b>5,026</b>
3,576	3,898	1,588	1,828	2,426	2,457	21,531	1,707	1,465	1,314	26,017
66,372	82,767	17,860	8,760	20,639	17,179	260,194	2,735	1,327	2,350	266,606
<b>66,494</b>	<b>93,278</b>	<b>14,356</b>	<b>11,048</b>	<b>15,849</b>	<b>17,465</b>	<b>264,807</b>	<b>3,416</b>	<b>2,340</b>	<b>1,340</b>	<b>271,903</b>
2,679,959	2,466,082	306,551	220,419	319,803	346,280	7,451,883	37,214	16,705	28,259	7,534,061
67,211	83,802	18,378	9,198	21,205	17,698	265,323	3,152	1,607	2,637	272,719
<b>67,228</b>	<b>94,003</b>	<b>14,698</b>	<b>11,422</b>	<b>16,327</b>	<b>17,899</b>	<b>269,130</b>	<b>3,718</b>	<b>2,579</b>	<b>1,592</b>	<b>277,019</b>
2,683,535	2,469,980	308,139	223,147	322,229	348,737	7,478,281	38,921	18,258	29,573	7,565,033
50,018	...	...	...	...	...	50,018	...	...	...	50,018
<b>46,032</b>	...	...	...	...	...	<b>46,032</b>	...	...	...	<b>46,032</b>
483,654	...	...	...	...	...	483,654	...	...	...	483,654
9,750	...	...	...	...	...	9,750	...	...	...	9,750
<b>25,000</b>	...	...	...	...	...	<b>25,000</b>	...	...	...	<b>25,000</b>
45,100	...	...	...	...	...	45,100	...	...	...	45,100 (f)
59,768	...	...	...	...	...	59,768	...	...	...	59,768
<b>71,032</b>	...	...	...	...	...	<b>71,032</b>	...	...	...	<b>71,032</b>
528,754	...	...	...	...	...	528,754	...	...	...	528,754
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	20	...	...	...	20
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	218	218	...	...	6	224
...	...	...	...	...	...	27	...	...	...	27
...	...	...	...	...	...	27	...	...	...	27
...	...	...	...	...	...	1,349	...	...	...	1,349
239	...	...	...	...	...	239	...	...	...	239
<b>239</b>	...	...	...	...	...	<b>239</b>	...	...	...	<b>239</b>
7,242	...	...	...	...	...	7,242	...	...	...	7,242
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	23	23	...	...	...	23
...	...	...	...	...	350	350	...	...	...	350
...	...	...	...	...	50	50	...	...	...	50
...	...	...	...	...	77	77	...	...	...	77
...	...	...	...	...	318	318	...	...	9	327
...	...	...	...	...	...	...	...	...	...	...
...	<b>5,000</b>	...	...	...	...	<b>5,000</b>	...	...	...	<b>5,000</b>
...	5,000	...	...	...	...	5,000	...	...	...	5,000

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Integrated Pest Management .....	...	...	...	...
	...	...	...	...
North American Waterfowl Management Plan .....	...	...	...	...
	...	...	...	...
Northern Oil & Gas .....	...	...	...	...
	...	...	...	...
NWT Protected Areas - Species at Risk Act .....	...	...	...	...
	...	...	...	...
Ottawa River Regulation .....	...	...	...	...
	...	...	...	...
Protection and Clean-up of St-Lawrence River .....	...	...	...	...
	...	...	...	...
Pulp and Paper .....	...	...	...	...
	...	...	...	...
Research Program for the Effects of Acid Rain on Ecosystems .....	...	...	...	...
	...	...	...	...
SARA-Species At Risk Act .....	...	...	...	...
	...	...	...	...
Toronto Waterfront Revitalization Corporation .....	...	...	...	...
	...	...	...	...
Water Quantity Survey Agreement .....	581	38	170	449
	<b>445</b>	<b>42</b>	<b>148</b>	<b>252</b>
	3,245	155	822	1,708
Weather Radio Network .....	...	...	...	...
	...	...	...	...
	1,150	21	791	2,376
<b>Canadian Environmental Assessment Agency</b>				
James Bay and Northern Quebec Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	608	38	170	449
	<b>472</b>	<b>42</b>	<b>148</b>	<b>252</b>
	5,744	176	1,613	4,084

**FISHERIES AND OCEANS**

Air photo survey of kelp beds .....	...	...	...	...
	...	...	...	...
Alberta Health - Cristina Lake Fish Analysis, Swan Hills Analysis .....	...	...	...	...
	...	...	...	...
Assessing potential impact of intertidal geoduck ( <i>Panopea abrupta</i> ) aquaculture on the benthic environment (MAFF) .....	...	...	...	...
	...	...	...	...
Atlantic Salmon .....	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	5	5	...	...	...	5
...	313	421	640	484	3	1,861	...	...	...	1,861
...	<b>343</b>	<b>572</b>	<b>750</b>	<b>700</b>	<b>3</b>	<b>2,368</b>	...	...	...	<b>2,368 (a)</b>
...	873	4,894	8,183	6,861	32	20,843	...	...	...	20,843
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	...	...	29	...	...	29
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	29	...	...	29
(22)	73	...	...	...	...	51	...	...	...	51
(45)	<b>85</b>	...	...	...	...	<b>40</b>	...	...	...	<b>40 (a)</b>
(89)	426	...	...	...	...	337	...	...	...	337 (a)
450	...	...	...	...	...	450	...	...	...	450
<b>418</b>	...	...	...	...	...	<b>418</b>	...	...	...	<b>418</b>
29,256	...	...	...	...	...	29,256	...	...	...	29,256
225	...	...	...	...	...	225	...	...	...	225
<b>975</b>	...	...	...	...	...	<b>975</b>	...	...	...	<b>975 (a)</b>
2,950	...	...	...	...	273	3,223	...	...	...	3,223
108	...	...	...	...	...	108	...	...	...	108
<b>92</b>	...	...	...	...	...	<b>92</b>	...	...	...	<b>92</b>
776	...	...	...	...	...	776	...	...	...	776
218	...	...	...	...	110	328	...	...	...	328
<b>218</b>	...	...	...	...	<b>84</b>	<b>302</b>	...	...	...	<b>302</b>
654	...	...	...	...	502	1,156	...	...	...	1,156
...	...	...	...	...	...	...	...	...	...	...
...	<b>40,237</b>	...	...	...	...	<b>40,237</b>	...	...	...	<b>40,237</b>
...	74,687	...	...	...	...	74,687	...	...	...	74,687
604	3,288	...	...	...	...	5,130	...	...	...	5,130
<b>498</b>	<b>3,414</b>	...	...	...	...	<b>4,799</b>	...	...	...	<b>4,799</b>
21,185	32,375	6,117	5,823	14,211	...	85,641	...	...	...	85,641
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	4,338	...	...	...	4,338
...	...	...	...	...	...	...	...	...	...	...
146	...	...	...	...	...	146	...	...	...	146
<b>196</b>	...	...	...	...	...	<b>196</b>	...	...	...	<b>196</b>
2,228	...	...	...	...	...	2,228	...	...	...	2,228
1,968	3,674	421	640	484	163	8,615	29	...	...	8,644
<b>2,591</b>	<b>49,079</b>	<b>572</b>	<b>750</b>	<b>700</b>	<b>187</b>	<b>54,793</b>	...	...	...	<b>54,793</b>
64,202	113,361	11,011	14,006	21,072	1,738	237,007	29	...	15	237,051

...	...	...	...	...	38	38	...	...	...	38
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	38	38	...	...	...	38
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	213	...	213	...	...	...	213 (a)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	<b>10</b>	<b>10</b>	...	...	...	<b>10</b>
...	...	...	...	...	11	11	...	...	...	11
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	333	333	...	...	...	333 (f)



FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
BC Hydro Bridge Coastal Restoration .....	...	...	...	...
	...	...	...	...
BC Hydro Collaboration - Birtwell. ....	...	...	...	...
	...	...	...	...
BC Hydro Collaboration - Shortreed .....	...	...	...	...
	...	...	...	...
BC Hydro Water Use Planning .....	...	...	...	...
	...	...	...	...
Bella Coola River Watershed - Based Sustainability Plan .....	...	...	...	...
	...	...	...	...
Brominated flame retardants and PBDE's (MWLAP) Ikonomou. ....	...	...	...	...
	...	...	...	...
Broughton Archipelago Aquaculture Consultation Process .....	...	...	...	...
	...	...	...	...
Burrard Inlet Environmental Action Plan .....	...	...	...	...
	...	...	...	...
Cache Creek Culvert Improvements .....	...	...	...	...
	...	...	...	...
Campbell River Estuary Management Plan .....	...	...	...	...
	...	...	...	...
Campbell River Water Use Plan and Estuary Rehabilitation .....	...	...	...	...
	...	...	...	...
Canada/British Columbia Agreement - Joint Habitat Restoration, Protection and Data Sharing project .....	...	...	...	...
	...	...	...	...
Canada/Newfoundland and Labrador Fishing Industry Renewal Initiative .....	4	...	...	...
	34	...	...	...
	133	...	...	...
Carpenter Reservoir Food Web Study .....	...	...	...	...
	...	...	...	...
Central Coast Land & Coastal Resource Management Plan Review .....	...	...	...	...
	...	...	...	...
Coastal Planning Policy Review .....	...	...	...	...
	...	...	...	...
Cod Science and Fisheries Stewardship Project .....	267	...	...	...
	644	...	...	...
	1,338	...	...	...
Commissionaires of British Columbia .....	...	...	...	...
	...	...	...	...
Data Management FISS (Ministry of Environment) .....	...	...	...	...
	...	...	...	...
Ecological detection of effects - Alberta Health .....	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	24	24	...	...	...	24 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	6	6	...	...	...	6 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	214	214	...	...	...	214 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	932	932	...	...	...	932 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	50	50	...	...	...	50 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	6	6	...	...	...	6 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	45	45	...	...	...	45
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	761	761	...	...	...	761 (f)
...	...	...	...	...	2	2	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	2	2	...	...	...	2
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	2	2	...	...	...	2 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	49	49	...	...	...	49 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	4,397	4,397	...	...	...	4,397 (f)
...	...	...	...	...	...	4	...	...	...	4
...	...	...	...	...	...	34	...	...	...	34 (a)
...	...	...	...	...	...	133	...	...	...	133 (a)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	42	42	...	...	...	42 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	20	20	...	...	...	20 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	15	15	...	...	...	15 (f)
...	...	...	...	...	...	267	...	...	...	267
...	...	...	...	...	...	644	...	...	...	644
...	...	...	...	...	...	1,338	...	...	...	1,338
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	46	46	...	...	...	46
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	280	280	...	...	...	280
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	18	...	18	...	...	...	18 (a)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Effects of Riparian Harvesting on Fish Habitat and Ecology of Small Streams in Prince George Forest District (Ministry of Forests).....	...	...	...	...
	...	...	...	...
Environmental impact of Enamecpin Benzoate metabolites .....	...	...	...	...
	...	...	...	...
Escapement Database Division .....	...	...	...	...
	...	...	...	...
Experimental Tanner Crab Project (MAFF) .....	...	...	...	...
	...	...	...	...
Faeder, Clapperton, Mann & Shuta Creek Fish Passage .....	...	...	...	...
	...	...	...	...
First Nations Participation in Atlantic Salmon Watch Program.....	...	...	...	...
	...	...	...	...
Fish Forestry - FRBC .....	...	...	...	...
	...	...	...	...
Forest Renewal - British Columbia Watershed Restoration Program .....	...	...	...	...
	...	...	...	...
Fraser Basin Council - Debris Trap .....	...	...	...	...
	...	...	...	...
Fraser Basin Management Program .....	...	...	...	...
	...	...	...	...
Fraser River Estuary Management .....	...	...	...	...
	...	...	...	...
Freshwater Fish at risk evaluations .....	...	...	...	...
	...	...	...	...
Funding of the Yukon Placer Committee .....	...	...	...	...
	...	...	...	...
Groundfish Quota Management Project (Ministry of Environment) .....	...	...	...	...
	...	...	...	...
GVRD - Cleveland Dam East Abutment Seepage Control .....	...	...	...	...
	...	...	...	...
Harvest Catch Database Maintenance .....	...	...	...	...
	...	...	...	...
Hydrographic Surveys of Coral Harbour Offshore, Corridor and Chart production .....	...	...	...	...
	...	...	...	...
Information Technology & Science Division .....	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	273	273	...	...	...	273 (f)
...	...	...	...	...	19	19	...	...	...	19
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	19	19	...	...	...	19
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1,111	1,111	...	...	...	1,111 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	21	21	...	...	...	21 (f)
...	...	...	...	...	13	13	...	...	...	13
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	13	13	...	...	...	13
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	2	2	...	...	...	2
...	...	...	...	...	413	413	...	...	...	413
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	106	106	...	...	...	106 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1,774	1,774	...	...	...	1,774 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	230	230	...	...	...	230 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	1,552	1,552	...	...	...	1,552 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	919	919	...	...	...	919 (f)
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	15	15	...	...	...	15
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	59	59 (a)(f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	108	108	...	...	...	108
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	212	212	...	...	...	212 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	196	196	...	...	...	196 (f)
...	...	...	...	...	...	...	...	213	...	213
...	...	...	...	...	...	...	...	48	...	48 (a)
...	...	...	...	...	...	...	...	842	...	842 (a)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	8	8	...	...	...	8 (f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*  
(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Integrated Lobster Enforcement Team .....	...	...	57	...
	...	...	53	...
	...	...	270	...
Lake Ontario Mysid and Diporeia Assessment .....	...	...	...	...
	...	...	...	...
Limnology of Quesnel Lake (Ministry of Environment) .....	...	...	...	...
	...	...	...	...
Limnology of Quesnel Lake (MWLAP) .....	...	...	...	...
	...	...	...	...
Methods & Standard Manual for Escapement .....	...	...	...	...
	...	...	...	...
Microsatellite Analysis of baseline and mixed stock in lakeshores and streams spawning Kokanee in Okanagan Lake (MWLAP) .....	...	...	...	...
	...	...	...	...
Microsatellite Analysis of Lake Koocanusa (Freshwater Fisheries Society) .....	...	...	...	...
	...	...	...	...
Microsatellite Analysis of Okanagan Lake shore and stream spawning Kokanee .....	...	...	...	...
	...	...	...	...
Minister of Transportation - contract for the installation of a bridge .....	...	...	...	...
	...	...	...	...
Ministry of Transportation Environmental Fund .....	...	...	...	...
	...	...	...	...
Moonbeam Creek .....	...	...	...	...
	...	...	...	...
Nimpkish River Watershed - Based Fish Sustainability Plan .....	...	...	...	...
	...	...	...	...
North Island Strats & Quatsino Sound Aquaculture Opportunities .....	...	...	...	...
	...	...	...	...
Nunavut Wildlife Resource Centre Coalition .....	...	...	...	...
	...	...	...	...
Operation of Alouette River Hatchery .....	...	...	...	...
	...	...	...	...
Owikeno/Long Lakes Watershed - Based Fish Sustainability .....	...	...	...	...
	...	...	...	...
Oxygen Toxicity Study on Atlantic Salmon - Watch Program .....	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	57	...	...	...	57
...	...	...	...	...	...	53	...	...	...	53
...	...	...	...	...	...	270	...	...	...	270
...	175	...	...	...	...	175	...	...	...	175
...	28	...	...	...	...	28	...	...	...	28
...	242	...	...	...	...	242	...	...	...	242
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	48	48	...	...	...	48 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	6	6	...	...	...	6
...	...	...	...	...	70	70	...	...	...	70 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	55	55	...	...	...	55 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	30	30	...	...	...	30 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	21	21	...	...	...	21 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	40	40	...	...	...	40 (f)
...	...	...	...	...	37	37	...	...	...	37
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	37	37	...	...	...	37
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	291	291	...	...	...	291 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	9	9	...	...	...	9
...	...	...	...	...	86	86	...	...	...	86
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	35	35	...	...	...	35 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	50	50	...	...	...	50 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	53	...	53
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	638	638	...	...	...	638 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	413	413	...	...	...	413 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	4	4	...	...	...	4 (f)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Project Quinte .....	...	...	...	...
	...	...	...	...
Puntledge River Steelhead .....	...	...	...	...
	...	...	...	...
Queen Charlotte Strait Sea Lice Investigation 2001 .....	...	...	...	...
	...	...	...	...
Quinsam Hatchery Steelhead & Cutthroat Conservation Enhancement .....	...	...	...	...
	...	...	...	...
Riparian Buffers - FRBC .....	...	...	...	...
	...	...	...	...
Salmon Enhancement and Habitat Advisory Board .....	...	...	...	...
	...	...	...	...
Sara Recovery (Ministry of Environment, Land and Parks) .....	...	...	...	...
	...	...	...	...
Science Council of British Columbia .....	...	...	...	...
	...	...	...	...
Skeena River Steelhead Stock Identification .....	...	...	...	...
	...	...	...	...
Snootli Hatchery Steelhead & Cutthroat Conservation Enhancement .....	...	...	...	...
	...	...	...	...
Species at risk in Ontario .....	...	...	...	...
	...	...	...	...
Statistical Management of Commercial Fisheries in Quebec (1990 to 2005) .....	...	...	...	...
	...	...	...	...
Storm surge forecast model (MWLAP) Thomson, Rick .....	...	...	...	...
	...	...	...	...
Survey of the Recreational Fishing in Canada .....	...	...	...	...
	...	...	...	...
Tanner Crab Fishery Development Program .....	...	...	...	...
	...	...	...	...
Variable Retention Forestry - FRBC .....	...	...	...	...
	...	...	...	...
Voisey's Bay Environmental Management Board .....	32	...	...	...
	78	...	...	...
White Sturgeon Spawning .....	335	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	427	...	...	...	...	427	...	...	...	427
...	<b>427</b>	...	...	...	...	<b>427</b>	...	...	...	<b>427</b>
...	2,622	...	...	...	...	2,622	...	...	...	2,622
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	35	35	...	...	...	35 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	65	65	...	...	...	65 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	56	56	...	...	...	56 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	146	146	...	...	...	146 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	63	63	...	...	...	63 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	9	9	...	...	...	9
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	157	157	...	...	...	157 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	5	5	...	...	...	5
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	10	10	...	...	...	10 (f)
...	815	...	...	...	...	815	...	...	...	815
...	<b>594</b>	...	...	...	...	<b>594</b>	...	...	...	<b>594 (a)</b>
...	1,409	...	...	...	...	1,409	...	...	...	1,409 (a)
56	...	...	...	...	...	56	...	...	...	56
<b>60</b>	...	...	...	...	...	<b>60</b>	...	...	...	<b>60</b>
537	...	...	...	...	...	537	...	...	...	537
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	<b>95</b>	<b>95</b>	...	...	...	<b>95</b>
...	...	...	...	...	184	184	...	...	...	184
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
37	...	...	...	...	...	37	...	...	...	37
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	28	28	...	...	...	28 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	67	67	...	...	...	67 (f)
...	...	...	...	...	...	32	...	...	...	32
...	...	...	...	...	...	<b>78</b>	...	...	...	<b>78</b>
...	...	...	...	...	...	335	...	...	...	335 (a)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	45	45	...	...	...	45 (f)



## FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—Continued

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Yukon Placer Implementation Secretariat .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	303	...	57	...
	<b>756</b>	...	<b>53</b>	...
	<i>1,806</i>	...	<i>270</i>	...
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>				
<b>Department</b>				
XII Francophonie Summit .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>				
<b>Department</b>				
Advisory panel on Labour Market Information .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Interprovincial Computerized Examination Management System (ICEMS) .....	74	74	74	74
	<b>59</b>	<b>59</b>	<b>59</b>	<b>59</b>
	<i>895</i>	<i>895</i>	<i>895</i>	<i>895</i>
Labour Market Agreements for Persons with Disabilities .....	4,578	1,376	8,290	5,951
	<b>4,578</b>	<b>1,376</b>	<b>8,290</b>	<b>5,951</b>
	<i>22,890</i>	<i>6,880</i>	<i>41,450</i>	<i>29,755</i>
Targeted Initiative for Older Workers .....	2,087	555	1,051	1,561
	...	<b>198</b>	<b>1,254</b>	<b>65</b>
	<i>2,087</i>	<i>753</i>	<i>2,305</i>	<i>1,626</i>
<b>Canada Mortgage and Housing Corporation</b>				
Cost-shared Housing Program .....	57,340	10,686	64,470	42,722
	<b>68,674</b>	<b>11,525</b>	<b>65,523</b>	<b>41,818</b>
	<i>1,317,686</i>	<i>198,456</i>	<i>1,437,475</i>	<i>935,367</i>
Total ministry .....	64,079	12,691	73,885	50,308
	<b>73,311</b>	<b>13,158</b>	<b>75,126</b>	<b>47,893</b>
	<i>1,343,558</i>	<i>206,984</i>	<i>1,482,125</i>	<i>967,643</i>
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>				
<b>Department</b>				
Agreement concerning the Implementation of the James Bay and Northern Quebec Agreement in regards to Nunavik Housing .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Beverly and Kaminuriak Caribou Management Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Canada Geoscience Office .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree - Kativik School Board (James Bay) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Cree Trappers Association .....	...	...	...	...
	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	220	220
...	...	...	...	...	...	...	...	...	668	668
56	1,417	...	...	...	139	1,972	...	213	...	2,185
60	1,049	...	...	...	142	2,060	...	48	220	2,328
574	4,273	...	...	231	16,931	24,085	...	895	727	25,707
10,553	...	...	...	...	...	10,553	...	...	...	10,553
3,085	...	...	...	...	...	3,085	...	...	...	3,085
13,637	...	...	...	...	...	13,637	...	...	...	13,637
10,553	...	...	...	...	...	10,553	...	...	...	10,553
3,085	...	...	...	...	...	3,085	...	...	...	3,085
13,637	...	...	...	...	...	13,637	...	...	...	13,637
230	...	...	...	...	...	230	...	...	...	230
...	...	...	...	...	...	...	...	...	...	...
230	...	...	...	...	...	230	...	...	...	230
74	74	74	74	74	74	740	74	74	74	962
59	59	59	59	59	59	590	59	59	59	767
895	895	895	895	895	895	8,950	895	895	895	11,635 (a)
45,893	76,411	8,965	10,853	25,190	30,744	218,251	...	...	...	218,251
45,893	76,411	8,965	10,853	25,190	30,744	218,251	...	...	...	218,251
229,465	377,082	44,825	54,265	125,950	153,720	1,086,282	...	...	...	1,086,282
10,542	...	...	298	...	5,871	21,965	660	...	510	23,135
2,337	...	...	727	...	250	4,831	...	...	150	4,981
12,879	...	...	1,025	...	6,122	26,797	660	...	660	28,117
328,821	641,211	76,916	108,616	97,922	155,528	1,584,232	30,823	55,051	5,737	1,675,843
256,411	650,993	75,797	113,625	93,004	158,219	1,535,589	31,412	57,294	5,648	1,629,943
4,766,324	11,671,899	1,632,157	2,682,054	2,119,458	2,538,792	29,299,668	1,516,339	583,120	106,513	31,505,640
385,560	717,696	85,955	119,841	123,186	192,217	1,825,418	31,557	55,125	6,321	1,918,421
304,700	727,463	84,821	125,264	118,253	189,272	1,759,261	31,471	57,353	5,857	1,853,942
5,009,793	12,049,876	1,677,877	2,738,239	2,246,303	2,699,529	30,421,927	1,517,894	584,015	108,068	32,631,904
14,697	...	...	...	...	...	14,697	...	...	...	14,697
13,381	...	...	...	...	...	13,381	...	...	...	13,381
76,356	...	...	...	...	...	76,356	...	...	...	76,356
...	...	...	...	...	...	...	...	14	...	14
...	...	...	...	...	...	...	...	45	...	45
...	...	...	...	...	...	...	191	119	...	310
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	430	...	430
...	...	...	...	...	...	...	...	3,395	...	3,395
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
1,535,593	...	...	...	...	...	1,535,593	...	...	...	1,535,593
82	...	...	...	...	...	82	...	...	...	82
82	...	...	...	...	...	82	...	...	...	82
2,444	...	...	...	...	...	2,444	...	...	...	2,444

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Department of First Nations and Metis Relations .....	...	...	...	...
	...	...	...	...
Education Direct Services .....	...	...	...	...
	...	...	...	...
Election Metis Nation-Saskatchewan First Nation and Metis Relations .....	...	...	...	...
	...	...	...	...
Emergency Management Assistance .....	...	...	...	...
	...	...	...	...
Fisher River Flood Protection .....	...	...	...	...
	...	...	...	...
Flood Protection .....	...	...	...	...
	...	...	...	...
Forest Protection .....	...	...	...	...
	...	...	...	...
French Verification of Memorandum of Agreement to Amend the Labrador Inuit Land Claims Agreement .....	...	...	...	...
	...	...	...	...
Infrastructure Program .....	...	...	...	...
	...	...	...	...
Interim Resource Management Assistance Program .....	...	...	...	...
	...	...	...	...
Joint Education Capital Agreement - IANC, Manow - NAN Bands .....	...	...	...	...
	...	...	...	...
Mosakahiken School .....	...	...	...	...
	...	...	...	...
National Aboriginal Women's Summit II .....	...	...	...	...
	...	...	...	...
Natural Resources Development .....	...	...	...	...
	...	...	...	...
North-eastern Quebec Agreement .....	...	...	...	...
	...	...	...	...
Northern Flood Agreement .....	...	...	...	...
	...	...	...	...
Province/Six Nations/Canada Mou-Caledonia .....	...	...	...	...
	...	...	...	...
Roads on Reserves .....	...	...	...	...
	...	...	...	...
Social Program Management Infrastructure .....	...	...	...	...
	...	...	...	...

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	...	...	69	...	...	69	...	...	...	69
...	...	...	...	...	...	...	...	...	...	...
...	1,997	...	...	...	...	1,997	...	...	...	1,997
...	2,692	...	...	...	...	2,692	...	...	...	2,692
...	...	...	...	...	...	...	...	...	...	...
...	...	...	364	...	...	364	...	...	...	364
...	...	...	720	...	...	720	...	...	...	720
...	813	...	...	...	...	813	...	...	...	813
...	558	...	...	...	...	558	...	...	...	558
...	4,954	...	...	...	...	4,954	...	...	...	4,954
...	...	470	...	...	...	470	...	...	...	470
...	...	1,243	...	...	...	1,243	...	...	...	1,243 (a)
...	...	1,713	...	...	...	1,713	...	...	...	1,713 (a)
...	...	...	1,102	...	...	1,102	...	...	...	1,102
...	...	...	427	...	...	427	...	...	...	427
...	...	...	3,257	...	...	3,257	...	...	...	3,257
203	1,688	4,377	1,000	...	...	7,268	...	...	...	7,268
201	1,688	3,867	1,351	...	...	7,107	...	...	...	7,107
2,409	28,502	25,947	21,844	...	...	78,702	...	...	...	78,702
...	...	...	...	...	...	...	...	5	...	5
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	5	...	5 (f)
...	...	...	...	...	...	...	32	...	...	32
...	...	...	...	...	...	...	32	...	...	32
...	...	...	...	...	...	...	10,973	...	...	10,973
...	...	...	...	...	...	...	1,655	...	...	1,655
...	...	...	...	...	...	...	1,626	...	...	1,626
...	...	...	...	...	...	...	17,380	...	...	17,380
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	33,060	...	...	...	...	33,060	...	...	...	33,060
...	...	5,006	...	...	...	5,006	...	...	...	5,006
...	...	...	...	...	...	...	...	...	...	...
...	...	5,006	...	...	...	5,006	...	...	...	5,006
...	...	...	...	...	...	...	150	...	...	150
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	150	...	...	150 (f)
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
...	13,685	...	...	...	...	13,685	...	...	...	13,685
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...
65,722	...	...	...	...	...	65,722	...	...	...	65,722
...	...	345	...	...	...	345	...	...	...	345
...	...	482	...	...	...	482	...	...	...	482
...	...	121,274	...	...	...	121,274	...	...	...	121,274
...	750	...	...	...	...	750	...	...	...	750
...	1,221	...	...	...	...	1,221	...	...	...	1,221
...	1,971	...	...	...	...	1,971	...	...	...	1,971
...	...	6,466	...	...	...	6,466	...	...	...	6,466
...	...	7,518	...	...	...	7,518	...	...	...	7,518
...	...	66,362	...	...	...	66,362	...	...	...	66,362
...	12	...	...	...	...	12	...	...	...	12
...	45	...	...	...	...	45	...	...	...	45
...	57	...	...	...	...	57	...	...	...	57

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Social Services .....	...	...	...	...
	...	...	...	...
Special Evaluation Project for Ontario Works Group Pilot .....	...	...	...	...
	...	...	...	...
The Labrador Inuit Claim Implementation Annual Report .....	...	...	...	...
	...	...	...	...
Tripartite Treaty Negotiations .....	...	...	...	...
	...	...	...	...
Wahta Mohawk Land Claim Settlement/Road Allowances .....	...	...	...	...
	...	...	...	...
Wasagamack/St. Theresa Air Strip/Road .....	...	...	...	...
	...	...	...	...
Waterhen Wastewater Treatment .....	...	...	...	...
	...	...	...	...
Total ministry .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>INDUSTRY</b>				
<b>Department</b>				
Canada/Ontario Infrastructure .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	...	...	...	...
	...	...	...	...
	...	...	...	...
<b>JUSTICE</b>				
<b>Department</b>				
Contributions for Access to Justice Services to the Territories (being Legal Aid, Aboriginal Courtwork and Public Legal Education and Information Services) .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Contributions to the provinces and territories in support of Youth Justice Services .....	5,119	2,021	6,170	4,822
	<b>5,119</b>	<b>2,021</b>	<b>6,170</b>	<b>4,822</b>
	111,888	44,126	134,068	105,270
Contributions to the provinces and territories in support of Youth Justice Services - Intensive Rehabilitative Custody and Supervision Program .....	498	358	681	437
	<b>147</b>	<b>100</b>	<b>164</b>	<b>100</b>
	1,145	958	1,808	1,103
Contributions to the provinces to assist in the operation of Legal Aid Systems .....	2,045	445	3,612	2,453
	<b>2,046</b>	<b>445</b>	<b>3,612</b>	<b>2,453</b>
	45,381	7,714	83,625	44,381

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
...	197,797	...	...	...	...	197,797	...	...	...	197,797
...	<b>217,903</b>	...	...	...	...	<b>217,903</b>	...	...	...	<b>217,903</b>
...	2,886,477	...	...	...	...	2,886,477	...	...	...	2,886,477
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	... (a)
...	...	...	...	...	...	...	...	...	...	... (a)
...	...	...	...	...	...	...	...	40	...	40
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	40	...	40
...	...	...	...	...	6,071	6,071	...	...	...	6,071
...	...	...	...	...	<b>6,071</b>	<b>6,071</b>	...	...	...	<b>6,071</b>
...	...	...	...	...	78,854	78,854	...	...	...	78,854
...	...	...	...	...	...	...	...	...	...	...
...	<b>634</b>	...	...	...	...	<b>634</b>	...	...	...	<b>634</b>
...	634	...	...	...	...	634	...	...	...	634
...	...	217	...	...	...	217	...	...	...	217
...	...	...	...	...	...	...	...	...	...	...
...	...	1,639	...	...	...	1,639	...	...	...	1,639 (a)
...	...	1,000	...	...	...	1,000	...	...	...	1,000
...	...	...	...	...	...	...	...	...	...	...
...	...	1,000	...	...	...	1,000	...	...	...	1,000
14,982	201,060	17,881	2,102	...	6,071	242,096	1,837	59	...	243,992
<b>13,664</b>	<b>224,046</b>	<b>13,110</b>	<b>2,142</b>	...	<b>6,071</b>	<b>259,033</b>	<b>1,658</b>	<b>475</b>	...	<b>261,166</b>
1,682,524	2,972,032	222,941	25,890	...	78,854	4,982,241	28,694	3,559	...	5,014,494
...	11,825	...	...	...	...	11,825	...	...	...	11,825
...	<b>33,004</b>	...	...	...	...	<b>33,004</b>	...	...	...	<b>33,004</b>
...	668,357	...	...	...	...	668,357	...	...	...	668,357
...	11,825	...	...	...	...	11,825	...	...	...	11,825
...	<b>33,004</b>	...	...	...	...	<b>33,004</b>	...	...	...	<b>33,004</b>
...	668,357	...	...	...	...	668,357	...	...	...	668,357
...	...	...	...	...	...	...	2,143	1,963	1,263	5,369
...	...	...	...	...	...	...	<b>2,072</b>	<b>1,892</b>	<b>1,192</b>	<b>5,156</b>
...	...	...	...	...	...	...	18,156	16,164	9,673	43,993
36,683	63,809	6,433	7,416	16,957	22,134	171,564	3,060	1,577	1,103	177,304
<b>36,683</b>	<b>63,809</b>	<b>6,433</b>	<b>7,416</b>	<b>16,957</b>	<b>22,134</b>	<b>171,564</b>	<b>3,060</b>	<b>1,577</b>	<b>1,103</b>	<b>177,304</b>
779,854	1,415,506	134,993	162,027	342,217	430,205	3,660,154	88,494	16,502	28,008	3,793,158
273	2,066	800	637	1,110	1,313	8,173	342	204	310	9,029
<b>100</b>	<b>1,378</b>	<b>282</b>	<b>301</b>	<b>547</b>	<b>445</b>	<b>3,564</b>	<b>150</b>	<b>175</b>	<b>150</b>	<b>4,039</b>
921	5,884	1,708	1,537	2,765	2,782	20,611	1,242	1,254	1,210	24,317
26,996	50,132	4,803	4,203	10,679	14,460	119,828	...	...	...	119,828
<b>26,606</b>	<b>50,370</b>	<b>4,797</b>	<b>4,203</b>	<b>10,738</b>	<b>14,558</b>	<b>119,828</b>	...	...	...	<b>119,828</b>
524,954	1,062,558	99,306	80,381	204,449	273,165	2,425,914	24,435	...	7,605	2,457,954

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Contributions to the provinces under the Aboriginal Courtwork Program.....	118 <b>98</b> 2,581	... ... 52	151 <b>111</b> 1,331	... ... ...
Total ministry .....	7,780 <b>7,410</b> 160,995	2,824 <b>2,566</b> 52,850	10,614 <b>10,057</b> 220,832	7,712 <b>7,375</b> 150,754
<b>NATIONAL DEFENCE</b>				
<b>Department</b>				
New SAR Initiatives Fund (NSS) .....	993 <b>880</b> 2,176	... ... ...	229 <b>44</b> 306	48 ... 95
Total ministry .....	993 <b>880</b> 2,176	... ... ...	229 <b>44</b> 306	48 ... 95
<b>NATURAL RESOURCES</b>				
<b>Department</b>				
Canada-wide Differential GPS Service (CDGPS) .....	5 <b>5</b> 14	... ... ...	5 <b>5</b> 14	5 <b>5</b> 14
Canada/Newfoundland Offshore Petroleum Board .....	4,098 <b>2,179</b> 49,540	... ... ...	... ... ...	... ... ...
Canada/Nova Scotia Offshore Petroleum Board .....	... ... ...	... ... ...	2,782 <b>2,555</b> 24,527	... ... ...
Voisey's Bay Environmental Management Agreement .....	8 <b>16</b> 97	... ... ...	... ... ...	... ... ...
Total ministry .....	4,111 <b>2,200</b> 49,651	... ... ...	2,787 <b>2,560</b> 24,541	5 <b>5</b> 14
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>				
<b>Department</b>				
Disaster Financial Assistance Arrangement (DFAA) .....	9,753 <b>879</b> 31,790	1,700 <b>1,719</b> 7,349	8,505 <b>3,500</b> 30,570	1,017 <b>1,433</b> 56,944
First Nation Policing Program .....	... ... 1,345	... <b>51</b> 994	296 <b>243</b> 18,980	665 <b>659</b> 4,987
Grants to National Flagging System .....	29 <b>29</b> 58	26 <b>26</b> 52	32 <b>31</b> 63	30 <b>30</b> 60
Joint Emergency Preparedness Program (JEPP) .....	94 <b>142</b> 5,916	94 <b>104</b> 6,072	643 <b>621</b> 8,227	193 <b>237</b> 8,729

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
590	1,080	435	660	1,054	1,129	5,217	40	30	34	5,321
<b>530</b>	<b>1,040</b>	<b>435</b>	<b>620</b>	<b>1,009</b>	<b>994</b>	<b>4,837</b>	...	...	...	<b>4,837</b>
12,396	22,668	9,499	12,016	27,843	26,634	115,020	6,609	45	2,231	123,905
64,542	117,087	12,471	12,916	29,800	39,036	304,782	5,585	3,774	2,710	316,851
<b>63,919</b>	<b>116,597</b>	<b>11,947</b>	<b>12,540</b>	<b>29,251</b>	<b>38,131</b>	<b>299,793</b>	<b>5,282</b>	<b>3,644</b>	<b>2,445</b>	<b>311,164</b>
1,318,125	2,506,616	245,506	255,961	577,274	732,786	6,221,699	138,936	33,965	48,727	6,443,327
...	1,070	43	130	...	907	3,420	304	...	...	3,724
...	<b>972</b>	...	<b>99</b>	...	<b>1,128</b>	<b>3,123</b>	<b>166</b>	...	...	<b>3,289</b>
190	4,885	683	432	1,197	5,335	15,299	1,321	418	19	17,057
...	1,070	43	130	...	907	3,420	304	...	...	3,724
...	<b>972</b>	...	<b>99</b>	...	<b>1,128</b>	<b>3,123</b>	<b>166</b>	...	...	<b>3,289</b>
190	4,885	683	432	1,197	5,335	15,299	1,321	418	19	17,057
...	26	...	13	26	26	106	2	...	...	108
...	<b>26</b>	...	<b>13</b>	<b>26</b>	<b>26</b>	<b>106</b>	<b>2</b>	...	...	<b>108</b>
...	71	...	35	71	71	290	5	...	...	295
...	...	...	...	...	...	4,098	...	...	...	4,098
...	...	...	...	...	...	<b>2,179</b>	...	...	...	<b>2,179</b>
...	...	...	...	...	...	49,540	...	...	...	49,540
...	...	...	...	...	...	2,782	...	...	...	2,782
...	...	...	...	...	...	<b>2,555</b>	...	...	...	<b>2,555</b>
...	...	...	...	...	...	24,527	...	...	...	24,527
...	...	...	...	...	...	8	...	...	...	8
...	...	...	...	...	...	<b>16</b>	...	...	...	<b>16</b>
...	...	...	...	...	...	97	...	...	...	97
...	26	...	13	26	26	6,994	2	...	...	6,996
...	<b>26</b>	...	<b>13</b>	<b>26</b>	<b>26</b>	<b>4,856</b>	<b>2</b>	...	...	<b>4,858</b>
...	71	...	35	71	71	74,454	5	...	...	74,459
55,000	700	21,066	...	...	22,250	119,991	...	...	500	120,491
...	<b>12,421</b>	<b>23,552</b>	<b>381</b>	<b>25,000</b>	<b>7,500</b>	<b>76,385</b>	...	...	...	<b>76,385</b>
960,445	142,196	317,497	13,648	165,187	239,633	1,965,259	1,690	...	3,165	1,970,114
27,500	34,203	4,423	1,344	3,724	784	72,939	...	...	...	72,939 (4)
<b>19,873</b>	<b>33,110</b>	<b>6,402</b>	<b>1,302</b>	<b>3,403</b>	<b>950</b>	<b>65,993</b>	<b>38</b>	<b>300</b>	<b>5</b>	<b>66,336</b>
245,813	385,139	69,778	75,807	83,095	63,980	949,918	6,910	3,784	16,774	977,386
79	112	33	32	48	54	475	9	9	9	502
<b>79</b>	<b>112</b>	<b>33</b>	<b>32</b>	<b>48</b>	<b>54</b>	<b>474</b>	...	<b>26</b>	...	<b>500</b>
158	224	66	64	96	108	949	9	35	9	1,002
830	2,442	1,151	212	901	1,351	7,911	...	...	79	7,990
<b>815</b>	<b>2,465</b>	<b>848</b>	<b>243</b>	<b>1,289</b>	<b>837</b>	<b>7,601</b>	<b>47</b>	<b>103</b>	<b>112</b>	<b>7,863</b>
27,144	52,775	12,269	6,865	15,338	15,014	158,349	4,345	1,222	3,838	167,754



FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Continued*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
<b>Royal Canadian Mounted Police</b>				
Canadian Firearms Program.....	...	220	960	975
	...	<b>220</b>	<b>910</b>	<b>890</b>
	2,255	2,811	12,027	13,300
Total ministry.....	9,876	2,040	10,436	2,880
	<b>1,050</b>	<b>2,120</b>	<b>5,305</b>	<b>3,249</b>
	41,364	17,278	69,867	84,020
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b>				
Maintenance Costs of the MacDonald Cartier Bridge.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Remediation of the Sydney Tar Ponds and Coke Oven Sites.....	...	...	15,868	...
	...	...	<b>10,200</b>	...
	...	...	52,554	...
Total ministry.....	...	...	15,868	...
	...	...	<b>10,200</b>	...
	...	...	52,554	...
<b>TRANSPORT</b>				
<b>Department</b>				
Marine Simulators Contribution program.....	...	...	...	...
	...	...	...	...
	...	...	...	...
National Safety Code.....	177	148	303	217
	<b>177</b>	<b>148</b>	<b>303</b>	<b>217</b>
	2,470	2,082	4,176	3,008
Outaouais Road Development.....	...	...	...	...
	...	...	...	...
	...	...	...	...
Strategic Highway Infrastructure Program-Border Crossing Planning and Integration.....	...	...	...	...
	...	...	<b>57</b>	...
	...	...	207	...
Strategic Highway Infrastructure Program-Border Crossing Transportation Initiative-Programs and Divestiture.....	13	...	...	...
	...	...	...	...
	13	...	...	440
Strategic Highway Infrastructure Program-Highway Component-Programs and Divestiture.....	...	...	...	1
	...	...	<b>6</b>	<b>1,446</b>
	11,548	5,804	17,351	15,240
Strategic Highway Infrastructure Program-Intelligent Transportation Systems Policy.....	14	6	...	211
	<b>335</b>	<b>33</b>	<b>559</b>	<b>44</b>
	949	226	1,253	1,329
<b>Office of Infrastructure of Canada</b>				
Border Infrastructure Fund.....	...	...	...	6,976
	...	...	...	<b>11,593</b>
	...	...	...	30,245

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
5,700	5,550	...	...	...	...	13,405	...	...	...	13,405
<b>5,100</b>	<b>5,350</b>	...	...	...	...	<b>12,470</b>	...	...	...	<b>12,470</b>
100,264	78,308	2,464	2,190	4,587	27,893	246,099	1,137	...	1,297	248,533
89,109	43,007	26,673	1,588	4,673	24,439	214,721	9	9	588	215,327
<b>25,867</b>	<b>53,458</b>	<b>30,835</b>	<b>1,958</b>	<b>29,740</b>	<b>9,341</b>	<b>162,923</b>	<b>85</b>	<b>429</b>	<b>117</b>	<b>163,554</b>
1,333,824	658,642	402,074	98,574	268,303	346,628	3,320,574	14,091	5,041	25,083	3,364,789
56	56	...	...	...	...	112	...	...	...	112
<b>35</b>	<b>35</b>	...	...	...	...	<b>70</b>	...	...	...	<b>70</b>
3,121	8,259	...	...	...	...	11,380	...	...	...	11,380
...	...	...	...	...	...	15,868	...	...	...	15,868
...	...	...	...	...	...	<b>10,200</b>	...	...	...	<b>10,200</b>
...	...	...	...	...	...	52,554	...	...	...	52,554
56	56	...	...	...	...	15,980	...	...	...	15,980
<b>35</b>	<b>35</b>	...	...	...	...	<b>10,270</b>	...	...	...	<b>10,270</b>
3,121	8,259	...	...	...	...	63,934	...	...	...	63,934
...	375	...	...	...	...	375	...	...	...	375
...	<b>1,060</b>	...	...	...	...	<b>1,060</b>	...	...	...	<b>1,060</b>
...	1,435	...	...	...	...	1,435	...	...	...	1,435
723	1,134	269	283	499	378	4,131	128	...	128	4,387
<b>723</b>	<b>1,129</b>	<b>269</b>	<b>283</b>	<b>499</b>	<b>378</b>	<b>4,126</b>	<b>128</b>	<b>50</b>	<b>128</b>	<b>4,432</b>
9,806	14,932	3,713	3,898	6,788	5,173	56,046	1,603	278	1,809	59,736
7,340	...	...	...	...	...	7,340	...	...	...	7,340
<b>18,998</b>	...	...	...	...	...	<b>18,998</b>	...	...	...	<b>18,998</b>
87,966	...	...	...	...	...	87,966	...	...	...	87,966
240	10,538	...	...	...	166	10,944	...	...	...	10,944
<b>210</b>	<b>457</b>	<b>21</b>	...	...	<b>51</b>	<b>796</b>	...	...	...	<b>796</b>
1,130	12,327	21	23	49	397	14,154	...	...	23	14,177 (a)
...	...	...	...	...	505	518	...	...	...	518
...	<b>938</b>	...	...	...	...	<b>938</b>	...	...	...	<b>938</b>
30,101	6,628	...	...	...	13,647	50,829	...	...	...	50,829
...	82	...	...	500	...	583	...	...	...	583
...	<b>11,605</b>	<b>952</b>	...	...	<b>1,423</b>	<b>15,432</b>	...	<b>6</b>	...	<b>15,438</b>
108,501	168,917	20,176	18,500	46,293	61,239	473,569	4,925	4,194	4,399	487,087
1,143	748	30	33	509	639	3,333	8	...	520	3,861
<b>78</b>	<b>272</b>	<b>26</b>	...	<b>361</b>	<b>781</b>	<b>2,489</b>	<b>93</b>	...	...	<b>2,582</b>
2,262	4,382	986	840	3,861	4,147	20,235	222	...	647	21,104
9,097	59,917	...	1,422	...	3,698	81,110	...	...	...	81,110
<b>1,341</b>	<b>32,603</b>	...	<b>1,565</b>	...	<b>22,801</b>	<b>69,903</b>	...	...	...	<b>69,903</b>
10,439	160,846	...	4,990	...	88,833	295,353	...	...	...	295,353 (a)

FEDERAL-PROVINCIAL SHARED-COST PROGRAMS—*Concluded*

(in thousands of dollars)

	Newfoundland and Labrador	Prince Edward Island	Nova Scotia	New Brunswick
Building Canada Fund - Major Infrastructure Component .....	...	...	142	...
	...	...	...	...
	...	...	142	...
Canada Strategic Infrastructure Fund .....	3,033	1,176	15,037	12,242
	<b>27,539</b>	<b>17,870</b>	<b>32,536</b>	<b>141,112</b>
	<i>60,813</i>	<i>28,371</i>	<i>72,730</i>	<i>251,422</i>
Contributions under the Building Canada Fund - Communities Component .....	...	808	...	...
	...	...	...	...
	...	808	...	...
Municipal Road Infrastructure Fund .....	7,048	6,987	7,763	10,646
	<b>5,744</b>	<b>5,316</b>	<b>13,518</b>	<b>10,581</b>
	<i>12,898</i>	<i>16,040</i>	<i>21,281</i>	<i>30,794</i>
Provincial-Territorial Infrastructure Base Funding Program .....	25,000	25,000	50,000	25,000
	...	...	...	...
	<i>25,000</i>	<i>25,000</i>	<i>50,000</i>	<i>25,000</i>
Total ministry .....	35,285	34,125	73,245	55,293
	<b>33,795</b>	<b>23,367</b>	<b>46,979</b>	<b>164,993</b>
	<i>113,691</i>	<i>78,331</i>	<i>167,140</i>	<i>357,478</i>
<b>WESTERN ECONOMIC DIVERSIFICATION</b>				
Canada/Saskatchewan Northern Development Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Infrastructure Canada Program .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Regina Urban Development Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Saskatoon Urban Development Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Vancouver Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Western Economic Partnership Agreements .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Winnipeg Urban Development Agreement .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Total ministry .....	...	...	...	...
	...	...	...	...
	...	...	...	...
Grand total .....	131,125	81,977	207,127	152,467
	<b>132,419</b>	<b>53,920</b>	<b>176,255</b>	<b>269,516</b>
	<i>1,913,994</i>	<i>583,791</i>	<i>2,373,207</i>	<i>2,489,794</i>

Certain figures reported for previous year expenditures and expenditures from inception have been restated to reflect a change in the rounding method.

Amounts in roman type are 2008-2009 expenditures.

Amounts in **bold** face type are 2007-2008 expenditures.

Amounts in *italic* type are expenditures from inception (including 2008-2009 expenditures).

(a) Amends previous year's Public Accounts of Canada.

(f) Contract completed.

(1) Formerly known as Canadian Agriculture Income Stabilization Program (CAISP).

(2) Formerly known as Skills and Development Initiatives.

(3) Formerly known as Crop Insurance and Waterfowl.

(4) Formerly known as Aboriginal Policing.

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total provinces	Northwest Territories	Nunavut	Yukon Territory	Total
5,926	17,307	...	11,837	20,213	...	55,425	...	...	...	55,425
...	...	...	...	...	...	...	...	...	...	...
5,926	17,307	...	11,837	20,213	...	55,425	...	...	...	55,425
130,418	168,692	59,388	9,757	5,000	33,022	437,765	7,622	9,428	2,621	457,436
<b>177,187</b>	<b>196,276</b>	<b>84,564</b>	<b>15,259</b>	<b>32,536</b>	<b>154,742</b>	<b>879,621</b>	<b>9,328</b>	<b>13,616</b>	<b>5,638</b>	<b>908,203</b>
328,599	528,164	258,407	95,396	150,000	707,497	2,481,399	59,182	33,972	15,560	2,590,113 (a)
...	...	...	...	...	...	808	...	...	...	808
...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	808	...	...	...	808
31,990	86,616	5,641	14,840	21,396	11,382	204,309	7,214	6,238	2,561	220,322
<b>6,408</b>	<b>70,719</b>	<b>5,893</b>	<b>12,877</b>	<b>7,132</b>	<b>500</b>	<b>138,688</b>	...	<b>776</b>	<b>3,858</b>	<b>143,322</b>
45,153	208,869	23,200	36,600	28,528	11,882	435,245	7,214	7,014	7,222	456,695 (a)
...	...	37,500	37,500	25,000	50,000	275,000	38,769	38,403	38,430	390,602
...	...	...	...	...	...	...	...	...	...	...
...	...	37,500	37,500	25,000	50,000	275,000	38,769	38,403	38,430	390,602
186,877	345,409	102,828	75,672	73,117	99,790	1,081,641	53,741	54,069	44,260	1,233,711
<b>204,945</b>	<b>315,059</b>	<b>91,725</b>	<b>29,984</b>	<b>40,528</b>	<b>180,676</b>	<b>1,132,051</b>	<b>9,549</b>	<b>14,448</b>	<b>9,624</b>	<b>1,165,672</b>
629,883	1,123,807	344,003	209,584	280,732	942,815	4,247,464	111,915	83,861	68,090	4,511,330
...	...	...	1,753	...	...	1,753	...	...	...	1,753
...	...	...	<b>1,636</b>	...	...	<b>1,636</b>	...	...	...	<b>1,636</b>
...	...	...	8,421	...	...	8,421	...	...	...	8,421
...	...	1,312	40	3,919	7,679	12,950	...	...	...	12,950
...	...	<b>2,307</b>	<b>2,318</b>	<b>7,885</b>	<b>18,150</b>	<b>30,660</b>	...	...	...	<b>30,660</b>
...	...	61,560	56,534	171,028	261,500	550,622	...	...	...	550,622
...	...	...	1,326	...	...	1,326	...	...	...	1,326
...	...	...	<b>549</b>	...	...	<b>549</b>	...	...	...	<b>549</b>
...	...	...	1,931	...	...	1,931	...	...	...	1,931
...	...	...	2,582	...	...	2,582	...	...	...	2,582
...	...	...	<b>1,579</b>	...	...	<b>1,579</b>	...	...	...	<b>1,579</b>
...	...	...	4,406	...	...	4,406	...	...	...	4,406
...	...	...	...	...	704	704	...	...	...	704
...	...	...	...	...	<b>722</b>	<b>722</b>	...	...	...	<b>722</b>
...	...	...	...	...	9,028	9,028	...	...	...	9,028 (a)
...	...	4,767	3,708	3,905	485	12,865	...	...	...	12,865
...	...	<b>7,447</b>	<b>4,501</b>	<b>4,662</b>	<b>2,335</b>	<b>18,945</b>	...	...	...	<b>18,945</b>
...	...	22,048	22,295	26,102	25,242	95,687	...	...	...	95,687
...	...	4,250	...	...	...	4,250	...	...	...	4,250
...	...	<b>7,490</b>	...	...	...	<b>7,490</b>	...	...	...	<b>7,490</b>
...	...	15,667	...	...	...	15,667	...	...	...	15,667
...	...	10,329	9,409	7,824	8,868	36,430	...	...	...	36,430
...	...	<b>17,244</b>	<b>10,583</b>	<b>12,547</b>	<b>21,207</b>	<b>61,581</b>	...	...	...	<b>61,581</b>
...	...	99,275	93,587	197,130	295,770	685,762	...	...	...	685,762
962,897	1,750,703	418,449	554,434	667,719	433,113	5,360,011	96,477	115,036	56,797	5,628,321
<b>988,433</b>	<b>1,920,485</b>	<b>493,624</b>	<b>453,641</b>	<b>442,738</b>	<b>534,140</b>	<b>5,465,171</b>	<b>51,931</b>	<b>78,976</b>	<b>20,105</b>	<b>5,616,183</b>
15,207,214	25,001,781	5,141,569	7,866,127	7,800,449	6,022,293	74,400,219	1,852,410	730,192	282,876	77,265,697

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# SECTION 10

**2008-2009**

***PUBLIC ACCOUNTS OF CANADA***

## **Other Government-Wide Information**

### **CONTENTS**

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## Budgetary details by allotment

This statement provides a distribution of budgetary appropriations by allotment as approved by Treasury Board

pursuant to section 31 of the *Financial Administration Act* (FAA), together with related current year expenditures.

### BUDGETARY DETAILS BY ALLOTMENT

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>AGRICULTURE AND AGRI-FOOD</b>			Canada for the purpose of the Renewed (2003) National Biomass Ethanol Program.....	1	
<b>Department</b>			Statutory amounts .....	1,275,910,046	1,270,403,276
Vote 1—Operating expenditures—			<b>Total Department.....</b>	<b>2,766,503,581</b>	<b>2,585,697,696</b>
Operating budget .....	774,450,756	726,475,580	<b>Canadian Dairy Commission</b>		
Frozen .....	16,601,786		Vote 25—Program expenditures—		
Less: revenues netted against expenditures .....	46,600,000	31,930,911	Operating budget .....	4,133,665	4,133,665
	744,452,542	694,544,669	<b>Canadian Food Inspection Agency</b>		
Vote 5—Capital expenditures—			Vote 30—Operating expenditures and contributions—		
Capital .....	24,588,874	24,588,874	Operating budget .....	593,676,255	574,276,882
Pilot project on non-lapsing capital appropriations .....	30,000,000	5,716,190	Grants and contributions.....	2,336,594	2,336,594
	54,588,874	30,305,064	Advertising initiatives.....	6,000,000	2,530,042
Vote 10—Grants and contributions—			Frozen .....	10,697,583	
Grants and contributions.....	647,903,024	590,444,687	Less: revenues netted against expenditures .....	55,000,000	54,576,262
Frozen .....	43,649,093			557,710,432	524,567,256
	691,552,117	590,444,687	Vote 35—Capital expenditures		
Vote 15—Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate, the sum of \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program and \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Enhanced spring credit advance program .....		1	Capital .....	30,205,702	26,058,073
			Frozen .....	14,190,250	
Vote 20—Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of line of credit agreements to be entered into by the Farm Credit				44,395,952	26,058,073
			Statutory amounts .....	94,852,504	94,833,659
				696,958,888	645,458,988
			<b>Canadian Grain Commission</b>		
			Vote 40—Program expenditures—		
			Operating budget .....	33,135,325	32,736,015
			Statutory amounts .....	37,322,097	3,153,726
				70,457,422	35,889,741
			<b>Total Ministry.....</b>	<b>3,538,053,556</b>	<b>3,271,180,090</b>
			<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>		
			<b>Department</b>		
			Vote 1—Operating expenditures—		
			Operating budget .....	88,709,957	85,595,679
			Frozen .....	1,461,810	
				90,171,767	85,595,679
			Vote 5—Grants and contributions—		
			Grants and contributions.....	246,846,924	246,846,924
			Frozen .....	1,512,500	
				248,359,424	246,846,924
			Statutory amounts .....	8,960,307	8,945,082
			<b>Total Department.....</b>	<b>347,491,498</b>	<b>341,387,685</b>



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Enterprise Cape Breton Corporation</b>			<b>Vote 25—Payments to the Canadian Broadcasting Corporation for capital expenditures . . . . .</b>	<b>96,677,001</b>	<b>96,677,000</b>
Vote 10—Payments to the Enterprise Cape Breton Corporation . . . . .	8,650,000	8,650,000		<b>1,170,813,659</b>	<b>1,170,813,657</b>
<b>Total Ministry . . . . .</b>	<b>356,141,498</b>	<b>350,037,685</b>			
<b>CANADA REVENUE AGENCY</b>			<b>Canadian Museum for Human Rights</b>		
Vote 1—Program expenditures and recoverable expenditures on behalf of the Canada Pension Plan and the <i>Employment Insurance Act</i> —			Vote 27—Payments to the Canadian Museum for Human Rights for operating and capital expenditures . . . . .	5,000,000	5,000,000
Operating budget . . . . .	3,097,605,529	2,984,537,919	<b>Canadian Museum of Civilization</b>		
Grants and contributions . . . . .	5,000,000	2,048,240	Vote 30—Payments to the Canadian Museum of Civilization for operating and capital expenditures—		
Advertising initiatives . . . . .	7,225,000	7,223,949	Operating budget . . . . .	67,366,043	67,366,043
Real property accommodation and services . . . . .	299,913,976	299,913,976	Payment in lieu of taxes . . . . .	2,179,620	2,179,620
Payments to Quebec for GST administration . . . . .	161,441,311	131,732,369		<b>69,545,663</b>	<b>69,545,663</b>
Frozen . . . . .	26,472,610	3,154,525,453			
Less: revenues netted against expenditures . . . . .	271,127,372	270,931,000	<b>Canadian Museum of Nature</b>		
	<b>3,326,531,054</b>	<b>3,154,525,453</b>	Vote 35—Payments to the Canadian Museum of Nature for operating and capital expenditures—		
Statutory amounts . . . . .	<b>1,044,131,232</b>	<b>1,044,131,232</b>	Operating budget . . . . .	62,339,265	62,339,265
<b>Total Ministry . . . . .</b>	<b>4,370,662,286</b>	<b>4,198,656,685</b>	Frozen . . . . .	1,155,000	
				<b>63,494,265</b>	<b>62,339,265</b>
<b>CANADIAN HERITAGE</b>			<b>Canadian Radio-television and Telecommunications Commission</b>		
<b>Department</b>			Vote 40—Program expenditures—		
Vote 1—Operating expenditures—			Operating budget . . . . .	54,299,495	52,554,954
Operating budget . . . . .	269,965,640	259,225,907	Less: revenues netted against expenditures . . . . .	40,400,000	40,400,000
Advertising initiatives . . . . .	1,500,000	1,321,321		<b>13,899,495</b>	<b>12,154,954</b>
Multiculturalism—Operating budget . . . . .	9,361,187	6,628,101	Statutory amounts . . . . .	<b>5,936,883</b>	<b>5,936,883</b>
Frozen . . . . .	13,953,840			<b>19,836,378</b>	<b>18,091,837</b>
Less: revenues netted against expenditures . . . . .	4,605,000	4,396,707			
	<b>290,175,667</b>	<b>262,778,622</b>	<b>Library and Archives of Canada</b>		
Vote 5—Grants and contributions—			Vote 45—Program expenditures—		
Grants and contributions . . . . .	1,111,191,566	1,098,033,352	Operating budget . . . . .	114,669,805	111,789,689
Multiculturalism . . . . .	10,854,675	2,948,656	Grants and contributions . . . . .	2,770,517	2,770,517
Frozen . . . . .	21,794,000		Frozen . . . . .	43,246,746	
	<b>1,143,840,241</b>	<b>1,100,982,008</b>	Less: revenues netted against expenditures . . . . .	550,000	384,880
Statutory amounts . . . . .	<b>30,274,003</b>	<b>30,130,531</b>		<b>160,137,068</b>	<b>114,175,326</b>
<b>Total Department . . . . .</b>	<b>1,464,289,911</b>	<b>1,393,891,161</b>	Statutory amounts . . . . .	<b>12,520,723</b>	<b>12,417,186</b>
<b>Canada Council for the Arts</b>				<b>172,657,791</b>	<b>126,592,512</b>
Vote 10—Payments to the Canada Council for the Arts . . . . .	182,088,138	182,088,136	<b>National Arts Centre Corporation</b>		
<b>Canadian Broadcasting Corporation</b>			Vote 50—Payments to the National Arts Centre Corporation—		
Vote 15—Payments to the Canadian Broadcasting Corporation for operating expenditures . . . . .	<b>1,070,136,658</b>	<b>1,070,136,657</b>	Operating budget . . . . .	45,522,728	45,522,725
Vote 20—Payments to the Canadian Broadcasting Corporation for working capital . . . . .	<b>4,000,000</b>	<b>4,000,000</b>	Capital repairs and payments to the City of Ottawa . . . . .	7,000,000	7,000,000
				<b>52,522,728</b>	<b>52,522,725</b>

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>National Battlefields Commission</b>			<b>Public Service Labour Relations Board</b>		
Vote 55—Program expenditures—			Vote 85—Program expenditures—		
Operating budget .....	8,534,682	8,134,230	Operating budget .....	12,182,022	11,810,930
Frozen .....	325,000		Frozen .....	4,583	
	8,859,682	8,134,230		12,186,605	11,810,930
Statutory amounts .....	2,806,815	2,806,815	Statutory amounts .....	1,121,992	1,121,992
	11,666,497	10,941,045		13,308,597	12,932,922
<b>National Film Board</b>			<b>Public Service Staffing Tribunal</b>		
Vote 60—Program expenditures—			Vote 90—Program expenditures—		
Operating budget .....	76,656,466	74,018,341	Operating budget .....	4,998,109	4,324,607
Grants and contributions .....	262,018	262,018	Frozen .....	5,656	
Less: revenues netted against expenditures .....	8,295,000	6,274,396		5,003,765	4,324,607
	68,623,484	68,005,963	Statutory amounts .....	485,120	485,120
Statutory amounts .....	5,810,406	(131,402)		5,488,885	4,809,727
	74,433,890	67,874,561			
<b>National Gallery of Canada</b>			<b>Registry of the Public Servants Disclosure Protection Tribunal</b>		
Vote 65—Payments to the National Gallery of Canada for operating and capital expenditures—			Vote 95—Program expenditures—		
Operating budget .....	48,033,327	48,033,327	Operating budget .....	1,726,180	776,943
Frozen .....	870,000		Statutory amounts .....	58,892	58,892
	48,903,327	48,033,327		1,785,072	835,835
Vote 70—Payment to the National Gallery of Canada for the purchase of objects for the Collection. ....	8,000,000	8,000,000			
	56,903,327	56,033,327	<b>Status of Women—Office of the Co-ordinator</b>		
<b>National Museum of Science and Technology</b>			Vote 100—Operating expenditures—		
Vote 75—Payments to the National Museum of Science and Technology for operating and capital expenditures .....	35,470,659	35,470,659	Operating budget .....	9,879,375	9,415,015
			Frozen .....	38,479	
<b>Public Service Commission</b>				9,917,854	9,415,015
Vote 80—Program expenditures—			Vote 105—Grants and contributions—		
Operating budget .....	112,057,594	104,682,450	Grants and contributions .....	23,150,000	22,024,197
Translation costs (Devinat Case) .....	625,000		Frozen .....	2,000,000	
Frozen .....	420,222			25,150,000	22,024,197
Less: revenues netted against expenditures .....	14,000,000	11,101,214	Statutory amounts .....	1,029,585	1,029,238
	99,102,816	93,581,236		36,097,439	32,468,450
Statutory amounts .....	12,703,733	12,703,733	<b>Telefilm Canada</b>		
	111,806,549	106,284,969	Vote 110—Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> .....	108,925,196	108,925,196
			<b>Total Ministry .....</b>	<b>3,656,134,644</b>	<b>3,517,461,647</b>
			<b>CITIZENSHIP AND IMMIGRATION</b>		
			<b>Department</b>		
			Vote 1—Operating expenditures—		
			Operating budget .....	421,191,523	409,882,383
			Interim federal health program .....	70,434,901	65,418,493
			Advertising initiatives .....	5,000,000	2,789,778
			Frozen .....	3,821,715	
				500,448,139	478,090,654

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Vote 5—Grants and contributions.....	877,148,356	783,337,732	Less: revenues netted against expenditures .....	8,001,000	4,196,418
Statutory amounts .....	55,488,520	55,476,635		33,223,507	25,391,968
<b>Total Department.....</b>	<b>1,433,085,015</b>	<b>1,316,905,021</b>	Statutory amounts .....	2,856,716	2,856,466
<b>Immigration and Refugee Board of Canada</b>				36,080,223	28,248,434
Vote 10—Program expenditures—			<b>National Round Table on the Environment and the Economy</b>		
Operating budget .....	101,569,770	97,329,844	Vote 20—Program expenditures—		
Translation costs (Devinat Case)—			Operating budget .....	5,167,183	4,695,600
Operating budget .....	9,651,617	4,404,732	Statutory amounts .....	356,012	355,988
Personnel .....	1,039,486	1,039,486		5,523,195	5,051,588
Frozen .....	207,897		<b>Parks Canada Agency</b>		
	112,468,770	102,774,062	Vote 25—Program expenditures—		
Statutory amounts .....	11,953,991	11,953,991	Operating budget .....	509,433,142	487,530,425
	124,422,761	114,728,053	Grants and contributions.....	21,352,850	21,352,850
<b>Total Ministry.....</b>	<b>1,557,507,776</b>	<b>1,431,633,074</b>	Advertising initiatives.....	2,000,000	
<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>			Frozen .....	4,721,099	
Vote 1—Operating expenditures—				537,507,091	508,883,275
Operating budget .....	48,424,504	45,954,533	Vote 30—Payments to the New Parks and Historic Sites Account—		
Frozen .....	47,359		Operating budget .....	12,500,001	12,500,000
	48,471,863	45,954,533	Statutory amounts .....	162,406,344	162,406,344
Vote 5—Grants and contributions.....	243,184,100	242,518,247		712,413,436	683,789,619
Statutory amounts .....	4,961,468	4,948,217	<b>Total Ministry.....</b>	<b>1,951,366,923</b>	<b>1,837,455,815</b>
<b>Total Ministry.....</b>	<b>296,617,431</b>	<b>293,420,997</b>	<b>FINANCE</b>		
<b>ENVIRONMENT</b>			<b>Department</b>		
<b>Department</b>			Vote 1—Operating expenditures—		
Vote 1—Operating expenditures—			Operating budget .....	104,174,063	99,454,171
Operating budget .....	850,163,993	831,273,957	Advertising initiatives.....	15,000,000	11,682,715
Frozen .....	16,158,178		Frozen .....	4,618,094	
Less: revenues netted against expenditures .....	68,076,000	67,599,461	Less: revenues netted against expenditures .....	400,000	13,254
	798,246,171	763,674,496		123,392,157	111,123,632
Vote 5—Capital expenditures—			Vote 5—Grants and contributions—		
Capital .....	47,790,077	44,952,692	Grants and contributions.....	607,100,000	572,033,831
Frozen .....	3,339,063		Frozen .....	53,100,000	
	51,129,140	44,952,692		660,200,000	572,033,831
Vote 10—Grants and contributions—			Vote 7—For the purposes of subsection 193(4) of the <i>Budget Implementation Act, 2006</i> , the amount of the aggregate outstanding principal amount of all mortgages or hypothecs to which insurance policies that are subject to such agreements apply shall not at any time exceed is \$250,000,000,000..	1	
Grants and contributions.....	180,718,078	164,548,057	Statutory amounts .....	77,912,937,873	77,844,357,054
Frozen .....	19,903,823		<b>Total Department.....</b>	<b>78,696,530,031</b>	<b>78,527,514,517</b>
	200,621,901	164,548,057	<b>Auditor General</b>		
Statutory amounts .....	147,352,857	147,190,929	Vote 15—Program expenditures—		
<b>Total Department.....</b>	<b>1,197,350,069</b>	<b>1,120,366,174</b>	Operating budget .....	78,623,083	75,121,773
<b>Canada Environmental Assessment Agency</b>					
Vote 15—Program expenditures—					
Operating budget .....	35,617,107	27,934,133			
Grants and contributions.....	3,942,400	1,654,253			
Frozen .....	1,665,000				

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts .....	9,315,655	9,315,655	Vote 5—Capital expenditures—		
	87,938,738	84,437,428	Capital .....	94,485,151	93,601,386
<b>Canadian International Trade Tribunal</b>			Capital—Personnel .....	3,226,824	3,226,824
Vote 20—Program expenditures—			Pilot project on non-lapsing capital appropriations—		
Operating budget .....	9,236,579	8,748,507	Personnel .....	10,832,826	10,832,826
Frozen .....	702,000		Other operating costs .....	150,742,614	141,721,263
	9,938,579	8,748,507	Frozen .....	51,629,530	
Statutory amounts .....	1,070,576	1,070,472		310,916,945	249,382,299
	11,009,155	9,818,979	Vote 10—Grants and contributions—		
<b>Financial Consumer Agency of Canada</b>			Grants and contributions .....	95,401,724	94,614,352
Statutory amounts .....	9,464,654	9,464,551	Frozen .....	2,666,788	
				98,068,512	94,614,352
<b>Financial Transactions and Reports Analysis Centre of Canada</b>			Statutory amounts .....	126,572,239	125,246,711
Vote 25—Program expenditures—			<b>Total Ministry .....</b>	<b>1,860,323,655</b>	<b>1,747,545,449</b>
Operating budget .....	48,757,907	44,887,883			
Grants and contributions .....	1,200,000	1,200,000	<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
Frozen .....	2,299,731		<b>Department</b>		
	52,257,638	46,087,883	Vote 1—Operating expenditures—		
Statutory amounts .....	4,505,547	4,505,547	Operating budget .....	1,381,652,225	1,376,025,043
	56,763,185	50,593,430	Mission security .....	9,493,872	9,493,872
<b>Office of the Superintendent of Financial Institutions</b>			Advertising initiatives .....	4,740,000	639,785
Vote 30—Program expenditures—			IRPA Division 9 Program expenditures .....	426,543	426,543
Operating budget .....	871,698	868,582	Audit and evaluation activities supporting the global partnership program .....	600,000	254,550
Statutory amounts .....	60,559,721	(10,233,638)	Frozen .....	6,725,631	
	61,431,419	(9,365,056)	Less: revenues netted against expenditures .....	30,940,000	25,312,818
<b>PPP Canada Inc.</b>				1,372,698,271	1,361,526,975
Vote 32—Payments to PPP Canada Inc for operations and program delivery—			Vote 5—Capital expenditures—		
Frozen .....	2,900,000		Non-lapsing capital appropriations		
Vote 33—Payments to PPP Canada Inc for P3 fund investments—			pilot project .....	171,920,487	169,164,226
Frozen .....	92,600,000		Mission security .....	3,800,000	3,717,442
Statutory amounts .....	3,430,000	3,430,000	Capital—Personnel .....	1,580,277	
	98,930,000	3,430,000	Frozen .....	4,700,055	
<b>Total Ministry .....</b>	<b>79,022,067,182</b>	<b>78,675,893,849</b>		182,000,819	172,881,668
<b>FISHERIES AND OCEANS</b>			Vote 10—Grants and contributions .....	769,168,811 <sup>(1)</sup>	815,997,193
<b>Department</b>			Vote 11—Passport Canada—		
Vote 1—Operating expenditures—			Capital expenditures—		
Operating budget .....	1,358,247,928	1,320,430,284	Capital .....	13,515,583	9,977,122
Frozen .....	18,496,031		Vote 12—To increase, pursuant to subsection 10(3.1) of the <i>Export Development Act</i> , the contingent liability of the corporation referred to in paragraph 10(3)(b) of that act from \$30,000,000,000 to \$33,000,000,000—		
Less: revenues netted against expenditures .....	51,978,000	42,128,197	Parliament authority .....	1	
	1,324,765,959	1,278,302,087	Vote 13—Passport Canada—		
			Operating expenditures—		
			Operating budget .....	12,734,400	12,734,400
			Frozen .....	153,600	
				12,888,000	12,734,400
			Statutory amounts .....	235,904,197	134,976,593
			<b>Total Department .....</b>	<b>2,586,175,682</b>	<b>2,508,093,951</b>

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canadian Commercial Corporation</b>			<b>HEALTH</b>		
Vote 15—Payments to the Canadian Commercial Corporation—			<b>Department</b>		
Operating budget .....	15,191,642	15,191,642	Vote 1—Operating expenditures—		
<b>Canadian International Development Agency</b>			Operating budget .....	1,183,652,262	1,178,909,964
Vote 20—Operating expenditures—			First Nations and Inuit health—		
Operating budget .....	231,736,735	225,663,382	Operating budget .....	203,379,559	201,382,600
Frozen .....	700,663		Revenues netted against expenditures .....	(5,450,000)	(3,453,041)
	232,437,398	225,663,382	Non-insured health benefits .....	565,375,000	565,375,000
Vote 25—Grants and contributions—			Indian residential schools resolution support—		
Grants and contributions .....	2,932,027,176	2,930,845,341	Operating budget .....	6,901,304	6,901,304
Frozen .....	15,100,000		Other operating costs .....	4,039,440	2,914,145
	2,947,127,176	2,930,845,341	Frozen .....	4,057,352	
Statutory amounts .....	426,952,622	426,952,622	Less: revenues netted against expenditures .....	67,278,086	67,278,086
	3,606,517,196	3,583,461,345		1,894,676,831	1,884,751,886
<b>International Development Research Centre</b>			Vote 5—Capital expenditures—		
Vote 35—Payments to the International Development Research Centre—			Capital .....	45,508,001	40,861,160
Operating budget .....	171,191,397	171,191,594	Frozen .....	2,500,000	
Frozen .....	200			48,008,001	40,861,160
	171,191,597	171,191,594	Vote 10—Grants and contributions—		
<b>International Joint Commission</b>			Grants and contributions .....	626,236,751	625,826,593
Vote 40—Program expenditures—			First Nations and Inuit health .....	680,554,900	680,554,900
Operating budget .....	8,694,260	7,606,318	Health Council of Canada .....	10,000,000	6,188,800
Frozen .....	107,000		Canadian Strategy for Cancer Control .....	58,200,000	58,200,000
	8,801,260	7,606,318	Indian Residential Schools Resolution Health Support .....	18,809,628	18,809,628
Statutory amounts .....	525,854	525,854		1,393,801,279	1,389,579,921
	9,327,114	8,132,172	Statutory amounts .....	353,478,711	352,898,220
<b>NAFTA Secretariat, Canadian Section</b>			<b>Total Department.....</b>	<b>3,689,964,822</b>	<b>3,668,091,187</b>
Vote 45—Program expenditures—			<b>Assisted Human Reproduction Agency of Canada</b>		
Operating budget .....	2,355,374	1,457,212	Vote 15—Program expenditures—		
Dispute resolution panellists .....	620,000	7,350	Operating budget .....	12,365,540	4,932,175
	2,975,374	1,464,562	Statutory amounts .....	357,195	357,195
Statutory amounts .....	113,576	113,576		12,722,735	5,289,370
	3,088,950	1,578,138	<b>Canadian Institutes of Health Research</b>		
<b>Total Ministry.....</b>	<b>6,391,492,181</b>	<b>6,287,648,842</b>	Vote 20—Operating expenditures—		
<b>GOVERNOR GENERAL</b>			Operating budget .....	50,436,879	47,238,461
Vote 1—Program expenditures—			Frozen .....	595,197	
Operating budget .....	17,967,057	17,684,506		51,032,076	47,238,461
Grants and contributions .....	11,000		Vote 25—Grants .....	917,670,131	916,875,687
	17,978,057	17,684,506	Statutory amounts .....	5,301,198	5,301,176
Statutory amounts .....	2,534,103	2,533,948		974,003,405	969,415,324
<b>Total Ministry.....</b>	<b>20,512,160</b>	<b>20,218,454</b>	<b>Hazardous Materials Information Review Commission</b>		
			Vote 30—Program expenditures—		
			Operating budget .....	4,805,944	4,452,352

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts .....	468,880	468,880	<b>Canada Industrial Relations Board</b>		
	5,274,824	4,921,232	Vote 10—Program expenditures—		
<b>Patented Medicine Prices Review Board</b>			Operating budget .....	12,504,694	12,142,310
Vote 35—Program expenditures—			Translation costs (Devinat Case)—		
Operating budget .....	8,294,616	6,632,700	Other operating costs .....	154,000	154,000
Public hearings .....	2,200,000	752,473		12,658,694	12,296,310
	10,494,616	7,385,173	Statutory amounts .....	1,427,489	1,426,459
Statutory amounts .....	665,003	665,003		14,086,183	13,722,769
	11,159,619	8,050,176	<b>Canada Mortgage and Housing Corporation</b>		
<b>Public Health Agency of Canada</b>			Vote 15—To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the corporation pursuant to the authority of any act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i> —		
Vote 40—Operating expenditures—			Operating budget .....	2,270,549,000	2,206,892,167
Operating budget .....	379,386,056	369,753,454	Frozen .....	34,500,000	
Logan lab project .....	2,400,000	426,630		2,305,049,000	2,206,892,167
Advertising initiatives .....	1,475,000	1,176,113			
Olympic security .....	150,000	11,497	Vote 16—To increase from \$450 000 000 000 to \$600 000 000 000 the limit of the aggregate outstanding insured amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 11(b) of the <i>National Housing Act</i> ..	1	
Frozen .....	19,217,315				
Less: revenues netted against expenditures .....	73,155	73,155		2,305,049,001	2,206,892,167
	402,555,216	371,294,539			
Vote 45—Grants and contributions—			<b>Canadian Artists and Producers Professional Relations Tribunal</b>		
Grants and contributions .....	200,847,001	184,238,058	Vote 20—Program expenditures—		
Frozen .....	1,670,000		Operating budget .....	1,959,466	913,201
	202,517,001	184,238,058	Statutory amounts .....	101,660	101,660
Statutory amounts .....	27,350,798	27,340,058		2,061,126	1,014,861
	632,423,015	582,872,655	<b>Canadian Centre for Occupational Health and Safety</b>		
<b>Total Ministry .....</b>	<b>5,325,548,420</b>	<b>5,238,639,944</b>	Vote 25—Program expenditures—		
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>			Operating budget .....	8,615,970	7,645,436
<b>Department</b>			Less: revenues netted against expenditures .....	4,300,000	3,715,827
Vote 1—Operating expenditures—				4,315,970	3,929,609
Operating budget .....	2,342,473,437	2,313,127,339			
Employment insurance—IM/IT Systems—					
Operating budget .....	113,667,000	113,666,000			
Translation costs (Devinat Case)—					
Operating budget .....	10,526,000	7,266,797			
Advertising initiatives .....	6,900,000	1,424,932			
Frozen .....	2,249,402				
Less: revenues netted against expenditures .....	1,741,270,038	1,726,014,757			
	734,545,801	709,470,311			
Vote 5—Grants and contributions—					
Grants and contributions .....	1,646,389,629	1,528,857,295			
Opportunity fund .....	23,751,000	23,751,000			
Frozen .....	89,224,438				
	1,759,365,067	1,552,608,295			
Statutory amounts .....	37,302,723,241	37,302,407,051			
<b>Total Department .....</b>	<b>39,796,634,109</b>	<b>39,564,485,657</b>			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts .....	995,592	995,592	<b>Canadian Polar Commission</b>		
	5,311,562	4,925,201	Vote 40—Program expenditures and contributions—		
<b>Total Ministry .....</b>	<b>42,123,141,981</b>	<b>41,791,040,655</b>	Operating budget .....	963,233	919,566
			Grants and contributions .....	10,000	10,000
				973,233	929,566
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>			Statutory amounts .....	67,048	67,048
<b>Department</b>				1,040,281	996,614
Vote 1—Operating expenditures—			<b>First Nations Statistical Institute</b>		
Operating budget .....	1,016,583,272	990,539,392	Vote 45—Payments to the First Nations Statistical Institute for operating expenditures—		
Special education program—			Operating budget .....	4,300,000	1,096,907
Personnel .....	1,981,546	1,981,546	<b>Indian Residential Schools Truth and Reconciliation Commission Secretariat</b>		
Other operating costs .....	606,378	527,306	Vote 47—Operating expenditures—		
Settlement allotment .....	156,600,799	115,313,357	Operating budget .....	7,443,000	2,717,819
Frozen .....	13,503,647		Truth and Reconciliation Commission—		
	1,189,275,642	1,108,361,601	Reallocation to future years .....	50,930,000	
Vote 5—Capital expenditures—				58,373,000	2,717,819
Capital .....	1,724,000	823,976	<b>Indian Specific Claims Commission</b>		
Frozen .....	16,030,000		Vote 50—Program expenditures—		
	17,754,000	823,976	Operating budget .....	5,092,243	4,696,394
Vote 7—To increase from \$1,700,000,000 to \$2,200,000,000 the amount of loans that the minister of Indian Affairs and Northern Development may guarantee pursuant to Indian Affairs and Northern Development Vote 5, <i>Appropriation Act n°3, 1972—</i>			Frozen .....	40,000	
Parliamentary authority .....	1			5,132,243	4,696,394
Vote 10—Grants and contributions—			Statutory amounts .....	298,145	298,145
Grants and contributions .....	5,488,630,433	5,369,198,920		5,430,388	4,994,539
Special education program .....	127,293,543	127,292,145	<b>Office of Indian Residential Schools Resolution of Canada</b>		
Funding to offset the increased costs of fuel for First Nations' infrastructure .....	53,809,459	53,809,459	Vote 55—Operating expenditures—		
Funding for emergency measures in First Nations' communities .....	26,376,971	21,464,195	Operating budget .....	7,152,551	6,631,695
Frozen .....	37,483,773		Settlement allotment .....	3,399,201	3,399,201
	5,733,594,179	5,571,764,719		10,551,752	10,030,896
Vote 15—Payments to the Canada Post Corporation .....	56,100,001	56,100,000	Vote 60—Contributions .....	232,973	232,973
Vote 20—Office of the Federal Interlocutor for Métis and Non-Status Indians—			Statutory amounts .....	4,771,118	4,771,118
Operating expenditures—				15,555,843	15,034,987
Operating budget .....	9,650,817	9,260,432	<b>Registry of the Specific Claims Tribunal</b>		
Frozen .....	21,590		Vote 62—Program expenditures—		
	9,672,407	9,260,432	Operating budget .....	1,397,363	1,387,406
Vote 25—Office of the Federal Interlocutor for Métis and Non-Status Indians—Contributions—			<b>Total Ministry .....</b>	<b>7,317,053,604</b>	<b>6,965,175,072</b>
Grants and contributions .....	30,344,002	30,251,617			
Statutory amounts .....	194,216,497	162,384,455			
<b>Total Department .....</b>	<b>7,230,956,729</b>	<b>6,938,946,800</b>			



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>INDUSTRY</b>			Statutory amounts .....	249,170	249,170
<b>Department</b>				2,767,616	2,678,055
Vote 1—Operating expenditures—			<b>National Research Council of Canada</b>		
Operating budget .....	506,689,079	486,230,976	Vote 55—Operating expenditures—		
Olympic security			Operating budget .....	429,636,389	429,622,588
expenditures .....	980,000	546,285	Frozen .....	4,176,262	429,622,588
Frozen .....	4,686,664			433,812,651	
Less: revenues netted against			Vote 60—Capital expenditures—		
expenditures .....	63,293,830	63,293,830	Capital .....	42,390,500	42,386,884
	449,061,913	423,483,431	Frozen .....	7,448,488	
Vote 5—Capital expenditures—				49,838,988	42,386,884
Capital .....	15,269,228	13,625,043	Vote 65—Grants and contributions .....	143,957,001	141,803,779
Capital—Personnel .....	3,997,700	2,464,816	Statutory amounts .....	213,702,985	144,116,414
Olympic security				841,311,625	757,929,665
expenditures .....	2,040,000	1,605,281	<b>Natural Sciences and Engineering Research Council</b>		
Frozen .....	629,800		Vote 70—Operating expenditures—		
	21,936,728	17,695,140	Operating budget .....	45,634,106	43,700,637
Vote 10—Grants and contributions—			Vote 75—Grants—		
Grants and contributions .....	616,060,429	553,765,638	Grants and contributions .....	981,870,535	981,849,898
BC Ferries .....	6,757,000	6,757,000	Statutory amounts .....	4,258,910	4,258,637
Frozen .....	26,780,535			1,031,763,551	1,029,809,172
	649,597,964	560,522,638	<b>Social Sciences and Humanities Research Council</b>		
Statutory amounts .....	379,552,266	226,870,113	Vote 80—Operating expenditures—		
<b>Total Department .....</b>	<b>1,500,148,871</b>	<b>1,228,571,322</b>	Operating budget .....	26,068,479	25,245,220
<b>Canadian Space Agency</b>			Frozen .....	5,083	25,245,220
Vote 25—Operating expenditures—				26,073,562	
Operating budget .....	207,107,654	196,617,092	Vote 85—Grants—		
Frozen .....	15,967	196,617,092	Grants and contributions .....	652,191,700	651,748,701
	207,123,621		Statutory amounts .....	2,552,875	2,552,875
Vote 30—Capital expenditures—				680,818,137	679,546,796
Capital .....	56,953,000	56,913,048	<b>Standards Council of Canada</b>		
Frozen .....	61,460,000		Vote 90—Payments to the Standards Council of Canada—		
	118,413,000	56,913,048	Operating budget .....	7,129,000	7,129,000
Vote 35—Grants and contributions—			<b>Statistics Canada</b>		
Grants and contributions .....	43,072,001	43,023,239	Vote 95—Program expenditures—		
Frozen .....	3,959,000		Operating budget .....	580,392,866	544,213,730
	47,031,001	43,023,239	Grants and contributions .....	561,000	560,800
Statutory amounts .....	9,449,844	9,426,053	Frozen .....	17,282,433	
	382,017,466	305,979,432	Less: revenues netted against		
<b>Canadian Tourism Commission</b>			expenditures .....	130,000,000	119,842,911
Vote 40—Program expenditures—				468,236,299	424,931,619
Operating budget .....	82,656,219	82,656,219	Statutory amounts .....	72,429,033	72,429,033
<b>Competition Tribunal</b>				540,665,332	497,360,652
Vote 45—Program expenditures—			<b>Total Ministry .....</b>	<b>5,071,384,856</b>	<b>4,593,351,781</b>
Operating budget .....	1,981,411	1,566,000			
Statutory amounts .....	125,628	125,468			
	2,107,039	1,691,468			
<b>Copyright Board</b>					
Vote 50—Program expenditures—					
Operating budget .....	2,518,446	2,428,885			



## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>JUSTICE</b>			Frozen .....	100,000	
<b>Department</b>			Less: revenues netted against expenditures .....	275,000	216,924
Vote 1—Operating expenditures—				9,130,990	8,559,913
Operating budget .....	512,857,500	492,836,211	Vote 25—Canadian Judicial Council—Operating expenditures—		
IRPA Division 9 Program expenditures—			Operating budget .....	1,644,067	1,556,318
Personnel .....	3,626,991	3,626,991	Frozen .....	29,633	
Other operating costs .....	773,585	773,585		1,673,700	1,556,318
Youth justice renewal initiative—			Statutory amounts .....	411,311,238	411,311,238
Operating budget .....	3,354,747	2,486,513		422,115,928	421,427,469
Lawful access departmental legal services units—			<b>Courts Administration Service</b>		
Other operating costs .....	604,000	604,000	Vote 30—Program expenditures—		
Frozen .....	429,666		Operating budget .....	60,191,259	58,336,093
Less: revenues netted against expenditures .....	200,527,907	200,527,907	Translation costs (Devinat Case)—		
	321,118,582	299,799,393	Other operating costs .....	350,019	350,019
Vote 5—Grants and contributions—			IRPA Division 9 Program expenditures—		
Grants and contributions .....	158,989,493	146,752,838	Operating budget .....	1,900,763	1,837,689
IRPA Division 9 Program expenditures .....	4,592,784	2,271,820	90 Elgin Street relocation .....	1,343,031	1,343,031
Youth Justice Renewal Fund .....	1,030,000	800,772	Frozen .....	1,155,367	
Legal aid services .....	79,827,507	79,827,507		64,940,439	61,866,832
Youth justice cost-sharing agreements .....	144,750,000	144,750,000	Statutory amounts .....	6,230,215	6,222,375
	389,189,784	374,402,937		71,170,654	68,089,207
Statutory amounts .....	62,895,829	62,891,536	<b>Office of the Director of Public Prosecutions</b>		
<b>Total Department .....</b>	<b>773,204,195</b>	<b>737,093,866</b>	Vote 35—Program expenditures—		
<b>Canadian Human Rights Commission</b>			Operating budget .....	103,306,404	89,236,927
Vote 10—Program expenditures—			Drug Prosecution Fund—		
Operating budget .....	20,345,630	19,962,789	Operating budget .....	41,329,976	41,329,976
Frozen .....	135,524		Frozen .....	20,028,048	
	20,481,154	19,962,789	Less: revenues netted against expenditures .....	11,342,000	9,829,002
Statutory amounts .....	2,406,296	2,406,296		153,322,428	120,737,901
	22,887,450	22,369,085	Statutory amounts .....	11,453,532	11,453,532
<b>Canadian Human Rights Tribunal</b>				164,775,960	132,191,433
Vote 15—Program expenditures—			<b>Offices of the Information and Privacy Commissioners of Canada</b>		
Operating budget .....	4,208,589	3,434,884	Vote 40—Office of the Information Commissioner of Canada—		
Translation costs (Devinat Case)—			Program expenditures—		
Other operating costs .....	125,322	125,322	Operating budget .....	8,744,443	8,351,322
	4,333,911	3,560,206	Accumulated backlog—		
Statutory amounts .....	324,880	324,880	Complaints investigations .....	638,792	638,792
	4,658,791	3,885,086		9,383,235	8,990,114
<b>Commissioner for Federal Judicial Affairs</b>			Vote 45—Office of the Privacy Commissioner of Canada—		
Vote 20—Operating expenditures—			Program expenditures—		
Operating budget .....	9,055,990	8,608,237	Operating budget .....	20,203,446	20,065,524
Operation of the Judicial Compensation and Benefits Commission .....	250,000	168,600	Grants and contributions .....	500,000	408,098
				20,703,446	20,473,622

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts .....	2,516,602	2,507,952	Frozen .....	4,177	
	32,603,283	31,971,688		1,364,520	1,291,322
<b>Supreme Court of Canada</b>			Statutory amounts .....	120,592	120,592
Vote 50—Program expenditures—				1,485,112	1,411,914
Operating budget .....	23,953,724	22,434,071	<b>Total Ministry .....</b>	<b>19,868,775,345</b>	<b>19,196,166,387</b>
Frozen .....	105,047				
	24,058,771	22,434,071	<b>NATURAL RESOURCES</b>		
Statutory amounts .....	7,443,223	7,434,936	<b>Department</b>		
	31,501,994	29,869,007	Vote 1—Operating expenditures—		
<b>Total Ministry .....</b>	<b>1,522,918,255</b>	<b>1,446,896,841</b>	Operating budget .....	679,955,895	634,663,420
<b>NATIONAL DEFENCE</b>			AECL program implementation		
<b>Department</b>			expenditures under the		
Vote 1—Operating expenditures—			Nuclear Legacy Liabilities		
Operating budget .....	14,838,973,355	14,763,933,960	Program—		
Olympic security			Other operating costs .....	105,900,000	105,900,000
expenditures—			International Boundary		
Personnel .....	1,707,636	1,707,636	Commission—		
Other operating costs .....	9,634,410	9,634,410	Operating budget .....	2,370,627	2,205,848
Advertising initiatives .....	10,000,000	10,000,000	Frozen .....	92,056,720	
Frozen .....	22,967,164		Less: revenues netted against		
Less: revenues netted against			expenditures .....	29,035,000	23,582,626
expenditures .....	501,488,720	501,488,720		851,248,242	719,186,642
	14,381,793,845	14,283,787,286	Vote 5—Grants and contributions—		
Vote 5—Capital expenditures—			Grants and contributions .....	382,987,001	382,013,450
Capital .....	3,245,673,904	3,181,182,471	Frozen .....	66,934,000	
Personnel .....	88,253,916	88,253,916		449,921,001	382,013,450
Olympic security			Statutory amounts .....	3,585,778,588	3,576,286,138
expenditures .....	1,466,171	1,466,171	<b>Total Department .....</b>	<b>4,886,947,831</b>	<b>4,677,486,230</b>
Frozen .....	505,749,609		<b>Atomic Energy of Canada Limited</b>		
	3,841,143,600	3,270,902,558	Vote 10—Payments to Atomic		
Vote 10—Grants and contributions .....	193,833,471	191,834,098	Energy of Canada Limited		
Statutory amounts .....	1,438,659,083	1,438,328,491	for operating and capital		
<b>Total Department .....</b>	<b>19,855,429,999</b>	<b>19,184,852,433</b>	expenditures—		
<b>Canadian Forces Grievance Board</b>			Operating budget .....	552,273,000	552,273,000
<b>Department</b>			<b>Canadian Nuclear Safety</b>		
Vote 15—Program expenditures—			<b>Commission</b>		
Operating budget .....	6,433,323	5,489,614	Vote 15—Program expenditures—		
Statutory amounts .....	545,322	545,108	Operating budget .....	92,294,472	89,948,922
	6,978,645	6,034,722	Grants and contributions .....	1,030,444	1,030,444
<b>Military Police Complaints</b>			Translation costs (Devinat		
<b>Commission</b>			Case) .....	15,000	15,000
Vote 20—Program expenditures—			Frozen .....	147,807	
Operating budget .....	3,438,016	3,145,736		93,487,723	90,994,366
Public interest hearing .....	1,203,831	481,840	Statutory amounts .....	27,028,561	27,028,561
	4,641,847	3,627,576		120,516,284	118,022,927
Statutory amounts .....	239,742	239,742	<b>Cape Breton Development</b>		
	4,881,589	3,867,318	<b>Corporation</b>		
<b>Office of the Communications Security</b>			Vote 20—Payments to the Cape		
<b>Establishment Commissioner</b>			Breton Development Corporation		
Vote 23—Program expenditures—			for operating and capital		
Operating budget .....	1,360,343	1,291,322	expenditures—		
			Operating budget .....	66,239,000	66,239,000

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>National Energy Board</b>			<b>Senate Ethics Officer</b>		
Vote 25—Program expenditures and grants and contributions—			Vote 25—Program expenditures—		
Operating budget .....	49,328,454	44,829,744	Operating budget .....	689,000	685,901
Translation costs (Devinat Case) .....	343,455	233,591	Statutory amounts .....	84,673	84,673
	49,671,909	45,063,335		773,673	770,574
Statutory amounts .....	5,353,506	5,353,506	<b>Total Ministry .....</b>	<b>564,031,759</b>	<b>544,349,239</b>
	55,025,415	50,416,841			
<b>Northern Pipeline Agency</b>			<b>PRIVY COUNCIL</b>		
Vote 30—Program expenditures—			<b>Department</b>		
Operating budget .....	256,200	138,706	Vote 1—Program expenditures—		
Statutory amounts .....	1,011	1,011	Operating budget .....	126,301,213	120,859,499
	257,211	139,717	Commission of		
<b>Total Ministry .....</b>	<b>5,681,258,741</b>	<b>5,464,577,715</b>	inquiry into the		
			investigation of		
<b>PARLIAMENT</b>			the bombing of Air		
<b>The Senate</b>			India Flight 182—		
Vote 1—Program expenditures—			Personnel .....	1,386,071	1,283,374
Operating budget .....	58,042,463	50,458,733	Contributions .....	112,995	112,995
Grants and contributions .....	424,537	424,537	Other operating costs .....	5,040,921	4,229,793
	58,467,000	50,883,270	Commission of inquiry into certain		
Statutory amounts .....	30,694,773	30,694,773	allegations respecting business		
	89,161,773	81,578,043	and financial dealings between		
<b>House of Commons</b>			Karlheinz Schreiber and the Right		
Vote 5—Operating expenditures—			Honourable Brian Mulroney—		
Operating budget .....	279,545,695	270,963,500	Personnel .....	817,384	616,373
Grants and contributions .....	1,000,072	1,000,072	Contributions .....	95,000	24,603
Less: revenues netted against			Other operating costs .....	8,593,787	5,440,011
expenditures .....	873,000	818,515	Internal inquiry into the actions		
	279,672,767	271,145,057	of Canadian officials in		
Statutory amounts .....	146,035,024	146,035,024	relation to Abdullah Almaki,		
	425,707,791	417,180,081	Ahmad Abou-Elmaati and		
<b>Library of Parliament</b>			Muayyed Nureddin—		
Vote 15—Program expenditures—			Personnel .....	660,743	538,152
Operating budget .....	37,910,819	35,867,035	Contributions .....	226,767	226,767
Less: revenues netted against			Other operating costs .....	3,276,799	2,178,503
expenditures .....	1,000,000	860,294	Frozen .....	1,122,191	
	36,910,819	35,006,741		147,633,871	135,510,070
Statutory amounts .....	4,362,732	4,362,732	Statutory amounts .....	13,826,689	13,818,799
	41,273,551	39,369,473	<b>Total Department .....</b>	<b>161,460,560</b>	<b>149,328,869</b>
<b>Office of the Conflict of Interest and Ethics Commissioner</b>			<b>Canadian Intergovernmental Conference Secretariat</b>		
Vote 20—Program expenditures—			Vote 5—Program expenditures—		
Operating budget .....	6,566,850	4,902,947	Operating budget .....	6,614,275	5,013,858
Statutory amounts .....	548,121	548,121	Statutory amounts .....	398,268	398,268
	7,114,971	5,451,068		7,012,543	5,412,126
			<b>Canadian Transportation Accident Investigation and Safety Board</b>		
			Vote 10—Program expenditures—		
			Operating budget .....	28,763,574	28,250,817
			Statutory amounts .....	3,356,816	3,353,102
				32,120,390	31,603,919
			<b>Chief Electoral Officer</b>		
			Vote 15—Program expenditures—		
			Operating budget .....	27,097,225	23,738,192

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts .....	331,425,984	331,425,984	Less: revenues netted against expenditures .....	19,761,022	19,761,022
	358,523,209	355,164,176		1,579,624,390	1,433,100,449
<b>Office of the Commissioner of Official Languages</b>			<b>Vote 15—Capital expenditures—</b>		
Vote 20—Program expenditures—			Capital .....	78,955,731	52,908,974
Operating budget .....	20,044,729	19,173,194	IRPA Division 9 Program expenditures .....	103,600	91,000
Statutory amounts .....	1,994,759	1,993,560	Frozen .....	36,445,494	
	22,039,488	21,166,754		115,504,825	52,999,974
<b>Public Appointments Commission Secretariat</b>			Statutory amounts .....	161,685,186	161,535,631
Vote 25—Program expenditures—				1,856,814,401	1,647,636,054
Operating budget .....	992,249	302,864	<b>Canadian Security Intelligence Service</b>		
Statutory amounts .....	43,868	43,868	Vote 20—Operating expenditures—		
	1,036,117	346,732	Operating budget .....	394,490,183	386,818,171
<b>Security Intelligence Review Committee</b>			IRPA Division 9 Program expenditures .....	3,442,081	2,591,703
Vote 30—Program expenditures—			Olympic security .....	1,846,900	1,504,324
Operating budget .....	2,824,291	2,214,591	Frozen .....	14,761,743	
Statutory amounts .....	184,147	184,147		414,540,907	390,914,198
	3,008,438	2,398,738	<b>Vote 25—Capital expenditures—</b>		
<b>Total Ministry .....</b>	<b>585,200,745</b>	<b>565,421,314</b>	Capital .....	2,732,000	2,648,332
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>			Frozen .....	18,122,000	
<b>Department</b>				20,854,000	2,648,332
Vote 1—Operating expenditures and contributions—			Statutory amounts .....	38,462,802	36,955,952
Operating budget .....	154,302,297	137,954,940		473,857,709	430,518,482
Advertising initiatives .....	3,000,000	2,911,266	<b>Correctional Service</b>		
IRPA Division 9 Program expenditures .....	500,394	362,308	Vote 30—Operating expenditures and grants and contributions—		
Olympic security .....	500,000	500,000	Operating budget .....	1,855,351,969	1,826,068,271
Frozen .....	278,281		Grants and contributions .....	1,860,000	1,685,418
	158,580,972	141,728,514	Frozen .....	27,671,917	
Vote 5—Grants and contributions .....	251,664,643	237,454,254		1,884,883,886	1,827,753,689
Statutory amounts .....	12,648,300	12,648,300	<b>Vote 35—Capital expenditures—</b>		
<b>Total Department .....</b>	<b>422,893,915</b>	<b>391,831,068</b>	Capital .....	204,861,000	197,992,072
<b>Canada Border Services Agency</b>			Frozen .....	66,400,000	
Vote 10—Operating expenditures—				271,261,000	197,992,072
Operating budget .....	1,541,494,868	1,443,504,629	Statutory amounts .....	215,361,951	205,559,954
Canada Post Corporation handling fee .....	12,000,689	4,851,344		2,371,506,837	2,231,305,715
Advertising initiatives .....	600,000	571,748	<b>National Parole Board</b>		
IRPA Division 9 Program expenditures—			Vote 40—Program expenditures—		
Personnel .....	3,950,967	3,207,164	Operating budget .....	44,916,269	42,988,681
Other operating costs .....	1,185,888	726,586	Translation costs (Devinat Case) .....	146,207	126,140
Frozen .....	40,153,000		Frozen .....	2,859,391	
				47,921,867	43,114,821
			Statutory amounts .....	5,432,593	5,418,758
				53,354,460	48,533,579
			<b>Office of the Correctional Investigator</b>		
			Vote 45—Program expenditures—		
			Operating budget .....	3,755,984	3,058,200

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Statutory amounts .....	473,419	473,419	Frozen .....	10,884	
	4,229,403	3,531,619		8,481,026	7,564,584
<b>Royal Canadian Mounted Police</b>			Statutory amounts .....	777,161	777,161
Vote 50—Operating expenditures—				9,258,187	8,341,745
Operating budget .....	1,637,506,164	1,647,031,212	<b>Total Ministry .....</b>	<b>8,267,363,866</b>	<b>7,658,740,908</b>
Contract policing services—					
Operating budget .....	1,866,992,837	1,713,000,106	<b>PUBLIC WORKS AND</b>		
Revenues netted against			<b>GOVERNMENT SERVICES</b>		
expenditures .....	(1,475,424,305)	(1,391,347,044)	Vote 1—Operating expenditures—		
Pilot project—			Operating budget .....	1,168,805,749	1,134,330,438
Capital asset management .....	600,000		Real property services—		
RCMP Training academy—			Personnel .....	81,009,519	81,009,519
Operating budget .....	19,560,253	17,672,514	Other operating costs .....	2,158,714,564	2,148,846,379
Restoring effectiveness of			Receiver General treasury		
federal policing—			function—		
Personnel .....	52,137,467	44,479,989	Other operating costs .....	94,697,587	87,937,025
Other operating costs .....	58,095,090	48,550,883	Sydney Tar Ponds projects—		
Cadet recruitment allowance—			Personnel .....	760,674	760,674
Personnel .....	16,902,533	15,622,262	Other operating costs .....	15,363,599	15,107,786
Other operating costs .....	344,910	23,079	Linguistic services—		
Olympic security			Other operating costs .....	34,906,468	29,424,072
expenditures—			Frozen .....	118,252,376	
Personnel .....	23,960,000	18,961,015	Less: revenues netted against		
Other operating costs .....	32,887,000	24,609,298	expenditures .....	1,502,632,871	1,502,632,871
Revenues .....	(30,249,000)	(23,901,403)		2,169,877,665	1,994,783,022
Advertising initiatives .....	1,000,000	1,000,000	Vote 5—Capital expenditures—		
Frozen .....	27,403,706		Capital .....	388,776,653	373,653,472
Less: revenues netted against			Frozen .....	32,829,089	
expenditures .....	57,722,028	13,943,944		421,605,742	373,653,472
	2,173,994,627	2,101,757,967	Statutory amounts .....	486,688,650	90,934,584
Vote 55—Capital expenditures—			<b>Total Ministry .....</b>	<b>3,078,172,057</b>	<b>2,459,371,078</b>
Capital .....	167,065,006	147,465,608			
Contract policing services .....	145,628,609	116,707,822	<b>TRANSPORT</b>		
Pilot project—			<b>Department</b>		
Capital asset management .....	19,381,607		Vote 1—Operating expenditures—		
RCMP Training academy .....	40,532,984	17,795,410	Operating budget .....	741,323,865	713,724,926
Restoring effectiveness of			Olympic security		
federal policing .....	2,342,000	2,342,000	expenditures .....	1,956,937	1,956,937
Olympic security			Frozen .....	13,208,346	
expenditures .....	4,839,640	4,839,640	Less: revenues netted against		
Frozen .....	10,997,312		expenditures .....	358,407,815	358,407,815
	390,787,158	289,150,480		398,081,333	357,274,048
Vote 60—Grants and contributions .....	90,098,501	89,643,724	Vote 5—Capital expenditures—		
Statutory amounts .....	419,009,805	415,097,389	Capital .....	66,868,478	64,261,213
	3,073,890,091	2,895,649,560	Capital—Personnel .....	1,973,602	1,973,602
<b>Royal Canadian Mounted Police</b>			Frozen .....	10,083,920	
<b>External Review Committee</b>				78,926,000	66,234,815
Vote 65—Program expenditures—			Vote 10—Grants and contributions—		
Operating budget .....	1,399,660	1,233,883	Grants and contributions .....	534,022,702	436,124,599
Statutory amounts .....	159,203	159,203	Olympic security		
	1,558,863	1,393,086	expenditures .....	6,600,000	6,600,000
<b>Royal Canadian Mounted</b>			Frozen .....	270,274,948	
<b>Police Public Complaints</b>				810,897,650	442,724,599
<b>Commission</b>			Statutory amounts .....	174,663,866	173,782,171
Vote 70—Program expenditures—			<b>Total Department .....</b>	<b>1,462,568,849</b>	<b>1,040,015,633</b>
Operating budget .....	8,470,142	7,564,584			

## BUDGETARY DETAILS BY ALLOTMENT—Continued

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
<b>Canada Post Corporation</b>			Vote 55—Contributions—		
Vote 15—Payments to the Canada Post Corporation for special purposes—			Grants and contributions . . . . .	3,200,936,030	2,240,257,126
Operating budget . . . . .	97,210,000	97,210,000	Frozen . . . . .	106,538,964	2,240,257,126
				3,307,474,994	
<b>Canadian Air Transport Security Authority</b>			Statutory amounts . . . . .	2,952,048	2,951,565
Vote 20—Payments to the Canadian Air Transport Security Authority for operating and capital expenditures—				3,350,720,201	2,279,845,511
Operating budget . . . . .	435,250,000	427,848,000			
Frozen . . . . .	906,000		<b>Old Port of Montreal Corporation Inc</b>		
	436,156,000	427,848,000	Vote 60—Payments to the Old Port of Montreal Corporation Inc—		
<b>Canadian Transportation Agency</b>			Operating budget . . . . .	21,150,000	21,149,998
Vote 25—Program expenditures—					
Operating budget . . . . .	26,128,663	23,919,099	<b>The Jacques Cartier and Champlain Bridges Incorporated</b>		
Statutory amounts . . . . .	3,066,565	3,066,565	Vote 65—Payments to the Jacques Cartier and Champlain Bridges Inc—		
	29,195,228	26,985,664	Operating budget . . . . .	88,397,734	49,137,734
<b>Federal Bridge Corporation Limited</b>			<b>Transportation Appeal Tribunal of Canada</b>		
Vote 30—Payments to the Federal Bridge Corporation Limited—			Vote 70—Program expenditures—		
Operating budget . . . . .	3,204,000	1,332,564	Operating budget . . . . .	1,725,993	1,640,577
Frozen . . . . .	7,500,000		Statutory amounts . . . . .	108,054	108,054
	10,704,000	1,332,564		1,834,047	1,748,631
<b>Marine Atlantic Inc</b>			<b>VIA Rail Canada Inc</b>		
Vote 35—Payments to Marine Atlantic Inc—			Vote 75—Payments to VIA Rail Canada Inc—		
Operating budget . . . . .	117,476,001	117,476,000	Operating budget . . . . .	283,153,000	269,122,495
<b>National Capital Commission</b>			Frozen . . . . .	52,407,000	
Vote 40—Payments to the National Capital Commission for operating expenditures—				335,560,000	269,122,495
Operating budget . . . . .	78,702,721	78,702,721	<b>Total Ministry . . . . .</b>	<b>6,061,793,348</b>	<b>4,435,708,951</b>
Frozen . . . . .	4,184,567				
	82,887,288	78,702,721	<b>TREASURY BOARD</b>		
Vote 45—Payments to the National Capital Commission for capital expenditures—			<b>Secretariat</b>		
Operating budget . . . . .	25,134,000	25,134,000	Vote 1—Program expenditures—		
Frozen . . . . .	2,800,000		Operating budget . . . . .	197,246,831	187,390,125
	27,934,000	25,134,000	Frozen . . . . .	3,002,704	
	110,821,288	103,836,721	Less: revenues netted against expenditures . . . . .	3,912,000	3,181,634
<b>Office of Infrastructure of Canada</b>				196,337,535	184,208,491
Vote 50—Operating expenditures—			Vote 5—Government contingencies—		
Operating budget . . . . .	40,282,266	36,636,820	Frozen . . . . .	651,565,212	
Frozen . . . . .	10,893		Vote 10—Government-wide initiatives—		
	40,293,159	36,636,820	Operating budget . . . . .	7,141,000	
			Vote 15—Compensation adjustments—		
			Personnel . . . . .	1	
			Vote 20—Public service insurance—		
			Operating budget . . . . .	2,196,301,507	2,079,496,946

BUDGETARY DETAILS BY ALLOTMENT—*Concluded*

	Allotments	Expenditures		Allotments	Expenditures
	\$	\$		\$	\$
Grants and contributions.....	500,000	353,829	Statutory amounts .....	9,092,880	9,085,270
Less: revenues netted against expenditures .....	333,857,668	333,857,668		101,543,539	93,968,553
	1,862,943,839	1,745,993,107	<b>Total Ministry.....</b>	<b>3,131,646,096</b>	<b>2,201,458,890</b>
<b>Vote 25—Operating budget</b>			<b>VETERANS AFFAIRS</b>		
carry forward—			Vote 1—Operating expenditures—		
Operating budget .....	113,425,999		Operating budget .....	308,696,843	306,109,007
Statutory amounts .....	29,440,405	29,423,611	Other health purchased services .....	601,782,000	580,306,015
<b>Total Secretariat.....</b>	<b>2,860,853,991</b>	<b>1,959,625,209</b>	Other health purchased services—		
<b>Canada School of Public Service</b>			Personnel.....	8,000,000	6,703,780
Vote 35—Program expenditures—			New Veterans Charter—Support		
Operating budget .....	58,652,542	57,962,489	services .....	11,700,000	5,338,284
Grants and contributions.....	375,000	374,980	Ex gratia payments related to the		
Frozen .....	7,833,059		testing of Agent Orange at CFB		
	66,860,601	58,337,469	Gagetown .....	52,000,000	25,080,000
Statutory amounts .....	91,048,504	81,390,989	Advertising initiatives.....	1,100,000	1,034,113
	157,909,105	139,728,458	Frozen .....	3,254,815	
				986,533,658	924,571,199
<b>Office of the Public Sector Integrity Commissioner</b>			Vote 5—Capital expenditures—		
Vote 40—Program expenditures—			Capital .....	22,862,000	22,420,472
Operating budget .....	6,113,998	3,339,235	Vote 10—Grants and contributions.....	2,403,119,002	2,350,500,651
Statutory amounts .....	330,997	330,997	Vote 15—Veterans review and		
	6,444,995	3,670,232	appeal board—Operating		
<b>Office of the Commissioner of Lobbying</b>			expenditures—		
Vote 45—Program expenditures—			Operating budget .....	12,572,174	12,163,377
Operating budget .....	4,526,168	4,098,140	Statutory amounts .....	43,620,429	43,618,941
Statutory amounts .....	368,298	368,298	<b>Total Ministry.....</b>	<b>3,468,707,263</b>	<b>3,353,274,640</b>
	4,894,466	4,466,438	<b>WESTERN ECONOMIC DIVERSIFICATION</b>		
<b>Public Service Human Resources Management Agency of Canada</b>			Vote 1—Operating expenditures—		
Vote 50—Program expenditures—			Operating budget .....	53,056,988	49,645,292
Operating budget .....	92,285,715	84,763,283	Frozen .....	44,715	
Advertising initiatives.....	120,000	120,000		53,101,703	49,645,292
Frozen .....	44,944		Vote 5—Grants and contributions—		
	92,450,659	84,883,283	Grants and contributions.....	215,161,587	187,008,423
			Frozen .....	17,432,000	
				232,593,587	187,008,423
			Statutory amounts .....	5,518,986	5,518,986
			<b>Total Ministry.....</b>	<b>291,214,276</b>	<b>242,172,701</b>
			<b>GRAND TOTAL.....</b>	<b>215,379,089,904</b>	<b>207,787,498,703</b>

(1) An amount of \$47,973,291 representing an increase in the authority as authorized by Vote 10 has been included with statutory amounts.

## Commissions

### General information by commission

The purpose of the following statement is to present general information for each commission involved in a public inquiry or investigation.

#### GENERAL INFORMATION BY COMMISSION

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>					
<b>Department</b>					
Commission of Inquiry into the Actions of Canadian Officials in relations to Abdullah Almalki, Ahmad Abou-Elmaati and Muayyed Nureddin.....			254,647	112,769	367,416
This Commission was established by Order in Council (PC 2006-1526 dated December 11, 2006) pursuant to Part I of the <i>Inquiries Act</i> on the recommendation of the Minister of Public Safety and Emergency Preparedness.					
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>					
<b>Department</b>					
Indian Specific Claims Commission.....	412,318	154,957	2,317,569	1,811,607	4,696,451
This Commission was established by Order in Council (PC 1991-1329 dated July 15, 1991) pursuant to Part I of the <i>Inquiries Act</i> . The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria used by government in negotiating the settlement of their claim.					
<b>PRIVY COUNCIL</b>					
<b>Department</b>					
Commission of Inquiry into Certain Allegations Respecting Business and Financial Dealings between Karlheinz Schreiber and the Right Honourable Brian Mulroney.....		71,325	780,524	5,393,290	6,245,139
The Commission was established by Order in Council (PC 2008-1092 dated June 12, 2008) pursuant to Part I of the <i>Inquiries Act</i> . The Commission is investigating and reporting on the questions relating to the business and financial dealings between Karlheinz Schreiber and the Right Honourable Brian Mulroney, P.C.					



GENERAL INFORMATION BY COMMISSION—*Concluded*

	Members		Other salaries	Other expenditures	Total
	Salaries	Travel and living expenses*			
	\$	\$	\$	\$	\$
Commission of Inquiry into the Actions of Canadian Officials in Relation to Abdullah Almalki, Ahmad Abou-Elmaati and Muayyed Nureddin.....	211,004	12,530	406,310	2,392,740	3,022,584

This Commission was established by Order in Council (PC 2006-1526 dated December 11, 2006) pursuant to Part I of the *Inquiries Act* on the recommendation of the Minister of Public Safety and Emergency Preparedness. The Commission is investigating and reporting on the actions of Canadian officials in relation to Abdullah Almalki, Ahmad Abou-Elmaati and Muayyed Nureddin.

Commission of Inquiry into the Investigation of the Bombing of Air India

Flight 182 .....	574,402	15,680	860,575	4,327,108	5,777,765
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This Commission was established by Order in Council (PC 2006-293 dated May 1, 2006) pursuant to Part I of the *Inquiries Act*. The Commission is investigating and reporting on the aspects of the 1985 Air India Bombing, including key questions raised in Bob Rae's November 2005 report.

## PUBLIC SAFETY AND EMERGENCY PREPAREDNESS

## Department

Commission for Public Complaints against the RCMP .....	295,823	21,549			317,372
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The Commission for Public Complaints against the RCMP is an independent agency of the federal government established in 1986 by amendments to the *Royal Canadian Mounted Police Act*. Part VI of the *RCMP Act* sets out the structure of the Commission and the duties and responsibilities of its members, who are appointed by Order of the Governor in Council. Part VII sets out the process for the receipt and review of complaints from the public concerning the conduct of members of the RCMP. This process includes the power of the Commission to receive complaints and to send them to the RCMP for investigation and disposition. Part VII also provides complainants with the right to have the RCMP's disposition of their complaints reviewed by the Commission. The review process as set out in Part VII give the Chairman the power to investigate complaints as well as to hold public hearings to inquire into complaints. The Chairman also has the power to initiate complaints when he is satisfied there are reasonable grounds to do so.

Order in Council PC 1986-2904 designates the Commission as a department for the purposes of the *Financial Administration Act* and the *Public Service Employment Act*.

\* 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	2008-2009 Expenditures
	\$
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>	
<b>Indian Specific Claims Commission</b>	
Daniel J Bellegarde (Commissioner) . . . . .	55,621
Jane Dickson-Gilmore (Commissioner) . . . . .	6,464
Renée Dupuis (Commissioner) . . . . .	36,987
Alan C Holman (Commissioner) . . . . .	45,829
Sheila Purdy (Commissioner) . . . . .	10,056
	<u>154,957</u>
<b>PRIVY COUNCIL</b>	
<b>Department</b>	
Commission of Inquiry into Certain Allegations Respecting Business and Financial Dealings between Karlheinz Schreiber and the Right Honourable Brian Mulroney	
Jeffrey J. Oliphant (Commissioner) . . . . .	71,325
Commission of Inquiry into the Actions of Canadian Officials in Relation to Abdullah Almalki, Ahmad Abou-Elmaati and Muayyed Nureddin	
Justice Frank Iacobucci (Commissioner) . . . . .	12,530
Commission of Inquiry into the Investigation of the Bombing of Air India Flight 182	
Justice John C Major (Commissioner) . . . . .	15,680
	<u>99,535</u>
<b>PUBLIC SAFETY AND EMERGENCY</b>	
<b>PREPAREDNESS</b>	
<b>Department</b>	
Commission for Public Complaints against the RCMP	
Paul E Kennedy . . . . .	8,389
Brooke McNabb . . . . .	13,160
	<u>21,549</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 .....	5	106,116	642	7,382	202	114,342
Canadian Food Inspection Agency .....	8	353,822	2,402	98,900	1,482	456,606
Canadian Grain Commission .....	2	8,947	1,528	39,944		50,419
<b>ATLANTIC CANADA OPPORTUNITIES</b>						
AGENCY .....	3	125,900		1,222	420	127,542
CANADA REVENUE AGENCY .....	32	69,328		32,853		102,181
<b>CANADIAN HERITAGE</b>						
Department .....	2	64,502	6,496	12,462		83,460
Public Service Commission .....	2	45,487		2,057		47,544
Public Service Staffing Tribunal .....	1	12,092				12,092
<b>CITIZENSHIP AND IMMIGRATION</b>						
Department .....	2	31,799		6,852		38,651
Immigration and Refugee Board of Canada .....	1	23,223		6,960		30,183
<b>ENVIRONMENT</b>						
Department .....	7	94,846		1,555		96,401
Canadian Environmental Assessment Agency .....	1		2,308	10,821		13,129
Parks Canada Agency .....	9	126,083		27,664		153,747
<b>FISHERIES AND OCEANS</b> .....	9	310,303		11,536	412	322,251
<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>						
Department .....	2	118,888	36,306			155,194
Canadian International Development Agency .....	2	52,748	75,067	16,682		144,497
<b>HEALTH</b>						
Department .....	22	17,050	372,994	84,723	1,403	476,170
Public Health Agency of Canada .....	2	73,919		20,529		94,448
<b>HUMAN RESOURCES AND SKILLS DEVELOPMENT</b>						
Department .....	3	102,562		3,870		106,432
<b>INDIAN AFFAIRS AND NORTHERN DEVELOPMENT</b>						
Department .....	5	284,923		79,294		364,217
<b>INDUSTRY</b>						
Department .....	6	38,779	1,601	65,143		105,523
Canadian Space Agency .....	1	11,656	6,414	17,217		35,287
Social Sciences and Humanities Research Council .....	2	44,612		1,001		45,613
Statistics Canada .....	2		4,000	20,066	3,500	27,566
<b>JUSTICE</b>						
Department .....	11	227,441	7,950	38,356		273,747

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>						
Department .....	481	14,230,473	22,670	52,243	306,514	14,611,900
<b>NATURAL RESOURCES</b>						
Department .....	9	264,062	7,536	96,212	10,286	378,096
National Energy Board .....	3	17,030		24,093		41,123
<b>PUBLIC SAFETY AND EMERGENCY PREPAREDNESS</b>						
Department .....	3	35,616	3,792	24,250		63,658
Canada Border Services Agency .....	1	84,154		24,420		108,574
Correctional Service .....	3	56,333		50,955		107,288
Royal Canadian Mounted Police .....	15	253,725	3,954	121,094		378,773
<b>PUBLIC WORKS AND GOVERNMENT SERVICES</b> .....	7	159,155	1,701	69,794		230,650
<b>TRANSPORT</b>						
Department .....	1	3,846	1,330	28,395	320	33,891
<b>TREASURY BOARD</b>						
Secretariat .....	1	49,332				49,332
Office of the Public Sector Integrity Commissioner .....	1	13,736		2,555		16,291
Public Service Human Resources Management Agency of Canada .....	1	45,998		1,834		47,832
<b>VETERANS AFFAIRS</b> .....	5	102,630		208		102,838
<b>WESTERN ECONOMIC DIVERSIFICATION</b> .....	1	38,886		4,800		43,686
<b>Total</b> .....	674	17,700,002	558,691	1,107,942	324,539	19,691,174

<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 other revenues called return on investments. Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits, as recorded by departments before any adjustments are made. For the purposes of presentation in the financial

statements, amounts shown here for foreign exchange accounts and enterprise Crown corporations have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Sections 2 and 3 of Volume I and Table 4a of Volume II.

### RETURN ON INVESTMENTS

	Amount realized in 2008-2009 <sup>(1)</sup>		Amount realized in 2008-2009 <sup>(1)</sup>
	\$		\$
<b>CONSOLIDATED ACCOUNTS—</b>		<b>Other—</b>	
Atomic Energy of Canada Limited .....	<b>1,796</b>	Andrew Ferri—St Lawrence Seaway—	
		Other .....	18,494
<b>CASH AND ACCOUNTS RECEIVABLE—</b>		Belledune Port Authority—	
Finance—		Other .....	160,517
Interest on bank deposits .....	346,700,190	Halifax Port Authority—	
Human Resources and Skills		Other .....	1,109,571
Development—		Hamilton Port Authority—	
Interest on bank deposits .....	173,162	Other .....	462,118
Public Safety and Emergency Preparedness—		Montreal Port Authority—	
Canadian Security Intelligence Service—		Other .....	3,869,189
Interest on bank deposits .....	28,797	Nanaimo Port Authority—	
		Other .....	164,926
<b>Total cash and accounts receivable .....</b>	<b>346,902,149</b>	Port Alberni Port Authority—	
		Other .....	54,961
<b>FOREIGN EXCHANGE ACCOUNTS—</b>		Prince Rupert Port Authority—	
International reserves held in the Exchange Fund		Other .....	251,167
Account—		Quebec Port Authority—	
Transfer of profits .....	1,852,821,009	Other .....	895,237
International Monetary Fund—Subscriptions—		Saguenay Port Authority—	
Transfer of profits .....	8,386,300	Other .....	45,199
		Saint John Port Authority—	
<b>Total foreign exchange accounts .....</b>	<b>1,861,207,309</b>	Other .....	312,977
		Sept-Îles Port Authority—	
<b>LOANS, INVESTMENTS AND ADVANCES—</b>		Other .....	280,930
<b>Enterprise Crown corporations—</b>		St. John's Port Authority—	
Bank of Canada—		Other .....	102,700
Transfer of profits .....	1,757,121,838	Thunder Bay Port Authority—	
Business Development Bank of Canada—		Other .....	63,978
Interest .....	\$ 105,816,785	Toronto Port Authority—	
Dividends .....	16,487,645	Other .....	612,845
		Trois-Rivières Port Authority—	
	122,304,430	Other .....	115,193
Canada Development Investment		Vancouver Fraser Port Authority—	
Corporation—		Other .....	4,775,495
Dividends .....	217,000,000	Windsor Port Authority—	
Canada Lands Company Limited—		Other .....	28,050
Dividends .....	7,643,000		13,323,547
Canada Mortgage and Housing Corporation—		<b>Total enterprise Crown corporations .....</b>	<b>3,253,154,408</b>
Interest .....	918,839,703		
Canada Post Corporation—		<b>Portfolio investments—</b>	
Dividends .....	21,800,000	Canadian International Development Agency—	
Canadian Dairy Commission—		Canada Investment Fund for Africa—	
Interest .....	2,712,018	Interest .....	2,869,243
Farm Credit Canada—			
Interest .....	\$ 168,509,872		
Dividends .....	22,900,000		
	191,409,872		
Royal Canadian Mint—			
Dividends .....	1,000,000		
	3,239,830,861		

RETURN ON INVESTMENTS—*Concluded*

	Amount realized in 2008-2009 <sup>(1)</sup>		Amount realized in 2008-2009 <sup>(1)</sup>
	\$		\$
<b>National governments including developing countries—</b>		Indian Affairs and Northern Development—	
Canadian International Development Agency—		Inuit loan fund . . . . .	4,547
International Development Assistance—		Indian economic development fund . . . . .	291,318
Loans to developing countries . . . . .	2,255,968	Council for Yukon First Nations—Elders . . . . .	531,834
Services and commitment charges on		Native claimants . . . . .	5,539,297
loans to developing countries . . . . .	24,391	First Nations in British Columbia . . . . .	2,896,004
Total national governments including developing		Stoney Band perpetual loan . . . . .	11,688
countries . . . . .	2,280,359	Indian housing assistance fund—	
<b>International organizations—</b>		On-reserve housing—Interest on guaranteed loans . .	1,730,268
International Monetary Fund—		Veterans Affairs—	
Poverty Reduction and Growth Facility . . . . .	11,310,888	Veterans' Land Act Fund—	
<b>Provincial and territorial governments—</b>		Advances . . . . .	289
PRINCE EDWARD ISLAND—			654,280,023
Finance—		Total other loans, investments and advances . . . . .	655,199,029
Municipal Development and Loan		<b>Total loans, investments and advances . . . . .</b>	<b>3,924,946,889</b>
Board . . . . .	3,604	<b>OTHER ACCOUNTS—</b>	
NEW BRUNSWICK—		Foreign Affairs and International Trade—	
Industry—		Interest on mission bank accounts . . . . .	190,742
Atlantic Provinces Power Development		National Governments, excluding developing	
Act . . . . .	129,358	countries . . . . .	25
Total provincial and territorial governments . . . . .	132,962	Indian Affairs and Northern Development—	
<b>Other loans, investments and advances—</b>		Eso Ltd—Norman Wells Project profits . . . . .	125,434,933
Loans and accountable advances—		National Defence—	
Foreign Affairs and International Trade—		Interest on loans to employees posted abroad . . . . .	582,464
Personnel posted abroad . . . . .	919,006	Interest earned from funds on deposit with	
Other—		suppliers/banks . . . . .	1,982,094
Citizenship and Immigration—		Security deposit (outside Canada posting) . . . . .	9,469
Interest on assistance and transportation loans . . . . .	559,693	Public Safety and Emergency Preparedness—	
Finance—		Royal Canadian Mounted Police—	
Financial Consumer Agency of		Loans and advances to persons posted	
Canada . . . . .	72,823	abroad . . . . .	15,642
Federal-provincial fiscal		Public Works and Government Services—	
arrangements . . . . .	58,944	Consulting and Audit Canada Revolving Fund . . . . .	73,853
Foreign Affairs and International Trade—		<b>Total other accounts . . . . .</b>	<b>128,289,222</b>
Development of export trade—		<b>TOTAL RETURN ON INVESTMENTS . . . . .</b>	<b>6,261,347,365</b>
Loans . . . . .	141,634,700	<b>Summary—</b>	
Human Resources and Skills		Interest . . . . .	2,217,404,702
Development—		Transfer of profits . . . . .	3,743,764,080
Interest on Canada student loans . . . . .	500,948,618	Dividends . . . . .	286,830,645
		Other . . . . .	13,347,938
		<b>Total . . . . .</b>	<b>6,261,347,365</b>

<sup>(1)</sup> The amounts reported in this column represent interest unless otherwise indicated.

## Expenditures of Ministers' Offices

On December 12, 2006, the *Federal Accountability Act* amended the *Access to Information Act* to require the head of a department or a ministry of state for the Government of Canada to publish an annual report of all expenses incurred by his or her office and paid out of the Consolidated Revenue Fund. Expenditures presented below are those charged to

the Minister's budget and does not include statutory expenditures such as the Minister's salary and car allowance, civilian termination benefits, or employer contributions to superannuation and benefit plans.

### EXPENDITURES OF MINISTERS' OFFICES

Department and Ministries of State	Start date to end date	Personnel (1) \$	Transportation and communications (2) \$	Information (3) \$	Professional and special services (4) \$
<b>Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board—</b>					
Hon G Ritz .....	Apr 1, 2008 to Mar 31, 2009	1,775,515	407,826	1,310	4,495
<b>Ministers of Canadian Heritage, Status of Women and Official Languages—</b>					
Hon J Verner .....	Apr 1, 2008 to Oct 29, 2008	864,402	85,164	120	4,751
<b>Minister of Canadian Heritage and Official Languages—</b>					
Hon J Moore .....	Oct 30, 2008 to Mar 31, 2009	568,023	77,067	4,803	7,072
<b>Minister of Citizenship and Immigration—</b>					
Hon D Finley .....	Apr 1, 2008 to Oct 29, 2008	1,054,664	227,728	5,290	35,395
<b>Minister of Citizenship, Immigration and Multiculturalism—</b>					
Hon J Kenney .....	Oct 30, 2008 to Mar 31, 2009	714,306	232,162	4,342	11,915
<b>Minister(s) of the Environment—</b>					
Hon J Baird .....	Apr 1, 2008 to Oct 29, 2008	906,551	117,364	32	41,922
Hon J Prentice .....	Oct 30, 2008 to Mar 31, 2009	625,622	162,481	1,893	58,867
		1,532,173	279,845	1,925	100,789
<b>Minister of Finance—</b>					
Hon J M Flaherty .....	Apr 1, 2008 to Mar 31, 2009	2,171,099	534,724	4,056	53,741
<b>Minister(s) of Fisheries and Oceans—</b>					
Hon L Hearn .....	Apr 1, 2008 to Oct 29, 2008	1,030,086	212,473	2,061	131,535
Hon G Shea .....	Oct 30, 2008 to Mar 31, 2009	527,901	73,542	2,982	52,493
		1,557,987	286,015	5,043	184,028
<b>Minister(s) of Foreign Affairs—</b>					
Hon M Bernier .....	Apr 1, 2008 to May 26, 2008	391,821	120,140		21,897
Hon L Cannon .....	Oct 30, 2008 to Mar 31, 2009	569,179	130,072	11	17,152
		961,000	250,212	11	39,049

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
4,826	203	21,589		22,733		2,238,497
787		280			3	955,507
1,094		301		126		658,486
240	503	10,235		12,846	15	1,346,916
320		15,461		24,546	4	1,003,056
7,543	164	19,884		1,574	174	1,095,208
8,553	3,123	22,454		4,005	543	887,541
16,096	3,287	42,338		5,579	717	1,982,749
149	27	29,575		2,883	16,759	2,813,013
15,445		1,830 518			98	1,393,528 657,436
15,445		2,348			98	2,050,964
2,280		3,964 9,673		2,685	12	542,799 726,087
2,280		13,637		2,685	12	1,268,886



EXPENDITURES OF MINISTERS' OFFICES—*Continued*

Department and Ministries of State	Start date to end date	Personnel (1) \$	Transportation and communications (2) \$	Information (3) \$	Professional and special services (4) \$
<b>Minister of Foreign Affairs, Minister of International Trade, Minister for the Pacific Gateway and the Vancouver-Whistler Olympics—</b>					
Hon D Emerson .....	Apr 1, 2008 to Oct 29, 2008	1,151,360	271,790	429	65,299
<b>Minister of International Trade and Minister for the Asia-Pacific Gateway—</b>					
Hon S Day .....	Oct 30, 2008 to Mar 31, 2009	648,980	114,883		14,585
<b>Minister of International Trade and Minister Responsible for the Montreal Region Ministers Regional Office—</b>					
Hon M Fortier .....	Jun 25, 2008 to Oct 29, 2008	487,455	38,946		19,900
<b>Minister of Health and Minister for the Federal Economic Development Initiative for Northern Ontario—</b>					
Hon T Clement .....	Apr 1, 2008 to Oct 29, 2008	853,039	160,788	990	14,520
<b>Minister of Health—</b>					
Hon L Aglukkaq .....	Oct 30, 2008 to Mar 31, 2009	519,868	93,817	1,389	5,221
<b>Minister of Human Resources and Social Development—</b>					
Hon M Solberg .....	Apr 1, 2008 to Oct 29, 2008	1,116,348	137,040	321	27,232
<b>Minister of Human Resources and Skills Development—</b>					
Hon D Finley .....	Oct 30, 2008 to Mar 31, 2009	723,154	123,168	1,258	22,639
<b>Minister of Labour and Minister of the Economic Development Agency of Canada for the Regions of Quebec—</b>					
Hon J-P Blackburn .....	Apr 1, 2008 to Oct 29, 2008	569,577	115,106	53	5,820
<b>Minister of Labour—</b>					
Hon R Ambrose .....	Oct 30, 2008 to Mar 31, 2009	479,945	44,034	3,506	1,421
<b>Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians—</b>					
Hon C Strahl .....	Apr 1, 2008 to Mar 31, 2009	1,802,404	309,584	2,521	13,224
<b>Minister(s) of Industry—</b>					
Hon J Prentice .....	Apr 1, 2008 to Oct 29, 2008	1,152,805	275,481	2,303	71,333
Hon T Clement .....	Oct 30, 2008 to Mar 31, 2009	597,101	92,018	3,495	8,120
		1,749,906	367,499	5,798	79,453
<b>Minister of Justice and Attorney General—</b>					
Hon R Nicholson .....	Apr 1, 2008 to Mar 31, 2009	1,684,965	176,398	7,363	30,109

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
4,560	225	10,683		1,325	2,764	1,508,435
235		4,040				782,723
		1,511			81	547,893
4,194	546	17,032		13,387	82	1,064,578
347	397	27,922		24,496	49	673,506
	933	11,610		7,677	51	1,301,212
870	125	14,841		12,034	5	898,094
350	1,320	7,104		17,765	13	717,108
5,747	947	5,720		13,832	2	555,154
152	6,166	14,999		15,626	5,168	2,169,844
5,348	283	10,359		9,669	18,828	1,546,409
137	264	5,665		12,118	2,943	721,861
5,485	547	16,024		21,787	21,771	2,268,270
13,185	1,498	19,284		11,775	491	1,945,068

## EXPENDITURES OF MINISTERS' OFFICES—Continued

Department and Ministries of State	Start date to end date	Personnel (1) \$	Transportation and communications (2) \$	Information (3) \$	Professional and special services (4) \$
<b>Minister of National Defence and Minister of Atlantic Gateway—</b>					
Hon P MacKay.....	Apr 1, 2008 to Mar 31, 2009	1,949,031	396,584		54,129
<b>Minister(s) of Natural Resources—</b>					
Hon G Lunn .....	Apr 1, 2008 to Oct 29, 2008	1,100,573	312,889	16,972	68,662
Hon L Raitt .....	Oct 30, 2008 to Mar 31, 2009	598,140	163,806		13,754
		1,698,713	476,695	16,972	82,416
<b>Minister(s) of Public Safety—</b>					
Hon S Day .....	Apr 1, 2008 to Oct 29, 2008	599,927	226,584		59,988
Hon P Van Loan.....	Oct 30, 2008 to Mar 31, 2009	231,353	18,576		26,572
		831,280	245,160		86,560
<b>Minister(s) of Public Works and Government Services—</b>					
Hon M Fortier .....	Apr 1, 2008 to June 24, 2008	312,567	51,348	313	32,223
Hon C Paradis .....	June 25, 2008 to Mar 31, 2009	843,196	30,024	980	72,231
		1,155,763	81,372	1,293	104,454
<b>Minister(s) of Transport, Infrastructure and Communities—</b>					
Hon L Cannon .....	Apr 1, 2008 to Oct 29, 2008	1,157,355	105,929		58,260
Hon J Baird .....	Oct 30, 2008 to Mar 31, 2009	609,390	46,137		7,904
		1,766,745	152,066		66,164
<b>Minister of Veterans Affairs—</b>					
Hon G Thompson .....	Apr 1, 2008 to Mar 31, 2009	1,190,570	306,879	449	54,751
<b>Prime Minister—</b>					
Rt Hon S Harper .....	Apr 1, 2008 to Mar 31, 2009	7,268,498	690,912	24,642	73,589
<b>Minister of National Revenue—</b>					
Hon G O'Connor.....	Apr 1, 2008 to Oct 29, 2008	556,763	53,954	4,315	2,927
<b>Minister of National Revenue and Minister of State (Agriculture)—</b>					
Hon J-P Blackburn .....	Oct 30, 2008 to Mar 31, 2009	421,926	111,835	1,201	12,198
<b>Leader of the Government in the Senate—</b>					
Hon M LeBreton .....	Apr 1, 2008 to Mar 31, 2009	422,414	23,997	5,106	
<b>President of the Treasury Board—</b>					
Hon V Toews .....	Apr 1, 2008 to Mar 31, 2009	1,346,238	77,422	84	8,444
<b>Minister of International Cooperation—</b>					
Hon B Oda .....	Apr 1, 2008 to Mar 31, 2009	1,590,538	255,721	568	29,151
<b>President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs—</b>					
Hon R Ambrose.....	April 1, 2008 to Oct 29, 2008	475,228	150,247	37	3,228

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
		<b>48,975</b>				<b>2,448,719</b>
5,061		285		32	1,404	1,505,878
					835	776,535
<b>5,061</b>		<b>285</b>		<b>32</b>	<b>2,239</b>	<b>2,282,413</b>
10,603		8,653				905,755
1,115		4,528				282,144
<b>11,718</b>		<b>13,181</b>				<b>1,187,899</b>
2,237	404	4,743		1,108	2,113	407,056
5,064	420	10,225		18,686	3,168	983,994
<b>7,301</b>	<b>824</b>	<b>14,968</b>		<b>19,794</b>	<b>5,281</b>	<b>1,391,050</b>
3,826	3,201	20,148		33,660	16,403	1,398,782
245	35	11,278		15,550	438	690,977
<b>4,071</b>	<b>3,236</b>	<b>31,426</b>		<b>49,210</b>	<b>16,841</b>	<b>2,089,759</b>
<b>17,478</b>	<b>3,321</b>	<b>21,382</b>		<b>4,070</b>	<b>171</b>	<b>1,599,071</b>
<b>25,216</b>		<b>66,121</b>		<b>761</b>	<b>52</b>	<b>8,149,791</b>
<b>2,505</b>	<b>888</b>	<b>8,680</b>		<b>2,692</b>	<b>219</b>	<b>632,943</b>
<b>2,310</b>	<b>1,110</b>	<b>6,998</b>		<b>11,781</b>	<b>59</b>	<b>569,418</b>
<b>4,249</b>		<b>1,004</b>		<b>600</b>	<b>24</b>	<b>457,394</b>
	<b>377</b>	<b>15,755</b>		<b>5,438</b>	<b>1,775</b>	<b>1,455,533</b>
		<b>10,917</b>		<b>6,214</b>		<b>1,893,109</b>
<b>1,742</b>		<b>2,464</b>			<b>39</b>	<b>632,985</b>

EXPENDITURES OF MINISTERS' OFFICES—*Continued*

Department and Ministries of State	Start date to end date	Personnel (1) \$	Transportation and communications (2) \$	Information (3) \$	Professional and special services (4) \$
<b>Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie—</b>					
Hon J Verner .....	Oct 30, 2008 to Mar 31, 2009	422,222	66,128	14,710	4,049
<b>Leader of the Government in the House of Commons and Minister for Democratic Reform—</b>					
Hon P Van Loan.....	Apr 1, 2008 to Oct 29, 2008	845,606	14,051	1,043	16,127
<b>Leader of the Government in the House of Commons—</b>					
Hon J D Hill.....	Oct 30, 2008 to Mar 31, 2009	393,932	7,737	3,207	14,502
<b>Minister of State (Sport)—</b>					
Hon G Lunn .....	Oct 30, 2008 to Mar 31, 2009	89,946	71,701	2,866	3,975
<b>Minister of State and Chief Government Whip—</b>					
Hon G O'Connor.....	Oct 30, 2008 to Mar 31, 2009	62,518	964		
<b>Minister of State (Status of Women)—</b>					
Hon H Guergis.....	Oct 30, 2008 to Mar 31, 2009	139,942	55,919	214	22,317
<b>Minister of State (Small Business and Tourism)—</b>					
Hon D Ablonczy .....	Apr 1, 2008 to Mar 31, 2009	558,734	124,965	1,898	44,894
<b>Minister of State (Transport)—</b>					
Hon R Merrifield.....	Oct 30, 2008 to Mar 31, 2009	131,111	21,336	59	6
<b>Minister of State (Western Economic Diversification)—</b>					
Hon L Yelich .....	Oct 30, 2008 to Mar 31, 2009	184,590	41,485	298	2,924
<b>Minister of State (Democratic Reform)—</b>					
Hon S Fletcher.....	Oct 30, 2008 to Mar 31, 2009	144,584	2,258	2,513	4,748
<b>Minister of State (Science and Technology)—</b>					
Hon G Goodyear .....	Oct 30, 2008 to Mar 31, 2009	177,688	57,131	661	8,098
<b>Minister of State (Economic Development Agency of Canada for the Regions of Quebec)—</b>					
Hon D Lebel.....	Oct 30, 2008 to Mar 31, 2009	233,148	45,489	8,555	6,799
<b>Minister of State (Atlantic Canada Opportunities Agency)—</b>					
Hon K Ashfield.....	Oct 30, 2008 to Mar 31, 2009	142,757	35,663	490	4,367
<b>Minister of State of Foreign Affairs (Americas)—</b>					
Hon P Kent.....	Oct 30, 2008 to Mar 31, 2009	115,418	42,580		2,933
<b>Minister of State (Seniors)—</b>					
Hon M LeBreton .....	Apr 1, 2008 to Mar 31, 2009	120,253	27,534	55	238

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
854		4,202		1,255	19	513,439
13,845		3,589		567		894,828
11,723		2,351		377	25	433,854
		1,701				170,189
						63,482
		453				218,845
856	613	3,692		3,537	3,116	742,305
1,540		1,506		519		156,077
723	193	528		1,665	160	232,566
162						154,265
16	1,687	4,066		11,355	2,178	262,880
	132	1,966		1,307		297,396
1,145		2,260				186,682
		611		285		161,827
		582		500		149,162

EXPENDITURES OF MINISTERS' OFFICES—*Concluded*

Department and Ministries of State	Start date to end date	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)
		\$	\$	\$	\$
<b>Secretary of State and Chief Government Whip—</b>					
Hon J D Hill.....	Apr 1, 2008 to Oct 29, 2008	<b>40,808</b>			
<b>Secretary of State (Asia-Pacific Gateway) (2010 Olympics) (Official Languages)—</b>					
Hon J Moore .....	June 25, 2008 to Oct 29, 2008	<b>103,252</b>	<b>38,343</b>	<b>963</b>	<b>325</b>
<b>Secretary of State (Multiculturalism and Canadian Identity)—</b>					
Hon J Kenney.....	Apr 1, 2008 to Oct 29, 2008	<b>245,203</b>	<b>110,093</b>	<b>377</b>	<b>953</b>
<b>Secretary of State (Foreign Affairs and International Trade) (Sport)—</b>					
Hon H Guergis.....	Apr 1, 2008 to Oct 29, 2008	<b>287,452</b>	<b>158,873</b>		<b>1,359</b>
<b>Secretary of State (Agriculture and Agri-Food)—</b>					
Hon C Paradis .....	Apr 1, 2008 to Oct 29, 2008	<b>126,971</b>	<b>25,780</b>	<b>341</b>	
<b>Total .....</b>		<b>48,226,012</b>	<b>8,304,670</b>	<b>143,445</b>	<b>1,457,283</b>

Rentals (5)	Repair and Maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Other subsidies and payments (12)	Total gross expenditures
\$	\$	\$	\$	\$	\$	\$
						40,808
		725				143,608
7,806		506				364,938
				869		448,553
		1,869		1,818		156,779
196,683	29,105	559,297		335,748	80,283	59,332,526



## 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 11 of this volume entitled "House of Commons—Statement of sessional allowances and travel expenses paid in 2008-2009";
- 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 11 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>CITIZENSHIP AND IMMIGRATION</b>		
Minister of Agriculture and Agri-Food Canada and Canadian Wheat Board—			Ministers—		
Hon G Ritz .....	1	30,413	Hon D Finley .....	1	29,682
Minister of Public Works and Government Services and Secretary of State (Agriculture)—			Hon J Kenney .....	1	53,193
Hon C Paradis .....	1	5,790	<b>ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC</b>		
Parliamentary Secretaries—			Minister of State—		
G Lauzon .....	1	13,184	Hon D Lebel .....	1	14,741
P Lemieux .....	1	3,478	<b>ENVIRONMENT</b>		
<b>ATLANTIC CANADA OPPORTUNITIES AGENCY</b>			Ministers—		
Minister of State (Atlantic Canada Opportunities Agency)—			Hon J Baird .....	1	31,314
Hon K Ashfield .....	1	7,527	Hon J Prentice .....	1	24,417
<b>CANADA REVENUE AGENCY</b>			Parliamentary Secretary—		
Ministers—			M Warawa .....	1	101
Hon G O'Connor .....	1	10,036	<b>FINANCE</b>		
Hon J P Blackburn <sup>(1)</sup> .....	1	32,138	Minister—		
<b>CANADIAN HERITAGE</b>			Hon J Flaherty .....	1	89,281
Minister of Canadian Heritage and Official Languages—			Parliamentary Secretary—		
Hon J Moore .....	1	17,661	T Menzies .....	1	61,771
Minister of Canadian Heritage, Status of Women and Official Languages—			<b>FISHERIES AND OCEANS</b>		
Hon J Verner .....	1	20,728	Ministers—		
Minister of State (Sports)—			Hon L Hearn .....	1	69,955
Hon G Lunn .....	1	52,520	Hon G Shea .....	1	35,192
Secretary of State (Asia-Pacific Gateway) (2010 Olympics) (Official Languages)—			Parliamentary Secretary—		
Hon J Moore .....	1	11,373	R Kamp .....	1	13,688
Secretary of State (Multiculturalism and Canadian Identity)—			<b>FOREIGN AFFAIRS AND INTERNATIONAL TRADE</b>		
Hon J Kenney .....	1	41,267	Ministers—		
Parliamentary Secretaries—			Hon M Bernier .....	1	22,144
J Abbott .....	1	1,724	Hon L Cannon .....	1	32,033
S Boucher .....	1	4,853	Hon D Emerson .....	1	40,613
P Lemieux .....	1	1,710	Minister of International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics—		
Minister of State (Status of Women)—			Hon D Emerson .....	1	13,340
Hon H Guergis .....	100	15,350	Minister of International Trade and Minister for the Asia-Pacific Gateway—		
			Hon S Day .....	1	52,000
			Minister of International Trade and Minister responsible for the Montreal Region Ministers Regional Office—		
			Hon M Fortier .....	1	21,325

## TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—Continued

	Vote	Amount		Vote	Amount
		\$			\$
Minister of State of Foreign Affairs (Americas)—			Parliamentary Secretaries—		
Hon P Kent .....	1	22,006	C Carrie .....	1	322
Secretary of State (Foreign Affairs and			M Lake .....	1	275
International Trade) (Sport)—			<b>JUSTICE</b>		
Hon H Guergis .....	1	66,985	Minister—		
Parliamentary Secretaries—			Hon R Nicholson .....	1	70,832
G Keddy .....	1	20,285	Parliamentary Secretary—		
T Menzies .....	1	307	R Moore .....	1	1,936
D Obhrai .....	1	10,157	<b>NATIONAL DEFENCE</b>		
Minister of International Cooperation—			Minister of National Defence and Minister for the		
Hon B Oda .....	20	78,290	Atlantic Gateway—		
Parliamentary Secretary—			Hon P MacKay .....	1	122,773
D Obhrai .....	20	6,049	Parliamentary Secretaries—		
<b>HEALTH</b>			L Hawn .....	1	17,838
Ministers—			G Keddy .....	1	1,805
Hon L Aglukkaq .....	1	21,335	<b>NATURAL RESOURCES</b>		
Hon T Clement <sup>(2)</sup> .....	1	37,898	Ministers—		
Parliamentary Secretaries—			Hon G Lunn .....	1	124,833
S Fletcher .....	1	8,024	Hon L Raitt .....	1	69,069
G Lauzon <sup>(2)</sup> .....	1	3,128	Parliamentary Secretary—		
<b>HUMAN RESOURCES AND SKILLS</b>			D Anderson .....	1	5,806
<b>DEVELOPMENT</b>			<b>PRIVY COUNCIL</b>		
Minister—			Prime Minister—		
Hon D Finley .....	1	25,294	Rt Hon S J Harper .....	1	15,912
Minister of Labour—			Leader of the Government in the Senate		
Hon R Ambrose .....	1	13,295	and Minister of State (Seniors)—		
Minister of State (Seniors) and Leader of the			Hon M LeBreton <sup>(6)</sup> .....	1	6,191
Government in the Senate—			President of the Queen's Privy Council for Canada,		
Hon M LeBreton <sup>(3)</sup> .....	1	5,056	Minister of Intergovernmental Affairs and Minister		
Parliamentary Secretary—			of Western Economic Diversification—		
E Komarnicki .....	1	3,089	Hon R Ambrose .....	1	47,761
Minister of Human Resources and Social			Leader of the Government in the House of Commons		
Development—			and Minister for Democratic Reform—		
Hon M Solberg <sup>(4)</sup> .....	1	33,202	Hon P Van Loan .....	1	2,749
Minister of Labour and Minister of the			Minister of Intergovernmental Affairs, President of the		
Economic Development Agency of Canada for the			Queen's Privy Council for Canada and Minister for		
Regions of Quebec—			La Francophonie—		
Hon J P Blackburn <sup>(5)</sup> .....	1	28,867	Hon J Verner .....	1	10,705
Parliamentary Secretary and Conservative MP for			Leader of the Government in the House of Commons—		
Lotbinière-Chutes-de-la-Chaudière, Quebec—			Hon J D Hill .....	1	721
J Gourde .....	1	1,967	Minister of State and Chief Government Whip—		
Parliamentary Secretary—			Hon G O'Connor .....	1	160
L Yelich .....	1	14,448	Parliamentary Secretary to the Minister of		
<b>INDIAN AFFAIRS AND NORTHERN</b>			Intergovernmental Affairs and Minister of		
<b>DEVELOPMENT</b>			Western Economic Diversification—		
Minister of Indian Affairs and Northern			Hon R Hiebert .....	1	2,843
Development and Federal Interlocutor			<b>PUBLIC SAFETY AND EMERGENCY</b>		
for Metis and Non-Status Indians—			<b>PREPAREDNESS</b>		
Hon C Strahl .....	1	76,856	Ministers of Public Safety—		
Parliamentary Secretaries—			Hon S B Day .....	1	55,642
R Bruinoooge .....	1	6,235	Hon P Van Loan .....	1	5,247
J Duncan .....	1	4,240	Parliamentary Secretary—		
<b>INDUSTRY</b>			D Mackenzie .....	1	408
Ministers—			<b>PUBLIC WORKS AND GOVERNMENT</b>		
Hon T Clement .....	1	30,517	<b>SERVICES</b>		
Hon J Prentice .....	1	53,566	Ministers—		
Minister of State (Small Business and Tourism)—			Hon C Paradis .....	1	6,177
Hon D Ablonczy .....	1	56,107	Hon M Fortier .....	1	18,454
Minister of State (Science and Technology)—			Parliamentary Secretary—		
Hon G Goodyear .....	1	18,612	J Gourde .....	1	832

TRAVEL EXPENSES OF MINISTERS AND PARLIAMENTARY SECRETARIES—*Concluded*

	Vote	Amount		Vote	Amount
		\$			\$
<b>TRANSPORT</b>			<b>VETERANS AFFAIRS</b>		
Ministers—			Minister—		
Hon L Cannon .....	1	15,507	Hon G Thompson .....	1	93,178
Hon J Baird .....	1	17,106	<b>WESTERN ECONOMIC</b>		
Parliamentary Secretary—			<b>DIVERSIFICATION</b>		
B Jean .....	1	2,070	Minister of State—		
Minister of State—			Hon L Yelich .....	1	10,203
R Merrifield .....	1	7,151	Parliamentary Secretary—		
<b>TREASURY BOARD</b>			Hon J Abbott .....	1	377
President of the Treasury Board—					
Hon V Toews .....	1	33,607			

(1) Includes all travel expenses for the Minister as Minister of National Revenue and Minister of State (Agriculture). All expenses have been reimbursed through the Canada Revenue Agency.

(2) Includes expenses incurred on business related to the Federal Economic Development Initiative in Northern Ontario (FedNor) portfolio.

(3) Excludes travel expenses for the role of Leader of the Government in the Senate.

(4) Some travel expenses have been reimbursed by the House of Commons.

(5) Includes some travel expenses related to the role of Minister of the Economic Development Agency of Canada for the Regions of Quebec.

(6) Human Resources and Skills Development will be reporting the portion of the expenses incurred by the Hon M LeBreton for Minister of State (Seniors).

# SECTION 11

2008-2009

*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
	\$
Prime Minister's Visit to Lima (Peru) - Asia-Pacific Economic Cooperation (APEC) 2008	813,886
Prime Minister's Visit to Hokkaido and Tokyo (Japan) - G8 Summit	1,377,434
Prime Minister's Visit to Bucharest (Romania) - NATO Summit	776,224
Prime Minister's Visit to New Orleans (USA) - North American Leaders Summit	266,841
Prime Minister's Visit to Gdansk and Kraków (Poland)	182,208
Prime Minister's Visit to Tel Aviv (State of Israel), Jerusalem and Bethlehem (West Bank), and Amman (Jordan) (visit postponed)	218,621
Prime Minister's Visit to Paris (France), Rome (Italy), Bonn (Germany) and London (United Kingdom)	909,688
Prime Minister's Visit to New York City (USA) - 63 <sup>rd</sup> Session of the United Nations General Assembly (UNGA) (visit cancelled)	80,035
Prime Minister's Visit to Washington, DC (USA) - G20 Summit	172,209
Prime Minister's Visit to Davos (Switzerland) - World Economic Forum (WEF) (visit cancelled)	65,153
Prime Minister's Visit to New York City (USA)	5,108
Prime Minister's Visit to Washington, DC and New York City (USA)	13,069
Start-up costs and advance team for the Prime Minister's Visit to Strasbourg (France) - NATO Summit	420,776
Start-up costs and advance team for the Prime Minister's Visit to Port of Spain (Trinidad and Tobago) - Summit of the Americas and Bilateral Visit to Kingston (Jamaica)	380,511
Start-up costs and advance team for the Prime Minister's Visit to London (United Kingdom) - G20 Summit	344,191
Start-up costs and advance team for the Prime Minister's Visit to Aquila (Italy) - G8 Summit	22,029
Start-up costs for the Prime Minister's Visit to Singapore (Singapore) - Asia-Pacific Economic Cooperation (APEC) 2009	57,102
Start-up costs and advance team for the Prime Minister's Visit to Prague (Czech Republic) - Canada-European Union Summit	6,680
Governor General's Visit to Paris, La Rochelle, Ouistreham and Bordeaux (France)	440,555
Governor General's Visit to Budapest (Hungary), Bratislava (Slovakia), Prague (Czech Republic) and Ljubljana (Slovenia) - Slovenia portion not completed	1,050,042
Governor General's Visit to Port-au-Prince (Haiti)	159,954
Governor General's Visit to Monrovia (Liberia) - International Colloquium	133,281
Start-up costs and advance team for the Governor General's Visit to Kyiv (Ukraine) and Oslo (Norway)	166,524
Coronation of King Tupou V in Tonga (Nuku'alofa)	2,756
Inauguration of President Fernando Lugo in Asuncion (Paraguay)	7,638
Inauguration of President Leonel Fernandez in Santo Domingo (Dominican Republic)	9,223
Minister of Foreign Affairs (MINA) to Beijing (China) - Summer Olympic Games 2008 (cancellation by the Governor General)	59,661
Canadian Delegation to Beijing (China) - Summer Paralympic Games 2008 (cancellation by the Governor General)	72,365
State Funeral of President Levy Mwanawasa in Lusaka (Zambia)	14,488
Inauguration of President John Atta Mills in Accra (Ghana)	13,425
Canadian Delegation to New York City (USA) - 63 <sup>th</sup> Session of the United Nations General Assembly (UNGA)	592,781
8 <sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland)	8,706
9 <sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland)	9,678
10 <sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland)	36,183

#### 11.2 OTHER MISCELLANEOUS INFORMATION

## Foreign Affairs and International Trade

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Continued*

Conferences and meetings	Amount
	\$
Minister of International Cooperation (MINE) in Doha (Qatar) - International Review Conference on Financing for Development	137,737
Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) in Miami (USA) - Inter-American Development Bank	25,647
3 <sup>rd</sup> Expanded Meeting on Iraq in Kuwait City (Kuwait)	23,273
Minister of International Cooperation (MINE) in Tokyo (Japan) - G8 Development Ministers' Meeting	38,730
Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) to Medellín (Colombia) - 38 <sup>th</sup> Session of the General Assembly of the Organization of American States (OAS)	69,413
Minister of International Cooperation (MINE) in London (United Kingdom) - Ad Hoc Liaison Committee Meeting	32,153
Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) to Arequipa (Peru) - APEC Ministers Responsible for Trade (MRT)	62,150
Minister of Foreign Affairs (MINA) to Kyoto (Japan) - G8 Foreign Ministers' Meeting	94,865
Ministerial Council Meeting, Organization for Economic Co-operation and Development (OECD) in Paris (France)	38,507
Paris Conference in Support of Afghanistan in Paris (France)	91,045
Conference on Palestinian Civil Security in Berlin (Germany) and Conference on the Reconstruction of the Nahr el Bared Palestinian Refugee Camp in Vienna (Austria)	36,379
Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) to Hanoi (Vietnam) - Global Summit of Women (GSW) (visit cancelled)	1,331
41 <sup>th</sup> ASEAN Post-Ministerial Conference/14 <sup>th</sup> ASEAN Regional Forum (ARF) in Singapore (Singapore)	99,409
4 <sup>th</sup> Asia Pacific Economic Cooperation (APEC) Ministerial Meeting on Education in Lima (Peru)	16,919
Minister of International Trade (MINT) to Geneva (Switzerland) - Ministerial Meeting, World Trade Organization (WTO)	257,519
Minister of Foreign Affairs (MINA) to Brussels (Belgium) - North Atlantic Treaty Organization (NATO)	5,615
G8/BMENA Forum for the Future in Abu Dhabi (United Arab Emirates)	27,336
G8/BMENA 4 <sup>th</sup> Ministerial Meeting on Education in Muscat (Oman)	16,418
48 <sup>th</sup> International Conference on Education (ICE) in Geneva (Switzerland)	48,415
17 <sup>th</sup> Annual Organization of Women in International Trade World Conference in Monterrey (Mexico)	4,150
Ministerial Council of the 16 <sup>th</sup> Organization for Security and Cooperation in Europe (OSCE) in Helsinki (Finland)	26,467
Foreign Ministers' Meeting in Brussels (Belgium) - North Atlantic Treaty Organization (NATO)	6,022
Third World Congress Against the Sexual Exploitation of Children in Rio de Janeiro (Brazil)	10,498
Minister of International Trade (MINT) to Panama City (Panama) - Pathways to Prosperity in the Americas	13,645
Learning and Technology World Ministerial Forum 2009 in London (United Kingdom)	9,670
High-Level Meeting on Food Security for All in Madrid (Spain)	2,796
Minister of Foreign Affairs (MINA) to Brussels (Belgium) - NATO Foreign Ministers' Meeting	41,864
Minister of Foreign Affairs (MINA) to Sharm El-Sheikh (Egypt) - Conference in support of the Palestinian Economy for the Reconstruction of Gaza	48,183
Minister of State of Foreign Affairs (Americas) (MSFA) to Medellín (Colombia) - 50 <sup>th</sup> Inter-American Development Bank Annual Governor's Meeting	52,292

## Foreign Affairs and International Trade

### EXPENDITURES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

Conferences and meetings	Amount
	\$
Minister of Foreign Affairs (MINA) to The Hague (Netherlands) - International Conference on Afghanistan.....	21,353
Ministerial Pairing.....	32,323
Minister of Foreign Affairs (MINA) - Bilateral Visits (Visits Officers).....	60,507
Minister of International Trade (MINT) - Bilateral Visits (Visits Officers).....	41,498
Minister of International Cooperation (MINE) - Bilateral Visits (Visits Officer).....	62,170
Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) and Minister of State of Foreign Affairs (Americas) (MSFA) - Bilateral Visits (Visits Officers).....	69,357
Total .....	10,514,681

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS

	\$		\$
<i>Prime Minister's Visit to Lima (Peru) - Asia-Pacific Economic Cooperation (APEC) 2008</i> .....	728,639	Fountain K., Hunt J., Klager R.C., Leroux K., Lindia G., Long Y., Novak R., Ransom J., Soudas D., Stewart Olsen C., Vaux J.C.	
House of Commons		Privy Council Office	
Harper Rt. Hon. S.J., Cannon Hon. L., Day Hon. S.		Abellana A., Alexander V., Bazinet É., Cartwright S., Cloutier B., Larocque D., Legros G.C., Mulroney D., Pilon T., Pomerleau P.J., Prusakowski T.A., Sawyer C., Tremblay E.M., Wilson T.	
Prime Minister's Office		Foreign Affairs and International Trade	
Campbell A., Hunt J., Lindia G., Long Y., MacDougall A., Marshall B.B., McIntee C., Ransom D., Soudas D., Stewart Olsen C.		Aucoin M., Berg A., Boucher C., Burgess A., Cooter C., Fortner R., Galigan A., Janura P., Lambert D., Laporte É., Lavoie E., Mailhot P., McRae Amb. R., Munroe H., O'Connor R., Poupart I., Scott S., Swords C., Thompson G., Weekes M.	
Privy Council Office		Department of National Defence	
Cloutier B., Heinbecker C., Larocque D., Laurin A., Pilon T., Pomerleau P.J.		Buchan G., Chiasson P., Cohen R., Cope LCdr. M., Davidson V-A. G., Dinnelle Sgt. R., Fonberg R., Hayashi MCpl. T., Head T., Hillier Gen. R., Rodgman Dr. G.	
Foreign Affairs and International Trade		Public Works and Government Services	
Boisvert J., Boucher C., Brazeau P., Bugailiskis A., Calvert P., Chater J., Christie B., Coe A., David R., Drabkin N., Gowling D., Guerin M., Heffeman J., Kern M., Kitano F., Leclerc M., Loken M., Loubier C., Marengère L., McGovern P., Mellon A., Munro H., Nasser H., O'Nions C., Ospina L., Preston T.L., Preston-Laurin J., Rajasansi H., Rodrigue J., Russo M.-F., Ruston B.-J., Sloan J., Stephenson D., St-Hilaire E., Terrien P.		Vachali M.	
Department of National Defence		Others	
Gauthier-Brousseau C., Lapalme M., Liew Dr. C., Will G.		Muntean M., Nina D.	
Public Works and Government Services		<i>Prime Minister's Visit to New Orleans (USA) - North American Leaders Summit</i> .....	144,036
Fulton J., Giraldo M.V., Guerrero N., Kiriloff N., Sugden D.		House of Commons	
Finance		Harper Rt. Hon. S.J., Day Hon. S., Prentice Hon. J.	
Nelder-Corvari C.		Prime Minister's Office	
Others		Beasley K., Beaton M., Cameron M.T., Hunt J., Leroux K., Lindia G., Novak R., Penner D., Ransom D., Soudas D., Stewart Olsen C., Wright S.	
Day V., Muntean M.		Privy Council Office	
<i>Prime Minister's Visit to Hokkaido and Tokyo (Japan) - G8 Summit</i> .....	937,064	Larocque D., Laurin A., Legros G.C., Martin T., Prusakowski T.A., René F.	
House of Commons		Foreign Affairs and International Trade	
Harper Rt. Hon. S.J., Baird Hon. J., Oda Hon.B. Tkachuk Sen. D		Boehm P., Boucher C., Levesque Y., Rishchynski Amb. G., Wilson Amb. M.	
Prime Minister's Office		Department of National Defence	
Brown A., Campbell A., Frappier L., Gairdner S., Hunt J., Ignesi J., Leroux K., Lindia G., Long Y., Novak R., Plouffe M.A., Ransom D., Ransom J., Stewart Olsen C.		Baribeau N., Dion N., Stengel J., Weisgerber Dr. C.	
Privy Council Office		Public Works and Government Services	
Bazinet É., Cloutier B., Larocque D., Legros G.C., Olson K., Picard A., Prusakowski T.A., Tremblay E.M.		Asselin S.	
Foreign Affairs and International Trade		Industry	
Aggeloupoulos T., Ahmed S., Angell D., Bentley J., Bobiash D., Caron J., Cayer R., Charette J., Edwards L., Flack G., Fyfe T., Garson R., Gompf J., Heffernan J., Malikail P., Racine A., Riochet J.-F., Robillard A., Skabar L., Small M., Swords C.		Beaudoin A., Cousineau P., Dicerni R., Kittelberg W.	
Department of National Defence		Public Safety and Emergency Preparedness	
Bowen K., Degrunchy A., Drake M., Gouthro L., Hammelman B.L., Trepanier G.		Drabkin N., Haddow P., Hurtubise S., Leclerc M.	
Public Works and Government Services		Other	
Kiriloff N., Kondo M., Nakamura-Brunet S., Ritchie S., Situ M., Youseff F.		Muntean M.	
Environment		<i>Prime Minister's Visit to Gdansk and Kraków (Poland)</i> .....	167,828
Martin M.		House of Commons	
Others		Harper Rt. Hon. S.J.	
Harper L., Muntean M.		Prime Minister's Office	
<i>Prime Minister's Visit to Bucharest (Romania) - NATO Summit</i> .....	754,629	Beasley K., Beaton M., Brown A., Buckler S., Bunner P.P., Cameron M.T., Campbell A., Campbell D.A., Csversko C., Fountain K., Hunt J., Klager R.C., Leroux K., Lindia G., Long Y., Novak R., Ransom J., Soudas D., Stewart Olsen C., Vaux J.C.	
House of Commons		Privy Council Office	
Harper Rt. Hon. S.J., Bernier Hon. M., Mackay Hon. P.		Abellana A., Alexander V., Bazinet É., Cartwright S., Cloutier B., Larocque D., Legros G.C., Mulroney D., Pilon T., Pomerleau P.J., Prusakowski T.A., Sawyer C., Tremblay E.M., Wilson T.	
Prime Minister's Office		Foreign Affairs and International Trade	
Beasley K., Beaton M., Brown A., Buckler S., Bunner P.P., Cameron M.T., Campbell A., Campbell D.A., Csversko C.,		Kern M., Lachance A., Lalonde M., Levesque Y.	
		Department of National Defence	
		Chainey MCpl. M., Donald WO R., Larsen MCpl. S., Masse WO D., Rodgman Dr. G., Sawyer MCpl. A., Sulyma MS R.	



## Foreign Affairs and International Trade

## TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
Public Works and Government Services		Prime Minister's Visit to Washington, DC and New York City (USA) .....	12,927
Szarduski W., Vachali M.		Foreign Affairs and International Trade	
Others		Boucher C., Grenier D., Guerin M., Snider C.	
Lizon W., Muntean M.		Start-up costs and advance team for the Prime Minister's Visit to Strasbourg (France) - NATO Summit .....	402,038
Prime Minister's Visit to Tel Aviv (State of Israel), Jerusalem and Bethlehem (West Bank), and Amman (Jordan) (visit postponed) .....	212,366	Prime Minister's Office	
Prime Minister's Office		Long Y., Mohamed A.	
Campbell A., Campbell D.A., Frappier L., Hunt J., Long Y.		Privy Council Office	
Privy Council Office		Laurin A., Prusakowski T.A., Tremblay E.M.	
Pilon T., Sinclair J., Wilson T.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Burgess A., Gompf J., Kern M., Khatchadourian R., Munro H., Panitcherska E., Racine A.	
Kern M., Munro H.		Start-up costs and advance team for the Prime Minister's Visit to Port of Spain (Trinidad and Tobago) - Summit of the Americas and Bilateral Visit to Kingston (Jamaica) .....	280,219
Prime Minister's Visit to Paris (France), Rome (Italy), Bonn (Germany) and London (United Kingdom) .....	739,857	Prime Minister's Office	
House of Commons		Campbell A., Long Y., Mohamed A.	
Harper Rt. Hon. S.J., Baird Hon. J., Comuzzi Hon. J.		Privy Council Office	
Prime Minister's Office		Wilson T.	
Beasley K., Beaton M., Buckler S., Cameron M.T., Campbell A., Croy V., Frappier L., Hunt J., Ignieski J., Leroux K., LIndia G., Long Y., Muttard P., Novak R., Ransom D., Soudas D., Stewart Olsen C., Vaux J.C., Whissell R., Wright S.		Foreign Affairs and International Trade	
Privy Council Office		Beaulne L., Boucher C., Christopher L., Grenier D., Kutz H., Laframboise J.-P., Loken M., Mendioroz K., Williams P.	
Bazinet É., Cloutier B., Larocque D., Laurin A., Legros G.C., Picard A., Pilon T., Prusakowski T.A., René F., Sinclair J., Tremblay E.M., Wilson T.		Start-up costs and advance team for the Prime Minister's Visit to London (United Kingdom) - G20 Summit .....	306,688
Foreign Affairs and International Trade		Prime Minister's Office	
Boucher C., Kern M., Munro H., Racine A.		Campbell A., Long Y.	
Public Works and Government Services		Privy Council Office	
Adams P., Rossi C.		Pomerleau P.J., Tremblay E.M.	
Department of National Defence		Foreign Affairs and International Trade	
Allan D., Beck Dr. I., Bosse R., Chiasson P., Curtis Sgt. J., Dean Sgt. J., Ferland Sgt. S., Gaudreault S., Keneford Y., Menard MCpl. D., Olsen K., St-Hilaire C., Thibault MCpl. C., Tung Cpl. C.		Garson R., Kern M., Lambert D.	
Environment		Start-up costs and advance team for the Prime Minister's Visit to Aquila (Italy) - G8 Summit .....	22,029
Mader D., Martin M.		Foreign Affairs and International Trade	
Other		Boucher C., Kern M.	
Muntean M.		Start-up costs for the Prime Minister's Visit to Singapore (Singapore) - Asia-Pacific Economic Cooperation (APEC) 2009 .....	57,102
Prime Minister's Visit to New York City (USA) - 63 <sup>rd</sup> Session of the United Nations General Assembly (UNGA) (visit cancelled) .....	80,035	Start-up costs and advance team for the Prime Minister's Visit to Prague (Czech Republic) - Canada-European Union Summit .....	6,680
Prime Minister's Visit to Washington, DC (USA) - G20 Summit .....	132,578	Foreign Affairs and International Trade	
House of Commons		Guerin M., Kern M.	
Harper Rt. Hon. S.J., Flaherty Hon. J.		Governor General's Visit to Paris, La Rochelle, Ouistreham and Bordeaux (France) .....	387,635
Prime Minister's Office		Jean M. Her Excellency the Rt. Hon., Lafond J.-D. His Excellency	
Beaton M., Brown A., Cameron M., Hunt J., Leroux K., Long Y., Ransom J., Teneycke K.		Government House	
Privy Council Office		Barangé S., Blouin M., Cook S.-M., Flegel P., Gaspar C., Letourneau M.-É., MacIntyre C., Marchand A.-B., Mousseau D., Rouselle N., Vaillant J.	
Abellana A., Carrière C., Cloutier B., Larocque D., Pomerleau P.J., Salewski S., Stinson S., Wilson T.		Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Costello D., Lemieux P., Lessard M.V., Lortie Amb. M., Peck R., Racine A.	
Benson I., Edwards L., Garson R., Gompf J., Khatchadourian R., Racine A.		Department of National Defence	
Prime Minister's Visit to Davos (Switzerland) - World Economic Forum (WEF) (visit cancelled) .....	64,630	Achim Capt. B., Garand LtCol. Dr. L., Gouin Cpl. S., Jolin Sgt. É., Poirier Sgt. S., Pronovost Pte. D., Richel Capt. D., Sing B.	
Prime Minister's Visit to New York City (USA) .....	3,804	Others	
Foreign Affairs and International Trade		Benjamin F., Brown P.S., Lafond M.-É., Lortie P., Lovejoy P.	
Grenier D.			

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Governor General's Visit to Budapest (Hungary), Bratislava (Slovakia), Prague (Czech Republic) and Ljubljana (Slovenia) - Slovenia portion not completed</i> . . . . .	833,721	<i>Inauguration of President Fernando Lugo in Asuncion (Paraguay)</i> . . . . .	7,503
Jean M. Her Excellency the Rt. Hon., Lafond J-D. His Excellency		House of Commons	
Government House		Abbott Hon. J.	
Anctil N., Barangé S., Bégin N., Blouin M., Flegel P., MacIntyre C., Marchand A.-B., Mousseau D., Serrurier I., Steals M., St-Laurent B., Vaillant J., Vernet L.		<i>Inauguration of President Leonel Fernandez in Santo Domingo (Dominican Republic)</i> . . . . .	9,223
Foreign Affairs and International Trade		House of Commons	
Bacile R., Guimond Amb. P., Hage R., Hudson A., Lachance A., Lambert D., Lemieux P., Lessard M.V., Peck R.		Andreychuk Sen. R.	
Department of National Defence		<i>Minister of Foreign Affairs (MINA) to Beijing (China) - Summer Olympic Games 2008 (cancellation by the Governor General)</i> . . . . .	35,365
Caron Capt. C., Fraser Pte. K., Garand LtCol. Dr. L., Gohm Cpl. D., Gouin Sgt. S., Goulard Cpl. J-P., Le Scelleur Capt. H., Néron MCpl. J-F., Sabourin Maj. R., Warren Sgt. I., Whitmore Sgt. E.		House of Commons	
Public Works and Government Services		Emerson Hon. D.L., Mills B.	
Chagnon J., Dykstra J., Graffova D., Hanuliakova V., Maixnerova L., Prodan N., Revah-Barta M., Roy F., Tomova K., Zorko-Biffio H.		Foreign Affairs and International Trade	
Others		Benson I., Joshi P., Prokopanko J.	
Backhouse C., Baylaucq P., Blair K., Croucher J., Jedwab J., Kirsch P., MacLennan A., McSorley T., Nixon P., Parent L., Perlmutter T., Wylde F.		<i>Canadian Delegation to Beijing (China) - Summer Paralympic Games 2008 (cancellation by the Governor General)</i> . . . . .	71,800
<i>Governor General's Visit to Port-au-Prince (Haiti)</i> . . . . .	157,482	Office of the Lieutenant Governor of Ontario	
Jean M. Her Excellency the Rt. Hon., Lafond J-D. His Excellency		Casucci N., Meyer J., Onley Hon. D.C.	
Government House		Others	
Blouin M., St-Laurent B.		Campbell T., Onley R.A., Riggs J.	
Foreign Affairs and International Trade		<i>State Funeral of President Levy Mwanawasa in Lusaka (Zambia)</i> . . . . .	14,488
Lambert J., Lemieux P., Peck R.		House of Commons	
Department of National Defence		Andreychuk Sen. R.	
Garand LtCol. Dr. L., Gouin Sgt. S., Mailloux Lt. S.		<i>Inauguration of President John Atta Mills in Accra (Ghana)</i> . . . . .	13,425
Canadian International Development Agency		House of Commons	
Khokhar J.		Saxton A.	
<i>Governor General's Visit to Monrovia (Liberia) - International Colloquium</i> . . . . .	123,142	<i>Canadian Delegation to New York City (USA) - 63<sup>rd</sup> Session of the United Nations General Assembly (UNGA)</i> . . . . .	561,674
Jean M. Her Excellency the Rt. Hon.		Foreign Affairs and International Trade	
Government House		Angell D., Berry V., Bourdon-Ngo C., Brown C., Bruneau R., Butchart S., Cram P., Crowe J., Cummings T., Darling B., Drummond R., Edwards J.L., Fox J., Friesan M., Frost G., Gartshore G., Gasior A., Grinius M., Hall R., Haris-Lalonde S., Heaton J., Heinbecker Y., Houghton S., Janson K., Kendrick E., Kessel A., MacGregor T., MacKay J., MacPhee D., Mintz K., Mitchell A., Nelson C., Nisan R., Pecora J., Pelton M., Soni S-M., Swords C., Tan D., Ventura C., Von Kaufmann J., Wade M., Walker C., William E., Wittman P.	
Blouin M., St-Laurent B.		Others	
Foreign Affairs and International Trade		Brown A., Figueredo Dr. L., Wright O.	
Bendaoud S., Benson I., Boulet Gaudreault K., Gervais C., Lemieux P., Massip Amb. I., Pilon S., Roy I.		<i>8<sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland)</i> . . . . .	8,706
Department of National Defence		Foreign Affairs and International Trade	
Néron MCpl. J-F., Sabourin Maj. R.		Butchart S.	
<i>Start-up costs and advance team for the Governor General's Visit to Kyiv (Ukraine) and Oslo (Norway)</i> . . . . .	153,821	<i>9<sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland)</i> . . . . .	9,366
Government House		Foreign Affairs and International Trade	
Anctil N., Caron L., Marchand A.-B., Mousseau D., St-Laurent B.		Ulmer D.	
Foreign Affairs and International Trade		<i>10<sup>th</sup> Session of the Human Rights Council (UNHRC) in Geneva (Switzerland)</i> . . . . .	36,183
Lachance A., Lemieux P., Lessard M.V., Peck R., Hage R.		Foreign Affairs and International Trade	
Department of National Defence		Bach E., Berry V., McCulloch M., Nelson C., Ulmer D.	
Le Scelleur Capt. H., Sabourin Maj. R.		<i>Minister of International Cooperation (MINE) in Doha (Qatar) - International Review Conference on Financing for Development</i> . . . . .	136,128
<i>Coronation of King Tupou V in Tonga (Nuku'alofa)</i> . . . . .	2,756	House of Commons	
Foreign Affairs and International Trade		Oda Hon. B.	
Reedie H.C. P.		Foreign Affairs and International Trade	
Other		Asselin S., Ataya F., Cayer R., Deirdre K., Fountain K., Henry R., Lama N., MacKay J., MacPhee D., McKeekin W., Sloan J.	
Quiring D.			

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—Continued

	\$		\$
<i>Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) in Miami (USA) - Inter-American Development Bank</i> .....	20,942	Foreign Affairs and International Trade Arbeiter R., Bingley B., Lalani A., Lambert D., Meahan L., Naidoo N.	
House of Commons		<i>Conference on Palestinian Civil Security in Berlin (Germany) and Conference on the Reconstruction of the Nahr el Bared Palestinian Refugee Camp in Vienna (Austria)</i> .....	36,379
Guergis Hon. H.		House of Commons	
Foreign Affairs and International Trade		Obhrai D.	
Guerin M., McLean B., Pellerin A.		Foreign Affairs and International Trade	
3 <sup>rd</sup> Expanded Meeting on Iraq in Kuwait City (Kuwait) .....	23,273	Bitto L., Grant M., Laker M., McRea P.	
House of Commons		<i>Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) to Hanoi (Vietnam) - Global Summit of Women (GSW) (visit cancelled)</i> .....	1,331
Obhrai D.		41 <sup>st</sup> ASEAN Post-Ministerial Conference/14 <sup>th</sup> ASEAN Regional Forum (ARF) in Singapore (Singapore) .....	97,049
Foreign Affairs and International Trade		House of Commons	
Horak D., Huber M., Mawani A.		Obhrai D.	
<i>Minister of International Cooperation (MINE) in Tokyo (Japan) - G8 Development Ministers' Meeting</i> .....	34,589	Foreign Affairs and International Trade	
House of Commons		Baldwin J., Beck S., Coulombe E., Gurstain M., Lacasse J-F., Page D., Sinclair D.	
Oda Hon. B.		4 <sup>th</sup> Asia Pacific Economic Cooperation (APEC) Ministerial Meeting on Education in Lima (Peru) .....	12,273
Foreign Affairs and International Trade		Department of Education	
Bailey J., Cayer R., McNamara J.		Burke Hon. J.	
<i>Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) to Medellin (Colombia) - 38<sup>th</sup> Session of the General Assembly of the Organization of American States (OAS)</i> .....	59,727	Council of Ministers of Education (Canada)	
House of Commons		Avdyeirva Y., Howard J.	
Guergis Hon. H.		<i>Minister of International Trade (MINT) to Geneva (Switzerland) - Ministerial Meeting, World Trade Organization (WTO)</i> .....	239,688
Foreign Affairs and International Trade		House of Commons	
Beaulne L., Benson I., Clark G., Fraser D., Kappagantula S., Knutson I., Kutz H., Laframboise J-P., Patterson K., Pellerin A., Sheldrake M., Sloan C., Sloanrake C.		Fortier Hon. M.	
<i>Minister of International Cooperation (MINE) in London (United Kingdom) - Ad Hoc Liaison Committee Meeting</i> .....	29,640	Foreign Affairs and International Trade	
House of Commons		Benoit P., Gauthier G., George D., Gero J., Hilton C., Langlois M-J., May A., McGuire P., Morin M-L., Reimer T., Saucier D., Stangret L., St-Hilaire E., Tardif D., Theodore N., Thibault D., Thomassin G.	
Oda Hon. B.		<i>Minister of Foreign Affairs (MINA) to Brussels (Belgium) - North Atlantic Treaty Organization (NATO)</i> .....	5,488
Foreign Affairs and International Trade		House of Commons	
Bailey J., Cayer R., Grant M., McNamara J.		Emerson Hon. D.	
<i>Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) to Arequipa (Peru) - APEC Ministers Responsible for Trade (MRT)</i> .....	55,654	Foreign Affairs and International Trade	
House of Commons		Barrett B., Benson I., Burgess A., Howland A., Swords C.	
Guergis Hon. H.		<i>G8/BMENA Forum for the Future in Abu Dhabi (United Arab Emirates)</i> .....	27,336
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Benson I., Christie B., Galarneau S., Garner K., Mackay K., Nasser H., Pellerin A., Rajasansi H., Sloan C., St-Hilaire E.		Bossenmaier G., Stone J., Vikas S.	
<i>Minister of Foreign Affairs (MINA) to Kyoto (Japan) - G8 Foreign Ministers' Meeting</i> .....	90,145	<i>G8/BMENA 4<sup>th</sup> Ministerial Meeting on Education in Muscat (Oman)</i> .....	16,418
House of Commons		Department of Education	
Emerson Hon. D.		Greenan Hon. G.	
Foreign Affairs and International Trade		Council of Ministers of Education (Canada)	
Bingley B., Garson R., Heffernan J., Lambert D., Lermeyer G., Meahan L., Swords C.		David D.	
<i>Ministerial Council Meeting, Organization for Economic Co-operation and Development (OECD) in Paris (France)</i> .....	38,507	48 <sup>th</sup> International Conference on Education (ICE) in Geneva (Switzerland) .....	48,415
House of Commons		Department of Education	
Crête P., McKay J., Menzies T., Mulcair T.		Kershaw J., Lamrock Hon. K., Lydon B.	
Foreign Affairs and International Trade		Council of Ministers of Education (Canada)	
Clarke W.		David D., Théberge R.	
<i>Paris Conference in Support of Afghanistan in Paris (France)</i> .....	89,045	Others	
House of Commons		Bastien L., Veillette C., Walden D.	
Emerson Hon. D.			
Prime Minister's Office			
Klager R.			

## Foreign Affairs and International Trade

### TRAVEL EXPENSES FOR CANADIAN REPRESENTATION AT INTERNATIONAL CONFERENCES AND MEETINGS—*Concluded*

	\$		\$
<i>17<sup>th</sup> Annual Organization of Women in International Trade World Conference in Monterrey (Mexico)</i> .....	4,150	<i>Minister of Foreign Affairs (MINA) to Sharm El-Sheikh (Egypt) - Conference in support of the Palestinian Economy for the Reconstruction of Gaza</i> .....	45,884
Foreign Affairs and International Trade		House of Commons	
Mousseau J.		Cannon Hon. L.	
<i>Ministerial Council of the 16<sup>th</sup> Organization for Security and Cooperation in Europe (OSCE) in Helsinki (Finland)</i> .....	26,467	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Buck K., Grant M., Lambert D., Lantsman M., Sarafian N., Terrien P.	
Beaulieu Y., Cousineau A-P., Gosal J., Gregory F., Linteau P., Michon A-E., Swords C., Whiting S.		<i>Minister of State of Foreign Affairs (Americas) (MSFA) to Medellin (Colombia) - 50<sup>th</sup> Inter-American Development Bank Annual Governor's Meeting</i> .....	43,546
<i>Foreign Ministers' Meeting in Brussels (Belgium) - North Atlantic Treaty Organization (NATO)</i> .....	6,022	House of Commons	
Foreign Affairs and International Trade		Kent Hon. P.	
Sarafian N., Swords C., Whiting S.		Foreign Affairs and International Trade	
<i>Third World Congress Against the Sexual Exploitation of Children in Rio de Janeiro (Brazil)</i> .....	10,498	Benson I., des Rivières G., Guy R., Henderson J., Johnston E., Kent D., Marder J., Newcomb B., Rafferty J.	
House of Commons		<i>Minister of Foreign Affairs (MINA) to The Hague (Netherlands) - International Conference on Afghanistan</i> .....	21,126
Andreychuk Sen. R.		House of Commons	
<i>Minister of International Trade (MINT) to Panama City (Panama) - Pathways to Prosperity in the Americas</i> .....	13,043	Cannon Hon. L.	
House of Commons		Foreign Affairs and International Trade	
Day Hon. S.		Brodeur Y., Gibbins C., Munro H., Sarafian N., Terrien P.	
Foreign Affairs and International Trade		<i>Ministerial Pairing</i> .....	32,323
Drabkin N., Guerin M.		House of Commons	
<i>Learning and Technology World Ministerial Forum 2009 in London (United Kingdom)</i> .....	9,670	Barnes Hon. S., Brison Hon. S., Fry Hon. H., Martin Hon. K., Savage M.	
Department of Education		<i>Minister of Foreign Affairs (MINA) - Bilateral Visits (Visits Officers)</i> .....	58,923
Hancock Hon. D., Yam S.		Foreign Affairs and International Trade	
Council of Ministers of Education (Canada)		Lambert D., Munro H., Skabar L.	
Molloy S.		<i>Minister of International Trade (MINT) - Bilateral Visits (Visits Officers)</i> .....	39,981
<i>High-Level Meeting on Food Security for All in Madrid (Spain)</i> .....	2,796	Foreign Affairs and International Trade	
Foreign Affairs and International Trade		Benson I., Guerin M.	
Cérat A.		<i>Minister of International Cooperation (MINE) - Bilateral Visits (Visits Officer)</i> .....	60,219
<i>Minister of Foreign Affairs (MINA) to Brussels (Belgium) - NATO Foreign Ministers' Meeting</i> .....	41,466	Foreign Affairs and International Trade	
House of Commons		Cayer R.	
Cannon Hon. L.		<i>Secretary of State (Foreign Affairs and International Trade) (Sport) (SSFT) and Minister of State of Foreign Affairs (Americas) (MSFA) - Bilateral Visits (Visits Officers)</i> .....	67,226
Foreign Affairs and International Trade		Foreign Affairs and International Trade	
Hong P., Lambert D., Sarafian N., Swords C., Terrien P., Whiting S.		Benson I., Boucher C., Guerin M.	

## Human Resources and Skills Development

## Department

COMPENSATION PAYMENTS AND ADMINISTRATION EXPENSES<sup>(1)</sup>

Details	Compensation payments <sup>(2)</sup>	Administration expenses <sup>(3)</sup>	Total payments
	\$	\$	\$
Newfoundland and Labrador .....	3,010,606	878,739	3,889,345
Prince Edward Island .....	552,107	217,097	769,204
Nova Scotia—Federal .....	9,439,034	1,711,272	11,150,306
Nova Scotia—Cape Breton Development Corporation (CBDC) .....	14,674,623	2,414,224	17,088,847
Nova Scotia—CBDC (Section 9a) .....	4,798,408	827,796	5,626,204
Nova Scotia—Old Silicosis .....	344,417	59,264	403,681
New Brunswick .....	2,803,745	870,601	3,674,346
Quebec .....	17,739,379	3,764,525	21,503,904
Ontario .....	45,844,855	10,552,233	56,397,088
Manitoba .....	2,838,722	867,271	3,705,993
Saskatchewan .....	2,716,685	1,234,306	3,950,991
Alberta .....	7,698,167	2,136,960	9,835,127
British Columbia .....	10,044,697	4,392,553	14,437,250
Claim cost payment in respect of <i>Merchant Seamen Compensation Act</i> .....	2,795		2,795
Legal, medical, professional expenses related to Workers' Compensation— 3 <sup>rd</sup> party claims .....	501,222		501,222
Claim cost payments to locally engaged employees outside Canada (Section 7) .....	36,525		36,525
Compensation payments to other Government Departments for Employees locally engaged outside Canada .....	1,600		1,600
	123,047,587	29,926,841	152,974,428
Less: recoveries			
Claim and administration expenses recovered from Crown agencies .....	52,165,897	14,244,007	66,409,904
Claim and administration expenses recovered from other Government departments .....	33,112,948	6,608,797	39,721,745
Claim and administration expenses recovered from the EI account .....	526,667	105,333	632,000
	85,805,512	20,958,137	106,763,649
Net expenditures <sup>(4)</sup> .....	37,242,075	8,968,704	46,210,779

<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*)" (see Ministry Summary, section 14 of Volume II).

<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 boards.

The claims of federal employees eligible for compensation are dealt with and paid by the provincial workers' compensation boards from funds advanced by the federal government.

Claims of employees resident in the Yukon, Northwest Territories and Nunavut are processed by the Workers' Compensation Board of Alberta.

<sup>(4)</sup> Net expenditures agree with the Payments of compensation respecting Government employees and merchant seamen.

# Parliament The Senate

## STATEMENT OF SESSIONAL ALLOWANCES, TRAVEL AND RESEARCH EXPENSES PAID IN 2008-2009

Honourable Members of The Senate	Sessional allowances	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowances	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Adams W, Nunavut .....	130,400	76,620	85,376	Eyton J T, Ont .....	130,400	81,599	106,536
Andreychuk R, Sask .....	130,400	86,160	58,935	<i>Committee Chairman</i> .....	5,812		
<i>Committee Chairman</i> .....	5,910			Fairbairn J, Alta. ....	130,400	92,587	125,564
<i>Committee Deputy Chairman</i> ....	5,845			<i>Committee Chairman</i> .....	5,547		
Angus W D, Que .....	130,400	35,970	118,855	Fitzpatrick D R, BC <sup>(2)</sup> .....		22,610	
<i>Committee Chairman</i> .....	5,812			Fortier M, Que <sup>(1)</sup> .....	56,869	16,469	28,735
Atkins N K, Ont. ....	130,400	49,766	132,825	Fortin-Duplessis S, Que .....	28,043	12,904	29,160
Bacon L, Que. ....	130,400	38,613	134,485	Fox F, Que .....	130,400	20,733	132,027
<i>Committee Chairman</i> .....	5,845			Fraser J, Que .....	130,400	40,501	140,598
Baker G, NL .....	130,400	150,238	88,868	<i>Committee Chairman</i> .....	6,270		
Banks T, Alta .....	130,400	117,207	148,888	Furey G, NL .....	130,400	171,620	148,597
<i>Committee Chairman</i> .....	4,797			<i>Committee Chairman</i> .....	11,000		
Biron M, Que <sup>(1)</sup> .....	124,791	24,547	148,799	Gill A, Que <sup>(1)</sup> .....	52,230	39,057	61,231
Brazeau P, Que. ....	30,146		30,152	Gerstein I, Ont .....	32,249	16,757	28,072
Brown B, Alta .....	130,400	64,767	138,848	<i>Committee Deputy Chairman</i> ....	767		
Bryden J G, NB .....	130,400	47,818	73,106	Goldstein Y, Que .....	130,400	47,877	142,786
Callbeck C S, PEI .....	130,400	36,186	126,482	<i>Committee Deputy Chairman</i> ....	2,976		
Campbell L W, BC .....	130,400	131,539	144,272	Grafstein J S, Ont .....	130,400	50,419	146,101
Carstairs S, Man .....	130,400	151,758	148,301	Greene Raine N, BC .....	32,249	26,480	14,759
<i>Committee Chairman</i> .....	6,270			Greene S, NS .....	32,249	19,408	16,145
Champagne A, Que .....	130,400	38,606	126,447	Gustafson L J, Sask <sup>(1)</sup> .....	79,327	91,237	62,277
<i>Committee Deputy Chairman</i> ....	3,009			<i>Committee Deputy Chairman</i> ....	2,442		
Chaput M, Man .....	130,400	108,237	138,427	Harb M, Ont. ....	130,400	20,604	149,400
<i>Committee Chairman</i> .....	5,910			Hervieux-Payette C, Que .....	130,400	54,802	150,518
Cochrane E M, NL .....	130,400	111,029	141,877	<i>Leader of the Opposition</i> .....	20,906		
<i>Committee Deputy Chairman</i> ....	2,879			Housakos L, Que .....	30,146	7,661	18,559
Comeau G J, NS .....	130,400	121,335	80,988	Hubley E, PEI .....	130,400	90,166	121,977
<i>Deputy Leader of the Government</i>	35,500			<i>Deputy Opposition Whip</i> .....	3,100		
Cook J, NL .....	130,400	82,206	134,331	Jaffer M S B, BC .....	130,150	173,984	149,189
Cools A C, Ont .....	130,400	11,588	145,095	<i>Committee Deputy Chairman</i> ....	3,009		
Corbin E G, NB .....	130,400	26,249	92,867	Johnson J G, Man .....	130,400	92,800	137,232
Cordy J, NS .....	130,400	94,279	109,188	<i>Committee Deputy Chairman</i> ....	533		
Cowan J, NS .....	130,400	112,273	149,112	Joyal S, Que .....	130,400	13,015	149,080
<i>Leader of the Opposition</i> .....	14,594			<i>Committee Chairman</i> .....	6,667		
<i>Opposition Whip</i> .....	3,828			Kenny C, Ont. ....	130,400	75,305	148,676
<i>Committee Deputy Chairman</i> ....	2,442			<i>Committee Chairman</i> .....	5,684		
Dallaire R, Que .....	130,400	85,926	149,317	Keon W J, Ont .....	130,400	48,559	138,552
Dawson D, Que .....	130,400	80,574	137,447	<i>Committee Chairman</i> .....	4,797		
Day J A, NB .....	130,400	134,502	148,086	<i>Committee Deputy Chairman</i> ....	6,401		
<i>Committee Chairman</i> .....	6,303			Kinsella N A, NB .....	130,400	93,878	119,099
De Bané P, Que .....	130,400	15,939	140,818	<i>Speaker of the Senate</i> .....	54,400		
Di Nino C, Ont .....	130,400	51,796	105,267	Lang D, YT .....	32,249	46,008	38,054
<i>Deputy Government Whip</i> .....	5,589			Lapointe J, Que .....	130,400	30,455	134,330
<i>Committee Chairman</i> .....	6,303			Lavigne R, Que .....	130,400	47,248	57,691
Dickson F, NS .....	32,249	25,129	16,197	Lebreton M, Ont .....	130,400	11,352	55,803
Downe P E, PEI .....	130,400	74,260	126,732	Losier-Cool R-M, NB .....	130,400	106,618	137,510
Duffy M, PEI .....	32,249	44,434	56,414	<i>Speaker Pro Tempore</i> .....	22,500		
Dyck L E, Sask .....	130,400	76,022	58,440	Lovelace-Nicholas S M, NB .....	130,400	148,360	117,673
Eaton N, Ont .....	32,249	24,095	34,890	Macdonald M L, NS .....	32,249	43,991	16,099
Eggleton A, Ont. ....	130,400	77,980	116,795	Mahovlich F W, Ont .....	130,400	91,419	83,635
<i>Committee Chairman</i> .....	6,303			Manning F, NL .....	32,249	79,980	37,365



## Parliament The Senate

### STATEMENT OF SESSIONAL ALLOWANCES, TRAVEL AND RESEARCH EXPENSES PAID IN 2008-2009—Concluded

Honourable Members of The Senate	Sessional allowances	Travel expenses	Research assistance, staff and other expenses	Honourable Members of The Senate	Sessional allowances	Travel expenses	Research assistance, staff and other expenses
	\$	\$	\$		\$	\$	\$
Martin Y, BC .....	32,249	54,758	35,940	Rivard M, Que. ....	32,249	15,568	25,726
Massicotte P J, Que. ....	130,400	29,027	53,288	Rivest J-C, Que. ....	130,400	13,626	69,045
McCoy E, Alta. ....	130,400	80,351	149,400	Robichaud F, NB. ....	130,400	88,886	117,256
Meighen M A, Ont. ....	130,400	49,604	120,331	Rompkey W, NL. ....	130,400	95,224	129,345
Committee Chairman. ....	1,048			Committee Chairman. ....	5,655		
Mercer T M, NS. ....	130,400	178,427	148,666	Segal H, Ont. ....	130,400	42,634	141,361
Chair Caucus of the				Committee Chairman. ....	4,797		
Opposition. ....	2,069			Sibbeston N G, NWT. ....	130,400	190,172	139,770
Merchant P, Sask. ....	130,400	127,772	126,654	Committee Deputy Chairman ....	2,992		
Milne L, Ont. ....	130,400	76,067	129,542	Smith D P, Ont. ....	130,400	48,698	128,853
Mitchell G, Alta. ....	130,400	122,444	138,042	Committee Chairman. ....	4,797		
Committee Deputy Chairman ....	517			Committee Deputy Chairman ....	2,992		
Mockler P, NB. ....	32,249	30,103	32,854	Spivak M, Man. ....	130,400	90,447	147,349
Committee Chairman. ....	1,473			St. Germain G, BC. ....	130,400	143,406	135,993
Moore W P, NS. ....	130,400	104,958	147,346	Committee Chairman. ....	5,878		
Munson J, Ont. ....	130,400	62,648	143,749	Stollery P A, Ont. ....	130,400	54,102	143,028
Chair Caucus of the				Committee Deputy Chairman ....	3,209		
Opposition. ....	3,531			Stratton T, Man. ....	130,400	118,122	115,552
Opposition Whip. ....	2,672			Government Whip. ....	11,000		
Committee Deputy Chairman ....	1,054			Committee Chairman. ....	1,539		
Murray L, Ont. ....	130,400	37,591	101,989	Committee Deputy Chairman ....	7,526		
Nancy R, Ont. ....	130,400	74,931	108,488	Tardif C, Alta. ....	130,400	109,545	138,512
Neufeld R, BC. ....	32,249	53,201	19,246	Deputy Leader of the Opposition .	22,500		
Nolin P C, Que. ....	130,400	75,273	147,670	Tkachuk D, Sask. ....	130,400	160,524	125,078
Committee Deputy Chairman ....	5,634			Chair Caucus of the			
Oliver D H, NS. ....	130,400	112,967	148,861	Government. ....	6,500		
Committee Chairman. ....	1,080			Committee Deputy Chairman ....	2,959		
Committee Deputy Chairman ....	2,442			Committee Chairman. ....	531		
Pépin L, Que. ....	130,400	65,384	149,400	Trenholme Counsell M, NB <sup>(1)</sup> ....	72,561	107,650	78,635
Peterson R W, Sask. ....	130,400	117,045	112,440	Wallace J D, NB. ....	32,249	38,436	16,314
Phalen G A, NS <sup>(1)</sup> ....	128,998	117,857	104,226	Wallin P, Sask. ....	32,249	26,851	34,178
Pitfield P M, Ont. ....	130,400		72,920	Committee Deputy Chairman ....	452		
Poulin M-P, Ont. ....	130,400	20,219	139,941	Watt C, Que. ....	130,400	164,695	144,086
Poy V, Ont. ....	130,400	111,388	142,089	Zimmer R A A, Man. ....	130,400	153,200	149,245
Prud'homme M, Que. ....	130,400	31,513	119,922				
Ringuette P, NB. ....	130,400	88,324	100,996	Total .....	12,565,407	7,917,751	11,603,281

<sup>(1)</sup> Senators who have either resigned, retired, or died during fiscal year 2008-2009 or during the last quarter of the preceding fiscal year.

<sup>(2)</sup> Relocation expenses after retirement.

# Parliament House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2008-2009

Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Abbott Hon J .....	155,400	194,793	Benoit L .....	155,400	113,660
Ablonczy Hon D .....	155,400	125,065	<i>Allowance as</i>		
Aglukkaq Hon L .....	72,269	49,367	<i>Committee Chairperson</i> .....	6,500	
Albrecht H .....	155,400	79,157	Bernier Hon M .....	155,400	102,913
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Deputy Whip</i>			<i>Committee Chairperson</i> .....	680	
<i>Government</i> .....	3,881		Bevilacqua Hon M .....	155,400	76,350
Alghabra O .....	83,131	28,834	<i>Allowance as</i>		
Allen M .....	72,269	40,922	<i>Committee Vice-chairperson</i> .....	900	
Allen Mike .....	155,400	89,836	Bevington D .....	155,400	213,682
Allison D .....	155,400	98,753	Bezan J .....	155,400	156,383
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chairperson</i> .....	6,467		<i>Committee Chairperson</i> .....	6,565	
Ambrose Hon R .....	155,400	82,900	Bigras B .....	155,400	41,582
Anders R .....	155,400	114,147	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> .....	3,342	
<i>Committee Chairperson</i> .....	4,797		Black D .....	155,400	128,060
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> .....	900		<i>Committee Vice-chairperson</i> .....	2,224	
Anderson DL .....	155,400	121,310	Blackburn Hon J-P .....	155,400	99,937
André G .....	155,400	60,198	Blaikie Hon WA .....	83,131	40,568
Andrews S .....	72,269	94,210	<i>Allowance as</i>		
Angus C .....	155,400	117,824	<i>Deputy Speaker and</i>		
<i>Allowance as</i>			<i>Chairperson of</i>		
<i>Committee Vice-chairperson</i> .....	2,442		<i>Committees of the Whole House</i> ..	20,649	
Arthur A .....	155,400	52,692	Blais R .....	155,400	184,070
Ashfield Hon K .....	72,269	42,169	<i>Allowance as</i>		
Ashton N .....	72,269	89,138	<i>Committee Vice-chairperson</i> .....	3,342	
Asselin G .....	155,400	99,756	Blaney S .....	155,400	76,358
Atamanenko A .....	155,400	177,388	<i>Allowance as</i>		
Bachand C .....	155,400	46,839	<i>Committee Chairperson</i> .....	6,500	
<i>Allowance as</i>			Block K .....	72,269	81,092
<i>Committee Vice-chairperson</i> .....	3,326		Bonin R .....	83,131	28,885
Bagnell Hon L .....	155,400	115,468	Bonsant F .....	155,400	42,201
Bains Hon N .....	155,400	102,738	Boshcoff K .....	83,131	67,471
Baird Hon J .....	155,400	9,261	Bouchard R .....	155,400	91,195
Barbot V .....	83,131	15,443	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> .....	867	
<i>Committee Vice-chairperson</i> .....	4,667		Boucher S .....	155,400	46,281
<i>Allowance as</i>			Boughen R .....	72,269	83,166
<i>Deputy House Leader</i>			Bourgeois D .....	155,400	33,963
<i>Other Opposition Party</i> .....	320		Braid P .....	72,269	38,513
Barnes Hon S .....	83,131	49,728	Breitkreuz G .....	155,400	141,440
Batters D .....	83,131	11,447	<i>Allowance as</i>		
Beaudin J .....	72,269	15,666	<i>Committee Chairperson</i> .....	6,500	
Beaumier C .....	83,131	30,547	Brisson Hon S .....	155,400	172,005
Bélanger Hon M .....	155,400	19,560	Brown G .....	155,400	60,503
<i>Allowance as</i>			Brown L .....	72,269	24,729
<i>Committee Vice-chairperson</i> .....	31		Brown MAB .....	83,131	36,340
Bell C .....	83,131	71,120	Brown P .....	155,400	98,944
<i>Allowance as</i>			Bruinooge R .....	155,400	107,806
<i>Committee Vice-chairperson</i> .....	2,442		Brunelle P .....	155,400	35,983
Bell D .....	83,131	93,518	<i>Allowance as</i>		
Bellavance A .....	155,400	66,996	<i>Committee Vice-chairperson</i> .....	2,442	
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> .....	3,342		<i>Deputy Whip</i>		
Bennett Hon C .....	155,400	115,376	<i>Other Opposition Party</i> .....	320	
			Byrne Hon G .....	155,400	131,306
			Cadman D .....	72,269	84,422



# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2008-2009—Continued

Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Calandra P . . . . .	72,269	28,581	Cuzner R. . . . .	155,400	191,287
Calkins B . . . . .	155,400	137,612	<i>Allowance as</i>		
Cannan R . . . . .	155,400	107,909	<i>Chief Whip</i>		
Cannis J . . . . .	155,400	44,780	<i>Official Opposition</i> . . . . .	11,356	
<i>Allowance as</i>			D'Amours J-C . . . . .	155,400	107,093
<i>Committee Vice-chairperson</i> . . . . .	3,309		Davidson P . . . . .	155,400	91,320
Cannon Hon L . . . . .	155,400	23,516	<i>Allowance as</i>		
Cardin S . . . . .	155,400	48,355	<i>Committee Vice-chairperson</i> . . . . .	3,309	
<i>Allowance as</i>			Davies D. . . . .	72,269	66,426
<i>Committee Vice-chairperson</i> . . . . .	3,309		Davies E. . . . .	155,400	157,880
Carrie C . . . . .	155,400	69,462	<i>Allowance as</i>		
Carrier R. . . . .	155,400	34,172	<i>House Leader</i>		
Casey B . . . . .	155,400	86,653	<i>Other Opposition Party</i> . . . . .	15,600	
Casson R . . . . .	155,400	191,671	Day Hon S . . . . .	155,400	180,618
<i>Allowance as</i>			DeBellefeuille C . . . . .	155,400	48,380
<i>Committee Chairperson</i> . . . . .	6,532		<i>Allowance as</i>		
Chamberlain Hon B. . . . .	3,022	1,283	<i>Deputy Whip</i>		
Chan Hon RCY . . . . .	83,131	101,071	<i>Other Opposition Party</i> . . . . .	2,484	
Charlton C . . . . .	155,400	74,478	Dechert B . . . . .	72,269	34,961
<i>Allowance as</i>			Del Mastro D . . . . .	155,400	69,953
<i>Deputy Whip</i>			Demers N . . . . .	155,400	56,530
<i>Other Opposition Party</i> . . . . .	5,047		Deschamps J. . . . .	155,400	63,638
Chong Hon M . . . . .	155,400	79,025	Desnoyers L . . . . .	72,269	26,010
<i>Allowance as</i>			Devolin B. . . . .	155,400	80,282
<i>Committee Chairperson</i> . . . . .	1,702		<i>Allowance as</i>		
Chow O. . . . .	155,400	76,458	<i>Assistant Deputy Chairperson of</i>		
Christopherson D. . . . .	155,400	77,110	<i>Committees of the Whole House</i> . . . . .	5,633	
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> . . . . .	3,342		<i>Committee Chairperson</i> . . . . .	4,797	
Clarke R . . . . .	155,400	184,172	Dewar P . . . . .	155,400	15,240
Clement Hon T . . . . .	155,400	73,234	Dhaliwal S . . . . .	155,400	145,733
Coady S . . . . .	72,269	64,198	Dhalla R . . . . .	155,400	115,580
Coderre Hon D. . . . .	155,400	70,325	Dion Hon S . . . . .	155,400	64,507
Comartin J . . . . .	155,400	101,828	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Leader</i>		
<i>Deputy House Leader</i>			<i>Official Opposition</i> . . . . .	51,400	
<i>Other Opposition Party</i> . . . . .	5,047		Dosanjh Hon U . . . . .	155,400	171,864
Comuzzi Hon J . . . . .	83,131	67,155	Dorion J . . . . .	72,269	19,350
Cotler Hon I. . . . .	155,400	54,651	Doyle N . . . . .	83,131	80,756
Crête P . . . . .	155,400	73,541	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Chairperson</i> . . . . .	4,797	
<i>Committee Vice-chairperson</i> . . . . .	3,359		Dreeshen E. . . . .	72,269	83,474
Crombie B . . . . .	72,269	44,690	Dryden Hon K . . . . .	155,400	114,813
Crowder J. . . . .	155,400	133,405	Duceppe G . . . . .	155,400	90,626
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Caucus Chairperson</i>			<i>Leader</i>		
<i>Other Opposition Party</i> . . . . .	1,114		<i>Other Opposition Party</i> . . . . .	52,900	
<i>Allowance as</i>			Dufour N . . . . .	72,269	16,136
<i>Committee Vice-chairperson</i> . . . . .	3,342		Duncan J. . . . .	72,269	57,178
Cullen N. . . . .	155,400	228,603	Duncan K . . . . .	72,269	40,992
<i>Allowance as</i>			Duncan L . . . . .	72,269	61,976
<i>Committee Vice-chairperson</i> . . . . .	867		Dykstra R . . . . .	155,400	95,895
Cullen Hon R . . . . .	83,131	63,821	Easter Hon W. . . . .	155,400	143,262
<i>Allowance as</i>			Emerson Hon DL . . . . .	83,131	65,403
<i>Committee Vice-chairperson</i> . . . . .	2,442		Epp MK . . . . .	83,131	31,077
Cummins JM . . . . .	155,400	136,019	<i>Allowance as</i>		
			<i>Committee Vice-chairperson</i> . . . . .	2,442	

# Parliament House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2008-2009—Continued

Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Eyking Hon M .....	155,400	135,569	Guimond M .....	155,400	127,325
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> .....	900		<i>Chief Whip</i>		
Faillie M .....	155,400	63,557	<i>Other Opposition Party</i> .....	11,000	
Fast E .....	155,400	130,521	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> .....	3,604	
<i>Committee Chairperson</i> .....	1,768		Hall Findlay M. ....	155,400	97,992
Finley Hon D .....	155,400	77,066	Hanger A .....	83,131	68,085
Fitzpatrick B .....	83,131	92,984	<i>Allowance as</i>		
Flaherty Hon J .....	155,400	96,553	<i>Committee Chairperson</i> .....	4,797	
Fletcher Hon S .....	155,400	119,947	Harper Rt Hon S .....	155,400	27,492
Folco R .....	155,400	67,095	Harris J .....	72,269	64,166
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> .....	850		<i>Committee Vice-chairperson</i> .....	867	
Foote J .....	72,269	87,435	Harris RM .....	155,400	203,002
Freeman C .....	155,400	63,251	Harvey L .....	83,131	33,589
Fry Hon H .....	155,400	165,488	Hawn L .....	155,400	110,202
<i>Allowance as</i>			Hearn Hon L .....	83,131	65,770
<i>Committee Chairperson</i> .....	1,702		Hiebert R .....	155,400	220,088
Gagnon C .....	155,400	54,342	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> .....	883	
<i>Committee Vice-chairperson</i> .....	2,442		Hill Hon J .....	155,400	185,176
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Deputy House Leader</i>			<i>Chief Whip</i>		
<i>Other Opposition Party</i> .....	2,484		<i>Government</i> .....	16,183	
Galipeau R .....	155,400	28,553	Hinton B .....	83,131	49,456
<i>Allowance as</i>			Hoback R .....	72,269	68,677
<i>Committee Vice-chairperson</i> .....	517		Hoepfner C .....	72,269	68,621
<i>Allowance as</i>			Holder E .....	72,269	48,332
<i>Deputy Chairperson of</i>			Holland M .....	155,400	102,318
<i>Committees of the Whole House</i> ..	6,803		<i>Allowance as</i>		
Gallant C .....	155,400	68,378	<i>Committee Vice-chairperson</i> .....	867	
Garneau M .....	72,269	14,890	Hubbard Hon C .....	83,131	37,667
Gaudet R .....	155,400	77,041	Hughes C .....	72,269	61,806
Glover S .....	72,269	57,963	Hyer B .....	72,269	51,472
Godfrey Hon JF .....	51,800	34,071	Ignatieff M .....	155,400	150,174
Godin Y .....	155,400	118,626	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Leader</i>		
<i>Chief Whip</i>			<i>Official Opposition</i> .....	23,000	
<i>Other Opposition Party</i> .....	11,000		Jaffer R .....	83,131	79,604
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> .....	3,309		<i>Caucus Chairperson</i>		
Goldring P .....	155,400	96,166	<i>Government</i> .....	4,797	
Goodale Hon RE .....	155,400	158,519	Jean B .....	155,400	101,528
<i>Allowance as</i>			Jennings Hon M .....	155,400	47,832
<i>House Leader</i>			<i>Allowance as</i>		
<i>Official Opposition</i> .....	38,600		<i>Deputy House Leader</i>		
Goodyear Hon G .....	155,400	52,747	<i>Official Opposition</i> .....	13,130	
Gourde J .....	155,400	95,481	Julian P .....	155,400	138,380
Gravel R .....	83,131	17,968	Kadis S .....	83,131	32,675
Gravelle C .....	72,269	38,858	Kamp R .....	155,400	141,598
Grewal N .....	155,400	144,440	Kania A .....	72,269	35,418
Guarnieri Hon A .....	155,400	68,637	<i>Allowance as</i>		
Guay M .....	155,400	52,643	<i>Committee Chairperson</i> .....	1,015	
<i>Allowance as</i>			Karetak-Lindell N .....	83,131	124,098
<i>Deputy House Leader</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i> .....	2,123		<i>Committee Vice-chairperson</i> .....	2,442	
Guergis Hon H .....	155,400	110,920	Karygiannis Hon J .....	155,400	57,732
Guimond C .....	72,269	55,407	Keddy G .....	155,400	126,991

# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2008-2009—Continued

Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Keeper T. ....	83,131	83,396	Maloney JD. ....	83,131	43,059
Kennedy G. ....	72,269	37,291	<i>Allowance as</i>		
Kenney Hon JT. ....	155,400	110,330	<i>Committee Vice-chairperson</i> ....	2,442	
Kent Hon P. ....	72,269	26,924	Maloway J. ....	72,269	30,801
Kerr G. ....	72,269	65,667	Manning Hon F. ....	83,131	109,734
Khan W. ....	83,131	31,070	<i>Allowance as</i>		
Komarnicki E. ....	155,400	105,193	<i>Committee Chairperson</i> ....	4,797	
Kotto M. ....		149	Mark IM. ....	155,400	103,532
Kramp D. ....	155,400	78,545	Marleau Hon D. ....	83,131	47,804
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> ....	3,342		<i>Committee Chairperson</i> ....	4,797	
Laforest J-Y. ....	155,400	70,790	Marston W. ....	155,400	72,130
<i>Allowance as</i>			Martin A. ....	155,400	105,876
<i>Committee Vice-chairperson</i> ....	3,342		Martin Hon K. ....	155,400	77,894
Laframboise M. ....	155,400	69,387	Martin Rt Hon P. ....	83,131	27,085
<i>Allowance as</i>			Martin PD. ....	155,400	144,440
<i>Committee Vice-chairperson</i> ....	3,342		<i>Allowance as</i>		
Lake M. ....	155,400	104,476	<i>Committee Vice-chairperson</i> ....	3,342	
Lalonde F. ....	155,400	34,325	Masse B. ....	155,400	105,157
Lauzon G. ....	155,400	41,011	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> ....	517	
<i>Caucus Chairperson</i>			Mathysen I. ....	155,400	98,198
<i>Government</i>	4,522		<i>Allowance as</i>		
Lavallée C. ....	155,400	50,194	<i>Committee Vice-chairperson</i> ....	3,309	
<i>Allowance as</i>			Matthews WB. ....	83,131	161,887
<i>Committee Vice-chairperson</i> ....	900		<i>Allowance as</i>		
Layton Hon J. ....	155,400	219,667	<i>Committee Vice-chairperson</i> ....	2,442	
<i>Allowance as</i>			Mayes C. ....	155,400	125,238
<i>Leader</i>			McCallum Hon J. ....	155,400	132,083
<i>Other Opposition Party</i> ....	52,900		McColeman P. ....	72,269	34,895
Lebel Hon D. ....	155,400	102,844	McDonough A. ....	83,131	48,914
LeBlanc Hon D. ....	155,400	203,201	McGuinty D. ....	155,400	13,300
Lee D. ....	155,400	56,756	McGuire Hon J. ....	83,131	62,930
<i>Allowance as</i>			McKay Hon J. ....	155,400	63,455
<i>Committee Chairperson</i> ....	6,565		McLeod C. ....	72,269	81,235
Lemay M. ....	155,400	127,818	McTeague Hon D. ....	155,400	81,098
Lemieux P. ....	155,400	29,309	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> ....	2,442	
<i>Deputy Whip</i>			Ménard R. ....	155,400	19,014
<i>Government</i>	4,797		<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> ....	3,342	
<i>Committee Chairperson</i> ....	4,369		Ménard S. ....	155,400	48,857
Leslie M. ....	72,269	61,389	Mendes A. ....	68,092	11,376
Lessard Y. ....	155,400	45,837	Menzies T. ....	155,400	164,986
<i>Allowance as</i>			Merrifield Hon R. ....	155,400	132,182
<i>Committee Vice-chairperson</i> ....	3,292		<i>Allowance as</i>		
Lévesque Y. ....	155,400	168,624	<i>Committee Chairperson</i> ....	4,797	
Lobb B. ....	72,269	28,885	Miller L. ....	155,400	125,368
Lukiwski T. ....	155,400	117,582	<i>Allowance as</i>		
Lunn Hon GV. ....	155,400	108,051	<i>Committee Chairperson</i> ....	1,768	
Lunney J. ....	155,400	180,307	Milliken Hon P. ....	155,400	21,155
Lussier M. ....	87,308	32,113	<i>Allowance as</i>		
MacAulay Hon L. ....	155,400	138,543	<i>Speaker of the</i>		
<i>Allowance as</i>			<i>House of Commons</i> ....	74,400	
<i>Committee Vice-chairperson</i> ....	900		Mills B. ....	83,131	79,572
MacKay Hon PG. ....	155,400	81,281	<i>Allowance as</i>		
MacKenzie D. ....	155,400	61,970	<i>Committee Chairperson</i> ....	4,797	
Malhi Hon G. ....	155,400	54,123	Minna Hon M. ....	155,400	98,307
Malo L. ....	155,400	38,029	Moore Hon J. ....	155,400	157,906
			Moore R. ....	155,400	113,666

# Parliament House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2008-2009—Continued

Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Mourani M . . . . .	155,400	23,873	Priddy LAP . . . . .	83,131	87,726
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> . . . . .	2,442		<i>Committee Vice-chairperson</i> . . . . .	2,442	
Mulcair T . . . . .	155,400	51,965	Proulx M . . . . .	155,400	8,609
Murphy B . . . . .	155,400	146,346	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Deputy Whip</i>		
<i>Committee Vice-chairperson</i> . . . . .	3,342		<i>Official Opposition</i> . . . . .	9,258	
Murphy Hon S . . . . .	155,400	87,533	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> . . . . .	3,604	
<i>Committee Chairperson</i> . . . . .	6,565		Rae Hon B . . . . .	155,400	115,583
Murray J . . . . .	155,400	119,897	Rafferty J . . . . .	72,269	68,028
<i>Allowance as</i>			Raitt Hon L . . . . .	72,269	36,179
<i>Committee Vice-chairperson</i> . . . . .	900		Rajotte J . . . . .	155,400	128,941
Nadeau R . . . . .	155,400	24,565	<i>Allowance as</i>		
Nash P . . . . .	83,131	32,253	<i>Committee Chairperson</i> . . . . .	6,565	
Neville Hon A . . . . .	155,400	130,409	Ratansi Y . . . . .	155,400	68,686
Nicholson Hon R . . . . .	155,400	80,313	<i>Allowance as</i>		
Norlock R . . . . .	155,400	59,849	<i>Committee Chairperson</i> . . . . .	4,797	
O'Connor Hon G . . . . .	155,400	6,600	Rathgeber B . . . . .	72,269	73,419
<i>Allowance as</i>			Redman Hon K . . . . .	83,131	51,080
<i>Chief Whip</i>			<i>Allowance as</i>		
<i>Government</i> . . . . .	11,817		<i>Chief Whip</i>		
Obhrai D . . . . .	155,400	180,050	<i>Official Opposition</i> . . . . .	14,978	
Oda Hon B . . . . .	155,400	62,909	Regan Hon GP . . . . .	155,400	122,765
Oliphant R . . . . .	72,269	44,326	<i>Allowance as</i>		
O'Neill-Gordon T . . . . .	72,269	51,219	<i>Committee Vice-chairperson</i> . . . . .	2,442	
Ouellet C . . . . .	155,400	48,865	Reid S . . . . .	155,400	9,572
Pacetti M . . . . .	155,400	57,654	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Deputy House Leader</i>		
<i>Committee Vice-chairperson</i> . . . . .	3,342		<i>Government</i> . . . . .	12,307	
Paillé P-P . . . . .	72,269	47,880	Richards B . . . . .	72,269	77,081
Pallister B . . . . .	83,131	96,292	Richardson L . . . . .	155,400	153,855
Paquette P . . . . .	155,400	62,300	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Chairperson</i> . . . . .	6,500	
<i>House Leader</i>			Rickford G . . . . .	72,269	50,040
<i>Other Opposition Party</i> . . . . .	15,600		Ritz Hon G . . . . .	155,400	153,286
Paradis Hon C . . . . .	155,400	78,349	Rodriguez P . . . . .	155,400	42,329
Patry B . . . . .	155,400	25,346	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> . . . . .	2,442	
<i>Committee Vice-chairperson</i> . . . . .	3,250		Rota A . . . . .	155,400	86,727
Payne LV . . . . .	72,269	92,426	<i>Allowance as</i>		
Pearson GD . . . . .	155,400	114,821	<i>Caucus Chairperson</i>		
Perron G-A . . . . .	83,131	38,343	<i>Official Opposition</i> . . . . .	8,617	
Petit D . . . . .	155,400	58,298	<i>Allowance as</i>		
Picard P . . . . .	83,131	30,074	<i>Committee Vice-chairperson</i> . . . . .	867	
<i>Allowance as</i>			Roy J-Y . . . . .	155,400	82,035
<i>Deputy Whip</i>			Russell T . . . . .	155,400	218,422
<i>Other Opposition Party</i> . . . . .	2,123		<i>Allowance as</i>		
Plamondon L . . . . .	155,400	85,658	<i>Committee Vice-chairperson</i> . . . . .	900	
<i>Allowance as</i>			Savage M . . . . .	155,400	129,948
<i>Caucus Chairperson</i>			<i>Allowance as</i>		
<i>Other Opposition Party</i> . . . . .	5,047		<i>Committee Vice-chairperson</i> . . . . .	2,442	
Poilievre P . . . . .	155,400	11,670	Savoie D . . . . .	155,400	113,691
Pomerleau R . . . . .	72,269	17,633	<i>Allowance as</i>		
Prentice Hon J . . . . .	155,400	176,254	<i>Deputy Chairperson of</i>		
Preston J . . . . .	155,400	65,791	<i>Committees of the Whole House</i> . . . . .	5,633	
<i>Allowance as</i>			Saxton A . . . . .	72,269	76,876
<i>Committee Chairperson</i> . . . . .	2,588				

# Parliament

## House of Commons

## STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2008-2009—Continued

Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Scarpaleggia F. ....	155,400	54,334	Storseth B. ....	155,400	156,352
<i>Allowance as</i>			Strahl Hon C. ....	155,400	176,860
<i>Committee Vice-chairperson</i> ....	900		Stronach Hon B. ....	83,131	5,157
Scheer A. ....	155,400	126,136	Sweet D. ....	155,400	89,778
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Assistant Deputy Chairperson of</i>			<i>Committee Chairperson</i> ....	1,735	
<i>Committees of the Whole House</i> ..	6,803		<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> ....	2,442	
<i>Deputy Speaker and</i>			Szabo P. ....	155,400	72,767
<i>Chairperson of</i>			<i>Allowance as</i>		
<i>Committees of the Whole House</i> ..	13,939		<i>Committee Chairperson</i> ....	6,532	
Schellenberger GR. ....	155,400	65,644	Telegdi Hon A. ....	83,131	38,075
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Chairperson</i> ....	6,565		<i>Committee Vice-chairperson</i> ....	2,442	
Scott Hon A. ....	83,131	57,499	Temelkovski L. ....	83,131	63,069
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> ....	2,396		<i>Committee Vice-chairperson</i> ....	2,442	
Sgro Hon J. ....	155,400	90,424	Thi Lac E-MT. ....	155,400	59,001
<i>Allowance as</i>			Thibault L. ....	83,131	33,908
<i>Committee Vice-chairperson</i> ....	883		Thibault Hon R. ....	83,131	80,299
Shea Hon G. ....	72,269	43,893	Thibeault G. ....	72,269	49,382
Shipley B. ....	155,400	124,368	Thompson Hon G. ....	155,400	84,430
Shory D. ....	72,269	87,992	Thompson M. ....	83,131	62,254
Siksay WL. ....	155,400	126,050	Tilson D. ....	155,400	86,249
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> ....	883		<i>Committee Chairperson</i> ....	1,768	
Silva M. ....	155,400	100,808	<i>Allowance as</i>		
Simard Hon R. ....	83,131	51,298	<i>Committee Vice-chairperson</i> ....	2,442	
Simms S. ....	155,400	192,666	Toews Hon V. ....	155,400	85,132
<i>Allowance as</i>			Tonks A. ....	155,400	87,902
<i>Committee Vice-chairperson</i> ....	900		<i>Allowance as</i>		
Simson M. ....	72,269	23,849	<i>Committee Vice-chairperson</i> ....	867	
Skelton Hon C. ....	83,131	76,181	Trost B. ....	155,400	140,761
Smith J. ....	155,400	127,926	Trudeau J. ....	72,269	22,072
<i>Allowance as</i>			Turner Hon G. ....	83,131	32,423
<i>Committee Chairperson</i> ....	6,565		Tweed M. ....	155,400	157,079
Solberg Hon M. ....	83,131	98,046	<i>Allowance as</i>		
Sorenson K. ....	155,400	138,711	<i>Committee Chairperson</i> ....	6,565	
<i>Allowance as</i>			Uppal T. ....	72,269	57,190
<i>Committee Chairperson</i> ....	6,598		Valeriote F. ....	72,269	39,306
St. Amand L. ....	83,131	40,349	Valley R. ....	83,131	88,738
<i>Allowance as</i>			Van Kesteren D. ....	155,400	95,987
<i>Committee Vice-chairperson</i> ....	2,442		Van Loan Hon P. ....	155,400	57,607
St. Cyr T. ....	155,400	46,145	Vellacott M. ....	155,400	162,143
<i>Allowance as</i>			Verner Hon J. ....	155,400	94,651
<i>Committee Vice-chairperson</i> ....	3,342		Vincent R. ....	155,400	45,818
St. Denis B. ....	83,131	73,119	Volpe Hon J. ....	155,400	76,813
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> ....	2,442		<i>Committee Vice-chairperson</i> ....	3,342	
St. Hilaire C. ....	83,131	27,769	Wallace M. ....	155,400	78,563
Stanton B. ....	155,400	58,266	Wappel TW. ....	83,131	45,484
<i>Allowance as</i>			Warawa M. ....	155,400	135,310
<i>Committee Chairperson</i> ....	1,768		Warkentin C. ....	155,400	122,154
Steckle P. ....	83,131	57,381	Wasylycia-Leis J. ....	155,400	129,859
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> ....	2,442		<i>Caucus Chairperson</i>		
Stoffer P. ....	155,400	128,157	<i>Other Opposition Party</i> ....	3,933	
<i>Allowance as</i>			<i>Allowance as</i>		
<i>Committee Vice-chairperson</i> ....	3,326		<i>Committee Vice-chairperson</i> ....	900	

# Parliament

## House of Commons

### STATEMENT OF SESSIONAL ALLOWANCES AND TRAVEL EXPENSES PAID IN 2008-2009—*Concluded*

Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>	Member of the House of Commons	Sessional allowances	Travel expenses <sup>(1)</sup>
	\$	\$		\$	\$
Watson J. ....	155,400	150,776	Woodworth S. ....	72,269	30,940
Weston J. ....	72,269	67,255	Wrzesnewskyj B. ....	155,400	49,576
Weston R. ....	72,269	46,566	Yelich Hon L. ....	155,400	174,602
<i>Allowance as</i>			Young T. ....	72,269	42,925
<i>Committee Chairperson</i> .....	1,768		Zarac L. ....	72,269	12,560
Wilfert Hon B. ....	155,400	115,663	<i>Allowance as</i>		
<i>Allowance as</i>			<i>Committee Vice-chairperson</i> .....	867	
<i>Committee Vice-chairperson</i> .....	3,455		Zed P. ....	83,131	84,684
Williams J. ....	83,131	63,216	Former Members <sup>(2)</sup> .....		29,192
Wilson B. ....	83,131	117,015			
Wong A. ....	72,269	86,066	Total .....	48,474,124	30,973,844

<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 10 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> Relocation, winding-up, resettlement and other expenses.

## Parliament House of Commons

### SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2008-2009

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
Abbott Hon J	Minister of Canadian Heritage, Status of Women and Official Languages (Canadian Heritage)*	2,348	Hiebert R	President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs and Minister of Western Economic Diversification (Intergovernmental Affairs and Western Economic Diversification)*	6,803
	Minister of Canadian Heritage, Status of Women and Official Languages and Minister for La Francophonie (Canadian Heritage)*	2,726	Hinton B	Minister of Veterans Affairs	6,803
	Minister of Canadian Heritage and Status of Women and Minister for La Francophonie (Canadian Heritage)*	1,729	Jean B	Minister of Transport, Infrastructure and Communities	13,043
	Minister of International Cooperation	6,240	Kamp R	Minister of Fisheries and Oceans	13,043
Anderson DL	Minister of Natural Resources; Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board (Canadian Wheat Board)*	13,043	Keddy G	Minister of National Defence and Minister of the Atlantic Canada Opportunities Agency (Atlantic Canada Opportunities Agency)*; Minister of International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics (International Trade)*	2,348
Boucher S	Prime Minister; Minister of Canadian Heritage, Status of Women and Official Languages (Status of Women)*	2,348		Minister of National Defence and Minister of the Atlantic Canada Opportunities Agency (Atlantic Canada Opportunities Agency)*; Minister of Foreign Affairs and International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics (International Trade)*	1,292
	Prime Minister; Minister of Canadian Heritage, Status of Women and Official Languages and Minister for La Francophonie (Status of Women)*	2,726		Minister of National Defence and Minister of the Atlantic Canada Opportunities Agency (Atlantic Canada Opportunities Agency)* and Minister of International Trade	3,163
	Prime Minister; Minister of Canadian Heritage and Status of Women and Minister for La Francophonie (Status of Women)*	1,729		Minister of International Trade and Minister for the Asia-Pacific Gateway (International Trade)	6,240
	Minister of Canadian Heritage and Official Languages (Status of Women)*	6,240	Kerr G	Minister of Veterans Affairs	6,240
Bruinooge R	Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians	6,803	Komarnicki E	Minister of Citizenship and Immigration	6,803
Carrie C	Minister of Industry	6,803		Minister of Human Resources and Skills Development; Minister of Labour	6,240
	Minister of Health	6,240	Lake M	Minister of Industry	6,240
Del Mastro D	Minister of Canadian Heritage and Official Languages (Canadian Heritage)*	6,240	Lauzon G	Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board (Agriculture and Agri-Food)*; Minister of Health and Minister for the Federal Economic Development Initiative for Northern Ontario (Federal Economic Development Initiative for Northern Ontario)*	6,803
Duncan J	Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians (Indian Affairs and Northern Development)*	6,240		Minister of Canadian Heritage, Status of Women and Official Languages (Official Languages)*	2,348
Dykstra R	Minister of Citizenship, Immigration and Multiculturalism (Citizenship and Immigration)*	6,240		Minister of Canadian Heritage, Status of Women and Official Languages and Minister for La Francophonie (Official Languages)*	2,726
Fletcher Hon S	Minister of Health and Minister for the Federal Economic Development Initiative for Northern Ontario (Health)*	6,803	Lemieux P	Secretary of State (Asia-Pacific Gateway) (2010 Olympics) (Official Languages)*	1,729
Glover S	Minister of Canadian Heritage and Official Languages (Official Languages)*	6,240		Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board (Agriculture)*	6,240
Gourde J	Minister of Labour and Minister of the Economic Development Agency of Canada for the Regions of Quebec	6,803			
	Minister of Public Works and Government Services; Minister of National Revenue and Minister of State (Agriculture) (National Revenue)*	6,240			
Hawn L	Minister of National Defence and Minister of the Atlantic Canada Opportunities Agency (National Defence)*	6,803			
	Minister of National Defence	6,240			



## Parliament House of Commons

### SALARIES OF PARLIAMENTARY SECRETARIES TO MINISTERS PAID IN 2008-2009—*Concluded*

Name	Parliamentary Secretary to the	Amount	Name	Parliamentary Secretary to the	Amount
		\$			\$
Lukiwski T	Leader of the Government in the House of Commons and Minister for Democratic Reform.....	6,803	Obhrai D	Minister of Foreign Affairs; Minister of International Cooperation .....	2,348
	Leader of the Government in the House of Commons.....	6,240		Minister of Foreign Affairs and International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics (Foreign Affairs)*; Minister of International Cooperation .....	1,292
MacKenzie D	Minister of Public Safety.....	13,043		Minister of Foreign Affairs; Minister of International Cooperation .....	3,163
Menzies T	Minister of Finance .....	13,043		Minister of Foreign Affairs .....	6,240
Moore Hon J	Minister of International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics (Pacific Gateway and the Vancouver-Whistler Olympics)*; Minister of Public Works and Government Services .....	2,348	Petit D	Minister of Justice and Attorney General of Canada (Justice)* .....	6,240
	Minister of Foreign Affairs and International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics (Pacific Gateway and the Vancouver-Whistler Olympics)*; Minister of Public Works and Government Services .....	1,292	Poilievre P	President of the Treasury Board .....	6,803
	Minister of Justice and Attorney General of Canada .....	6,803		Prime Minister; Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie (Intergovernmental Affairs)* .....	6,240
	Minister of Justice and Attorney General of Canada (Justice)* .....	6,240	Saxton A	President of the Treasury Board .....	6,240
			Warawa M	Minister of the Environment .....	13,043
Moore R			Wong A	Minister of Citizenship, Immigration and Multiculturalism (Multiculturalism)* .....	6,240
			Yelich Hon L	Minister of Human Resources and Social Development .....	6,803
			Total .....		335,400

\* Portfolio



**Privy Council**

**Department**

**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, 2008 to March 31, 2009)			
Hill Hon J .....	16,197	1,238	17,435
O'Connor Hon G. ....	11,584	884	12,468
Fletcher Hon S J .....	23,550	896	24,446
Total .....	51,331	3,018	54,349

## Privy Council

## Office of the Chief Electoral Officer

STATEMENT OF EXPENDITURES—  
STATUTORY AUTHORITY AND PROGRAM EXPENDITURES

Funding authority	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Total
	\$	\$	\$	\$
Vote 15 - Program expenditures . . . . .	3,667,829	16,891,320	3,179,043	23,738,192
<i>Canada Elections Act—</i>				
40 <sup>th</sup> general election (October 2008) . . . . .	225,717,622			225,717,622
39 <sup>th</sup> general election (January 2006) . . . . .	1,346,032			1,346,032
38 <sup>th</sup> general election (June 2004) . . . . .	72,833			72,833
September 2008, 4 by-elections . . . . .	2,382,334			2,382,334
March 2008, 4 by-elections . . . . .	262,250			262,250
September 2007, 3 by-elections . . . . .	111,963			111,963
Repentigny and London North Centre By-elections (November 2006) . . . . .	4,212			4,212
Other statutory expenditures under the <i>Canada Elections Act</i> . . . . .	31,312,568	56,976,868	2,885,479	91,174,915
	261,209,814	56,976,868	2,885,479	321,072,161
Contributions to employee benefit plans related to Vote 15 . . . . .	898,694	4,138,724	778,932	5,816,350
Contributions to employee benefit plans related to election workers . . . . .	4,537,472			4,537,472
Total . . . . .	270,313,810	78,006,912	6,843,454	355,164,175

DETAILS OF EXPENDITURES—40<sup>th</sup> GENERAL ELECTION (OCTOBER 2008)

Statutory authority under the <i>Canada Elections Act</i>	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Total
	\$	\$	\$	\$
<i>Canada Elections Act—</i>				
Newfoundland and Labrador . . . . .	3,089,175			3,089,175
Prince Edward Island . . . . .	1,062,205			1,062,205
Nova Scotia . . . . .	5,463,205			5,463,205
New Brunswick . . . . .	4,424,268			4,424,268
Quebec . . . . .	36,096,415			36,096,415
Ontario . . . . .	53,933,175			53,933,175
Manitoba . . . . .	5,864,691			5,864,691
Saskatchewan . . . . .	5,411,213			5,411,213
Alberta . . . . .	12,871,487			12,871,487
British Columbia . . . . .	18,333,393			18,333,393
Yukon Territory . . . . .	328,858			328,858
Northwest Territories . . . . .	430,877			430,877
Nunavut . . . . .	398,116			398,116
	147,707,078			147,707,078
Reimbursement of election expenses to political parties . . . . .	29,182,449			29,182,449
Ottawa Headquarters . . . . .	48,828,095			48,828,095
Total . . . . .	225,717,622			225,717,622

DETAILS OF EXPENDITURES—39<sup>th</sup> GENERAL ELECTION (JANUARY 2006)

Statutory authority under the <i>Canada Elections Act</i>	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Total
	\$	\$	\$	\$
<i>Canada Elections Act—</i>				
Newfoundland and Labrador .....	186			186
Nova Scotia .....	6,199			6,199
New Brunswick .....	5,034			5,034
Quebec .....	34,633			34,633
Ontario .....	343,279			343,279
Manitoba .....	10,705			10,705
Saskatchewan .....	(1,280)			(1,280)
Alberta .....	27,819			27,819
British Columbia .....	133,468			133,468
Yukon Territory .....	(293)			(293)
	559,750			559,750
Ottawa Headquarters .....	786,282			786,282
Total .....	1,346,032			1,346,032

## DETAILS OF STATUTORY EXPENDITURES—SEPTEMBER 2008, 4 BY-ELECTIONS

Statutory Authority	Event delivery & political financing	Event readiness & improvements	Public education, information & support	Electoral boundaries redistribution	Total
	\$	\$	\$	\$	\$
<i>Canada Elections Act—</i>					
Ottawa Headquarters .....	1,547,503				1,547,503
Don Valley West .....	97,171				97,171
Guelph .....	236,977				236,977
St-Lambert .....	258,123				258,123
Westmount - Ville Marie .....	242,560				242,560
Total .....	2,382,334				2,382,334

## Public Safety and Emergency Preparedness

### Correctional Service

#### EXPENDITURES BY INSTITUTION

	Operation and maintenance	Capital	Total
	\$	\$	\$
Archambault Institution, Sainte-Anne-des-Plaines, Que . . . . .	29,001,157	3,481,175	32,482,332
Atlantic Institution, Renous, NB . . . . .	32,165,511	1,804,183	33,969,694
Atlantic Region District, Moncton, NB . . . . .	22,952,321	524,314	23,476,635
Bath Institution, Bath, Ont . . . . .	28,080,978	3,290,703	31,371,681
Beaver Creek Institution, Gravenhurst, Ont . . . . .	10,967,753	631,223	11,598,976
Bowden Institution, Innisfail, Alta . . . . .	43,787,043	1,281,989	45,069,032
Collins Bay Institution, Kingston, Ont . . . . .	31,386,763	2,081,737	33,468,500
Cowansville Institution, Cowansville, Que . . . . .	33,531,186	2,161,776	35,692,962
Donnacona Institution, Donnacona, Que . . . . .	37,759,183	2,134,317	39,893,500
Dorchester Penitentiary, Dorchester, NB . . . . .	33,370,902	4,303,709	37,674,611
Drumheller Institution, Drumheller, Alta . . . . .	39,894,144	1,095,643	40,989,787
Drummond Institution, Drummondville, Que . . . . .	30,021,743	305,124	30,326,867
Eastern and Northern Ontario District Office, Kingston, Ont . . . . .	50,724,284	238,583	50,962,867
Edmonton Institution for Women, Edmonton, Alta . . . . .	17,012,373	194,853	17,207,226
Edmonton Institution, Edmonton, Alta . . . . .	35,277,907	3,797,528	39,075,435
Federal Training Centre, Laval, Que . . . . .	19,373,524	837,459	20,210,983
Fenbrook Institution, Gravenhurst, Ont . . . . .	30,598,457	1,049,084	31,647,541
Ferndale Institution, Mission, BC . . . . .	9,507,293	786,250	10,293,543
Fraser Valley Institution for Women, Abbotsford, BC . . . . .	14,654,216	786,335	15,440,551
Frontenac Institution, Kingston, Ont . . . . .	11,867,039	647,412	12,514,451
Grand Valley Institution for Women, Kitchener, Ont . . . . .	20,717,446	3,380,548	24,097,994
Grande Cache Institution, Grande Cache, Alta . . . . .	22,125,048	9,186,252	31,311,300
Grierson Centre, Edmonton, Alta . . . . .	3,632,234	487,286	4,119,520
Isabel McNeil House, Kingston, Ont . . . . .	832,949	97,508	930,457
Joliette Institution, Joliette, Que . . . . .	16,316,912	350,718	16,667,630
Joyceville Institution, Kingston, Ont . . . . .	33,106,091	3,489,645	36,595,736
Kent Institution, Agassiz, BC . . . . .	32,263,967	13,967,414	46,231,381
Kingston Penitentiary, Kingston, Ont . . . . .	44,700,400	3,778,223	48,478,623
Kwikwèxwelhp Healing Village, Harrison Mills, BC . . . . .	6,046,847	408,838	6,455,685
La Macaza Institution, La Macaza, Que . . . . .	25,252,700	1,227,081	26,479,781
Learning Centre Atlantic, Memramcook, NB . . . . .	2,371,829		2,371,829
Leclerc Institution, Laval, Que . . . . .	40,016,814	2,584,924	42,601,738
Manitoba Saskatchewan Northwest Ontario District Parole Office, Winnipeg, Man . . . . .	48,310,064	31,217	48,341,281
Matsqui Institution, Abbotsford, BC . . . . .	28,774,090	4,653,609	33,427,699
Millhaven Institution, Bath, Ont . . . . .	41,481,482	7,512,290	48,993,772
Mission Institution, Mission, BC . . . . .	23,346,112	3,042,997	26,389,109
Montée St-François Institution, Laval, Que . . . . .	15,099,002	1,703,153	16,802,155
Montreal Metropolitan District Parole Office, Montreal, Que . . . . .	51,132,495	41,003	51,173,498
Mountain Institution, Agassiz, BC . . . . .	33,685,220	784,841	34,470,061
National Headquarters, Ottawa, Ont . . . . .	238,195,273	43,520,370	281,715,643
Nova Institution for Women, Truro, NS . . . . .	14,941,047	3,218,676	18,159,723
Okimaw Ohci Healing Lodge, Maple Creek, Sask . . . . .	6,630,298	94,813	6,725,111
Pacific Institution, Abbotsford, BC . . . . .	44,395,004	260,625	44,655,629
Pacific Region Community Corrections (general), Abbotsford, BC . . . . .	37,632,574	146,076	37,778,650
Pê Sâkâstêw Institution, Hobbema, Alta . . . . .	6,134,644	794,758	6,929,402
Pittsburgh Institution, Kingston, Ont . . . . .	12,784,608	179,037	12,963,645
Port-Cartier Institution, Port-Cartier, Que . . . . .	28,917,042	1,961,124	30,878,166
Quebec Region - Mental Health Centre, Sainte-Anne-des-Plaines, Que . . . . .	8,589,628	14,770	8,604,398
Regional Correctional Learning Centre - Pacific, Abbotsford, BC . . . . .	3,091,015		3,091,015
Regional Correctional Staff College - Ontario, Kingston, Ont . . . . .	4,518,410	155,982	4,674,392
Regional Correctional Staff College - Prairies, Saskatoon, Sask . . . . .	5,358,425		5,358,425
Regional Headquarters Atlantic, Moncton, NB . . . . .	34,355,915	905,244	35,261,159
Regional Headquarters Ontario, Kingston, Ont . . . . .	44,860,900	2,440,144	47,301,044
Regional Headquarters Pacific, Abbotsford, BC . . . . .	44,100,518	3,320,299	47,420,817

## Public Safety and Emergency Preparedness

### Correctional Service

EXPENDITURES BY INSTITUTION—*Concluded*

	Operation and maintenance	Capital	Total
	\$	\$	\$
Regional Headquarters Prairies, Saskatoon, Sask. ....	37,473,775	3,001,670	40,475,445
Regional Headquarters Quebec, Laval, Que. ....	47,829,132	1,442,288	49,271,420
Regional Psychiatric Centre Prairies, Saskatoon, Sask. ....	37,100,507	3,820,454	40,920,961
Regional Reception Centre, Sainte-Anne-des-Plaines, Que. ....	34,139,771	795,560	34,935,331
Regional Treatment Centre, Kingston, Ont. ....	16,788,443	158,090	16,946,533
Riverbend Institution, Prince Albert, Sask. ....	8,571,063	150,922	8,721,985
Rockwood Institution, Stony Mountain, Man. ....	9,375,931	222,638	9,598,569
Sainte-Anne-des-Plaines Institution, Sainte-Anne-des-Plaines, Que. ....	16,999,623	3,472,477	20,472,100
Saskatchewan Penitentiary, Prince Albert, Sask. ....	58,998,117	15,560,108	74,558,225
Shepody Healing Lodge, Dorchester, NB. ....	9,608,645	187,914	9,796,559
Springhill Institution, Springhill, NS. ....	41,693,315	10,060,892	51,754,207
Staff College, Laval, Que. ....	4,769,668	297,998	5,067,666
Stony Mountain Institution, Winnipeg, Man. ....	43,993,459	6,805,367	50,798,826
Warkworth Institution, Campbellford, Ont. ....	41,012,520	4,268,422	45,280,942
Westmorland Institution, Dorchester, NB. ....	13,957,123	1,823,838	15,780,961
William Head Institution, Victoria, BC. ....	12,088,465	750,572	12,839,037
Willow Cree Healing Lodge, Duck Lake, Sask. ....	4,788,712		4,788,712
Total .....	2,024,839,049	197,992,072	2,222,831,121

## Treasury Board

### Secretariat

#### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 5 Government contingencies	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$
Agriculture and Agri-Food—					
Department—					
Operating expenditures . . . . .	1	3,274,994	21,437,680	32,119,456	13,514,562
Canadian Dairy Commission—					
Program expenditures . . . . .	25		384,046		77,619
Canadian Food Inspection Agency—					
Operating expenditures and contributions . . . . .	30	553,243	5,645,049	24,311,201	14,395,220
Capital expenditures . . . . .	35			4,170,952	
Canadian Grain Commission—					
Program expenditures . . . . .	40	111,320	1,211,226	154,310	402,469
Atlantic Canada Opportunities Agency—					
Operating expenditures . . . . .	1		2,545,820	3,613,857	1,558,166
Canada Revenue Agency—					
Program expenditures . . . . .	1	21,905,061	37,191,192		49,518,605
Canadian Heritage—					
Department—					
Operating expenditures . . . . .	1	2,295	12,872,287	12,865,750	4,921,471
Canada Council for the Arts—					
Payments to the Canada Council for the Arts . . . . .	10		10,219		
Canadian Broadcasting Corporation—					
Payments to the Canadian Broadcasting Corporation . . . . .	15	2,225,061	51,164,596		
Canadian Museum of Civilization—					
Payments to the Canadian Museum of Civilization . . . . .	30		10,219		383,730
Canadian Museum of Nature—					
Payments to the Canadian Museum of Nature . . . . .	35	957,671	9,127		311,467
Canadian Radio-television and Telecommunications Commission—					
Program expenditures . . . . .	40		1,894,362	980,366	1,887,839
Library and Archives of Canada—					
Program expenditures . . . . .	45	688,660	5,049,163	3,668,597	2,252,612
National Arts Centre Corporation—					
Payments to the National Arts Centre Corporation . . . . .	50		1,327,085		
National Battlefields Commission—					
Program expenditures . . . . .	55		99,143	351,539	
National Film Board—					
Program expenditures . . . . .	60	33,227	166,135	748,942	1,563,178
National Gallery of Canada—					
Payments to the National Gallery of Canada . . . . .	65	301,463	403,196		1,100,668
National Museum of Science and Technology—					
Payments to the National Museum of Science and Technology . . . . .	75		9,127		228,532

## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 5 Government contingencies	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$
Public Service Commission—					
Program expenditures . . . . .	80		4,067,524	4,770,350	3,089,005
Public Service Labour Relations Board—					
Program expenditures . . . . .	85	130,191	80,155	530,850	47,999
Public Service Staffing Tribunal—					
Program expenditures . . . . .	90		121,449	222,550	178,766
Registry of the Public Servants Disclosure Protection Tribunal—					
Program expenditures . . . . .	95			82,180	
Status of Women—Office of the Co-ordinator—					
Operating expenditures . . . . .	100		455,254	347,900	226,842
Telefilm Canada—					
Payments to Telefilm Canada . . . . .	110		1,128,194		
Citizenship and Immigration—					
Department—					
Operating expenditures . . . . .	1		22,099,182	5,553,747	7,797,356
Immigration and Refugee Board of Canada—					
Program expenditures . . . . .	10		5,423,296	4,429,300	2,076,174
Economic Development Agency of Canada for the Regions of Quebec—					
Operating expenditures . . . . .	1		1,228,881	2,117,850	835,353
Environment—					
Department—					
Operating expenditures . . . . .	1	2,165,183	16,294,241	36,616,900	16,528,500
Canadian Environmental Assessment Agency—					
Program expenditures . . . . .	15		532,257	795,100	382,150
National Round Table on the Environment and the Economy—					
Program expenditures . . . . .	20	66,815	11,343	235,200	130,825
Parks Canada Agency—					
Program expenditures . . . . .	25	10,739,493	1,771,455		8,194,393
Finance—					
Department—					
Operating expenditures . . . . .	1		4,639,629	4,487,150	2,864,179
Auditor General—					
Program expenditures . . . . .	15	57,537	1,024,942	3,572,050	1,729,554
Canadian International Trade Tribunal—					
Program expenditures . . . . .	20		299,513	465,300	189,766
Financial Transactions and Reports Analysis Centre of Canada—					
Program expenditures . . . . .	25		347,148	1,830,052	689,438
Office of the Superintendent of Financial Institutions—					
Program expenditures . . . . .	30	3,116	15,582		
Fisheries and Oceans—					
Operating expenditures . . . . .	1	2,961,158	33,806,838	49,240,964	21,794,683

## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 5	Vote 15	Vote 25	Vote 30
		Government contingencies	Compensation adjustments	Operating budget carry forward	Paylist requirements
		\$	\$	\$	\$
Foreign Affairs and International Trade—					
Department—					
Operating expenditures . . . . .	1	4,951,354	16,989,959	48,445,027	21,992,512
Canadian Commercial Corporation—					
Payments to the Canadian Commercial Corporation . . . .	15		6,642		
Canadian International Development Agency—					
Operating expenditures . . . . .	20		10,421,190	10,360,700	
International Development Research Centre—					
Payments to the International Development Research Centre . . . . .	35		2,426,596		
International Joint Commission—					
Program expenditures . . . . .	40	21,056	187,629	263,050	188,022
NAFTA Secretariat, Canadian Section—					
Program expenditures . . . . .	45		52,274	109,100	
Governor General—					
Program expenditures . . . . .	1		776,479	537,347	209,231
Health—					
Department—					
Operating expenditures . . . . .	1	21,164,878	38,809,539	41,130,057	
Assisted Human Reproduction Agency of Canada—					
Program expenditures . . . . .	15		15,840	641,700	
Canadian Institutes of Health Research—					
Operating expenditures . . . . .	20		978,494	1,876,407	979,550
Hazardous Materials Information Review Commission—					
Program expenditures . . . . .	30		80,754	151,200	29,038
Patented Medicine Prices Review Board—					
Program expenditures . . . . .	35		160,769	352,104	70,730
Public Health Agency of Canada—					
Operating expenditures . . . . .	40		10,069,081	21,652,000	4,772,779
Human Resources and Skills Development—					
Department—					
Operating expenditures . . . . .	1		41,974,724	17,130,604	17,124,976
Canada Industrial Relations Board—					
Program expenditures . . . . .	10		605,938	536,650	278,105
Canadian Artists and Producers Professional Relations Tribunal—					
Program expenditures . . . . .	20		64,966	88,500	
Canadian Centre for Occupational Health and Safety—					
Program expenditures . . . . .	25		161,796	368,103	104,071
Indian Affairs and Northern Development—					
Department—					
Operating expenditures . . . . .	1	157,506	25,995,527	47,489,899	10,930,924



## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 5 Government contingencies	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$
Office of the Federal Interlocutor for Metis and non-Status Indians— Operating expenditures . . . . .	20			466,800	103,756
Canadian Polar Commission— Program expenditures and contributions . . . . .	40	19,784		34,449	
Indian Specific Claims Commission— Program expenditures . . . . .	50		43,694	306,800	115,266
Industry— Department— Operating expenditures . . . . .	1	1,163,664	18,244,173	19,640,841	12,957,994
Canadian Intellectual Property Office Revolving Fund . . . . .	(S)				308,926
Canadian Space Agency— Operating expenditures . . . . .	25	213,998	3,823,793	9,273,200	1,327,630
Canadian Tourism Commission— Program expenditures . . . . .	40		10,219		
Competition Tribunal— Program expenditures . . . . .	45		58,610	76,800	
Copyright Board— Program expenditures . . . . .	50		68,007	114,750	18,689
National Research Council of Canada— Operating expenditures . . . . .	55	178,024	13,256,739	18,284,049	7,954,360
Natural Sciences and Engineering Research Council— Operating expenditures . . . . .	70	1,189,237	111,061	1,826,850	770,151
Social Sciences and Humanities Research Council— Operating expenditures . . . . .	80		816,633	999,650	502,582
Statistics Canada— Program expenditures . . . . .	95	2,257,843	20,935,851	25,908,250	15,122,003
Justice— Department— Operating expenditures . . . . .	1		11,954,228	21,954,650	14,051,388
Canadian Human Rights Commission— Program expenditures . . . . .	10		1,118,240	521,158	454,756
Canadian Human Rights Tribunal— Program expenditures . . . . .	15		127,197	190,794	23,920
Commissioner for Federal Judicial Affairs— Operating expenditures . . . . .	20		274,055	382,150	256,646
Canadian Judicial Council— Operating expenditures . . . . .	25			79,700	
Courts Administration Service— Program expenditures . . . . .	30		3,450,508	2,544,999	909,050
Office of the Director of Public Prosecutions— Program expenditures . . . . .	35		1,052,000	3,574,907	2,073,531

## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 5 Government contingencies	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$
Offices of the Information and Privacy Commissioners of Canada—					
Office of the Information Commissioner of Canada—					
Program expenditures . . . . .	40		319,809	302,260	235,195
Office of the Privacy Commissioner of Canada—					
Program expenditures . . . . .	45		600,754	788,100	345,203
Supreme Court of Canada—					
Program expenditures . . . . .	50		768,230	1,043,850	573,691
National Defence—					
Department—					
Operating expenditures . . . . .	1	3,638,036	121,122,299	120,882,595	38,488,130
Capital expenditures . . . . .	5			77,996,495	
Grants and contributions . . . . .	10			1,120,910	
Canadian Forces Grievance Board—					
Program expenditures . . . . .	15		234,955	291,500	42,868
Military Police Complaints Commission—					
Program expenditures . . . . .	20		59,609	156,950	71,457
Natural Resources—					
Department—					
Operating expenditures . . . . .	1	5,246,499	14,778,331	30,042,465	11,810,701
Canadian Nuclear Safety Commission—					
Program expenditures . . . . .	15		633,209	3,249,875	1,976,412
National Energy Board—					
Program expenditures . . . . .	25	1,196,558	4,658,797	1,647,577	900,977
Northern Pipeline Agency—					
Program expenditures . . . . .	30			12,200	
Parliament—					
Library of Parliament—					
Program expenditures . . . . .	15			1,339,819	
Office of the Conflict of Interest and Ethics Commissioner—					
Program expenditures . . . . .	20			228,850	
Privy Council—					
Department—					
Program expenditures . . . . .	1		4,381,455	5,427,450	2,294,586
Canadian Intergovernmental Conference Secretariat—					
Program expenditures . . . . .	5		140,502	302,800	95,973
Canadian Transportation Accident Investigation and Safety Board—					
Program expenditures . . . . .	10		1,328,695	1,270,750	575,129
Chief Electoral Officer—					
Program expenditures . . . . .	15	30,906	1,794,227	1,088,300	613,151
Office of the Commissioner of Official Languages—					
Program expenditures . . . . .	20		892,286	854,250	534,193

## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Continued*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 5 Government contingencies	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$
Public Appointments Commission Secretariat—					
Program expenditures . . . . .	25			47,249	
Security Intelligence Review Committee—					
Program expenditures . . . . .	30	44,445	11,846	131,000	
Public Safety and Emergency Preparedness—					
Department—					
Operating expenditures . . . . .	1		5,345,049	5,771,600	2,155,540
Canada Border Services Agency—					
Operating expenditures and contributions . . . . .	10	37,990	82,857,320		23,463,393
Canadian Security Intelligence Service—					
Operating expenditures . . . . .	20	4,737,925	909,827	15,552,050	
Correctional Service—					
Operating expenditures . . . . .	30	1,774,746	48,752,125	76,384,350	28,721,408
National Parole Board—					
Program expenditures . . . . .	40		2,666,967	1,886,890	1,246,066
Office of the Correctional Investigator—					
Program expenditures . . . . .	45	60,269	21,536	138,650	194,529
Royal Canadian Mounted Police—					
Operating expenditures . . . . .	50	2,177,769	24,891,316	150,028,900	63,431,529
Royal Canadian Mounted Police External Review Committee—					
Program expenditures . . . . .	65		14,460	52,200	
Royal Canadian Mounted Police Public Complaints Commission—					
Program expenditures . . . . .	70		91,098	252,550	203,378
Public Works and Government Services—					
Operating expenditures . . . . .	1	16,301	42,730,773	31,619,141	20,207,088
Translation Bureau Revolving Fund . . . . .	(S)				1,414,590
Transport—					
Department—					
Operating expenditures . . . . .	1	151,357	23,039,031	32,083,100	11,210,054
Canadian Transportation Agency—					
Program expenditures . . . . .	25		1,085,823	1,130,550	1,109,290
National Capital Commission—					
Payment to the National Capital Commission . . . . .	40	12,077	217,531		912,680
Office of Infrastructure of Canada—					
Operating expenditures . . . . .	50		847,247	1,368,100	547,812
Transportation Appeal Tribunal of Canada—					
Program expenditures . . . . .	70		52,948	60,044	
Treasury Board—					
Secretariat—					
Program expenditures . . . . .	1	1,335,972	5,123,729	8,227,620	2,083,404

## Treasury Board Secretariat

### DETAILS OF AMOUNTS TRANSFERRED TO OTHER MINISTRIES TO SUPPLEMENT PROVISIONS OF OTHER VOTES—*Concluded*

Department and agency	Vote	Amounts transferred from Treasury Board			
		Vote 5 Government contingencies	Vote 15 Compensation adjustments	Vote 25 Operating budget carry forward	Vote 30 Paylist requirements
		\$	\$	\$	\$
Canada School of Public Service— Program expenditures . . . . .	35	5,154	3,944,336	2,722,727	1,659,384
Office of the Public Sector Integrity Commissioner— Program expenditures . . . . .	40			71,271	9,727
Office of the Commissioner of Lobbying— Program expenditures . . . . .	45	16,952	123,366	151,300	137,550
Public Service Human Resources Management Agency of Canada— Program expenditures . . . . .	50		2,388,553	2,953,029	2,504,471
Veterans Affairs— Operating expenditures . . . . .	1		19,966,542	9,990,025	6,424,091
Veterans Review and Appeal Board— Operating expenditures . . . . .	15	458,000		182,651	358,522
Western Economic Diversification— Operating expenditures . . . . .	1		1,391,786	2,126,350	946,122
Total . . . . .		98,434,788	878,086,127	1,086,574,001	500,000,001

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# SECTION 12

**2008-2009**

***PUBLIC ACCOUNTS OF CANADA***

**Index**

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